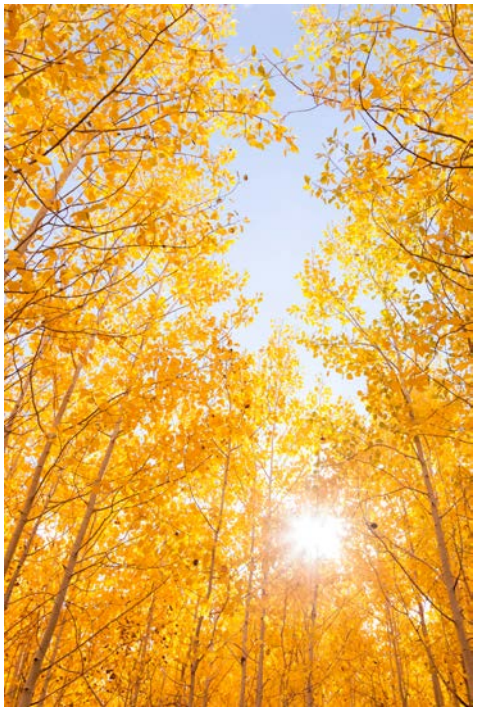
State of Colorado

Statewide Single Audit Fiscal Year Ended June 30, 2024

Financial Audit
February 2025
2401F



Legislative Audit Committee

Representative William Lindstedt Chair	Senator Lisa Frizell Vice Chair
Representative Max Brooks	Senator Rod Pelton
Representative Jarvis Caldwell	Senator Mike Weissman
Senator Dafna Michaelson Jenet	Representative Jenny Willford

Office of the State Auditor

State Auditor

Kerri L. Hunter, CPA, CFE

Deputy State Auditor

Marisa Edwards, CPA

Chief Information Technology Auditor

Matt Devlin, CISA, CISM, MS

Audit Managers

Crystal Dorsey, CPA	Cindi Radke, CISA
Ferminia Hebert, CPA	Scott Reid, CPA, MAcc
Selome Negassa, CPA, CFE, MS	Maya Rosochacova, CPA, MS
Monica Power, CPA, MBA	Pooja Tusian, CPA, CA, MSIS

Audit Supervisors

Lillian Adams, MBA	John Kormos
Gina Faulkner	Chris McClain
Rhiannon Ferguson, MAcc	Xiuqing Skeates, CPA, MAcc

Audit Team

Michael Adamo	Trevor Guerin
Giselle Barrios-Luna, MAcc	Owen Klenda, CPA
Marissa Chamberlain	Elliot McNeave
Mason Christian	Lynn Obremski, CPA, CIA, CISA, CFE
Stephen Donohoue	Isaiah Rodriguez
Elizabeth Forbes, MAcc	Stewart Schuster, MAcc
Eva Gallegos	Brayan Velazquez-Maldonado

Emma Webster

Other Contributors

Ilse Lopez

Zahra Mammadova

Contents

Report Highlights I-1

Schedule of Findings & Questioned Costs

Report Summary

Summary of Auditor's Results I-11

Financial Statement Findings

Department of Corrections II-1
Office of the Governor II-7
Department of Health Care Policy and Financing II-25
Department of Higher Education II-27
Department of Human Services II-59
Department of Labor and Employment II-67
Department of Local Affairs II-79
Department of Personnel & Administration II-87
Department of Public Health and Environment II-105
Department of Revenue II-113
Department of Transportation II-123
Department of the Treasury II-129

Federal Awards Findings

Department of Early Childhood III-1
Office of the Governor III-5
Department of Health Care Policy and Financing III-9
Department of Human Services III-37
Department of Labor and Employment III-57
Department of Local Affairs III-77
Department of Public Health and Environment III-81
Department of Public Safety III-83
Department of Transportation III-107
Department of the Treasury III-129

Disposition of Prior Audit Recommendations IV-1

Reports & Federal Awards Schedule

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards V-1

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance V-5

Schedule of Expenditures of Federal Awards V-11

Notes to the Schedule of Expenditures of Federal Awards V-100

Required Communications Letter VI-1

Appendix A

Federal Single Audit Recommendation Locator VII-A-1

Appendix B

Audit Misstatements VII-B-1

OFFICE OF THE STATE AUDITOR

KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

February 28, 2025

Members of the Legislative Audit Committee:

Included herein is the Statewide Single Audit of the State of Colorado for the Fiscal Year Ended June 30, 2024. The audit was conducted pursuant to Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies. The purpose of this report is to present the results of the Statewide Single Audit for the Fiscal Year Ended June 30, 2024.

The report includes our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards; our Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance; and our Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance. This report also contains our findings, conclusions, and recommendations, and the responses of the respective state departments, institutions, and agencies. Our opinion on the State's financial statements is presented in the State's Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2024, which is available under separate cover. In accordance with the federal Single Audit Act, this report includes all findings and questioned costs related to federal awards that came to our attention through either the Statewide Single Audit or other audits.

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be omitted if the omission is disclosed because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of certain findings, and their related responses and auditor's addenda, to be sensitive in nature and not appropriate for public disclosure and have provided the details of these findings, and their related responses and auditor's addenda, to management in a separate, confidential memorandum. Findings with omitted information include a disclosure of this omission.

This report is intended solely for the use of management and the Legislative Audit Committee and should not be used for any other purpose. This restriction is not intended to limit distribution of the report, which, upon release by the Legislative Audit Committee, is a matter of public record.

Kerri L. Hunter

1525 Sherman Street, 7th Floor • Denver, Colorado 80203-1700 • 303.869.2800 • osa.ga@coleg.gov • www.colorado.gov/auditor

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

Report Highlights

Statewide Single Audit, Fiscal Year Ended June 30, 2024

State of Colorado • Financial Audit • February 2025 • 2401F

OFFICE OF THE STATE AUDITOR
C O L O R A D O

Overview

This report presents the results of our financial audit and Statewide Single Audit, including federal compliance audit work of the State of Colorado for Fiscal Year 2024.

This report may not include all financial- and compliance-related findings and recommendations from separately issued reports on audits of state departments, institutions, and agencies. However, in accordance with the federal Single Audit Act, this report includes all findings and questioned costs related to federal awards that came to our attention through our audit, including separately-issued reports on audits of state departments, institutions, and agencies.

In this report, we made 131 recommendations to state departments and higher education institutions resulting from our audit.

Financial Statement Findings

- The State's financial statements covered $64.6 billion in total assets and $50.8 billion in total expenditures for Fiscal Year 2024.
- We have issued unmodified, or "clean" opinions on the financial statements of the State's governmental activities, business-type activities, each major fund, aggregate discretely presented component units, and the aggregate remaining fund information for the Fiscal Year Ended June 30, 2024. This means that these financial statements are presented fairly, in all material respects, and that the financial position, results of all financial operations, and cash flows are in conformance with Generally Accepted Accounting Principles (GAAP).
- We identified 85 internal control weaknesses over financial reporting, including 50 material weaknesses and 35 significant deficiencies at 16 state departments and higher education institutions.

Federal Program Expenditures

- The State expended approximately $20.6 billion in federal funds in Fiscal Year 2024. The five largest federal programs were:
  - Medicaid Cluster: $8.5 billion
  - Coronavirus State and Local Fiscal Recovery Funds: $2.0 billion
  - Research and Development Cluster: $1.4 billion
  - Supplemental Nutrition Assistance Program (SNAP) Cluster: $1.3 billion
  - Student Financial Assistance Programs Cluster: $1.1 billion
- We identified 55 internal control issues related to requirements applicable to major federal programs.

Audit Recommendations Made	Agency Responses		
	Agree	Partially Agree	Disagree
131	**115**	**13**	**3**

Authority, Purpose, Scope

This audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies of state government. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and with Government Auditing Standards issued by the Comptroller General of the United States. We performed our audit work during the period of April 2024 through January 2025. The purpose of this audit was to:

- Express an opinion on compliance for each of the State's major federal programs for the Fiscal Year Ended June 30, 2024.
- Express an opinion on the State's Schedule of Expenditures of Federal Awards for the Fiscal Year Ended June 30, 2024.
- Review internal accounting and administrative control procedures, as required by GAAP and Government Auditing Standards.
- Evaluate compliance with applicable state and federal laws, rules, and regulations.
- Evaluate progress in implementing prior audit recommendations.

Internal Controls Classifications Defined

Professional standards define the following three levels of financial-related internal control weaknesses. Prior to each recommendation in this report, we have indicated the classification of the finding.

A **Material Weakness** is the most serious level of internal control weakness. A material weakness is a deficiency, or combination of deficiencies, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A **Significant Deficiency** is a moderate level of internal control weakness. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged.

A **Deficiency in Internal Control** is the least serious level of internal control weakness. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. Deficiencies in internal control generally are reported to agencies in separate management letters and, therefore, would not be included in this report.

Internal Controls Over Financial Activity and Financial Reporting

State departments are responsible for reporting financial activity accurately, completely, and in a timely manner; and for having adequate internal controls in place to ensure compliance with laws and regulations, and with management's objectives. Some of the areas where we identified a need for improvement included the following, by state department:

- **Department of Personnel & Administration's Office of the State Controller (OSC).** Statutory Compliance and Internal Controls over Financial Reporting. We identified several issues, including:
  - The OSC approved and recorded a significant number of transactions totaling $9.8 billion for all state departments, agencies, and higher education institutions (State Entities) in the Colorado Operations Resource Engine (CORE), the State's accounting system, after the statutorily-required August 5, 2024, close deadline. While the OSC has historically posted some adjustments after the deadline, the amount posted after the deadline was significant and indicated that State Entities were continuing to finalize their accounting as late as January 2025, which does not appear to meet the intent of the 35-day statutorily-required closing deadline.
  - The OSC did not have a process in place to ensure that State Entities that reported abnormal balances and/or accounting discrepancies through their third quarter reports, resolved the issues by the August 5, 2024 statutory close date.
  - The OSC did not develop a complete set of IT policies and procedures to ensure Gravity, the OSC's IT system used to create the State's financial statements, and its users comply with all Colorado Information Security Policies.
  - The OSC used Gravity to automate the preparation of the Fiscal Year 2024 financial statements and we found errors where the amounts populated by Gravity did not produce the correct result.
  - Classification: **Material Weakness**.

- **Department of Higher Education.** Internal Controls Over Financial Reporting. We experienced extreme delays in receiving requested supporting documentation for purposes of testing the accuracy and completeness of the Department's accounting records as well as the effectiveness of its internal controls. In addition, we identified the following errors:
  - The Department posted 115 entries into CORE, totaling approximately $241.5 million, between 1 and 122 days after the OSC's closing deadline of August 5, 2024.
  - The Department submitted all four of its required exhibits to the OSC between 3 and 73 days after their respective due dates.
  - The Department incorrectly recorded federal revenues in CORE for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, resulting in an overstatement of $4.7 million in revenue, and failed to record $2.5 million in TABOR revenue received from higher education institutions throughout the year for indirect cost recoveries, which understated TABOR revenue at fiscal year end.
  - The Department failed to submit any of its four statutorily-required quarterly reports for Fiscal Year 2024 to the OSC.
  - Classification: **Material Weakness**.

- **Department of Labor and Employment.** Family and Medical Leave Insurance Revenue Recognition. The Department did not ensure proper financial reporting for the paid Family and Medical Leave Insurance (FAMLI) leave program (Program). We identified the following errors:
  - The Department did not record a total of $127.7 million in liabilities for amounts due to employers not enrolled in FAMLI that originally paid premiums to the Program, resulting in Fiscal Year 2023 and 2024 revenues being overstated by $89.0 million and $38.7 million, respectively.

- The Department overstated Program deferred revenue by $51.6 million, which ultimately understated Fiscal Year 2024 revenue by $51.6 million.
- The Department has not estimated the amount of premiums that employers owe but have not paid to the Program, or estimated the associated fines for these employers who are not complying with Program regulations. According to the Department, there are 4,134 employers that registered for the Program, but have never reported wage information or paid premiums.
- Classification: **Material Weakness**.

- **Department of Corrections.** Internal Controls Over Exhibit K1. The Department lacked adequate controls over its preparation of the Exhibit K1, Schedule of Federal Assistance, and omitted $495.0 million in SLFRF expenditures on its Exhibit K1 that was submitted to the OSC. Classification: **Material Weakness**.

- **Department of Higher Education – Western Colorado University.** Timeliness of Financial Reporting. The University did not have adequate financial reporting controls in place to ensure that it was able to meet the OSC's deadlines for statewide reporting, resulting in the recording of post-closing adjustments totaling $373.4 million and the late submission of 16 out of 21 required exhibits to the OSC—10 of which had to be revised after the initial submissions due to the University's identification of errors and correcting entries. Classification: **Material Weakness**.

- **Department of Human Services.** Internal Controls Over Financial Reporting. We identified issues with the Department's financial accounting and reporting for Fiscal Year 2024. Specifically, we found that:
  - The Department did not meet the OSC's required deadline for booking its financial transactions in CORE. Specifically, the Department posted 106 entries totaling approximately $179.0 million after the OSC's closing deadline of August 5, 2024.
  - The Department's exhibits were late or not submitted until we requested to review them. Specifically, the Department submitted 11 of its 18 exhibits more than 20 days after their respective due dates. Additionally, errors were noted in some of the amounts disclosed in the exhibits, which caused delays in the submissions or revisions to the OSC.
  - The Department did not record entries related to Governmental Accounting Standards Board Statement No. 87, Leases. The Department did not adjust the lease asset balances and deferred inflows for payments received throughout the fiscal year. The total leased asset and deferred inflow balances as of Fiscal Year 2023 were each $2.4 million, and as of Fiscal Year 2024, should have been reduced to $2.0 million.
  - Classification: **Material Weakness**.

- **Department of Public Health and Environment.** Timely Performance of Financial Reporting and Internal Controls. The Department did not have adequate financial accounting and reporting controls in Fiscal Year 2024, as follows:
  - The Department recorded eight entries totaling approximately $213.1 million after the OSC's statutory closing deadline of August 5, 2024.
  - The Department improperly recorded a reduction of expenditures rather than recognition of revenue when removing unearned revenues relating to inventory totaling $17.4 million.
  - The Department did not record $8.4 million in estimated pollution remediation liabilities until we identified the omission during our audit work.
  - Classification: **Material Weakness**.

- **Department of Treasury.**
  - Internal Controls Over Statutorily-Required Transfers. The Department did not have a process to track and monitor new and reoccurring statutorily-required transfers to ensure these required transfers were recorded on or before the statutory transfer date. We identified six transfers totaling approximately $348.6 million that were recorded between 19 and 234 days after the statutorily-required transfer date. Classification: **Material Weakness**.
  - Internal Controls Over Financial Reporting. The Department lacked adequate internal controls over its financial accounting. Specifically, we identified the following:
    - The Department posted 20 entries totaling approximately $1.15 billion between 1 and 78 days after the OSC's August 5, 2024 closing deadline.
    - The Department submitted 5 of its 20 exhibits 6 to 9 days after their respective due dates.
    - The Department did not accurately calculate net interest cost reported on the Exhibit S, Changes in Short-Term Financing, for two debt issuances and underreported these amounts by over $434,000.
    - Classification: **Material Weakness**.

Our opinion on the financial statements is presented in
the State's Annual Comprehensive Financial Report for Fiscal Year 2024,
which is available electronically from the Office of the State Controller's website at:

https://osc.colorado.gov/financial-operations/financial-reports/acfr

Internal Controls Over Information Technology Systems

State departments, often in cooperation with the Governor's Office of Information Technology (OIT), are responsible for implementing, operating, maintaining, and adequately securing the State's computer systems. During our Fiscal Year 2024 audit, we determined that some state departments' and OIT's internal controls did not comply with IT and information security related standards and/or the Colorado Information Security Policies (Security Policies) and OIT Cyber Policies. Some of the issues were identified at the following departments and agencies (and related systems):

- **Office of the Governor (OIT).**
  - IT Governance: Enterprise Cybersecurity Security Plan Statutory and Policy Noncompliance. Classification: **Material Weakness**.
  - Nicus Software—IT Governance and Information Security. Classification: **Material Weakness**.
  - GenTax Information Security—Access Management. Classification: **Material Weakness**.
  - GenTax and DRIVES Information Security–Access Management. Classification: **Material Weakness**.
  - State Data Center Physical Access. Classification: **Material Weakness**.
  - CPPS—Information Security. **Significant Deficiency**.
  - Trails–Information Security. Classification: **Significant Deficiency**.
- **Department of Higher Education–Colorado Community College System.** Banner, Operational Data Store, and Cognos—Access Management. Classification: **Significant Deficiency**.
- **Department of Labor and Employment.**
  - MyUI+—IT Governance and Information Security. Classification: **Material Weakness**.
  - Connecting Colorado—IT Governance and Information Security. Classification: **Significant Deficiency**.
- **Department of Transportation.**
  - Colorado Department of Transportation—IT Governance. Classification: **Significant Deficiency**.

Internal Controls Over Compliance Classifications Defined

Professional standards define the following three levels of internal control weaknesses over compliance related to federal programs. Prior to each recommendation in this report, we have indicated the classification of the finding.

A **Material Weakness** is the most serious level of internal control weakness. A material weakness is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A **Significant Deficiency** is a moderate level of internal control weakness. A significant deficiency is a deficiency, or combination of deficiencies, in internal control over compliance with a compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

A **Deficiency in Internal Control** is the least serious level of internal control weakness. A deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a compliance requirement of a federal program on a timely basis.

Federal Program Findings

We identified:

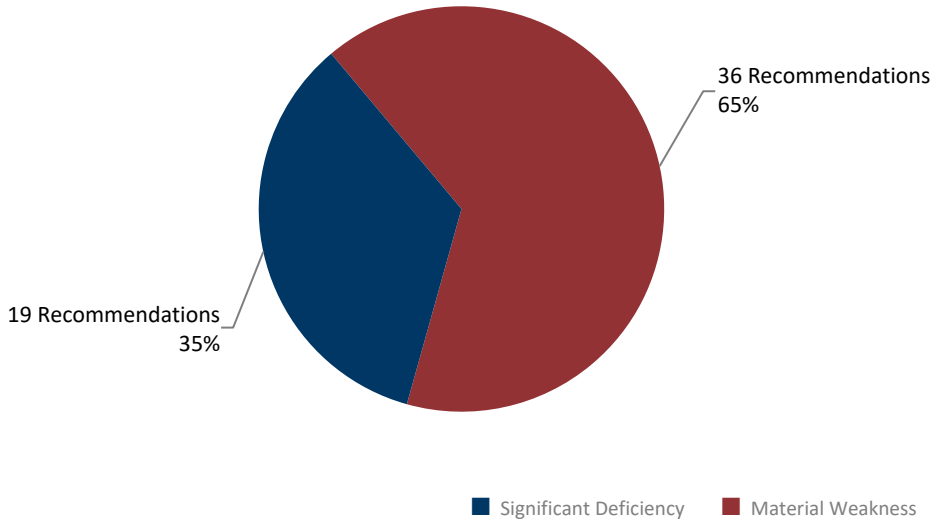
- 55 internal control issues related to requirements applicable to major federal programs at 10 state departments.
- Approximately $172,269 in known questioned costs related to federal awards granted to the State. Of these questioned costs, $42,835 related to COVID-19 funding. Federal regulations require auditors to report questioned costs identified through the audit, which are federal grant expenditures made in violation or possible violation of the related grant requirements, and/or federal expenditures that lack adequate supporting documentation.

The following summarizes our report on the State's compliance with federal requirements, such as activities allowed or unallowed, allowable costs, cash management, eligibility, reporting, subrecipient monitoring, and special tests and provisions, that are applicable to major federal programs and internal controls over compliance.

Internal Controls Over Federal Programs

The following chart shows the breakdown of levels of internal control weaknesses over compliance with federal requirements that we identified during our Fiscal Year 2024 audit. Prior to each recommendation in this report, we have indicated the classification of the finding.

Federal Grant Programs Internal Control Weaknesses
Fiscal Year 2024



Some of the areas where we identified a need for improvement included the following, by state department:

- **Department of Health Care Policy and Financing.** Overall, we identified issues with the Department's compliance with requirements for Medicaid and the Children's Basic Health Plan (CBHP). In total, we identified $190,427 in known questioned costs. Specifically, we found the following:
  - Medicaid Claims Payments. The Department did not have adequate internal controls in place related to updating the medical claims payment rate in Colorado interChange, its medical claims system, which resulted in nearly $190,000 of known questioned costs. Classification: **Material Weakness**.
  - Medicaid and CBHP Ex Parte Renewal Process. Federal regulations require state medical assistance programs to renew a beneficiary's eligibility once every 12 months to determine whether the beneficiary continues to qualify for benefits. States must first attempt to redetermine the beneficiary's eligibility based on information the Department has available at that time, without requiring additional information from the beneficiary. This is called an "ex parte" renewal. If sufficient information is available, the Department can renew eligibility on an ex parte basis and notify the beneficiary that their coverage has been renewed. The Department was not in full compliance with eligibility requirements related to the ex parte renewal process during Fiscal Year 2024. Specifically, the Department was inappropriately conducting ex parte renewals at the household level rather than individual level, without using individually-specific eligibility statutes and income thresholds for individuals within the household. Classification: **Material Weakness**.
  - Compliance with Eligibility for Medicaid. In 7 of the 60 Medicaid case files tested (12 percent), we identified at least one error related to eligibility, which resulted in over $300 of known questioned costs. Classification: **Material Weakness**.
  - Compliance with Eligibility for CBHP. In 8 of the 60 CBHP case files tested (13 percent), we identified at least one error related to eligibility, which resulted in over $1,000 of known questioned costs. Classification: **Material Weakness**.
- **Department of Human Services.** Overall, we identified issues with the Department's compliance with requirements for the Block Grants for Community Mental Health Services, Social Services Block Grants, Foster Care, and Child Support Services programs. In total, we identified $11,129 in known questioned costs. Specifically, we found the following:
  - Federal Funding Accountability and Transparency Act (FFATA). The Department did not have adequate internal controls in place related to FFATA reporting to ensure that this reporting was completed in accordance with federal requirements. Specifically, the Department failed to provide evidence showing review and approval of two out of the eight (25 percent) reports for one federal program and failed to report any of the 64 (100 percent) counties' subawards for two other federal programs. Classification: **Material Weakness**.
  - Foster Care Controls over Eligibility Determinations and Payment Rate Setting. The Department lacked sufficient internal controls to ensure compliance with eligibility and special tests and provisions requirements for the Foster Care Title IV-E program during Fiscal Year 2024. The problems we identified resulted in known questioned costs of nearly $11,000. Classification: **Significant Deficiency**.
  - Compliance with Activities Allowed or Unallowed and Allowable Costs/Cost Principles for Child Support Services and Block Grants for Community Mental Health Services. We determined that the Department did not ensure that costs charged to federal grants for either program tested were allowable, and there was not proper evidence of internal control procedures. This resulted in known questioned costs of about $200. Classification: **Significant Deficiency**.

- **Department of Labor and Employment.** Compliance with Special Tests and Provisions for Unemployment Insurance—Employer Experience Rating. We determined that MyUI+, the Department's new Unemployment Insurance system, did not calculate the Calendar Year 2024 employer rate correctly for approximately 30,000 employers, which resulted in employers overpaying approximately $5.0 million in premiums. Classification: **Material Weakness**.

- **Department of Public Safety.** Overall, we identified issues with the Department's compliance with requirements for the Disaster Grants program. In total, we identified $40,000 in known questioned costs. Specifically, we found the following:
  - Compliance with Activities Allowed or Unallowed and Allowable Costs/Cost Principles for Disaster Grants. The Department could not provide sufficient supporting documentation for $11.1 million of FEMA Disaster Grants Program expenditures reported on its Fiscal Year 2024 Exhibit K1, related to funds expended by another state department—Colorado Department of Public Health and Environment (CDPHE). In addition, the Department incorrectly recorded and paid a federal expenditure resulting in a total of $40,000 in known questioned costs. Classification: **Material Weakness**.
  - Compliance with Reporting for Disaster Grants. The Department did not comply with FFATA reporting requirements during Fiscal Year 2024. The Department did not report any of its 15 (100 percent) Disaster Grant subawards in the FFATA Subaward Reporting System. Specifically, the Department did not report approximately $16.3 million in subawards issued during Fiscal Year 2024 or $55.1 million in subawards issued in prior years. Classification: **Material Weakness**.
  - Compliance with Subrecipient Monitoring for Disaster Grants. The Department did not comply with federal regulations related to subrecipient monitoring during Fiscal Year 2024. Specifically, we identified issues with 23 of the 28 (82 percent) subrecipients we tested. Classification: **Material Weakness**.

- **Department of Transportation.** Overall, we identified issues with the Department's compliance requirements for the Formula Grants for Rural Areas and Tribal Transit Program, Highway Safety Cluster, and the Coronavirus State and Local Fiscal Recovery Funds programs. In total, we identified $22,928 in known questioned costs. Specifically, we found the following:
  - Compliance with Period of Performance for the Highway Safety Cluster. The Department recorded 4 of 6 transactions selected for testing (67 percent) outside the period of performance for the Highway Safety Cluster's grant awards, ranging from 1 day to 23 days prior to October 1, 2023, the start of the period of performance. This resulted in questioned costs of more than $4,000. Classification: **Material Weakness**.
  - Compliance with Reporting for the Highway Safety Cluster—FFATA. The Department did not comply with FFATA reporting requirements during Fiscal Year 2024 and we determined the Department did not report its subawards accurately in the federal FFATA Subaward Reporting System. We identified issues with 40 of the 40 subrecipient transactions (100 percent) we tested, including not having accurate documentation to support amounts reported, not reporting the subawards within the required federal timeframe, subaward date reported not matching the date of the Department's subaward, and not having formal evidence of review and approval prior to the report submission. Additionally, in 10 instances, the Department did not have evidence that the subaward was ever filed in the system. Classification: **Material Weakness**.
  - Compliance with Activities Allowed or Unallowed and Allowable Costs/Cost Principles for Formula Grants for Rural Areas and Tribal Transit Program. The Department did not ensure that costs charged to its Formula Grants for Rural Areas and Tribal Transit Program grant were allowable. Specifically, we identified errors in 2 of the 40 samples (5 percent) selected, which resulted in over $18,000 of known questioned costs. Classification: **Significant Deficiency**.

Summary of Progress in Implementing Prior Recommendations

The following table includes a summary of our disposition of Financial and Federal audit recommendations, including IT recommendations, reported in previous Statewide Single Audit Reports. Prior years' recommendations that were fully implemented in Fiscal Year 2023 or earlier are not included.

Statewide Single Audit Report Recommendation Status as of Fiscal Year 2024 by Fiscal Year

	Total	2023	2022	2021	2020
Implemented	**111**	71	20	12	8
Partially Implemented	**28**	18	6	4	-
Not Implemented	**16**	13	3	-	-
Deferred	**35**	34	-	-	1
No Longer Applicable	**7**	2	1	4	-
Other – Not Applicable	**2**	2	-	-	-
TOTAL	**199**	**140**	**30**	**20**	**9**

Note: The table above includes each recommendation subpart as an individual recommendation.

Summary of Auditor’s Results

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

Financial Statements

Type of auditor's report issued: Unmodified

Internal Control Over Financial Reporting

	Yes	No
Material Weaknesses Identified?	✓	
Significant deficiencies identified that are not considered to be material weaknesses?	✓	
Noncompliance material to financial statements noted?	✓	

Federal Awards

Internal Control Over Major Programs

	Yes	No
Material Weaknesses Identified	✓	
Significant Deficiencies identified that are not considered to be material weaknesses?	✓	

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

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

- Block Grants for Community Mental Health Services
- Children's Health Insurance Program
- Disaster Grants – Public Assistance (Presidentially Declared Disasters)
- Foster Care Title IV-E
- Highway Safety Cluster
- Medicaid Cluster
- Minerals Leasing Act
- Social Services Block Grant
- Unemployment Insurance

	Yes	No
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) (Audit Findings) of Uniform Guidance	✓	

Dollar threshold used to distinguish between type A and B programs: $30 million.

	Yes	No
Auditee qualified as low-risk auditee?		✓

Identification of Major Programs

Assistance Listing Number	Name of Federal Program or Cluster
	Housing Voucher Cluster
14.871	Section 8 Housing Choice Vouchers
14.879	Mainstream Vouchers
15.018	Energy Community Revitalization Program (ECRP)
15.437	Minerals Leasing Act
	Fish and Wildlife Cluster
15.605	Sport Fish Restoration
15.611	Wildlife Restoration and Basic Hunter Education and Safety
15.626	Enhanced Hunter Education and Safety
17.225	Unemployment Insurance
	WIOA Cluster
17.258	WIOA Adult Program
17.259	WIOA Youth Activities
17.278	WIOA Dislocated Worker Formula Grants
20.223	Transportation Infrastructure Finance and Innovation Act (TIFIA) Program
20.509	Formula Grants for Rural Areas and Tribal Transit Program
	Highway Safety Cluster
20.600	State and Community Highway Safety
20.616	National Priority Safety Programs
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
64.015	Veterans State Nursing Home Care
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States
84.287	Twenty-first Century Community Learning Centers
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
93.423	1332 State Innovation Waivers
93.563	Child Support Services
	CCDF Cluster
93.575	Child Care and Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.658	Foster Care Title IV-E
93.667	Social Services Block Grant
93.767	Children's Health Insurance Program
	Medicaid Cluster
93.775	State Medicaid Fraud Control Units
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
93.778	Medical Assistance Program
93.958	Block Grants for Community Mental Health Services
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Classification of Recommendations
State of Colorado Statewide Single Audit
Fiscal Year Ended June 30, 2024

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Grand Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance	
Corrections	1	-	-	-	1
Early Childhood	-	-	-	1	1
Office of the Governor	13	-	11	1	25
Health Care Policy and Financing	-	10	3	3	16
Higher Education					
Department of Higher Education	4	-	-	-	4
Adams State University	-	-	2	-	2
Colorado Community College System	-	-	5	-	5
Colorado School of Mines	-	-	1	-	1
Western Colorado University	1	-	-	-	1
Human Services	2	1	-	5	8
Labor and Employment	11	7	6	4	28*
Local Affairs	-	-	1	2	3
Personnel & Administration	9	-	-	-	9
Public Health and Environment	3	1	-	-	4
Public Safety	-	8	-	-	8
Revenue	-	-	4	-	4
Transportation	-	5	2	3	10
Treasury	6	4	-	-	10
Grand Totals	**50**	**36**	**35**	**19**	**140***

Note: The table above includes each subpart as an individual recommendation.
*Some recommendations are classified as both financial reporting and federal program compliance internal control weaknesses. Therefore, the total number of recommendations reported in this table does not equal the total number of recommendations in the report.
There were no recommendations classified as a Deficiency in Internal Control, the least serious deficiency level, included in this report.

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

Department of Corrections

The Department of Corrections (Department) manages the State's adult correctional facilities, youth offender system, and the Division of Adult Parole. The Department is responsible for:

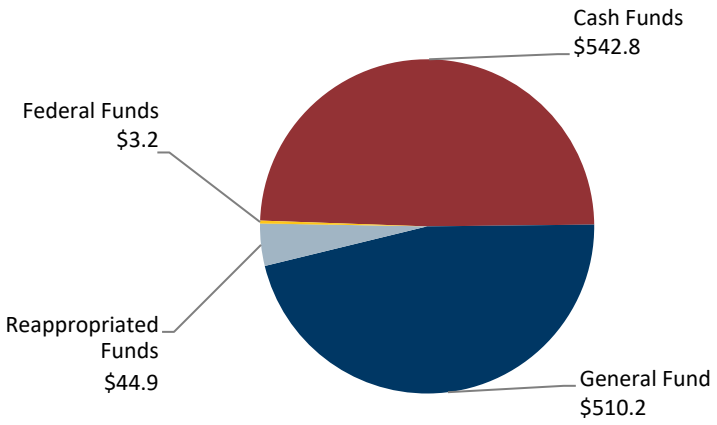
- Managing, supervising, and controlling the correctional facilities operated and supported by the State.
- Supervising the population of offenders placed in the custody of the Department, including inmates, parolees, and transition inmates who are placed into community corrections programs.
- Planning for projected, long-range needs of the institutions under the Department's control.
- Developing education, treatment, and correctional industries programs that have a rehabilitative or therapeutic value for inmates and supply products for state and private purposes, as provided by law.

In addition, the Department operates Colorado Correctional Industries (CCI). CCI operates the prison canteens, which provide various personal items for purchase by inmates, including hygiene items, and snack foods. CCI also employs inmates to operate agricultural, manufacturing, and service businesses. For example, these businesses include metal fabrication, leather products, K-9 dog training, the State's license plate manufacturing facility, and the State's surplus property program.

For Fiscal Year 2024, the Department of Corrections was appropriated approximately $1.1 billion and 6,374 full-time equivalent (FTE) staff.

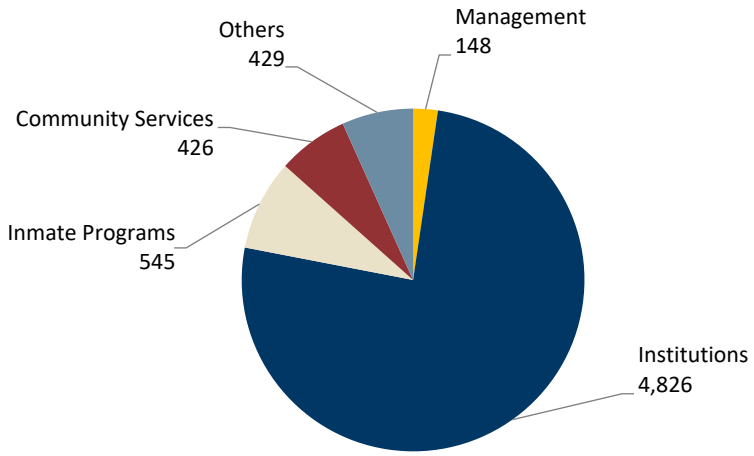
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2024.

Department of Corrections Fiscal Year 2024 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Department of Corrections Fiscal Year 2024 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
Department of Corrections	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
	1	-	-	-	-	1

Finding 2024-001
Internal Controls Over Exhibit K1

Each fiscal year, the Department is required to prepare an exhibit to report its federal expenditures and related reimbursements to the Office of the State Controller (OSC) for the OSC to use in the preparation of the State's Schedule of Expenditures of Federal Awards (SEFA). This exhibit is referred to as the Exhibit K1, Schedule of Federal Assistance, and the OSC provides all state entities instructions on how to prepare the exhibit. The OSC's instructions indicate that state entities should include expenditures for grants received directly from the federal government and expended by the Department (direct expenditures), as well as expenditures for federal grants payments made by the Department to other non-state agencies (subrecipient expenditures). For certain grants, the OSC has stated that if the Department receives that grant from another state agency and expends the funds, then those expenditures should also be included on the exhibit. For other grants that the Department receives from other state agencies, they should not be reported by the Department on the exhibit in order to ensure the grant is not double reported on the State's SEFA. In addition, the OSC will issue Alerts to state entities to inform them of additional guidance during the fiscal year.

For Fiscal Year 2024, the Department administered eight federal programs and expended approximately $502.2 million in federal funds.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place, and complied with the OSC's policies and procedures related to its preparation of the Exhibit K1.

As part of our audit work, we reviewed the Department's Fiscal Year 2024 Exhibit K1 submitted to the OSC to determine whether the Exhibit K1 was accurate, and whether the Department's accounting staff prepared the Exhibit K1 in accordance with the OSC's instructions.

How were the results of the audit work measured?

We measured our audit work against the following criteria:

- The OSC's Exhibits Instructions outline specific requirements for departments' completion of exhibits. For example, Exhibit K1 reports federal expenditure information to the OSC for statewide compilation and reporting. The OSC uses information from the Exhibit K1 to create the State's SEFA. The Exhibit K1 was due to the OSC on October 1, 2024.

- The OSC's Alert No. 238, dated May 23, 2024, outlines specific procedures and requirements for the refinance of the Department's personnel costs from the State's General Fund to the federal Coronavirus State and Local Fiscal Recovery Funds (SLFRF). This alert required "the total fiscal year personal services costs to be reported on each department's Exhibit K1."

- The OSC's Fiscal Procedures Manual (Manual), Chapter 1, Sections 3.3, State of Colorado Accounting Organization Objectives, and 3.7a, State of Colorado Accounting Organization Shared Responsibilities, requires State departments to "establish internal controls for their departments" in order to "maintain an internal control environment that enhances sound business practices, clearly defines roles, responsibilities, and accountability and provides for the prevention and detection of fraudulent activity." This should include controls such as required supervisory reviews of the Exhibit K1 and the Colorado Operations Resource Engine, the State's accounting system, transactions that are compiled for reporting on the Exhibit K1, as well as adequate staff training on the preparation of the applicable exhibits for submission to the OSC per the requirements of the Manual.

What problem did the audit work identify?

During the Fiscal Year 2024 audit, we identified an error in the Department's Exhibit K1 submitted to the OSC on August 16, 2024. Specifically, the Department's Exhibit K1 omitted $495.0 million in SLFRF expenditures. Once the Department was notified by the OSC of the omission on December 4, 2024, they revised and submitted a corrected Exhibit K1 to the OSC on December 5, 2024.

Why did this problem occur?

The Department lacked adequate internal controls over its preparation of the Exhibit K1 to ensure it was accurate and complete in accordance with the OSC's instructions. Specifically, the Department did not have an adequate supervisory review process over the preparation of its Exhibit K1 and did not ensure that Department personnel were adequately trained and prepared the Exhibit K1 in accordance with the OSC's Alert issued in May 2024. The Department regularly receives federal funds, although the nature of the SLFRF funds were unique and unfamiliar to the Department.

Why does this problem matter?

Failing to properly report expenditures of federal funds on its Exhibit K1, if uncorrected, could cause the State's overall SEFA to be inaccurate and out of compliance with federal regulations. Additionally, if the Department does not follow the OSC's instructions or additional guidance provided in the OSC's Alerts, there is a risk that the federal expenditures will be misreported on the State's SEFA.

Classification of Finding: **Material Weakness**
This finding does not apply to a prior audit recommendation.

Recommendation 2024-001

The Department of Corrections should strengthen its internal controls over its preparation of its Exhibit K1, Schedule of Federal Assistance, by ensuring that staff perform adequate supervisory reviews over its Exhibit K1 and Department personnel are adequately trained to ensure the Exhibit K1 is accurate, complete, and in accordance with the Office of the State Controller's (OSC) instructions, including guidance provided in the OSC's Alerts, prior to submitting the Exhibit K1 to the OSC.

Response

Department of Corrections

Agree
Implementation Date: December 2024

The refinance of the Department's personnel costs from State General Funds to Federal Coronavirus State and Local Fiscal Recovery Funds (SLFRF) was inadvertently omitted on the Exhibit K1, Schedule of Federal Assistance, due to the unique and unusual nature of this project. The Department will ensure adequate supervisory reviews are performed in addition to strengthening internal controls and training to ensure preparation of the Exhibit K1 is accurate, complete, and in accordance with OSC instructions prior to submission to the OSC.

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

Office of the Governor

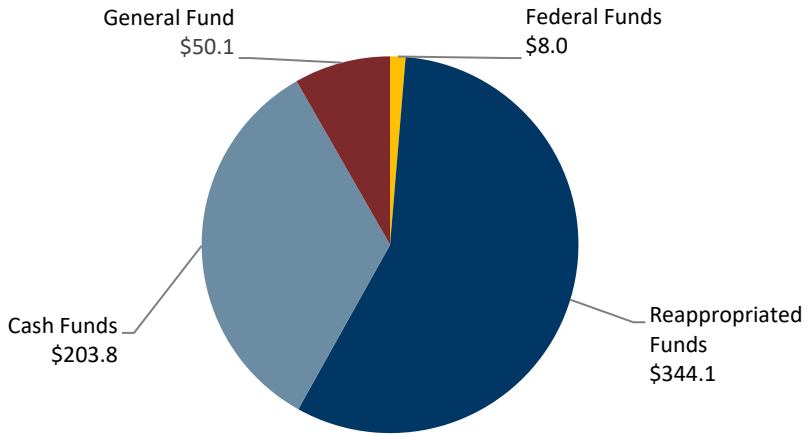
The Office of the Governor (Office) is solely responsible for carrying out the directives of the Governor of the State of Colorado. In addition to the Governor's Office, the Office also comprises:

- Office of the Lieutenant Governor
- Office of State Planning and Budgeting
- Office of Economic Development Programs
- Office of Information Technology

For Fiscal Year 2024, the Office was appropriated approximately $606.0 million and 1,269 full-time equivalent (FTE) staff.

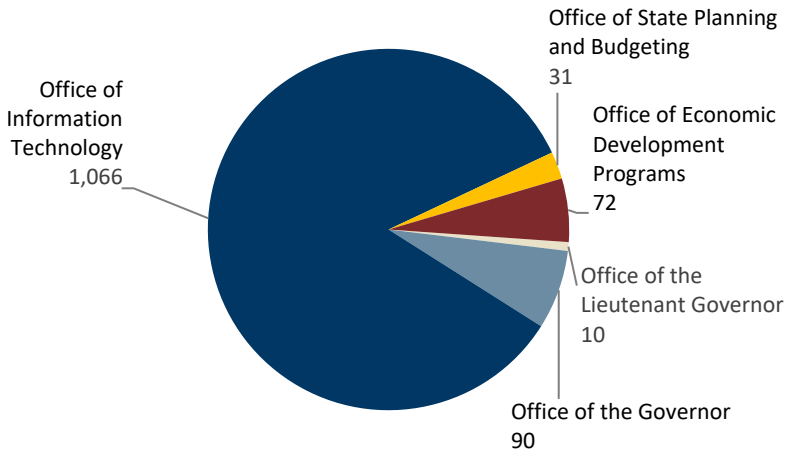
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Office for Fiscal Year 2024.

Office of the Governor Fiscal Year 2024
Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Office of the Governor Fiscal Year 2024
Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the Office.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
Office of the Governor	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance**		
	5	-	3	1	-	9
See Section III: Federal Awards Findings						

Office of Information Technology

During the 2008 Legislative Session, the Governor's Office of Information Technology (OIT) was created through the enactment of Senate Bill 08-155—commonly referred to as the IT Consolidation Bill. This bill, along with other IT-related bills for nearly the past 17 years, have been codified under state statutes [C.R.S. Title 24, Article 37.5, Parts 1-9], which consolidated IT operations under OIT for most of the Executive Branch, but excluded the Departments of Education, Law, State, and Treasury, State-supported institutions of higher education, as well as the Judicial and Legislative branches. Overall, OIT's statutory authority provides the following responsibilities:

- Delivering innovation and IT to state agencies.
- Coordinating with state agencies to provide assistance, advice, and expertise.
- Assisting the General Assembly's Joint Technology Committee (JTC), as necessary, to facilitate the JTC's oversight of OIT.
- Establishing, maintaining, and keeping an inventory of IT-owned assets by or held in trust for every state agency.
- Establishing, maintaining, and enforcing IT oversight and standards.
- Reviewing and submitting budget requests for all IT resources to be used by state agencies.
- Ensuring IT purchases adhere to standards for data technology, architecture, security, and oversight of IT vendors.
- Overseeing the installation, services, maintenance, retirement of all state applications, and IT infrastructure and hardware.

Finding 2024-002
IT Governance: Enterprise Cybersecurity Security Plan Statutory and Policy Noncompliance

> Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to OIT in a separate, confidential memorandum.

OIT was created through the enactment of Senate Bill 08-155, which is commonly referred to as the "IT Consolidation Bill." This bill, along with other IT-related bills passed over a nearly 15-year period, have been codified under State statutes [C.R.S. Title 24, Article 37.5, Parts 1-9], which consolidated IT operations under OIT for most of the Executive Branch, but excluded the Departments of Education, Law, State, and Treasury; State-supported institutions of higher education; and the Judicial and Legislative branches.

The legislature declared within the statutes related to overall information security [C.R.S., 24-37.5-401(a) and (c)] that a sense of urgency is necessary to protect communication and information

resources in various state public agencies from, "…unauthorized access, disclosure, use...as well as to assure the confidentiality, integrity, and availability of information" and that a coordinated and shared effort from all departments of the state would ensure the success of these efforts; those statutes also establish the State's Chief Information Security Officer (CISO).

Colorado Code of Regulations (CCR) and Colorado Information Security Policies (Security Policies) establish the following:

- OIT's Office of Information Security (OIS) develops an information security plan for those Executive Branch agencies that are "consolidated" under OIT's oversight and is referred to as the Enterprise Cybersecurity Plan (ECSP).

- The state's CISO annually reviews and approves the ECSP and submits it to the State's Chief Information Officer (CIO) for approval.

Security Policies are developed and promulgated by OIT, with oversight and enforcement by OIT's Office of Information Security, which is led by the CISO, who reports directly to the CIO, as also outlined in Sections 24-37.5-106(c) and 403, C.R.S.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether OIT complied with applicable statutes, CCR, and Security Policy requirements related to the ECSP. As part of our testing, we requested the Fiscal Year 2024 ECSP from OIS staff.

How were the results of the audit work measured?

We measured the results of our audit work against requirements contained in Colorado Revised Statues, CCR, and Security Policies.

What problem did the audit work identify?

We identified a problem related to compliance with statutory requirements, CCR, and Security Policy requirements as it relates to the ECSP.

Why did this problem occur?

The problem occurred because statutory, CCR, and Security Policy requirements related to the annual Enterprise Cyber Security Plan were not enforced and there were no measures in place requiring them to be enforced.

Why does this problem matter?

The legislature has entrusted the State's CISO with securing state communication and information resources for the consolidated agencies OIT directly supports, and in turn, the consolidated agencies rely on OIT and the CISO to comply with related statutory requirements, CCR, and Security Policy requirements on their behalf.

Classification of Finding: **Material Weakness**
This finding does not apply to a prior audit recommendation.

Recommendation 2024-002

The Governor's Office of Information Security should improve its IT governance to meet legislative directives, Code of Colorado Regulations, and Colorado Information Security Policy requirements by implementing the recommendation as noted in the confidential finding.

Response

Governor's Office of Information Technology

Agree
Implementation Date: March 2025

The Governor's Office of Information Technology (OIT) identified and addressed a standard operating procedure to meet and manage this annual legislative requirement.

Finding 2024-003
Nicus Software—IT Governance and Information Security

> Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with

> the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to OIT in a separate, confidential memorandum.

The OIT's Financial Services Office (FSO) is the business owner of the Nicus Software (Nicus) system that FSO primarily utilizes for financial planning, cost modeling, and IT billing preparation, which includes billing other state agencies and external customers for OIT's IT services that it manages and provides. FSO relies on its third-party vendor or information technology service provider (ITSP), Nicus Software, Inc., to ensure the reliability and availability of the Nicus system.

What was the purpose of our audit work and what work was performed?

The purpose of our Fiscal Year 2024 audit work was to gain an understanding of, and determine whether, FSO had designed and implemented IT general controls over the Nicus system. We inquired with FSO staff in order to gain an understanding of the IT general controls. We also reviewed related documentation provided by FSO staff.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- Standards for Internal Control in the Federal Government (Green Book), published by the U.S. Government Accountability Office (GAO), that has been adopted by the State as the standard internal control framework that must be followed by all State agencies, including OIT.
- Security Policies, published by OIT.
- OIT and FSO management's expectations as communicated during the audit.

What problems did the audit work identify?

We identified problems with FSO's IT governance and information security IT general controls during our Fiscal Year 2024 audit.

Why did these problems occur?

Overall, the problems we identified point to FSO lacking an effective vendor management process over the Nicus ITSP. In addition, FSO staff relied upon and utilized its ITSP for certain IT-related information, instead of formalizing FSO specific documentation, as required by the Green Book and

Security Policies. The ITSP reported that the Nicus system is technically infeasible to comply with certain Security Policies. Lastly, OIT and FSO have not formalized their respective expectations related to certain system security information.

Why do these problems matter?

It is important for OIT and FSO to have an effective system of internal control in place, including information security IT general controls for OIT and FSO to meet their objectives. Without an effective internal control system, the reliability of the data processed, stored, and reported on by the Nicus system can be adversely impacted.

Classification of Finding: **Material Weakness**
This finding does not apply to a prior audit recommendation.

Recommendation 2024-003

The Governor's Office of Information Technology's (OIT) Financial Service Office (FSO) should improve its IT governance and information security IT general controls for the Nicus system by:

A. Implementing the recommendation as noted in Part A of the confidential finding.
B. Implementing the recommendation as noted in Part B of the confidential finding.
C. Implementing the recommendation as noted in Part C of the confidential finding.
D. Implementing the recommendation as noted in Part D of the confidential finding.
E. Implementing the recommendation as noted in Part E of the confidential finding.
F. Implementing the recommendation as noted in Part F of the confidential finding.
G. Implementing the recommendation as noted in Part G of the confidential finding.

Response

Governor's Office of Information Technology

A. Agree
   Implementation Date: June 2025

   The Governor's Office of Information Technology's Financial Services Office (FSO) agrees with this recommendation. FSO will work with the vendor to remediate the finding by June 2025.

B. Agree
Implementation Date: June 2025

The Governor's Office of Information Technology's Financial Services Office (FSO) agrees with this recommendation. FSO will work to remediate the finding by June 2025.

C. Agree
Implementation Date: December 2025

The Governor's Office of Information Technology's Financial Services Office (FSO) agrees with this recommendation. FSO will work with the vendor to remediate the finding by December 2025.

D. Agree
Implementation Date: June 2025

The Governor's Office of Information Technology's Financial Services Office (FSO) agrees with this recommendation. FSO will work to remediate the finding by June 2025.

E. Agree
Implementation Date: January 2025

The Governor's Office of Information Technology (OIT) agrees with this recommendation. OIT will work to remediate the finding by January 2025.

F. Agree
Implementation Date: December 2024

The Governor's Office of Information Technology's Financial Services Office (FSO) will work to remediate the finding by December 2024.

G. Agree
Implementation Date: December 2025

The Governor's Office of Information Technology's Financial Services Office (FSO) agrees with this recommendation. FSO will work with the vendor to remediate the finding by December 2025.

Finding 2024-004
GenTax Information Security—Access Management

> Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to OIT and the Department in separate, confidential memoranda.

The Department of Revenue (Department) is the business owner of the GenTax system, the State's primary information system for processing taxes collected by the State, including estate, sales, severance, business, and individual and corporate income taxes. Most users in the system work for the Department's Division of Taxation, but other divisions within the Department have a variety of access that allows for and addresses reporting, accounting, monitoring, and/or other data sharing needs.

The Department shares the responsibility for the reliability and availability of the GenTax system with two IT service providers—OIT and FAST Enterprises (FAST), a third-party vendor. Specifically, OIT primarily provides logical access and system security support for the GenTax operating system and application. FAST works with FAST Hosting Services to host the GenTax application, as well as provide support to the application and underlying database. The IT support provided by OIT for GenTax includes the provisioning of user access to the system, which includes ensuring that unauthorized employees do not retain access to the operating system and that inactive accounts are disabled in accordance with regulatory requirements.

GenTax contains Federal Tax Information (FTI) that is subject to the IRS's Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies.

What was the purpose of the audit work and what work was performed?

The purpose of our Fiscal Year 2024 audit work was to determine whether OIT implemented our Fiscal Year 2023 recommendation to address identified access management problems related to the GenTax system. This recommendation was originally made, in part, in Fiscal Year 2014. We performed our audit work through inquiry of OIT management and staff.

How were the results of the audit work measured?

We measured the results of our audit work against the IRS's Publication 1075.

What problem did the audit work identify?

During our Fiscal Year 2024 audit, we found that OIT did not implement our prior audit recommendation related to GenTax access management in order to comply with Publication 1075's requirements and improve overall information security within the system.

Why did this problem occur?

OIT stated that the team responsible for implementing the Fiscal Year 2023 recommendation prioritized another project, as it was deemed necessary to be completed prior to addressing any changes related to this recommendation.

Why does this problem matter?

The deficiencies noted increase the risk of unauthorized access and could, therefore, threaten the confidentiality, integrity, and availability of the GenTax system and its data. Ultimately, if key GenTax access management processes and controls are not in place and operating effectively, the State's ability to conduct tax processing operations in a secure manner could be adversely impacted, as well as the reliability of GenTax data used in and related to the State's financial reporting.

Classification of Finding: **Material Weakness**
This finding applies to prior audit recommendation 2023-002.

Recommendation 2024-004

The Governor's Office of Information Technology (OIT) should improve information security IT general controls related to access management for the GenTax system by implementing the recommendation noted in the confidential finding.

Response

Governor's Office of Information Technology

Agree
Implementation Date: January 2026

Remediation will be completed as discussed in the confidential response.

Finding 2024-005
GenTax and DRIVES Information Security–Access Management

> Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response and addendum, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding, response, and addendum have been provided to OIT and the Department in separate, confidential memoranda.

Responsibility for the reliability and availability of the GenTax and Driver License, Record, Identification and Vehicle Enterprise Solution (DRIVES) systems is shared between the Department, the business and data owner, and OIT, an IT service provider. The Department and Division of Motor Vehicles also work with two third-party contractors, FAST and FAST Hosting Services, to provide DRIVES support.

OIT's Identity and Access Management (IAM) Team provides information security support for the GenTax and DRIVES network and applications.

What was the purpose of the audit work and what work was performed?

The purpose of our Fiscal Year 2024 audit work was to determine whether OIT implemented our Fiscal Year 2023 recommendation related to access management controls for the GenTax and DRIVES systems. Our Fiscal Year 2024 audit work included making inquiries of OIT management and staff.

How were the results of the audit work measured?

We measured the results of our audit work against Security Policies and the IRS's Publication 1075.

What problems did the audit work identify?

Based on our Fiscal Year 2024 testing, we found that OIT did not implement our prior audit recommendation related to improving GenTax and DRIVES access management controls.

Why did these problems occur?

OIT staff stated that they have continued to work with the IAM Team to review and update the processes and security controls to implement the recommendation. However, OIT did not provide any specific reasons for why the prior audit recommendation was not implemented for the third consecutive year, as the recommendation dates back to Fiscal Year 2021.

Why do these problems matter?

The identified problem elevates the risk of system compromise and can affect the confidentiality, integrity, and availability of the GenTax and DRIVES systems. In turn, if GenTax and DRIVES information security processes and controls are not appropriately implemented and managed, this can adversely impact the reliability of data that is processed, stored, and generated by the systems, as well as the automated application controls that are built into them.

Classification of Finding: **Material Weakness**
This finding applies to prior audit recommendations 2023-003A and 2023-003B.

Recommendation 2024-005

The Governor's Office of Information Technology (OIT) should improve information security IT general controls related to access management for the GenTax and Drivers' License, Record, Identification, and Vehicle Enterprise Solution systems by:

A. Implementing the recommendation as noted in Part A of the confidential finding.
B. Implementing the recommendation as noted in Part B of the confidential finding.

Response

Governor's Office of Information Technology

A. and B. Disagree
Implementation Date: Not Applicable

The Governor's Office of Information Technology (OIT) disagrees with this recommendation and does not plan to implement it. OIT further discusses its disagreement in the confidential response.

Auditor's Addendum

The confidential auditor's addendum has been included in the confidential finding to address OIT's "Disagree" response.

Finding 2024-006
State Data Center Physical Access

> Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to OIT in a separate, confidential memorandum.

OIT maintains two data centers throughout the State. The purpose of these data centers is to centrally manage the servers and computers that store critical information for various state agency systems. OIT's primary data center physically houses the IT infrastructure assets that support and maintain state systems, which includes system components related to the state's network connection between the State's accounting system, the Colorado Operations Resource Engine (CORE), the State's accounting system, and CORE's third-party vendor. These IT assets, including computer servers, networking equipment, and media, are housed within multiple rooms at the Data Center, each having specific access restriction requirements.

What was the purpose of our audit work and what work was performed?

The purpose of our Fiscal Year 2024 audit work was to determine whether OIT implemented our Fiscal Year 2023 physical security recommendation, in which we first identified IT control deficiencies at the Data Center during our Fiscal Year 2017 audit. In order to conduct our audit work, we requested, obtained, and reviewed documentation provided by OIT.

What problems did the audit work identify and how were the results of the audit work measured?

During our Fiscal Year 2024 audit, we determined that OIT did not fully implement our Fiscal Year 2023 audit recommendation. We measured our work against OIT's Security Policies and the GAO's Green Book.

Why did these problems occur?

OIT Data Center management staff stated that priority was placed on completing the removal of state IT assets that had been housed at a contracted secondary data center, over that of fully implementing these prior audit recommendations.

Why do these problems matter?

In combination, these deficiencies increase the risk of inappropriate or unauthorized physical access, as well as the risk to the confidentiality, availability and integrity of state systems and the associated data housed at the Data Center. Ultimately, if physical access to the Data Center is not managed appropriately, it could adversely impact the accuracy and completeness of information relevant to the State's financial reporting activities.

Classification of Finding: **Material Weakness**
This finding applies to prior audit recommendations 2023-006A and 2023-006B.

Recommendation 2024-006

The Governor's Office of Information Technology (OIT) should reprioritize data center staff duties to improve physical access IT general controls at the State's data center and comply with Colorado Information Security Policies by:

A. Implementing the recommendation as noted in Part A of the confidential finding.
B. Implementing the recommendation as noted in Part B of the confidential finding.

Response

Governor's Office of Information Technology

A. Agree
   Implementation Date: May 2025

   Remediation will be completed as specified in the confidential response.

B. Agree
   Implementation Date: May 2025

   Remediation will be completed as specified in the confidential response.

Finding 2024-007
CPPS—Information Security

> Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to OIT and the Office of the State Controller in separate, confidential memoranda.

The Colorado Personnel Payroll System (CPPS) is the State's integrated human resources (HR) and payroll management application that was developed to run on a mainframe. All three branches—Executive, Judicial, and Legislative—utilize CPPS to process employee payroll. CPPS has been in production since 1986, and is an online processing system that allows for real-time changes to employees' job statuses and payroll benefits information. CPPS contains sensitive, personally identifiable information, such as State employees' social security numbers, birth dates, salaries, home addresses, and bank account information.

OIT, as one of two CPPS IT service providers—the other being a third-party mainframe cloud provider—is responsible for developing, publishing, and communicating information security policies and technical standards that outline IT security requirements that protect data obtained, processed, stored, and reported by state agencies. OIT is also the business owner of the State's mainframe and oversees the third-party mainframe cloud provider to ensure compliance with Security Policies.

In July 2023, OIT migrated its mainframe hardware and the systems it housed, including CPPS, to a third-party hosted cloud solution, and OIT stated that this solution would, "…remove the risk of older equipment failing and interrupting the delivery of critical services to Coloradans and state employees."

What was the purpose of our audit work and what work was performed?

The purpose of our Fiscal Year 2024 audit work was to determine OIT's progress toward implementing our prior audit recommendations. We conducted our audit work through inquiries of the OIT staff.

How were the results of the audit work measured?

We measured the results of our audit work against certain OIT standard operating procedures.

What problems did the audit work identify?

During our Fiscal Year 2024 audit work, OIT reported that it did not implement our Fiscal Year 2023 recommendation.

Why did these problems occur?

OIT staff stated that they have implemented a Governance, Risk, and Compliance (GRC) tool, but they are reexamining and redeveloping the functionality within the GRC tool to enable automation that would resolve the problems noted in our confidential finding.

Why do these problems matter?

When information security IT general controls are not designed effectively, management may not ensure that their expectations and the entity's objectives are being met, that risks are responded to appropriately, and that a strong system of internal control is established. This increases the risk of unauthorized access and can impact the confidentiality, integrity, and availability of the data stored and processed within and reported by CPPS.

Classification of Finding: **Significant Deficiency**
This finding applies to prior audit recommendations 2023-037A and 2023-037B.

Recommendation 2024-007

The Governor's Office of Information Technology (OIT) should improve IT controls over the Colorado Personnel Payroll System mainframe by:

A. Implementing recommendation Part A as noted in the confidential finding.
B. Implementing recommendation Part B as noted in the confidential finding.
C. Implementing recommendation Part C as noted in the confidential finding.

Response

Governor's Office of Information Technology

A. Agree
   Implementation Date: October 2024

   The Governor's Office of Information Technology agrees with the recommendation. OIT has implemented recommendations in Part A.

B. Agree
Implementation Date: June 2025

The Governor's Office of Information Technology agrees with the recommendation. OIT will implement recommendation Part B as noted in the confidential response.

C. Agree
Implementation Date: February 2025

The Governor's Office of Information Technology agrees with the recommendation. OIT will implement recommendation Part C as noted in the confidential response.

Office of the Governor

The following findings and recommendations relating to internal control deficiencies classified as **Significant Deficiencies** were communicated to the Governor's Office of Information Technology (OIT) in the previous year and have not been remediated as of June 30, 2024 because the original implementation dates provided by OIT were in a subsequent fiscal year. These complete findings and recommendations can be found within the original report and the complete recommendations can be found within Section IV: Prior Audit Recommendations of this report.

Governance and Oversight				
Current Rec. Number	2024-008			
Prior Rec. Number(s)	2023-007			
Classification	Significant Deficiency			
Implementation Date(s)	A. [1]	B. December 2024	C. June 2025	D. December 2024
	E. December 2024	F. December 2024	G. December 2024	H. December 2024

IT Governance and Access Management	
Current Rec. Number	2024-009
Prior Rec. Number(s)	2023-048
Classification	Significant Deficiency
Implementation Date(s)	October 2024

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.

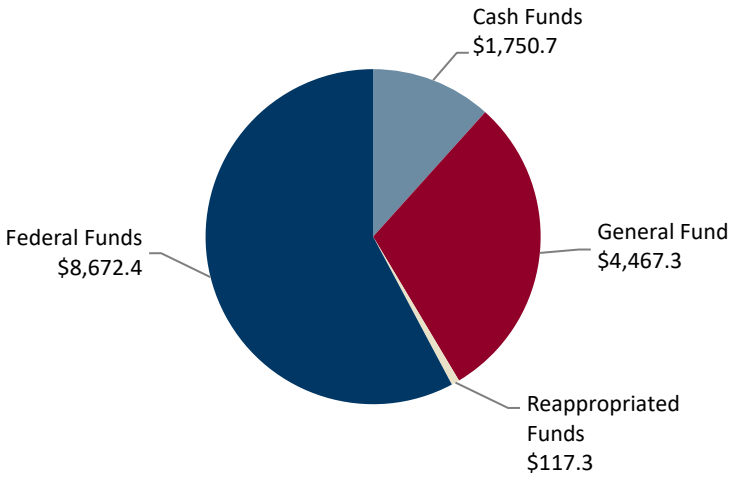
Department of Health Care Policy and Financing

The Department of Health Care Policy and Financing (Department) is responsible for developing financing plans and policy for publicly funded health care programs. The principal programs the Department administers are (1) Health First Colorado, Colorado's Medicaid program (Medicaid) which provides health services to eligible needy persons, and (2) the federal Children's Health Insurance Program, which is known in Colorado as the Children's Basic Health Plan (CBHP). CBHP furnishes subsidized health insurance for low-income children aged 18 years or younger and pregnant women 19 and older who are not eligible for Medicaid.

For Fiscal Year 2024, the Department was appropriated approximately $15.0 billion and 806 full-time equivalent (FTE) staff.

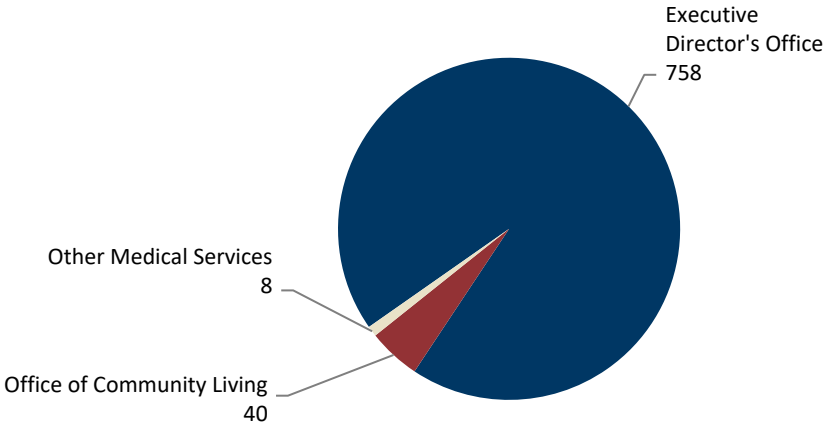
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2024.

Department of Health Care Policy and Financing Fiscal Year 2024 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Department of Health Care Policy and Financing Fiscal Year 2024 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
Department of Health Care Policy and Financing	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance**		
	-	8	1	2	-	11
See Section III: Federal Awards Findings						

The following finding and recommendation relating to an internal control deficiency classified as a **Significant Deficiency** was communicated to the Department of Health Care Policy and Financing (Department) in the previous year and has not been remediated as of June 30, 2024 because the original implementation dates provided by the Department were in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

CBMS, interChange, and BIDM—Information Security			
Current Rec. Number	2024-010		
Prior Rec. Number(s)	2023-008		
Classification	Significant Deficiency		
Implementation Date(s)	A. November 2024	B. November 2025	C. January 2025

Department of Higher Education

The Department of Higher Education (Department) was established under state statute [Section 24-1-114, C.R.S.] and includes all public higher education institutions in the state. It also includes the Auraria Higher Education Center; the Colorado Commission on Higher Education; the Colorado Student Loan Program, dba College Assist; CollegeInvest; History Colorado; and the Division of Private Occupational Schools.

State public institutions of higher education are governed by 10 different boards. The governing boards and the schools they oversee are as follows:

- **Board of Regents of the University of Colorado**
  University of Colorado Boulder
  University of Colorado Anschutz Medical Campus
  University of Colorado Denver
  University of Colorado Colorado Springs

- **Board of Governors of the Colorado State University System**
  Colorado State University–Fort Collins
  Colorado State University–Pueblo
  Colorado State University–Global Campus

- **Board of Trustees for the University of Northern Colorado**
  University of Northern Colorado

- **Board of Trustees of the Colorado School of Mines**
  Colorado School of Mines

- **State Board for Community Colleges and Occupational Education**
  Arapahoe Community College
  Colorado Northwestern Community College
  Community College of Aurora
  Community College of Denver
  Front Range Community College
  Lamar Community College
  Morgan Community College
  Northeastern Junior College
  Otero Junior College
  Pikes Peak Community College
  Pueblo Community College
  Red Rocks Community College
  Trinidad State Junior College

- **Board of Trustees for Adams State University**
  Adams State University

- **Board of Trustees for Colorado Mesa University**
  Colorado Mesa University

- **Board of Trustees for Metropolitan State University of Denver**
  Metropolitan State University of Denver

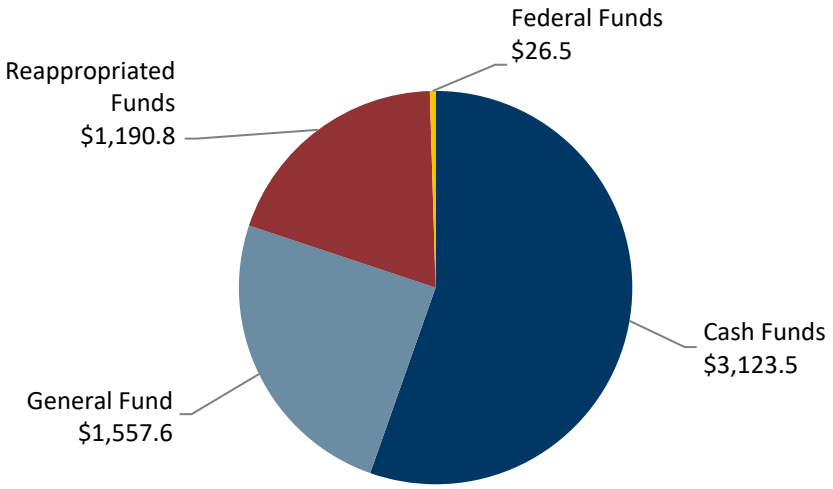
- **Board of Trustees for Western Colorado University**
  Western Colorado University

- **Board of Trustees for Fort Lewis College**
  Fort Lewis College

For Fiscal Year 2024, the Department was appropriated approximately $5.9 billion and 26,726 full-time equivalent (FTE) staff.

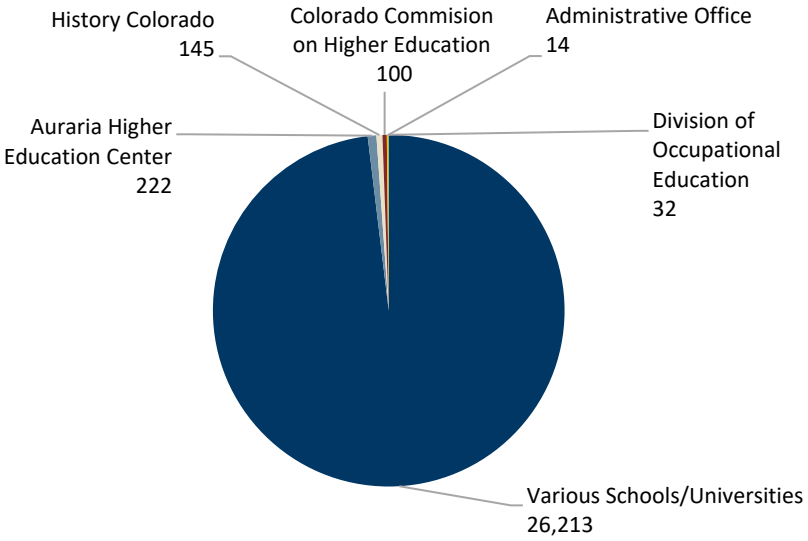
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2024.

Department of Higher Education Fiscal Year 2024
Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Department of Higher Education Fiscal Year 2024 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the Department. Findings for the institutions of higher education are not included within this table.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
Department of Higher Education	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
	1	-	-	-	-	1

Finding 2024-011
Internal Controls Over Financial Reporting

The Department of Higher Education has six divisions it oversees that are headed by the Executive Director. Budget and Finance is one of the divisions and is headed by a Chief Financial Officer (CFO). A budget director and the controller of the Division report to the CFO and the CFO reports to the Executive Director of the Department.

The Department's accounting staff are responsible for all of the Department's financial reporting, including the accurate entry, review, and approval of financial transactions in the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department is required to

prepare its financial information in accordance with Generally Accepted Accounting Principles (GAAP). The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB pronouncements, which the Department must comply with when preparing accounting transactions. The Department's accounting staff are also specifically tasked with appropriately classifying revenues in accordance with the provisions of the Taxpayer's Bill of Rights (TABOR) and annually providing the Office of the State Controller (OSC) a TABOR variance analysis. TABOR "Enterprise" means a government-owned business authorized to issue its own revenue bonds that receives under 10 percent of its annual revenue in grants from all Colorado state and local governments combined. Examples of TABOR enterprises include the State's higher education institutions. The Department performs some administrative tasks and incurs indirect costs on behalf of higher education institutions. The Department collects revenue from the higher education institutions—called indirect cost recoveries—to compensate it for this. Further, the Department is responsible for administering federal awards, including the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) [ALN 21.027] program, which it received to respond to the COVID-19 emergency. The Department expended $11.3 million during Fiscal Year 2024 in SLFRF funds. The Department transferred around $10.4 million of the SLFRF funds to the State's higher education institutions and spent approximately $1.0 million for its own activities and programs.

Department accounting staff are also responsible for reporting fiscal year-end accounting information through forms, or exhibits, to the OSC for inclusion in the State's financial statements. The State is comprised of 40 state departments and higher education institutions, including the Department. The OSC collects information from state departments and institutions of higher education after each fiscal year end through submitted exhibits to assist in its preparation of the State's financial statements, required note disclosures, and the Schedule of Expenditures of Federal Awards (SEFA). The OSC establishes due dates for each of the exhibits and needs all state departments and higher education institutions to provide these exhibits by the due dates in order to prepare the State's financial statements and SEFA on a timely basis, and in accordance with state statutes and federal regulations. Section 24-30-204(1), C.R.S., specifies that "the controller shall prepare financial statements in accordance with generally accepted accounting principles and submit these financial statements to the governor and the general assembly no later than September 20." Federal regulations (2 CFR 200.512) require the State to submit the audited financial statements, SEFA, and auditor's report to the federal government within 30 calendar days after the State receives the auditor's report, or 9 months after the end of the fiscal year (whichever is earlier). Therefore, the State is required to submit the Fiscal Year 2024 information to the federal government by March 31, 2025 at the latest.

The Department accounting staff is also required to submit quarterly reports to the OSC. The quarterly reports must include financial information such as explanations for the Department's abnormal balances, out of balance funds, and over-expended accounts, as well as certifications related to the Department's performance of payroll reconciliations and information technology access reviews.

In order for the OSC to meet its statutorily-required timeframes for the creation of the State's financial statements and SEFA, the OSC establishes various periods with specific closing dates in CORE for department entries. Periods 1 through 12 represent a period for each of the twelve calendar months of the fiscal year and Periods 13 through 16 represent periods for various post-fiscal year end activities. For example, for Fiscal Year 2024, Period 13—which closed on August 5, 2024—was available for departmental entry of adjustments and represented the OSC's closing of the State's official accounting records.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place, and complied with, the OSC's policies and procedures related to financial accounting and reporting processes and requirements, and applicable accounting standards during Fiscal Year 2024. We also tested the Department's progress in implementing our Fiscal Year 2023 audit recommendation related to its internal controls over its financial accounting and reporting. As a result of our Fiscal Year 2023 audit work, we recommended that the Department improve its internal controls over financial accounting and reporting by developing and implementing policies and procedures for its accounting processes and exhibit preparation, and review to ensure timely and accurate submissions to the OSC. We further recommended that the Department cross-train accounting personnel; provide appropriate staffing for the accounting division to ensure the controls will operate as designed; and ensure year-end closing activities occur in a timely manner and appropriate documentation is maintained. The Department committed to implementing portions of the recommendation by December 2024 and the remainder by June 2025.

As part of our audit testing, we requested the Department's policies and procedures over its financial accounting and reporting processes and reviewed a sample of its accounting transactions in CORE to determine whether the Department complied with its own policies, state fiscal rules and statutes, and the OSC's Fiscal Procedures Manual (Manual). Further, we reviewed selected Department expenditure and revenue account balances for Fiscal Year 2024 and requested supporting documentation from the Department to determine if the account balances were supported by documentation and fairly stated.

Additionally, we analyzed the Department's CORE transactional data recorded after the OSC's Fiscal Year 2024 closing date of August 5, 2024 to identify the number and dollar amount of transactions that the Department processed after this date, and to determine if the Department complied with the OSC's required departmental close date. We also reviewed the Department's exhibits that it submitted to the OSC for Fiscal Year 2024 to determine whether they were accurate, complete, and prepared in accordance with the OSC's Manual and the related instructions. We also reviewed the TABOR variance analysis the Department provided to the OSC.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- State Fiscal Rule 1-2 (3.5), Internal Controls, requires that state departments "implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form)." For example, internal accounting and administrative controls include policies and procedures related to fiscal year-end accounting processes and exhibit reporting.

- The OSC has adopted the Standards for Internal Control in the Federal Government (Green Book), published by the U.S. Government Accountability Office, as the State's standard for internal controls, which all state agencies and higher education institutions must follow. Green Book, Paragraph OV2.14, Roles in an Internal Control System, states that management is responsible for designing an internal control system. This should include controls over the preparation of external financial reporting in accordance with professional standards and applicable laws and regulations.

- Green Book, Paragraph 5.02, also notes that management demonstrates the importance of integrity and ethical values through their directives, attitudes, and behavior (the "tone at the top"). Management sets the tone at the top and throughout the organization by their example, which is fundamental to an effective internal control system (Paragraph 1.03). Management should hold individuals accountable for their internal control responsibilities, and that accountability is driven by the tone at the top.

- Green Book, Paragraph 3.02, states that "Management establishes the organizational structure necessary to enable the entity to plan, execute, control, and assess the organization in achieving its objectives. Management develops the overall responsibilities from the entity's objectives that enable the entity to achieve its objectives and address related risks."

- Green Book, Paragraph 3.10, states that "Effective documentation assists in management's design of internal control by establishing and communicating the who, what, when, where, and why of internal control execution to personnel. Documentation also provides a means to retain organizational knowledge and mitigate the risk of having that knowledge limited to a few personnel, as well as a means to communicate that knowledge as needed to external parties, such as external auditors."

- The OSC's Manual, Chapter 1, Section 1.4, Opening and Closing Calendar, outlines that the posting of Fiscal Year 2024 year-end adjustments was required to be completed by August 5,

2024. As of this date, all departments' adjusted financial activity was required to be entered into CORE. Any Fiscal Year 2024 CORE entries made after that date required OSC approval.

- The OSC's Manual, Chapter 1, Section 1, Introduction and Letter from the Controller, established a deadline for department- and agency-submission of their TABOR variance analysis of August 16, 2024.

- State statute [Section 24-30-204(3), C.R.S.] requires that, "The official books of the state shall be closed no later than thirty-five days after the end of the fiscal year. As of this date, all adjusted revenue, expenditures, and expense accounts shall be closed into the state accounting system in order to divide the financial details of the state into comparable periods." The OSC's closing date of August 5, 2024 aligns with this statutory requirement.

- State statute [Section 24-30-204(2)(a), C.R.S.] requires all State departments to "submit a quarterly report of financial information to the OSC no later than 30 days after the last day of each fiscal quarter." The due dates for these quarterly reports established by the OSC were as follows: Quarter 1 due by November 3, 2023; Quarter 2 due by February 9, 2024; Quarter 3 due by May 3, 2024; and Quarter 4 due by August 23, 2024.

- On an annual basis, the OSC provides due dates for submission of exhibits and financial statements in order to ensure it has complete and timely information necessary to prepare the State's financial statements in accordance with state statute [Section 24-30-204(1), C.R.S.]. The OSC required departments to submit most of their Fiscal Year 2024 exhibits by August 19, 2024. Descriptions of selected exhibits are as follows:

    - Exhibit I, Letter of Certification—This exhibit provides the OSC with the cabinet's/department's/institution's chief financial officer's certification that the CORE balances are materially correct. The Exhibit I provides assurances to the State Controller that departments have properly reviewed their accounting estimates, fiscal year-end account balances, CORE financial statements, and that informational disclosures necessary for statewide financial reporting have been made.

    - Exhibit W1, Changes in Capital Assets—Governmental and Internal Service Funds—This exhibit is used to report changes in capital assets owned or used by governmental funds and internal service funds.

    - Exhibit K1, Schedule of Federal Assistance—State departments and institutions of higher education report federal expenditure information to the OSC for statewide compilation and reporting on this exhibit.

- Exhibit K3, Schedule of Prior Year Audit Recommendation Status Instructions—State entities report the status of prior year audit recommendations to the OSC for compilation of the statewide Schedule on this exhibit.

What problems did the audit work identify?

Based on our audit work, we determined that the Department lacked adequate internal controls to ensure that its Fiscal Year 2024 expenditures were entered correctly, account balances were reconciled regularly, and that necessary corrections to accounts were made in a timely manner. In addition, the Department also lacked controls to ensure that exhibits contain accurate information and are submitted to the OSC in a timely manner. We also found that the Department failed to respond timely to our Fiscal Year 2024 audit requests and requests from the OSC. Specifically, we found the following problems:

Lack of Timely and/or Accurate Responses and Supporting Documentation. The Department failed to provide documentation needed for the audit in a timely manner, and in most instances, did not provide any documentation until January 2025—7 to 9 months after we originally requested it.

As of the end of our audit testwork on December 6, 2024, the Department had only provided documentation for 4 of our 41 audit requests. Specifically, the Department failed to provide documentation and/or responses in the following areas:

- **Expenditures.** The Department did not provide supporting documentation for $86,000 in expenditures related to SLFRF transfers to other departments. Further, the supporting documentation contained in CORE for $7.7 million in other SLFRF transfers and payments to non-government organizations did not agree to the transactions.

- **Internal Control Processes.** We requested the Department's documentation of internal control processes on April 24, 2024. As of December 6, 2024—212 days after the initial May 8, 2024 due date—the Department had not responded to this request or provided this documentation, even though we had made numerous follow up requests to the Department regarding this request.

- **Entries After OSC Statutory Deadline.** The Department did not provide us explanations for the entries it made after the OSC's statutory deadline of August 5, 2024. As of December 6, 2024, the Department had posted 115 entries totaling approximately $241.5 million after the statutory deadline. Specifically, on October 17, 2024, we requested the Department to provide additional information on the timing and purpose of the Department's entries made after statutory close. We were able to retrieve limited information on the timing and purpose of

certain post-closing entries through documentation contained in CORE, but the Department did not provide a response to this request.

- **Year-to-Year Variances.** The Department did not provide us explanations or supporting documentation for various changes, or "variances," we identified from Fiscal Year 2023 to Fiscal Year 2024. This included TABOR variances, six variances we identified when comparing end of year account balances from the prior year to current year, and two variances when comparing the Department's current year Period 9 balances to the prior year's Period 9 balances. For some variances, the OSC ultimately provided the explanations to us on behalf of the Department in January 2025. For the other variances, we conducted additional research and performed alternative procedures in order to determine the reason for the variance.

Fiscal Year-End Department Close. The Department did not meet the OSC's required deadline for booking its financial transactions into CORE. Specifically, as of December 6, 2024, the Department had posted 115 entries totaling approximately $241.5 million between 1 and 122 days after the OSC's closing deadline of August 5, 2024. A substantial amount of the entries posted after the closing deadline required significant OSC involvement in order to identify and post journal entries intended to correct previous accounting errors identified through the OSC's review of the Department's account balances. These entries should have been identified by the Department and made at or before fiscal year-end to record a variety of transactions and corrections to prior entries.

Exhibits. There were four exhibits that the Department was required to submit to the OSC and we identified issues with each of these four exhibits (100 percent) that the Department submitted to the OSC:

- The Department submitted its four exhibits between three and 73 days after the exhibits' respective due dates.
    - Exhibit I—The Department submitted this Exhibit on September 19, 2024, 24 days after the August 26, 2024 due date.
    - Exhibit W1—The Department submitted this Exhibit on October 31, 2024, 73 days after the August 19, 2024 due date.
    - Exhibit K1—The Department submitted this Exhibit on October 11, 2024, 10 days after the October 1, 2024 due date. Additionally, the Department incorrectly reported $13.3 million in total expenditures instead of the correct amount of $11.3 million for the SLFRF program. The Department was not able to correct and submit the revision until the OSC stepped in and helped with the calculation and revision of the Exhibit K1.
    - Exhibit K3—The Department submitted this Exhibit on July 29, 2024, 3 days after the July 26, 2024 due date.

Inaccurate and Untimely Revenue Recording. The Department incorrectly recorded federal revenues in CORE for the SLFRF program. Specifically, the Department recorded $19.3 million in CORE instead of the correct amount of $14.6 million—a difference of $4.7 million. The OSC assisted the Department in researching and correcting the error in December 2024. In addition, the Department failed to record $2.5 million in TABOR revenue received from higher education institutions throughout the year for indirect cost recoveries. This resulted in TABOR revenue being understated at fiscal year end. After we notified Department staff of the error, they recorded the revenue in CORE.

Statutory Compliance. The Department failed to submit any of its four statutorily-required quarterly reports to the OSC in Fiscal Year 2024. The OSC followed up with the Department on the missing quarterly reports throughout the fiscal year; however, the Department had not submitted the reports to the OSC or provided an explanation for the reason for the non-compliance by the end of our audit testwork in January 2025.

Why did these problems occur?

These problems occurred because the Department's management has not ensured that the controller and accounting staff are meeting federal and statutory requirements, the OSC's deadlines, or being responsive to audit requests. Further, the Department's management did not ensure there was sufficient progress in implementing our prior audit recommendations related to its financial accounting and reporting, and the Department continued to lack sufficient internal controls over its financial accounting processes, including its year-end closing process for Fiscal Year 2024. When the accounting staff were not performing their tasks and were late or unresponsive to us and the OSC, the State Controller notified Department management, but Department management—including the CFO and Executive Director—did not provide any information or communication on the issues noted or ensure that corrective action would occur. Green Book, Paragraph 5.02, states that "Management enforces accountability of individuals performing their internal control responsibilities. Accountability is driven by the tone at the top and supported by the commitment to integrity and ethical values, organizational structure, and expectations of competence, which influence the control culture of the entity. Accountability for performance of internal control responsibility supports day-to-day decision making, attitudes, and behaviors. Management holds personnel accountable through mechanisms such as performance appraisals and disciplinary actions." Paragraph 5.08 further states "Management is responsible for evaluating pressure on personnel to help personnel fulfill their assigned responsibilities in accordance with the entity's standards of conduct. Management can adjust excessive pressures using many different tools, such as rebalancing workloads or increasing resource levels."

The Department hired a new controller during Fiscal Year 2023 who lacked the experience needed to perform the required responsibilities, including those related to submission of the OSC-required exhibits, and the issues identified in the prior year continued during Fiscal Year 2024. In addition,

the Department experienced significant turnover in its accounting section in Fiscal Year 2023 and had lost institutional knowledge and was unable to support the new controller effectively in Fiscal Year 2023 and this continued into Fiscal Year 2024. The Department also lacked experience administering or accounting for large federal programs such as SLFRF. The Department received pandemic-related grants starting in Fiscal Year 2021; however, only in Fiscal Years 2023 and 2024 did the Department have SFLRF-related expenditures greater than $10 million. Because the Department issues that we noted were also impacting the State Controller's completion of the State's Fiscal Year 2024 financial statements, in October 2024 the State Controller ultimately assigned his staff to research the accounting issues identified and provide guidance to the Department's controller and accounting staff to post adjusting entries in CORE, complete exhibits, and obtain and provide supporting documentation to us for the audit requests.

Why do these problems matter?

Green Book, Paragraph OV1.06, states "People are what make internal control work. Management is responsible for an effective internal control system. As part of this responsibility, management sets the entity's objectives, implements controls, and evaluates the internal control system. However, personnel throughout an entity play important roles in implementing and operating an effective internal control system." Strong financial accounting internal controls—including documented policies and procedures over financial accounting fiscal year-end closing processes and effective procedures in place to mitigate the effects of staff turnover, are necessary for the Department to ensure that financial information is reported accurately—in a timely manner, and in accordance with GAAP.

Without sufficient internal controls in place over the fiscal year-end closing process, the Department's management cannot ensure that its accounting staff are providing timely, accurate, and complete financial information to the OSC and, ultimately, that the State's financial statements are accurate. The above issues also resulted with the financial audit testwork at the Department being significantly delayed, which resulted in the delay in the State's overall statewide audit. The Department's late submission of the exhibits and significant CORE transactions resulted in the OSC not having complete and accurate financial information and contributed to the delay in the OSC's final compilation of the State's Fiscal Year 2024 financial statements, which occurred in January 2025.

Classification of Finding: **Material Weakness**
This finding applies to prior audit recommendations 2023-009A, 2023-009B, and 2023-009C.

Recommendation 2024-011

The Department of Higher Education (Department) should improve its internal controls over financial accounting and reporting by:

A. Conducting an analysis of its existing internal controls over financial accounting and reporting at the Department to identify gaps, including those identified through the audit, that must be filled in order to ensure that the Department's internal controls will result in the Department meeting federal and state requirements. This should include areas that must be addressed by the Department to ensure it meets Office of the State Controller (OSC) due dates, such as quarterly reporting requirements, fiscal year-end exhibits, and other statutorily-required closing dates; and Office of the State Auditor (OSA) deadlines for audit requests.

B. Using the analysis conducted in Part A to implement changes to its internal controls over financial accounting and reporting that ensure that the identified gaps are addressed.

C. Continuing to develop and implement policies and procedures related to its accounting processes and exhibit preparation and review to ensure timely and accurate submissions to the OSC and OSA and appropriate communication to the OSC and OSA. The Department should then provide sufficient training to staff on its policies and procedures.

D. Cross-training accounting personnel in different accounting functions, including federal awards administration, so that in the event of staff turnover, the Department's accounting-related internal controls will continue to operate as designed.

Response

Department of Higher Education

A. Agree
   Implementation Date: December 2025

   The department has begun analyzing its internal controls over financial accounting and reporting by hiring an interim CFO, aggressively pursuing a predecessor, and hired a third-party controller consultant to identify and analyze gaps. Additionally, the department has engaged with KPMG to assess federal grant compliance requirements. The results of these engagements will be assessed for feasibility by department leadership.

B. Agree
Implementation Date: June 2026

The results of these engagements conducted in part a. will be assessed for feasibility by department leadership and determined changes implemented to its internal controls over financial accounting and reporting to meet federal and state requirements.

C. Agree
Implementation Date: December 2025

Utilizing Office of the State Controller (OSC) provided resources, including Fiscal Procedures Manual, Year End training, Open/Close calendar, and seeking direct training from the departments Financial Services Unit (FSU) representative at OSC, department will develop turnover resilient documentation outlining step-by-step procedures to efficiently close year end and submit financial statements (exhibits) timely. Procedures will be routed through appropriate senior staff for review and approval before implementation. Implementation will be performed through divisional training of all accounting staff.

D. Agree
Implementation Date: June 2025

Develop turnover resilient documentation that is survivable through gaps in positions critical to Year End close and reporting effectiveness. Conduct divisional training with accounting staff on approved policies and procedures developed to ensure practices are understood and survivable.

Adams State University

The Board of Trustees of Adams State University is the governing board for Adams State University. The Board of Trustees has oversight and responsibility in the areas of finance, resources, academic programs, admissions, role and mission, and personnel policies.

The Board consists of nine members appointed by the Governor to serve 4-year terms. Additionally, an elected member of the faculty of the University serves for a 2-year term and an elected member of the student body of the University serves for a 1-year term. The President of Adams State University is responsible for providing leadership for the University and administering the policies and procedures of the Board of Trustees. The Board conducts its business at regular monthly meetings, all of which are open to the public.

Adams State University is a liberal arts university with graduate programs in Teacher Education, Business, Counseling, and Art. Section 23-51-101, C.R.S., provides that Adams State University shall be a general baccalaureate institution with moderately selective admission standards. Adams State University is a regional educational provider approved to offer limited professional programs, Hispanic programs, undergraduate education degrees, masters' level programs, PH.D. level programs, and two-year transfer programs with a community college role and mission, except for vocational education programs.

Full-time equivalent (FTE) student, faculty, and staff reported by the University for the last 3 fiscal years were as follows:

Adams State University Full-Time Equivalent (FTE)
Students, Faculty, and Staff, Fiscal Years 2022 through 2024

	2022	2023	2024
Resident Students	1,526.5	1,440.1	1,610.0
Nonresident Students	805.6	789.3	815.0
Total Students	2,332.1	2,229.4	2,425.0
Faculty FTEs	173.2	171.3	188.0
Staff FTEs	134.3	151.3	160.0
Total Staff and Faculty FTEs	307.5	322.6	348.0

Source: Adams State University's financial statements for the Fiscal Year Ended June 30, 2024.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the University.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Adams State University	-	-	1	-	-	1

The following finding and recommendation relating to an internal control deficiency classified as a **Significant Deficiency** was communicated to Adams State University (University) in the previous year and has not been remediated as of June 30, 2024 because the original implementation dates provided by the University were in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

IT Policies and Procedures			
Current Rec. Number	2024-012		
Prior Rec. Number(s)	2023-011		
Classification	Significant Deficiency		
Implementation Date(s)	A. [1]	B. June 2025	C. June 2025

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.

Colorado Community College System

The State Board for Community Colleges and Occupational Education (SBCCOE or the Board) was established by the Community College and Occupational Education Act of 1967, Title 23, Article 60 of the Colorado Revised Statutes. The Board functions as a separate entity and, as such, may hold money, land, or other property for any educational institution under its jurisdiction. The statute assigns responsibility and authority to the Board for three major functions, as follows:

- The Board is the governing board of the State system of community colleges.
- The Board administers the occupational education programs of the State at both secondary and postsecondary levels.
- The Board administers the State's program of appropriations to Local District Colleges (LDCs) and Area Vocational Schools (AVSs).

The Board consists of ten members appointed by the Governor to 4-year staggered terms of service. The statute requires that board members be selected so as to represent certain economic, political, and geographical constituencies. In addition, there are two nonvoting members consisting of a student and faculty member.

System operations and activities are funded primarily through tuition and fees; federal, state, and local grants which, during Fiscal Year 2024 included federal Higher Education Emergency Relief Fund (HEERF) funding and federal State and Local Fiscal Recovery Funds (SLFRF); the College Opportunity Fund stipends; a fee-for-service contract with the Department of Higher Education; and Amendment 50 funding. In addition, the SBCCOE receives and distributes state appropriations for LDCs, AVSs, and school districts offering vocational programs.

The 13 colleges in the System are as follows:

- Arapahoe Community College (ACC)
- Colorado Northwestern Community College (CNCC)
- Community College of Aurora (CCA)
- Community College of Denver (CCD)
- Front Range Community College (FRCC)
- Lamar Community College (LCC)
- Morgan Community College (MCC)
- Northeastern Junior College (NJC)
- Otero College (OC)
- Pikes Peak State College (PPSC)
- Pueblo Community College (PCC)
- Red Rocks Community College (RRCC)
- Trinidad State College (TSC)

Full-time equivalent (FTE) students, faculty, and staff reported by the System for the last 3 fiscal years were as follows:

Colorado Community College System Full-Time Equivalent (FTE) Students, Faculty, and Staff, Fiscal Years 2022 through 2024

	2022	2023	2024
Resident Students	41,895	43,197	46,530
Nonresident Students	1,819	1,839	2,077
Total Students	43,714	45,036	48,607
Faculty FTEs	3,361	3,306	3,506
Staff FTEs	2,023	2,016	2,214
Total Staff and Faculty FTEs	5,384	5,322	5,720

Source: Colorado Community College System's financial statements for the Fiscal Year Ended June 30, 2024.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the System.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Colorado Community College System	-	-	1	-	-	1

Finding 2024-013
Banner, Operational Data Store, and Cognos—Access Management

> Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to the System in a separate, confidential memorandum.

The Colorado Community College System (CCCS or System) utilizes various information systems to meet its overall purpose and to meet management's expectations. For example:

- Banner is its enterprise resource planning system that is utilized for recording and tracking a variety of financial, human resources, and student records.

- Operational Data Store (ODS) data warehouse is utilized for storing Banner data.

- Cognos is a reporting tool that accepts Banner data from ODS and is utilized by CCCS and all campuses to produce reports including financial, human resources, and student record information from the Banner system to support various business processes. The System's finance department uses an extract of data from Cognos to create information used for the System's financial reporting.

The System's IT Division (CCCS IT) is responsible for access management to the Banner application, and the System's Institutional Research Business Intelligence Department (IRBI) is responsible for configuring certain access management controls for the ODS data warehouse, as well as access management and report development for Cognos.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether CCCS IT's access management controls for Active Directory and Banner, and IRBI's access management controls for ODS, individually or in combination with other controls, were properly designed, implemented, and operating effectively during Fiscal Year 2024. Additionally, we sought to determine CCCS' progress in implementing our Fiscal Year 2023 access management audit recommendation.

As part of our audit work, we reviewed and tested certain access management controls for Active Directory, Banner, and ODS, and inquired with CCCS staff responsible for implementing our prior audit recommendation.

How were the results of the audit work measured?

We measured the results of our audit work against requirements contained in CCCS' IT System Procedures and with leading industry standards.

What problems did the audit work identify?

We identified access management problems related to Active Directory, Banner, and ODS. In addition, we found that CCCS had not implemented our access management prior audit recommendation.

Why did these problems occur?

These problems occurred because CCCS and IRBI management have not formally documented their expectations related to certain access management practices, IRBI staff lacked awareness of specific CCCS' IT System Procedure requirements, and CCCS management indicated that they are currently in the process of implementing a solution that would address the prior audit recommendation.

Why do these problems matter?

By not following management's expectations, as formalized with CCCS's IT System Procedure, or in instances when management does not formalize their expectations, CCCS staff are not performing or may inconsistently perform their IT internal control responsibilities, respectively, which increases the risk of unauthorized access. Ultimately, the lack of strong IT controls increases the risk to data reliability of the data stored, processed and reported by CCCS' systems and may impact CCCS' financial statements.

Classification of Finding: **Significant Deficiency**
This finding applies to prior audit recommendations 2023-014A and 2023-014B.

Recommendation 2024-013

The Colorado Community College System (CCCS) should improve information security IT general controls over Active Directory, Banner, and the Operational Data Store (ODS), as applicable, by:

A. Implementing recommendation Part A as noted in the confidential finding.

B. Implementing recommendation Part B as noted in the confidential finding.

C. Implementing recommendation Part C as noted in the confidential finding.

D. Implementing recommendation Part D as noted in the confidential finding.

E. Implementing recommendation Part E as noted in the confidential finding.

Response

Colorado Community College System

A. Agree
Implementation Date: December 2024

CCCS concurs with this recommendation and will implement the recommendation by 12/31/2024.

B. Agree
Implementation Date: March 2025

CCCS concurs with this recommendation and will implement the recommendation by 3/31/2025.

C. Agree
Implementation Date: December 2024

CCCS concurs with this recommendation and will implement the recommendation by 12/31/2024.

D. Agree
Implementation Date: March 2025

CCCS concurs with this recommendation and will implement the recommendation by 3/31/2025.

E. Agree
Implementation Date: October 2024

CCCS concurs with this recommendation and implemented it on 10/31/2024.

Colorado School of Mines

The Colorado School of Mines (University) was founded on February 9, 1874. The University came under State control with statehood in 1876. The first diploma was granted in 1882. The authority under which the University operates is Article 41 of Title 23, C.R.S. The Board of Trustees is the governing body of the University and is composed of seven members appointed by the Governor, with consent of the Senate, for four-year terms and two non-voting members, representing the faculty and students of the University, voted in by the respective constituents. Financial support comes from student tuition and fees and from the State through a fee-for-service contract and student stipends. These funds are augmented by government and privately-sponsored research, private support from alumni, and support from industry and friends through the Colorado School of Mines Foundation, Incorporated (Foundation). The primary emphasis of the Colorado School of Mines is engineering and science education and research.

Full-time equivalent (FTE) students, faculty, and staff reported by the University for the last 3 fiscal years were as follows:

Colorado School of Mines Full-Time Equivalent (FTE) Students, Faculty, and Staff, Fiscal Years 2022 through 2024

	2021-2022	2022-2023	2023-2024
Resident Students	3,884	3,960	4,044
Nonresident Students	2,991	2,986	3,085
Total Students	6,875	6,946	7,129
Faculty FTEs	535	547	586
Staff FTEs	722	782	864
Total Staff and Faculty FTEs	1,257	1,329	1,450

Source: Colorado School of Mines' Financial Statements for the Fiscal Year Ended June 30, 2024.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the University.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Colorado School of Mines	-	-	1	-	-	1

Finding 2024-014
Internal Controls Over Capital Assets and Related Expenditures

The University's accounting department is responsible for its financial reporting, including the accurate recording of capital assets and expenditures in the University's accounting system, Workday. The University must prepare financial information in accordance with Generally Accepted Accounting Principles (GAAP), the University's accounting policies, and the Office of the State Controller's (OSC) Fiscal Procedures Manual (Manual). The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements and authoritative guidance. The University's financial reporting must comply with GAAP, as required by state statute [Section 24-30-204(1), C.R.S.].

The University's capital assets consist of land and land improvements, works of art, buildings and improvements, software, equipment, library materials, right to use, construction in progress, and intangible assets. Intangible assets are those that lack physical substance, such as software. Other than land, all capital assets are depreciated using the straight-line method over the estimated useful life of each asset.

The University uses the Fixed Asset Module within Workday to track its capital assets. As new assets are acquired, University staff will enter information about the cost, type of capital asset, and useful life into Workday. According to the University's accounting policies, capital assets are recorded at cost at the date of acquisition, or acquisition value at the date of donation, if acquired by gift. For equipment, the capitalization policy includes all items with a value of $5,000 or more and an estimated useful life of greater than one year. Renovations to buildings and other improvements that significantly increase the value or extend the useful life of the structure are capitalized. For renovations and improvements, the capitalization policy includes items with a value of $50,000 or more. Routine repairs and maintenance are charged to operating expenses, as required by GASB. Major outlays for capital assets and improvements are capitalized as construction in progress throughout the building project.

The University's accounting policies require accounting staff to perform a reconciliation of capital assets monthly, as well as at fiscal year-end to ensure that the capital asset balances and depreciation are recorded correctly in the accounting system. In addition, the University staff policy requires staff to meet quarterly with the construction accounting team to review invoices for reasonableness and accuracy of the financial reporting of the activity.

As of June 30, 2024, the University had capital assets, net of depreciation and amortization, totaling approximately $704.4 million, including $145.7 million of capital asset additions that were made during the fiscal year. The University recorded $25.5 million in depreciation expense related to capital assets for Fiscal Year 2024.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine the adequacy and effectiveness of the University's internal controls over capital assets and the recording of capital asset-related expenditures. This included determining whether capital asset expenditures were properly capitalized or expensed in accordance with GAAP and the University's accounting policies.

Our testwork included a review of the University's processes to ensure capital assets are properly recorded, which included analyzing capital asset-related expense groupings for individually significant variances that did not meet our audit expectation. We also discussed identified variances with management and obtained and reviewed supporting documentation to corroborate management's explanations. This also included reviewing transactions the University recorded as an expense rather than as a capital asset, in order to determine whether the transactions met GASB's requirements. In addition, we reviewed seven construction-related invoices, totaling $125.5 million (or 86 percent), of the University's Fiscal Year 2024 capital asset additions, to test the accuracy and existence of such additions.

How were the results of the audit work measured?

We measured the results against the following:

State Fiscal Rule 1-2, Rule 3.5, requires that institutions of higher education shall "implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form)." In addition, the U.S. Government Accountability Office's Standards for Internal Control in the Federal Government (Green Book), which has been established by the OSC as the internal control framework to be used by state agencies and institutions of higher education, notes that management is responsible for designing, implementing, and maintaining effective internal controls over financial reporting. As such, management of the University is responsible for the proper treatment and recording of capital asset expenditures and designing and maintaining internal controls to ensure the same.

The OSC's Manual requires all State departments and institutions of higher education to maintain a detailed record of all capital assets (Chapter 4, Section 2.2). In addition, they are required to review all capital construction projects to identify projects completed and closed during the year (Chapter 4, Section 1.9). The intent of this review is to ensure that all costs of the closed project(s) meeting the capitalization criteria are recorded in a fixed asset account. This includes the reclassification of amounts previously recorded in construction in progress and current year expenditures recorded in various expenditure accounts.

The dollar amount of the purchase and the estimated useful life of the asset are the primary criteria the State uses to determine what assets should be capitalized. The Manual provides dollar thresholds that departments and institutions of higher education should use in order to determine if a particular asset should be capitalized (Chapter 4, Section 2.4). Purchases of assets that meet the dollar thresholds outlined in the Manual and have an estimated useful life of more than one year should be capitalized. The University's capitalization thresholds meet the Manual's requirements.

What problems did the audit work identify?

During our review of the University's Fiscal Year 2024 capital asset-related expenses, we identified approximately $12.1 million of capital asset expenditures that should have been capitalized as assets as of fiscal year-end. These errors were primarily related to construction-related invoices received near fiscal year-end for projects that were in-process during Fiscal Year 2024. These errors resulted in capital assets being understated by $12.1 million and expenditures being overstated by $12.1 million on the University's Fiscal Year 2024 financial statements. The Department passed on recording an adjustment to correct the error because they determined it was immaterial to the University's financial statements.

Why did these problems occur?

The University did not have sufficient internal control processes in place during Fiscal Year 2024 to ensure that all of the University's capital asset expenditures were properly capitalized at year-end. The University's accounting policy outlines an adequate review process over the recording of capital assets, including a documented formal review and approval of capital asset expenditures performed throughout the year and during the year-end close period. However, the University experienced turnover in its accounting department near year-end, which led to the existing review process not being followed at year-end.

Why do these problems matter?

The University is responsible for designing and maintaining internal controls over capital assets and the proper treatment and recording of capital assets and capital asset-related expenditures. The University has a significant amount of capital assets and plans for upcoming construction of more capital assets in the future. Therefore, it is important that the University has adequate internal controls over its accounting for capital asset expenditures to ensure that such activity is recorded in accordance with GAAP and the University's accounting policies.

Without sufficient internal controls over capital assets in place, the University cannot ensure that its financial information is recorded properly and it may not be able to provide accurate and complete financial reporting information to users of its financial information.

Classification of Finding: **Significant Deficiency**
This finding does not apply to a prior audit recommendation.

Recommendation 2024-014

The Colorado School of Mines (University) should ensure that it has adequate internal controls over its accounting for capital asset expenditures to ensure that such activity is recorded in accordance with Generally Accepted Accounting Principles and the University's accounting policies, and that the controls are being followed consistently so that in the event of staff turnover, the controls will continue to operate as designed. Specifically, University staff should follow the University's accounting policies that require a documented formal review and approval of capital asset expenditures to ensure they are properly recorded; this review should be performed periodically throughout the year and during each of the University's fiscal year-end close periods with evidence of the review documented contemporaneously and maintained.

Response

Colorado School of Mines

Agree
Implementation Date: January 2025

Colorado School of Mines agrees with the recommendation to ensure it has adequate controls over its accounting for capital asset expenditures to ensure that such activity is recorded in accordance with generally accepted accounting principles and the University's accounting policies, and that the controls are being followed consistently regardless of staff turnover so that controls will operate as designed. The University will review capital expenditure controls and ensure that documentation is aligned with the Workday configuration. Additionally, the University will conduct training with all staff and backup staff involved in the accounting for capital asset expenditures to ensure policies, procedures, and controls are understood and followed as specified in the policy, checklist, or training documentation. Finally, the Controller or Associate Controllers will review the capital assets schedules and reconciliations on a timely basis to ensure compliance with these policies, procedures, and controls.

Western Colorado University

Founded in 1911 as Colorado State Normal School, Western Colorado University (University) is Colorado's oldest college west of the Continental Divide. Originally planned as a preparatory college for teachers, the University remained a Normal School until 1923 when it was renamed Western State College. Western State College became Western State Colorado University on August 1, 2012, and Western Colorado University on July 1, 2019. The University's statutory mission, contained in Section 23-56-101, C.R.S., states that the University is a general baccalaureate institution with selective admission standards. The mission also states that the University shall offer undergraduate liberal arts and sciences and professional degree programs, basic skills courses, and a limited number of graduate programs. The University shall also serve as a regional education provider.

Effective July 1, 2003, Section 23-56-102, C.R.S. established the Board of Trustees (Trustees) of the University to serve as the University's governing board. Nine of the eleven Trustees are members outside the University who are appointed by the Governor with the consent of the Senate. The remaining two members consist of a student, elected by the student body, and a faculty member, elected by full-time faculty. Both of these members are nonvoting members. The Trustees have full authority and responsibility for the control and governance of the University, including such areas as role and mission, academic programs, curriculum, admissions, finance, and personnel policies. To exercise their authority appropriately, the Trustees regularly establish policies designed to enable the University to perform its statutory functions in a rational and systematic manner. To assist them in meeting their responsibilities, the Trustees delegate to the President the authority to interpret and administer their policies in all areas of operations.

Full-time equivalent (FTE) students, faculty, and staff reported by the University for the last 3 fiscal years were as follows:

Western Colorado University Full-Time Equivalent (FTE) Students, Faculty, and Staff, Fiscal Years 2022 through 2024

	2022	2023	2024
Resident Students	1,655.3	1,705.6	1,718.7
Nonresident Students	603.6	565.9	554.3
Total Students	2,258.9	2,271.5	2,273.0
Faculty FTEs	166.9	165.5	162.0
Staff FTEs	230.9	239.2	244.2
Total Staff and Faculty FTEs	397.8	404.7	406.2

Source: Western Colorado University's financial statements for the Fiscal Year Ended June 30, 2024.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the University.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Western Colorado University	1	-	-	-	-	1

Finding 2024-015
Timeliness of Financial Reporting

Western Colorado University's (University) accounting department is responsible for all of the University's financial accounting and reporting, including the accurate and timely entry and approval of financial transactions in the University's accounting system, preparation of the University's financial statements, and the preparation, review, and submission of exhibits to the Office of the State Controller (OSC).

On an annual basis, the OSC collects information from state departments and institutions of higher education through submitted exhibits to assist in the preparation of the State's financial statements and required note disclosures. The OSC provides due dates for submission of exhibits and financial statements in order to ensure that the OSC has complete and timely information necessary to prepare the State's financial statements by September 20 each year in accordance with state statute [Section 24-30-204(1), C.R.S].

Most of the exhibits report various components of the University's financial activities, such as cash and debt reporting, and, year-end reconciliations. These exhibits culminate in the submission of the University's Exhibit J, Financial Statement Reconciliation, and Exhibit I, Letter of Certification. These final two exhibits are generally submitted after all other exhibits are complete and submitted. CORE and InfoAdvantage, CORE's reporting application, segment accounting transactions into accounting periods throughout the fiscal year. Periods 1 through 12 correspond to the months of the fiscal year (July through June, respectively), and sequentially numbered subsequent periods— Period 13 through Period 16—are used to record any required adjusting entries to correct errors or reclassify information as may be necessary to create the State's Financial Statements and Annual Financial Report. The OSC is statutorily responsible for ensuring that the State's accounting records are closed annually within 35 days of fiscal year end, which is the final date allowed for transactions to be posted by the departments and universities to Period 13, or the "close date." The following table shows the Fiscal Year 2024 closing periods and what each of those periods represents:

Office of the State Controller's Fiscal Year 2024 Closing Periods

	Period Close Date	Explanation of Closing Period
Period 13	August 5, 2024	Statutory close date and departments' and universities' closing period for final entry of adjustments without OSC's intervention.
Period 14	August 9, 2024	OSC's closing period for processing year-end recurring entries and adjustments (i.e. entries can only be made with OSC's review and approval).
Period 15	September 20, 2024	OSC's closing period for fiscal year-end Financial Statement presentation entries.
Period 16	Audit opinion date	OSC's final closing period occurring from the end of Period 15 through the audit opinion date.

Source: Office of the State Auditor analysis of Fiscal Year 2024 Fiscal Procedures Manual closing periods.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the University had adequate internal controls in place and complied with the OSC's policies and procedures related to financial accounting and reporting processes, requirements, and timelines during Fiscal Year 2024.

As part of our audit testing, we reviewed the University's exhibits submitted to the OSC for Fiscal Year 2024 to determine whether the University's accounting staff prepared the exhibits in accordance with the OSC's Fiscal Procedures Manual (Manual) and the related instructions and whether the University submitted the exhibits by the required due dates.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

The OSC's Manual, Chapter 1, Section 1.4, Opening and Closing Calendar, outlines the due dates for submission of the exhibits for Fiscal Year 2024. Specifically, the OSC required the University to submit the Exhibit J, Financial Statement Reconciliation, and the Exhibit I, Letter of Certification by August 26, 2024, subject to any extensions that may have been granted by the State Controller. For Fiscal Year 2024, the State Controller granted an extension for certain exhibits, including the Exhibits I, J, V1, and V2 to all institutions of higher education until September 9, 2024.

Section 24-30-204(3), C.R.S., requires that, "The official books of the state shall be closed no later than thirty-five days after the end of the fiscal year. As of this date, all adjusted revenue, expenditures, and expense accounts shall be closed into the state accounting system in order to divide the financial details of the state into comparable periods." The OSC's Fiscal Year 2024 closing date of August 5, 2024 aligned with this statutory requirement.

What problems did the audit work identify?

We determined that the University did not meet the OSC due dates for submitting its Fiscal Year 2024 exhibits. The source of the delay in the timely filling of the exhibits was the posting of approximately $373.4 million of adjusting journal entries in Periods 14 through 16, between August 6 and October 22. Specifically, the University did not submit 16 out of 21 exhibits to the OSC by their due dates. Further, we determined that 10 exhibits had to be revised after they were initially submitted due to the University's identification of errors and booking of related correcting entries. The following is the list of exhibits that were submitted late or revised:

Exhibit Reference	Exhibit Name	Due Date	Submission Date	Days Late	Date of Resubmission
B	Reporting for Risk Financing and Related Insurance Issues	8/19/24	8/20/24	1 Day	10/24/24
C2	Schedule of Changes in Long-Term Liabilities Business Type Activities– Enterprise Funds	8/19/24	9/11/24	23 Days	10/24/24
D2	Schedule of Debt Service Requirements to Maturity Business Type Activities-Enterprise Funds	8/19/24	9/10/24	22 Days	N/A
E1	Schedule of Revenue Bond Coverage	8/19/24	9/19/24	31 Days	N/A
F2	Principal & Interest Requirements to Maturity Leases & SBITAs Business Type Activities– Enterprise Funds	8/19/24	9/11/24	31 Days	10/24/24
F3	State of Colorado as Lessee Leases & SBITAs – Other Disclosures	8/19/24	8/20/24	1 Day	10/24/24
I	Letter of Certification of Financial Accounting and Reporting Systems	9/9/24	10/24/24	45 Days	N/A
J1	Stand Alone Financial Statement Reconciliation for the Statement of Net Position	9/9/24	10/23/24	44 Days	N/A
J2	Stand Alone Financial Statement Reconciliation for the Statement of Revenue, Expenses, and Changes in Net Position	9/9/24	10/23/24	44 Days	N/A
K3	Schedule of Prior Year Audit Recommendation Status	7/26/24	7/26/24	0 Days	9/4/24
M	Custodial Credit Risk Related to Cash on Hand or Deposited with Financial Institutions	8/19/24	9/10/24	22 Days	10/24/24
O1	Related Party Transactions	8/19/24	8/20/24	1 Day	10/24/24
U2	Other Disclosures	8/19/24	8/20/24	1 Day	10/24/24
V1	Cash Flow Statement for Separately-Issued Financial Statements – Supplemental Information	9/9/24	10/08/24	29 Days	N/A
V2	Proprietary Fund Noncash Transactions & Capital Construction Encumbrances	9/9/24	10/08/24	29 Days	N/A
W2	Schedule of Changes in Capital Assets – Enterprise Funds	8/19/24	9/12/24	24 Days	10/24/24
W4	Changes in Right-to-Use Assets – Business Type Activities-Enterprise Funds	8/19/24	9/11/24	23 Days	10/24/24

Why did these problems occur?

The University did not have adequate internal controls in place to ensure that it was able to meet the OSC's deadlines for statewide reporting. Specifically, the University hired a new Controller during Fiscal Year 2024 and experienced staff turnover in some other accounting positions. Additionally, the University did not have procedures that required management to supervise, review, and provide oversight of the new Controller throughout the fiscal year-end closing process in order to ensure that the exhibits and financial statements were completed accurately and submitted to the OSC in a timely manner. Management also did not provide the new Controller with adequate interim timelines for completing the closing procedures. This resulted in the recording of several post-closing adjustments, which caused the exhibits to either be late or revised and the resubmission late to the OSC. While the OSC may allow the University to post adjusting entries subsequent to the State's closing of the books on August 5, 2024, the lateness in identifying and posting the entries directly resulted in the University late submission of exhibits, financial reporting, and inaccuracies in previously submitted exhibits, causing the University to need to revise several exhibits in October 2024.

Why do these problems matter?

Without adequate internal controls in place over the fiscal year end closing process, the University cannot ensure the accurate and timely completion of its reported financial information and, ultimately, the State's financial statements. The University's late submission of the exhibits resulted in the OSC not having complete and accurate financial information for the September 20 financial statements and, ultimately, contributed to the delay in the OSC's final compilation of the State's Fiscal Year 2024 financial statements.

Classification of Finding: **Material Weakness**
This finding does not apply to a prior audit recommendation.

Recommendation 2024-015

Western Colorado University (University) should ensure all entries, including fiscal year end adjusting entries, are posted in a timely manner; and that its exhibits submitted to the Office of the State Controller are accurate, complete, and submitted by the established due dates. This should be accomplished by establishing and implementing procedures to supervise, review, and provide oversight of the Controller, as needed, throughout the fiscal year-end closing process, and providing the Controller with adequate interim timelines for completing the closing procedures.

Response

Western Colorado University

Agree
Implementation Date: June 2025

Western Colorado University will ensure all entries, including fiscal year end adjusting entries, are posted in a timely manner; and that its exhibits submitted to the Office of the State Controller are accurate, complete, and submitted by the established due dates. Additionally, management will provide greater supervision and review throughout the fiscal year-end closing process. The University believes the experience gained during the fiscal year ended June 30, 2024 close will improve the subsequent year end closes.

Department of Human Services

The Department of Human Services (Department) is solely responsible, according to statute [Section 26-1-111(1), C.R.S.], for administering, managing, and overseeing the delivery of the State's public assistance and welfare programs throughout Colorado. Most of these programs are administered through local county departments of human/social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections.

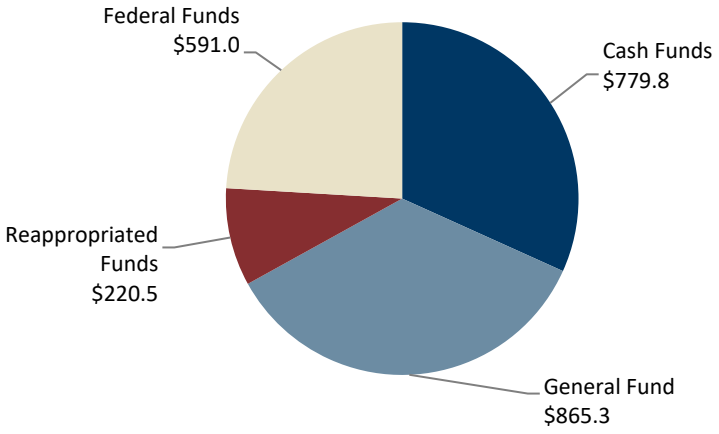
The Department oversees the Colorado Veteran's Community Living Centers (Living Centers), or nursing homes, that were established under Section 26-12-201, C.R.S. The Department oversees the following Living Centers:

- Veterans Community Living Center at Fitzsimons
- Bruce McCandless Veterans Community Living Center at Florence
- Veterans Community Living Center at Homelake
- Veterans Community Living Center at Rifle
- Spanish Peaks Veterans Community Living Center at Walsenburg

The Living Centers serve all veterans of service in the armed forces of the United States, their spouses, or their widow(er)s, and "Gold Star" parents—a parent whose child died in combat or as a result of injuries received in combat.

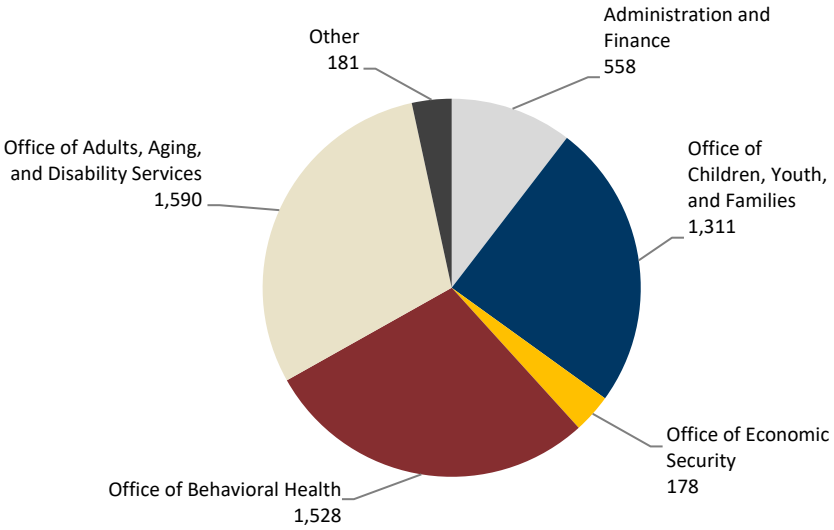
For Fiscal Year 2024, the Department was appropriated approximately $2.5 billion and 5,346 full-time equivalent (FTE) staff. The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2024.

Department of Human Services Fiscal Year 2024 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Department of Human Services Fiscal Year 2024 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
Department of Human Services	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance**		
	1	1	-	3	-	5
**See Section III: Federal Awards Findings						

Finding 2024-016
Internal Controls Over Financial Reporting

The Department's accounting staff are responsible for all of the Department's financial reporting, including the accurate entry, review, and approval of financial transactions in the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department is required to prepare its financial information in accordance with Generally Accepted Accounting Principles (GAAP). The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB pronouncements, which the Department must comply with when preparing accounting transactions.

Department accounting staff are also responsible for reporting fiscal year-end accounting information through forms, or exhibits, to the Office of the State Controller (OSC) for inclusion in the State's financial statements. The OSC collects information from state departments and institutions of higher education after each fiscal year end through submitted exhibits to assist in its preparation of the State's financial statements, required note disclosures, and the Schedule of Expenditures of Federal Awards (SEFA).

In order for the OSC to meet its statutorily-required timeframes for the creation of the State's financial statements and SEFA, the OSC establishes various periods with specific closing dates in CORE for department accounting entries. For example, for Fiscal Year 2024, Period 13—which closed on August 5, 2024—was available for departmental entry of adjustments and represented the OSC's closing of the State's official accounting records.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place and complied with applicable accounting standards and the OSC's policies and procedures related to financial accounting and reporting processes and requirements during Fiscal Year 2024.

As part of our audit testing, we walked through the Department's internal controls over revenue and receipts, expenditures, and appropriations, and requested documentation related to the Department's internal control processes. We also analyzed the Department's CORE transactional data recorded after the OSC's Fiscal Year 2024 closing date of August 5, 2024 to identify the number and dollar amount of transactions that the Department processed after this date, and to determine if the Department was in compliance with the OSC's closing of the State's official accounting records. We also reviewed the Department's exhibits submitted to the OSC for Fiscal Year 2024 and determined whether the Department's accounting staff prepared the exhibits in accordance with the OSC's Fiscal Procedures Manual (Manual) and the related instructions. Along with examining the Department's exhibits, we also reviewed the Department's timeliness and accuracy of the exhibits.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- The OSC's Manual, Chapter 1, Section 1.4, Opening and Closing Calendar, outlines that the posting of Fiscal Year 2024 year-end adjustments were required to be completed by August 5, 2024. As of this date, all departments' adjusted financial activity was required to be entered in CORE. Any Fiscal Year 2024 CORE entries made after that date required OSC approval.

- Section 24-30-204(3), C.R.S., requires that, "The official books of the state shall be closed no later than thirty-five days after the end of the fiscal year. As of this date, all adjusted revenue, expenditures, and expense accounts shall be closed into the state accounting system in order to divide the financial details of the state into comparable periods." The OSC's closing date of August 5, 2024 aligns with this statutory requirement.

- On an annual basis, the OSC provides due dates for submission of exhibits and financial statements in order to ensure it has complete and timely information necessary to prepare the State's financial statements in accordance with state statute [Section 24-30-204(1), C.R.S.]. The OSC required departments to submit most of their Fiscal Year 2024 exhibits by August 19, 2024 and August 26, 2024.

- During the fiscal year, the OSC issues Alerts to state entities to inform them of additional guidance. The OSC's Alert No. 238, dated May 23, 2024, outlined specific procedures and requirements for the refinance of Department personnel costs from the State's General Fund to the federal Coronavirus State and Local Fiscal Recovery Funds (SLFRF). This alert required "the total fiscal year personal services costs to be reported on each department's Exhibit K1." This Exhibit K1, Schedule of Federal Assistance, reports federal expenditure information to the OSC for statewide compilation and reporting. The OSC uses information from the Exhibit K1 to create the State's SEFA. The Exhibit K1 was due to the OSC on October 1, 2024.

- State Fiscal Rule 1-2 (3.5), Internal Controls, requires that state departments "implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form)." For example, internal accounting and administrative controls include policies and procedures related to fiscal year end accounting processes and exhibit reporting.

- The OSC has adopted the Standards for Internal Control in the Federal Government (Green Book), published by the U.S. Government Accountability Office, as the State's standard for internal controls, which all state agencies must follow. Green Book, Paragraph OV2.14, Roles in an Internal Control System, states that management is responsible for designing an internal control system. This should include controls over the preparation of external financial reporting in accordance with professional standards and applicable laws and regulations.

What problems did the audit work identify?

Based on our audit work, we identified issues with the Department's financial accounting and reporting for Fiscal Year 2024. Specifically, we found the following problems:

- **Fiscal Year-End Department Close**. The Department did not meet the OSC's required deadline for booking its financial transactions in CORE. Specifically, the Department posted 106 entries totaling approximately $179.1 million between 1 and 85 days after the OSC's closing deadline of August 5, 2024. These entries should have been made at or before fiscal year end to record a variety of financial transactions and corrections to prior entries.

- **Exhibits.** The Department's exhibits were late or not submitted until we requested to review them. Specifically, the Department submitted 11 of its 18 exhibits (61 percent) more than 20 days after their respective due dates. Additionally, errors were noted in some of the amounts disclosed in the exhibits, which caused delays in the submissions or revisions as noted below.

    - Exhibit I, Letter of Certification—The Exhibit I was submitted on November 6, 2024, 72 days after the August 26, 2024 due date. The Exhibit I provides assurances to the State Controller that departments have properly reviewed their accounting estimates, fiscal year-end account balances, CORE financial statements, and that informational disclosures necessary for statewide financial reporting have been made.

    - Exhibit C1, Schedule of Changes in Long-term Liabilities, for Governmental and Internal Service Funds—The Exhibit C1 was submitted on September 8, 2024, 20 days after the August 19, 2024 due date. This exhibit reports the gross increases and decreases in long-term liabilities for Governmental and Internal Service Funds matching the level of detail shown in the notes to the State financial statements.

- Exhibit C2, Schedule of Changes in Long-term Liabilities, for Enterprise Funds—The Exhibit C2 was submitted on September 16, 2024, 28 days after the August 19, 2024 due date. This exhibit reports the gross increases and decreases in long-term liabilities for Enterprise Funds matching the level of detail shown in the notes to the State financial statements.

- Exhibit F1, Principal & Interest Requirements to Maturity for Leases and SBITAs for Governmental and Internal Service Funds—The Exhibit F1 was submitted on September 16, 2024, 28 days after the August 19, 2024 due date. The Exhibit F1 is used to report principal and interest requirements to maturity for leases and Subscription-Based Information Technology Arrangements (SBITAs.)

- Exhibit F2, Principal & Interest Requirements to Maturity for Leases and SBITAs for Enterprise Funds—The Exhibit F2 was submitted on November 13, 2024, 86 days after the August 19, 2024 due date. The Exhibit F2 is used to report principal and interest requirements to maturity for leases and SBITAs.

- Exhibit U1, Other Disclosures—The Exhibit U1 was submitted on November 20, 2024, 93 days after the August 19, 2024 due date. The Exhibit U1 discloses unusual or infrequent items over $5.0 million, extraordinary items, class lives used for depreciation, capitalization threshold used for depreciation, violations of finance-related legal or contractual provisions, public private partnerships and availability payment arrangements, and conduit debt.

- Exhibit W1, Changes in Capital Assets for Governmental and Internal Service Funds—The Exhibit W1 was submitted on November 6, 2024, 79 days after the August 19, 2024 due date. This exhibit is used to report changes in capital assets owned or used by governmental funds and internal service funds. The Department submitted an Exhibit W1 for 10 out of its 13 individual departments. It was noted during review of the Exhibit W1 for the Executive Director's Office that $22.3 million of accumulated depreciation for software was reported on the Exhibit W1, but no related software asset was reported on the Exhibit W1. The Department transferred software assets in previous years between entities within the Department and did not transfer the related accumulated depreciation. All related activity is reported as part of the Exhibit W1. The net balances across the entire Department were accurately stated. The Department had not fixed the error on the Exhibit W1 and in CORE, as of the end of our audit testwork on December 4, 2024.

- Exhibit D1, Schedule of Debt Service Requirements to Maturity for Governmental and Internal Service Funds—The Exhibit D1 was submitted on September 13, 2024, 25 days after the August 19, 2024 due date. The Exhibit D1 reports the debt service requirements for the liabilities reported in the governmental activities column of the Statement of Net Position.

- Exhibit D2, Schedule of Debt Service Requirements to Maturity Enterprise Funds—The Exhibit D2 was submitted on September 16, 2024, 28 days after the August 19, 2024 due date. The Exhibit D2 reports the debt service requirements for the liabilities reported in the business-type activities column of the Statement of Net Position.

- Exhibit K1, Schedule of Federal Assistance—The due date for the Exhibit K1 was October 1, 2024. The Department submitted the first version of the Exhibit K1 on time, on October 1, 2024; however, the final version of the exhibit was not submitted until December 3, 2024, 63 days after the due date. Specifically, the OSC identified errors to the Department's initial Exhibit K1 related to the SLFRF program [ALN 21.027], which resulted in an increase of approximately $214.0 million in federal expenditures reported on the final Exhibit K1, as of December 3, 2024.

- Exhibit PPA, Prior Period Adjustments—The Exhibit PPA was submitted on October 17, 2024, 59 days after the August 19, 2024 due date. The Exhibit PPA and related processes support OSC materiality determinations on the entire statewide population of prior period transactions.

- **Entries not made in Fiscal Year 2024**. The Department did not record entries related to GASB Statement No. 87, Leases, which is a standard established by the GASB to improve the consistency and comparability of lease reporting by recognizing lease assets and liabilities on the balance sheet. The Department has nine lessor leases, totaling about $400,000, of payments received each year. In Fiscal Year 2024, the Department did not adjust the lease asset balances and deferred inflows for payments received throughout the fiscal year. Further, the Department did not complete an analysis in Fiscal Year 2024 for any new leases that would fall under GASB Statement No. 87. The total leased asset and deferred inflow balance as of Fiscal Year 2023 was $2.4 million, and as of Fiscal Year 2024, it should have been reduced to $2.0 million.

Why did these problems occur?

Overall, the Department did not have adequate internal controls—such as an appropriate supervisory review process and training or cross-training of staff—in place for Fiscal Year 2024 to ensure accurate and timely accounting and reporting. Specifically, the Department experienced turnover in accounting staff, including its controller, during Fiscal Year 2024 and its existing employees were not cross-trained to take on the required additional responsibilities, including those related to OSC-required exhibits. This resulted in many transactions not being recorded timely and the Department's exhibits being submitted late.

Strong financial accounting internal controls—including documented policies and procedures over financial accounting fiscal year-end closing processes and effective procedures in place to mitigate the effects of staff turnover and the risk of data loss—are necessary to ensure that financial information is reported accurately, in a timely manner, and in accordance with GAAP. Without

sufficient internal controls, the Department cannot ensure that it is providing timely, accurate, and complete financial information to the OSC and, ultimately, that the State's financial statements and SEFA are accurate and completed in a timely manner. The identified issues also resulted with the financial audit test work at the Department being significantly delayed, which contributed to the delay in the State's overall statewide audit.

Classification of Finding: **Material Weakness**
This finding does not apply to a prior audit recommendation.

Recommendation 2024-016

The Department of Human Services (Department) should improve its internal controls over the Department's financial accounting and reporting by:

A. Developing and implementing policies and procedures for its accounting processes and exhibit preparation and review to ensure timely, complete, and accurate submissions to the Office of the State Controller.

B. Cross-training accounting personnel so that, in the event of staff turnover, the controls will continue to operate as designed and fiscal year-end closing activities will occur in a timely manner.

Response

Department of Human Services

A. Agree
Implementation Date: August 2025

The department agrees with this finding and we'll develop comprehensive policies and procedures to ensure timely completion and submission of applicable exhibits to the office of the state controller.

B. Agree
Implementation Date: June 2025

The Department agrees to cross-train accounting personnel so that the controls will continue to operate as designed and fiscal year-end closing activities will occur in the timely manner.

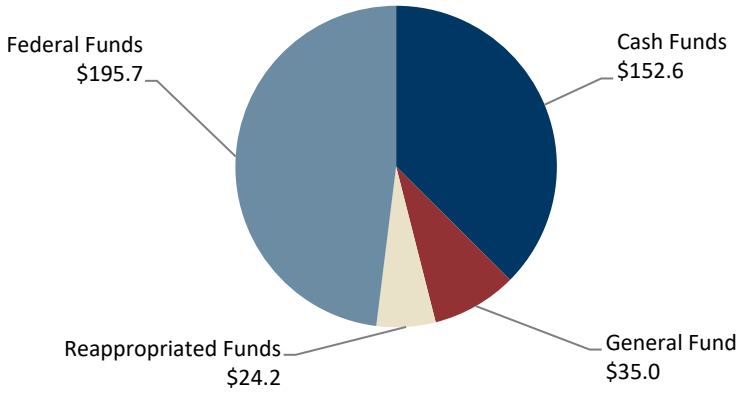
Department of Labor and Employment

The Department of Labor and Employment's (Department) Division of Unemployment Insurance is responsible for the administration and monitoring of Colorado's unemployment insurance (UI) programs, including audits and investigations to ensure proper payment of premiums and benefits. The Department's Division of Employment and Training is responsible for the administration of the workforce development programs, state-run workforce centers, and research and analysis on Colorado's employment trends. The Department's Division of Vocational Rehabilitation and Independent Living Services is responsible for providing vocational rehabilitation services to individuals with disabilities so they can obtain employment, and also provides financial and technical support to nonprofit, independent living centers that help individuals with disabilities live and work independently in the community of their choice. The Division of Family and Medical Leave Insurance (FAMLI) provides paid family and medical leave insurance benefits to eligible employees.

For Fiscal Year 2024, the Department was appropriated approximately $407.5 million and 1,724 full-time equivalent (FTE) staff.

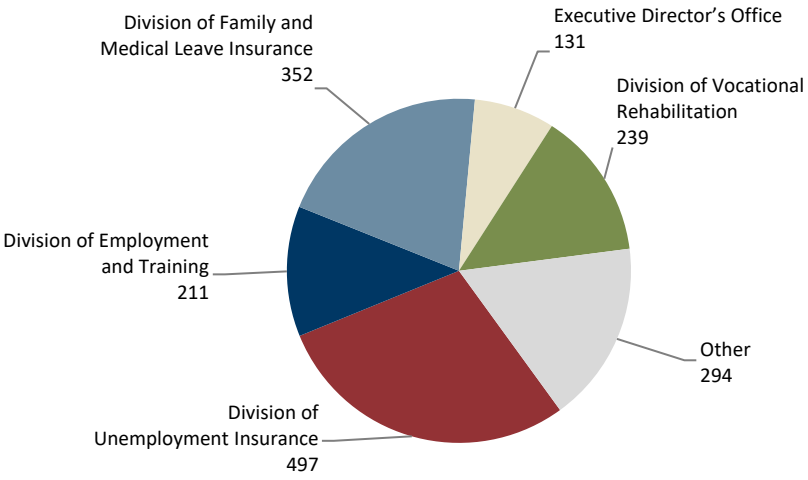
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2024.

Department of Labor and Employment Fiscal Year 2024 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Department of Labor and Employment Fiscal Year 2024
Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance**		
Department of Labor and Employment	2*	3*	3*	1*	-	7

*One Material Weakness and one Significant Deficiency are related to both financial controls and federal awards and are counted in both the federal and financial columns. See Findings 2024-047 and 2024-048.

**See Section III: Federal Awards Findings

Finding 2024-017
Family and Medical Leave Insurance Revenue Recognition

The Department's Division of Family and Medical Leave Insurance (Division) is responsible for administering the paid Family and Medical Leave Insurance (FAMLI) leave program (Program) which provides paid family and medical leave insurance benefits to eligible employees. Colorado voters approved Proposition 118 to establish a State-run FAMLI program in November 2020. The Department started collecting premiums from employers in January 2023, and FAMLI benefits officially became available to employees beginning on January 1, 2024.

The Division collects premiums from employers and employees in the Program. State statute defines the premium amounts that employers are required to pay, which includes instances in which the premium paid is less than the full amount. The premium amount employers pay to the Program is 0.9 percent of wages per employee. An employer with 10 or more employees may deduct up to 50 percent of the premium from their employee's wages and the employer must pay the remaining 50 percent of the premium. An employer with fewer than 10 employees may deduct up to 50 percent of the premium from their employee's wages; however, the employer is not required to pay the remaining 50 percent. In other words, employers with less than 10 employees are not required to pay their portion of the 0.9 percent premium. Employers are required to report the number of employees they have when they first register for the Program, and then annually thereafter during the first quarter of the calendar year.

The Division uses the My FAMLI+ Employer IT system (My FAMLI+ Employer or System) to administer the Program. Employers use this System to report wage data to the Division, make premium payments to the Division, and to apply for exemption from the Program and instead, if approved, enroll in a private plan, as allowed by statute. According to State rules, employers approved to enroll in a private plan may apply for reimbursement from the Division for any premiums paid in Calendar Year 2023, only if their private plan had an effective date on or before January 1, 2024, and they submitted an application to the Division for private plan approval on or before October 31, 2023.

When employers enter their wage data into My FAMLI+ Employer, the System creates an accounts receivable for the premiums the employer owes based on the wage data entered. If an employer enters incorrect wage data, once Program staff are aware of the discrepancy, they are responsible for researching the error and making corrections in the System to ensure the correct receivable information is in the System.

There are three ways employers enrolled in the Program can pay their premiums: (1) online through My FAMLI+ Employer, (2) Automated Clearing House (ACH) payment (electronically transferring funds between financial institutions), or (3) sending a check directly to the Division. When employers pay by ACH or check, if the employer does not identify themselves with an employer ID number or company name, there is not always a way for Program staff to tie the payment to an employer. These payments are referred to as "orphan payments." Additionally, when an employer pays their premiums via ACH or check, they can pay more than the premium owed. When making premium payments directly in My FAMLI+ Employer, the payment can be tied to the employer and the System does not permit the employer to pay more than the amount owed, as calculated by the System based on the wage data submitted to My FAMLI+ Employer by the employer.

The Department's Accounting Section is responsible for all of the Department's financial reporting, including accurate accounting and timely data entry into the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department's financial reporting must comply with Generally Accepted Accounting Principles (GAAP), as required by state statute [Section 24-30-

204(1), C.R.S.]. The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements.

Program staff provide the Accounting Section with reports from My FAMLI+ Employer so the Accounting Section can record Program financial activity in CORE, including recording receivables for premiums owed and the associated revenue. As of June 30, 2024, the Department recorded $1.35 billion in premiums revenue for the Program. According to the Department, as of November 2024, there were 216,378 employers registered and paying premiums for the Program.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate financial accounting-related internal controls in place during Fiscal Year 2024 over FAMLI, and to determine if the account balances—such as revenue, accounts receivable, and deferred revenue—were fairly stated for Fiscal Year 2024.

As part of our audit work, we reviewed the Department's accounting-related policies and procedures for the FAMLI program and interviewed Department personnel related to the processing of FAMLI premium payments, and its recording of the FAMLI program financial activity. We also requested and reviewed reports that the Accounting Section used to record financial information in CORE to determine whether the Department had adequate documentation to support the account balances in CORE for the Program for Fiscal Year 2024.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- State Fiscal Rule 1-2 (3.5), Internal Controls, requires that state departments "implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form)." Examples of these internal controls include written policies and procedures over accounting processes to ensure that departments accurately record revenue and deferred revenue. Deferred revenue is money received in advance for services that are going to be performed in the future, and for the Program this would be employer overpayments of premiums paid to the Program.

- State Rules 7 Code of Colorado Regulations (CCR) 1107-1(1.4)(8), Premiums, states that, "If the Division receives payment in an amount that exceeds the total of any premiums, fines, interest, or other debt owed to the Division," the "amount in excess is less than fifty dollars, it will be credited to future payments due," and "if the amount in excess is fifty dollars or more, it may be

refunded to the employer at the employer's request. Otherwise, it will be credited to future payments due."

- State Rules 7 CCR 1107-1(1.4) (9), Premiums, states that, "If an employer or an individual electing coverage fails to remit premiums by the due dates described in these rules, the Division may assess upon the employer or individual a fine of up to $50.00 per individual whose premiums were not timely paid."

- State Rules 7 CCR 1107-1(1.7) (2), Assessments and Recomputations of FAMLI Premiums, states that, "If an employer is delinquent in filing a wage report within the time prescribed by the Division, or fails to provide the Division with additional records needed to make a proper determination of an amount of indebtedness, the Division may, in its discretion: A. Use the information and knowledge available to the Division to estimate the wages paid by an employer during the premium period or periods. The amount of wages so determined will be deemed to have been paid by the employer; B. Assess the employer for premiums calculated on the basis of the estimated wages; and C. Issue a subpoena duces tecum to compel an employer to release books and records to the Division for use in obtaining the required information."

- GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, as amended, states that "Preparing financial statements requires estimating the effects of future events. Examples of items for which estimates are necessary are uncollectible receivables…. Future events and their effects cannot be perceived with certainty; estimating, therefore, requires the exercise of judgment. Therefore, accounting estimates change as new events occur, as more experience is acquired, or as additional information is obtained."

- The Office of the State Controller's (OSC) Fiscal Procedures Manual, Section 3.1, Preparing Accounting Estimates, states that departments should review their current accounting estimation procedures, or accruals, to ensure they are consistent with OSC guidance. The revenue and expenditure accrual estimation methodologies must be documented, so the process and source data may be used from year to year to achieve consistency and improve the estimation methodology. An inaccurate estimate may indicate the need to research variances and use a different methodology to produce a more accurate estimate.

What problems did the audit work identify?

Based on our audit work, we found that the Department did not ensure proper financial reporting of Program revenues, payables, and deferred revenues for Fiscal Year 2024. Specifically, we identified the following issues:

Refunds Due to Employers. The Department did not record a $127.7 million payable for premiums due back to employers that originally paid premiums to the Program, but were later approved to be on a private plan and not enrolled in the State's FAMLI Program. This resulted in Fiscal Year 2023 revenue being overstated by $89.0 million, and Fiscal Year 2024 revenue being overstated by $38.7 million. The Department adjusted these amounts after we reported this to them.

Deferred Revenue. The Department overstated Program deferred revenue by $51.6 million. Specifically, the Department initially reported $109.5 in deferred revenue; however, the Department could only support $57.9 million of that amount, which consisted of $10.6 million in orphan payments and an estimated $47.3 million of employer premium overpayments. The error resulted in revenue being understated by $51.6 million. The Department adjusted these amounts after we reported this to them.

Employers Registered for the Program While Not Reporting Wages or Paid Premiums. The Department has not estimated the amount of premiums that employers have not paid to the Program, or estimated the associated fines for these employers who are not complying with Program regulations. According to the Department, there are 4,134 employers that registered for the Program, but never entered wage information or paid premiums.

Employers Not Registered for the Program. The Department has not estimated the number of employers that have not registered for the Program. Because the Department has not performed this analysis, it has not estimated the amount of revenue—including premiums and fines—that could be owed to the Program.

Why did these problems occur?

These problems occurred because the Department lacked adequate financial-related internal controls over the FAMLI Program. Specifically,

- The Department lacked sufficient communication between its Division staff and Accounting Section staff and lacked a documented process to consider the impacts of decisions made for the Program on the Department's accounting records—and, ultimately, the State's financial statements. Specifically:
    - Division staff did not communicate to the Accounting Section when it approved employers' exemptions from the Program, ensuring that the Accounting staff could record the payable due back to those employers that paid premiums, and reduce revenue since these amounts are no longer considered Program revenue.
    - The Department did not have an adequate methodology for calculating or estimating the deferred revenue balance as of June 30, 2024. The Department did not have a process to

determine whether employer overpayments were actual overpayments related to amounts due in future periods that should be considered deferred revenue, or if the payment received should be considered current revenue because of an error in the employers' wage reporting. The Department's current process records deferred revenue based on a report that relies on reported wage data in the My FAMLI+ Employer system. However, this report does not take into consideration errors in employers' wage reporting and the Department has not established a mechanism to identify these errors.

  - The Division and the Accounting Section did not work together to ensure the FAMLI account balances in CORE were supported by the information in My FAMLI+ Employer. Specifically, they did not generate reports from My FAMLI+ Employer to support the account balances or perform reconciliations between the two systems, and research differences to ensure the balances in CORE are adequately supported.

- The Department did not have documented policies and procedures in place to ensure they were in compliance with State rules related to employers registered for the Program that have not reported wages or paid premiums to the Division. Additionally, the Department has not adequately considered, researched, or documented a methodology for calculating an estimated amount of premiums owed to the Division for these employers, or documented its reasoning for not being to calculate the estimate.

- The Department has not developed a plan on how to identify or estimate the number of employers that have not registered for the Program but are required by statute to register for the Program.

Why do these problems matter?

These problems matter because strong financial accounting internal controls, including effective review processes and procedures over revenue, are necessary to ensure that financial statement balances are reported accurately and in accordance with accounting standards. Without sufficient internal controls, the Department cannot ensure that the State's financial statements are accurate and complete. Additionally, these problems matter because this is a new Program and without adequate processes in place, the Department cannot ensure that it is in compliance with State rules and regulations.

Classification of Finding: **Material Weakness**
This finding does not apply to a prior audit recommendation.

Recommendation 2024-017

The Department of Labor and Employment (Department) should strengthen its financial-related internal controls over the Family and Medical Leave Insurance (FAMLI) leave program (Program) by:

A. Developing, implementing and formally documenting policies and procedures to ensure FAMLI program staff and the Department's accounting staff communicate regularly to discuss any financial impacts to the Program.

B. Developing, implementing, and formally documenting a methodology, including criteria and reports used, for calculating estimated deferred revenue for FAMLI premiums. This should include a process for determining whether employer overpayments are actual overpayments related to amounts due in future periods and should, therefore, be considered deferred revenue, or if they relate to an error in wage reporting and should be considered current year's revenue. The Department should ensure that the methodology is sufficiently robust to allow its use in the future and implement a process to adjust the methodology as new events occur, more experience is acquired, and additional information is obtained.

C. Developing, implementing and formally documenting a reconciliation process, including reports used, between the Colorado Operations Resource Engine (CORE), the State's accounting system, and MyFamily+ Employer, the FAMLI IT system, to ensure the Program's financial statement balances in CORE are adequately supported.

D. Developing, implementing, and formally documenting policies and procedures to ensure the Department complies with State rules related to required enforcement for employers registered for the Program that have not reported wages or paid premiums to the Division.

E. Researching, documenting, and implementing a methodology for calculating an estimated amount of premiums owed to the Division at fiscal year end by employers registered for the Program that have not reported wages or paid premiums, or documenting its reasoning for not being able to calculate the estimate. The Department should ensure that the methodology is sufficiently robust to allow its use in the future and implement a process to adjust the methodology as new events occur, more experience is acquired, and additional information is obtained.

F. Developing a plan to identify or estimate the number of employers that have not registered for the Program and take steps to enforce compliance.

Response

Department of Labor and Employment

A. Agree
Implementation Date: July 2026

The Department will develop, implement and formally document policies and procedures to ensure FAMLI Program staff and the Department's Accounting staff communicate regularly to discuss any financial impacts to the Program.

The implementation date selected is meant to allow the Department the time it will need to both address the issues and from experience work with other team, including OIT. Some of these items may require legislative actions and other related policy changes. So the Department would like to allow time to explore these options.

B. Agree
Implementation Date: July 2026

The Department will address the proper identification and reporting of Deferred Revenue through the implementation of a centralized repository solution. As part of this effort, Program will collaborate with the Finance team to formalize the definition of Deferred Revenue and document the relevant criteria and processes to ensure consistency and accuracy in future reporting based on the shared understanding of the definition and its applicability.

The implementation date selected is meant to allow the Department the time it will need to both address the issues and from experience work with other team, including OIT. Some of these items may require legislative actions and other related policy changes. So the Department would like to allow time to explore these options.

C. Agree
Implementation Date: July 2026

The Department will develop, implement and formally document a reconciliation process, including reports used, between the Colorado Operations Resource Engine (CORE), the State's accounting system; and MyFAMLI+ Employer, the FAMLI system; to ensure the FAMLI Program's financial statement balances in CORE are adequately supported.

The implementation date selected is meant to allow the Department the time it will need to both address the issues and from experience work with other team, including OIT. Some of these items may require legislative actions and other related policy changes. So the Department would like to allow time to explore these options.

D. Agree
Implementation Date: July 2026

The Department will develop, implement, and formally document policies and procedures to ensure the Department complies with State rules related to required enforcement for employers registered for the Program that have not reported wages or paid premiums to the Division.

The implementation date selected is meant to allow the Department the time it will need to both address the issues and from experience work with other team, including OIT. Some of these items may require legislative actions and other related policy changes. So the Department would like to allow time to explore these options.

E. Agree
Implementation Date: July 2026

The Department will research, document, and implement a methodology for calculating an estimated amount of premiums owed to the Division at fiscal year-end by employers registered for the Program that have not reported wages or paid premiums, or documenting its reasoning for not being to calculate the estimate. The Department will ensure that the methodology is sufficiently robust to allow its use in the future and implement a process to adjust the methodology as new events occur, more experience is acquired, and additional information is obtained.

The implementation date selected is meant to allow the Department the time it will need to both address the issues and from experience work with other team, including OIT. Some of these items may require legislative actions and other related policy changes. So the Department would like to allow time to explore these options.

F. Agree
Implementation Date: July 2026

The Department will develop a plan to identify or estimate the number of employers that have not registered for the Program and take steps to enforce compliance.

The implementation date selected is meant to allow the Department the time it will need to both address the issues and from experience work with other team, including OIT. Some of these items may require legislative actions and other related policy changes. So the Department would like to allow time to explore these options.

Department of Labor and Employment

The following findings and recommendations relating to internal control deficiencies classified as **Significant Deficiencies** were communicated to the Department of Labor and Employment (Department) in the previous year and have not been remediated as of June 30, 2024 because the original implementation dates provided by the Department were in a subsequent fiscal year. These complete findings and recommendations can be found within the original report and the complete recommendations can be found within Section IV: Prior Audit Recommendations of this report.

Internal Controls Over Financial Reporting			
Current Rec. Number	2024-018		
Prior Rec. Number(s)	2023-023		
Classification	Significant Deficiency		
Implementation Date(s)	A. August 2024	B. [1]	C. [1]

System and Organization Control Reports	
Current Rec. Number	2024-019
Prior Rec. Number(s)	2023-024
Classification	Significant Deficiency
Implementation Date(s)	July 2024

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

Department of Local Affairs

The Department of Local Affairs (Department) is responsible for strengthening local communities by providing strategic training, research, technical assistance, and funding to localities. There are five separate divisions within the Department as follows:

- **Executive Director's Office**. This office provides leadership and support for the other Department divisions, including communications and media relations, legislative liaison, human resources, budgeting, and finance.

- **Board of Assessment Appeals**. This board hears appeals filed by real and personal property owners regarding the valuation placed on their property.

- **Division of Housing**. This division provides state and federal funding to increase the inventory of affordable housing and to offer Housing Choice Voucher rental assistance statewide. The Housing Choice Voucher program, formerly known as Section 8, funded by the U.S. Department of Housing and Urban Development, contracts with public housing authorities and nonprofit organizations to assist low-income families, the elderly, and the disabled to afford decent, safe, and sanitary housing in the private market.

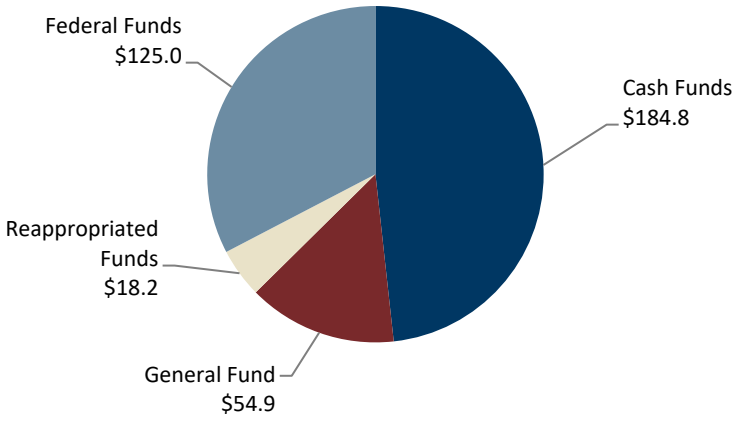
- **Division of Local Governments**. This division provides technical information to local governments on available federal and state programs, performs research on local government issues, and provides information to the Governor and General Assembly on local government needs and problems.

- **Division of Property Taxation.** This division coordinates and administers the implementation of property tax law throughout the State.

For Fiscal Year 2024, the Department was appropriated approximately $382.9 million and 234 full-time equivalent (FTE) staff.

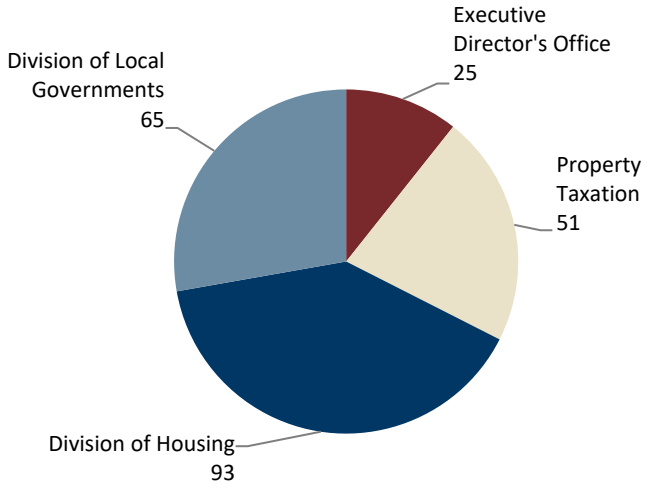
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2024.

Department of Local Affairs Fiscal Year 2024 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Department of Local Affairs Fiscal Year 2024 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance**		
Department of Local Affairs	-	-	1	1	-	2
See Section III: Federal Awards Findings						

Finding 2024-020
Internal Controls Over Financial Reporting

The Department provides financial support to local communities and professional and technical services to community leaders in the areas of governance, housing, and property tax administration. The Division of Housing (Division) partners with local communities to increase the inventory of available housing. The Division supports a wide range of housing efforts, including affordable housing, rental assistance vouchers, methods for addressing homelessness, regulation of mobile home parks and factory-built structures, and home modifications for accessibility. As part of the Division's responsibilities, it oversees the following:

- **The Emergency Rental Assistance (ERA) program**. As part of this program, the Department receives funds from the federal government and then the Department distributes these funds to contractors who are responsible for administering and distributing ERA funds to eligible recipients, along with providing program oversight. The Department should record these distributions as advances in the Colorado Operations Resource Engine (CORE), the State's accounting system, because the Department provides these funds before the contractor uses the money. Typically, the Department advances 2 months of operational funding needs at a time. Prior to the next advance payment, the Department reconciles advances against contractor invoices, which contractors submit to the Department monthly, to substantiate that the funding was used as expected per the Department's agreement with the contractor. When the Department reconciles advances against contractor invoices, the Department should then record the invoices as an expense in CORE. The Department distributed $29.0 million in ERA funds to contractors during Fiscal Year 2024.

- **The Homeowners Assistance Fund Program (HAFP)**. This fund provides financial relief to eligible homeowners who are facing challenges with their mortgage payments due to hardships related to the COVID-19 pandemic or other issues. The Department distributed $75.7 million in HAFP funds to homeowners during Fiscal Year 2024.

- **The Housing Investment Trust Fund (HITF)**. This loan program provides flexible, low-interest, and below-market-rate loan funding for development or redevelopment costs incurred prior to the completion of low- or moderate-income housing or for the rehabilitation of such housing. The Department had a loan receivable balance of $55.5 million at the end of Fiscal Year 2024.

- **The American Rescue Plan Act Homeowner Assistance Fund (HAF)**. The Department receives funds from the federal government to mitigate homeowner financial hardships associated with the COVID-19 pandemic, including for the purpose of preventing homeowner mortgage delinquencies, defaults, or foreclosures; loss of utilities or home energy services; and displacements of homeowners experiencing financial hardship after January 21, 2020. The Department expended $77.7 million in HAF funds during Fiscal Year 2024.

The Department's Accounting Section is responsible for all of its financial reporting, including accurate accounting and timely data entry into CORE. The Department must comply with Generally Accepted Accounting Principles (GAAP), as required by state statute [Section 24-30-204(1), C.R.S.]. The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements.

For the Department's grant programs, the Accounting section is responsible for obtaining the supporting documentation from the Division and then posting the appropriate entries in CORE. Accounting staff review the documentation to determine how to record the entry in CORE. This includes accounting for advance payments to contractors, federal funds that are received requiring the recording of federal revenues, contractors paying back advances that require the reduction of advances, and expenditure support requiring the recording of federal expenditures. Most of the Department's grant funding is received from the federal government on a reimbursement basis (when the Department expends the funds); however, the Department receives ERA and HAF funding as an advance (prior to the Department expending the funds). In addition, Accounting staff are also responsible for recording the transactions in the correct fiscal year. The Department uses the Office of the State Controller's (OSC) CORE diagnostic reports to identify possible issues with account balances.

The Department's Accounting Section is also responsible for providing information through the submission of exhibits to the OSC to assist in the preparation of the State's financial statements and required note disclosures.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls related to its accounting processes, and complied with the OSC procedures related to financial accounting and reporting for Fiscal Year 2024.

We reviewed the Department's policies and procedures over its financial accounting and reporting processes and the recording of accounting transactions in CORE to determine whether the Department complied with its own policies, state fiscal rules and statutes, and the OSC's Fiscal Procedures Manual (Manual).

We also reviewed the Department's exhibits that it submitted to the OSC for Fiscal Year 2024 year-end reporting and the related supporting documentation to determine whether the Department's accounting staff prepared the exhibits in accordance with the OSC's Manual, and to determine whether the exhibits were accurate and complete. Further, we reviewed the Department's accounts receivable, expenditure and revenue cumulative account balances for Fiscal Year 2024 and related supporting documentation to determine whether the account balances were appropriate, and whether the Department recorded the financial information correctly in CORE.

How were the results of the audit work measured?

We measured the results of our audit against the following:

- State Fiscal Rule 1-2 (3.5), Internal Controls, requires that state departments "implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form)." Examples of these internal controls include written policies and procedures over accounting processes, as well as a required review process to ensure that departments accurately record revenues and expenditures, including that they record these activities in the correct accounts in CORE.

- GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, as amended, requires that "cash and other assets provided in advance should be reported as advances [assets] by providers and as liabilities by recipients until allowable costs have been incurred and any other eligibility requirements have been met." Therefore, the Department should report all grant money that it advances to grantees as advances in CORE until the grantee has expended the grant funds on eligible activities.

- The OSC's Manual contains instructions for the completion of exhibits. Specifically:

- Exhibit PPA, Prior Period Adjustments, is used to report the Department's correction of a prior period error from the prior fiscal year. The Exhibit's instructions state that the Department should contact the OSC as soon as they identify a prior-year error over $1 million in order to obtain direction from the OSC on how the Department should record the entry in CORE.

- Exhibit K1, Schedule of Federal Assistance, is used to report federal expenditure information to the OSC for inclusion in the State's Schedule of Expenditures of Federal Awards (SEFA).

- Federal regulations [24 CFR 200.305(b)(12)] requires interest earned on federal funds in excess of $500 to be returned annually to the Department of Health and Human Services Payment Management System. Interest earnings refunded to the federal government are not considered expenditures on the Department's Exhibit K1.

What problems did the audit work identify?

Based on our audit work, we identified issues with a portion of the Department's Fiscal Year 2024 exhibits and recording of certain accounts receivable, expenditure and revenue transactions, as follows:

Exhibit PPA. The Department understated its prior period adjustments related to revenue by $4.5 million. Specifically, it reported its prior period adjustment as $0.6 million, instead of the correct amount of $5.1 million. The Department revised and resubmitted a corrected Exhibit PPA to the OSC after we notified the Department of the errors.

Inaccurate Accounting. We identified the following issues with the Department's accounting:

- The Department incorrectly recorded $1.6 million as an expenditure but should have recorded it as a reduction in revenue for the ERA program. This is because the Department received a refund of an advance payment from one of the ERA contractors and therefore, owed these funds back to the federal government. This also resulted in the Department incorrectly reporting $1.6 million in expenditures for the ERA program on the Exhibit K1. The Department corrected these errors after we notified them.

- The Department incorrectly recorded $12.3 million as a reduction in expenditures in Fiscal Year 2024 for the ERA program. Specifically, one of the Department's grantees had returned to the Department $12.3 million in unspent grant funds that it received from the Department in a previous year, and the Department had incorrectly recorded the grant payment as an expenditure in CORE in the prior year, instead of as an advance; therefore, the Department should have recorded the return of funds as unearned revenue. This also resulted in the Department

incorrectly reporting a reduction in expenditures for the ERA program on its Exhibit K1. After we notified them of the error, Department staff posted a correcting entry in CORE, and corrected its Exhibit K1.

- The Department incorrectly recorded $2.0 million in unearned revenue and accounts receivable for the Homeowners Assistance Fund Program (HAFP) after reviewing and incorrectly interpreting an OSC diagnostic report. Department staff correctly reversed this entry in CORE after we notified them of the error.

- The Department recorded $500,000 as revenue in Fiscal Year 2024 for the HITF, but it should have been recorded in Fiscal Year 2023 because the Department received the loan repayment in May 2023. Department staff reported the necessary prior year adjustment to the OSC on its Exhibit PPA after we notified them of this error.

- The Department incorrectly reported on its Exhibit K1 $4.0 million of interest earnings for the HAF program that it earned and was required to pay back to the federal government. Interest earning repayments are not considered a federal expenditure and should not have been reported on the Exhibit. Additionally, the Department incorrectly recorded this $4.0 million in CORE as revenue in the prior year and $2.8 million in CORE as revenue in the current year instead of as a payable to the federal government. Department staff corrected this issue on the Exhibit K1, Exhibit PPA, and in CORE once we notified them of the errors.

Why did these problems occur?

The Department lacked sufficient internal controls over its financial accounting processes, including its year-end closing process for Fiscal Year 2024. Specifically, the Department did not have a documented policy or procedure for how it should record the grant money that it advances to a grantee to ensure it is in compliance with GASB Statement No. 33.

Additionally, the Department did not comply with its accounting processes requiring the performance of an adequate review of its financial accounting and reporting information, including the reconciliation documentation used to prepare the Exhibit K1.

Why do these problems matter?

Strong financial accounting internal controls, including effective review processes and procedures over financial transactions and exhibits are necessary to ensure that balances are reported accurately and in accordance with rules and regulations. Without sufficient internal controls, the Department cannot ensure that it is providing timely, complete, and accurate financial information to the OSC and, ultimately, that the State's financial statements and Schedule of Federal Expenditures are complete and accurate.

Classification of Finding: **Significant Deficiency**
This finding does not apply to a prior audit recommendation.

Recommendation 2024-020

The Department of Local Affairs should strengthen its internal controls over its financial accounting and reporting processes by developing, documenting, and implementing policies and procedures containing required steps for recording advance payments, refunds on advances, year-end journal entries affecting accounts receivable and unearned revenue, revenue on loan repayments, and interest earnings owed to federal government. The Department should also ensure that it is in compliance with Generally Accepted Accounting Principles, such as Governmental Accounting Standards Board Statement No. 33, for grant funds that it advances to grantees, and following its current accounting processes, including requiring its staff to perform adequate reviews of its financial accounting and reporting information.

Response

Department of Local Affairs

Agree
Implementation Date: June 2025

The Department will develop and implement a policy and procedures document to address proper recording of advance payments, refunds on advances, year-end journal entries affecting accounts receivable and unearned revenue, revenue on loan repayments, and interest earnings owed to the federal government. The Department will continue to follow current accounting processes, including requiring staff to perform adequate reviews of financial accounting and reporting information. This information will be included in quarterly financial close reviews with all accountants to ensure the department's financial activities comply with generally accepted accounting principles.

Department of Personnel & Administration

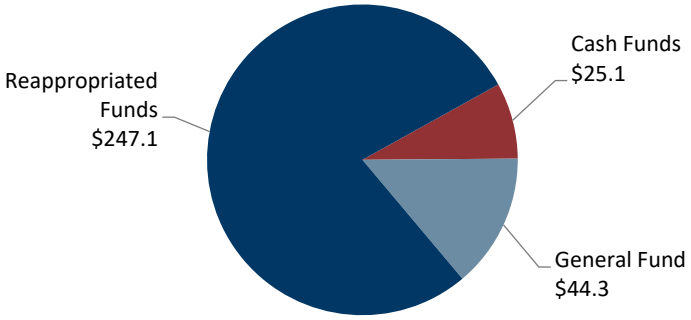
The primary function of the Department of Personnel & Administration (Department) is to support the business needs of the State's Executive Branch. The Department administers the classified personnel system, comprising 38,239 full-time equivalent (FTE) employees across the State—excluding the Department of Higher Education, which includes the State's institutions of higher education—and providing general support for state departments. The Department includes the following divisions and offices:

- Executive Director's Office
  - Office of the State Architect
  - Colorado State Employees Assistance Program
- Division of Central Services
- Division of Accounts and Control
  - Office of the State Controller
- Division of Human Resources
- Office of Administrative Courts
- Constitutionally Independent Entities Division, including the State Personnel Board
- Division of Capital Assets

For Fiscal Year 2024, the Department was appropriated approximately $316.5 million and 524 FTE staff.

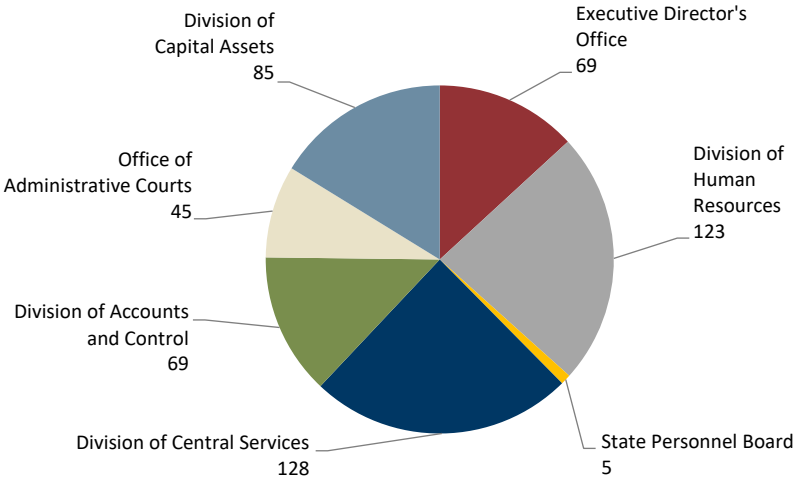
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2024.

Department of Personnel & Administration Fiscal Year 2024 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Department of Personnel & Administration Fiscal Year 2024 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
Department of Personnel & Administration	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
	2	-	-	-	-	2

Office of the State Controller

The Office of the State Controller (OSC) is located within the Department's Division of Accounts and Control. The State Controller oversees the OSC and is appointed by the Executive Director of the Department. Section 24-30-201, C.R.S., outlines the powers and duties of the State Controller, including "…to keep in continuous touch with the operations, plans, and needs…" of all state agencies; management of the State's finances and financial affairs; coordinating the procedures for financial administration and financial control for all state agencies; conducting all of the State's central accounting and fiscal reporting; and issuing warrants and checks for the payment of claims against the State. The OSC is responsible for managing the State of Colorado's financial affairs, which includes (1) the preparation and submission of the State's Financial Statements to the Governor and General Assembly by the statutorily-required September 20 due date, referred to as the Financial Statements; and (2) preparation and issuance of the State's audited Annual Comprehensive Financial Report (Annual Financial Report). The OSC is also responsible for the preparation of the State's Schedule of Expenditures of Federal Awards (SEFA), which reports the total federal awards expended by the State during the fiscal year. The OSC issues fiscal rules and annually updates its Fiscal Procedures Manual (Manual), which provides guidance and financial procedures for which all state departments, agencies, and higher education institutions are required to follow.

At the end of each fiscal year, the OSC requires all state departments, agencies, and higher education institutions (State Entities) to provide certain financial-related information to the OSC through "exhibits" that are used to prepare the State's Financial Statements and Annual Financial Report. Beginning in Fiscal Year 2022, and continuing in Fiscal Year 2024, the OSC contracted with IGM Technology Corporation for the use and customization of its Gravity IT system (Gravity System) to streamline the collection and summarization of exhibits submitted by State Entities.

The OSC is the functional business owner of the Colorado Operations Resource Engine (CORE), the State's accounting system, and the Colorado Payroll and Personnel System (CPPS), the State's integrated human resources and payroll management application. As such, the OSC is also responsible for providing direction to State Entities on the use of CORE and CPPS, overseeing certain access and information security requirements of the systems, and ensuring that the systems are working as intended.

Finding 2024-021
Statutory Compliance and Internal Controls Over Financial Reporting

The OSC is responsible for preparing the State's Financial Statements in accordance with Generally Accepted Accounting Principles (GAAP), as required in statute [Section 24-30-204(1), C.R.S.].

GAAP's overall objective is to create consistency in financial reporting to ensure reliable, concise, and understandable information for users of the financial statements. The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements and authoritative accounting guidance, such as GASB implementation guides.

The State of Colorado Government includes three separate branches: Executive, Legislative, and Judicial. The Executive Branch includes 20 principal departments. Each Executive Branch principal department may include agencies, divisions, and offices.

Some State Entities also present separately-issued financial statements (Standalone Financial Statements); these entities are also referred to as standalone entities. The OSC requires that standalone entities enter their financial information into CORE. Additionally, the OSC requires standalone entities to submit an Exhibit J, Standalone Financial Statement Reconciliation, which reconciles each entity's Standalone Financial Statements to CORE and includes descriptions for all reconciling items. Standalone entities use the Exhibit J to identify and communicate to the OSC differences between their Standalone Financial Statements and CORE.

CORE and infoAdvantage, CORE's reporting application, segment accounting transactions into accounting periods throughout the fiscal year. Periods 1 through 12 correspond to the months of the fiscal year (July through June, respectively), and sequentially numbered subsequent periods—Period 13 through Period 16—are used, as necessary, to record any required adjusting entries to correct errors or reclassify information as may be necessary to create the State's Financial Statements and Annual Financial Report. The OSC is statutorily responsible for ensuring that the State's accounting records are closed annually within 35 days of fiscal year end, which is the final date allowed for transactions to be posted to Period 13, or the "close date." The following table shows the Fiscal Year 2024 closing periods and what each of those periods represents:

Office of the State Controller's Fiscal Year 2024 Closing Periods

	Period Close Date	Explanation of Closing Period
Period 13	August 5, 2024	Statutory close date and department's closing period for final entry of adjustments without OSC's intervention.
Period 14	August 9, 2024	OSC's closing period for processing year-end recurring entries and adjustments (i.e. entries can only be made with OSC's review and approval).
Period 15	September 20, 2024	OSC's closing period for fiscal year-end Financial Statement presentation entries.
Period 16	January 31, 2025	OSC's final closing period occurring from the end of Period 15 through the audit opinion date.

Source: Office of the State Auditor analysis of Fiscal Year 2024 Fiscal Procedures Manual closing periods.

Section 24-30-204(2), C.R.S., requires all departments and institutions of higher education to submit a quarterly report of financial information to the State Controller that shall include financial information deemed reasonable and necessary. To assist with this requirement, the OSC created a series of reports in infoAdvantage that State Entities can run on-demand, which include reports that show abnormal balances, out-of-balance funds, and over-expended accounts. When submitting quarterly reports to the OSC, the State Entities must include explanations for its abnormal balances, out-of-balance funds, and over-expended accounts. According to the OSC's Manual, State Entities should make every effort to correct all abnormal account balances, out-of-balance conditions, and overexpenditures to ensure each entity's accounts are in balance by the departmental close—which, for Fiscal Year 2024, was August 5, 2024. The OSC indicates in its internal controls that it uses information provided through the quarterly reports "to meet weekly to discuss departmental and statewide accounting issues."

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to review the OSC's internal controls over, and compliance with, its financial reporting responsibilities during Fiscal Year 2024, including whether the OSC had fully implemented our Fiscal Years 2022 and 2023 audit recommendations related to its financial reporting. As a result of our Fiscal Year 2023 audit work, we recommended that the OSC strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes, and that the State's Financial Statements and Annual Financial Report are accurate and in accordance with GAAP. We specifically recommended that the OSC work with State Entities to ensure newer controllers and accounting staff have been adequately trained on the State's accounting and reporting processes. We also recommended that the OSC improve its existing policies and procedures for its review of Standalone Financial Statements and the Exhibit Js to ensure it completes its annual Exhibit J reconciliation in a timely manner. The OSC agreed to our recommendations and committed to implement a portion of them in June 2024 and the remainder by September 2024.

Based on our Fiscal Year 2022 audit testwork, we recommended that the OSC formalize and document IT policies and procedures, including those related to access management, to ensure the Gravity System complied with Colorado Information Security Policies (Security Policies or CISP), published by the Governor's Office of Information Technology (OIT), and met management's security expectations. The OSC agreed with the recommendation and provided an implementation date of December 2023.

As part of our Fiscal Year 2024 audit work, we conducted inquiries with OSC staff and reviewed applicable supporting documentation to determine the following:

- Whether the OSC had strengthened its internal controls over financial reporting, as recommended in our Fiscal Year 2023 audit recommendation. Specifically, we had recommended that the OSC work with State Entities to ensure that accounting staff have been adequately trained. We followed up on this recommendation by performing inquiries of the OSC, reviewing the OSC's annual Open Close training materials, reviewing the OSC's other trainings, and reviewing the OSC's Manual.

- Whether the OSC had improved its review process of the Exhibit J as recommended in our Fiscal Year 2023 audit recommendation. We followed up on this recommendation by reviewing the OSC's updated Exhibit J procedures and guidance, and reviewing the OSC's Exhibit J reconciliation. Based on our procedures, we found that the OSC improved its procedures and timeliness in obtaining and reviewing the Exhibit J's, and therefore implemented this portion of the prior audit recommendation.

- Whether the OSC complied with statutory requirements regarding financial reporting timeframes. We analyzed CORE transactional data recorded after the State's Fiscal Year 2024 statutory close (Period 13) to identify the number and dollar amount of transactions processed by State Entities and the OSC after the statutory closing date of August 5, 2024. We also reviewed the OSC's communications and the accounting guidance it provided during Fiscal Year 2024, including in the OSC's Manual.

- Whether the OSC ensured that State Entities resolved their abnormal balances and/or accounting discrepancies that would require an accounting adjustment entry throughout the fiscal year and before the OSC's statutory close date of August 5, 2024. We requested the OSC's tracking spreadsheet of all State Entities that submit quarterly reports in order to determine a population of all State Entities with unresolved abnormal balances and/or accounting discrepancies reported through their quarterly reports submitted by State Entities to the OSC for quarter three of Fiscal Year 2024. The OSC provided us with the total of 68 State Entities, in which 48 State Entities reported unresolved abnormal balances and/or accounting discrepancies. We selected a sample of 20 of these 48 State Entities to review the fourth quarter reports and the OSC's review process of these reports. Specifically, we compared the OSC's notes for the third quarter reports submitted by the sampled State Entities to the State Entities' fourth quarter reports submitted to the OSC to determine if State Entities resolved the abnormal balances or accounting discrepancies or if the abnormal balances and/or discrepancies continued to be included on the fourth quarter reports.

- Whether the OSC's IT governance and IT general controls over the Gravity System were effectively designed and implemented during Fiscal Year 2024. The OSC uses the Gravity System to collect financial reporting information from various departments, and then to compile, summarize, and report the financial information in the form of the Annual Financial Report. Security Policies [CISP-001 IT Access Control Management and User Security] state that all agencies must implement governance principles, which would include IT policies and procedures, for promoting data quality and integrity for their systems, and are responsible for following and

adhering to all identified requirements. We made inquiries of OSC staff and reviewed supporting documentation, which included obtaining an understanding of the OSC's Gravity Policy, determining if it was designed to comply with OIT's Security Policies, and how the OSC implemented the Gravity Policy.

What problems did the audit work identify and how were the results of the work measured?

We determined that the OSC did not have sufficient internal controls in place to ensure compliance with the statutorily-required financial reporting timeframes for Fiscal Year 2024, did not fully implement all elements required by OIT's Security Policies in its August 2024 Gravity Policy, and, therefore, did not fully implement our prior audit recommendations related to financial reporting, or IT governance and IT general controls over the Gravity System. The basis for our conclusions are detailed in the following section.

Statutory Close. The OSC approved and recorded a significant number of State Entities' transactions after the statutorily-required August 5, 2024 deadline. Specifically, while the OSC closed the applicable period of activity (Period 13) in CORE, as of August 5, 2024, the OSC approved the posting of transactions totaling $9.4 billion for State Entities in CORE after this date. In addition, the OSC initiated and posted additional transactions of $381.8 million, which brought the amount of total transactions posted after the closing deadline to $9.8 billion. These transactions related to revenue, expense, and capital assets that resulted in adjustments to the financial statements. Table 1 shows summary information about the transactions, and Table 2 contains comparative information from Fiscal Years 2022 through 2024 for the number of transactions and dollar amount of transactions after the statutory close.

Table 1
Fiscal Year 2024 CORE Transactions Recorded After Statutory Close

	Period Close Date	Period Open for Number of Calendar Days	State Entity-Initiated Transactions		OSC-Initiated Transactions		OSC and State Entities Total Transactions	
			Count	Total Amount	Count	Total Amount	Total Count	Total Amount
Period 14	08-09-24	4 days	402	$3.3 billion	6	$319.2 million	408	$3.6 billion
Period 15	09-20-24	42 days	330	$5.1 billion	11	$10.7 million	341	$5.1 billion
Period 16	01-31-25	133 days	93	$1.0 billion	5	$51.9 million	98	$1.1 billion
TOTAL			**825**	**$9.4 billion**	**22**	**$381.8 million**	**847**	**$9.8 billion**

Source: Office of the State Auditor analysis of CORE Periods 14, 15, and 16 accounting transactions.

Table 2
Post Close Transactions from Fiscal Year 2022-2024

	OSC and State Entities Total Transactions			
Fiscal Year	Total Count	Percentage Change from Prior Year	Total Amount	Percentage Change from Prior Year
2024	847	12% ▲	$9.8 billion	40% ▼
2023	756	1% ▲	$16.4 billion	32% ▼
2022	749	-	$24.0 billion	-

Source: Fiscal Year 2022 and Fiscal Year 2023 Statewide Single Audit Report, and Fiscal Year 2024 Office of the State Auditor analysis of CORE Periods 14, 15, and 16 accounting transactions.

The OSC has historically posted some adjustments to CORE after the August 5 statutory deadline, as necessary, for financial statement presentation purposes, including reclassifications and recurring transactions. For example, some of the OSC-initiated transactions include fiscal year-end budgetary entries for institutions of higher education, pension and other post-employment benefits transactions, transactions recorded by the University of Colorado's blended component unit, and cash sweep entries. However, the amount of non-standard post-closing adjustments posted after the August 5, 2024 deadline indicate that State Entities were continuing to finalize their Fiscal Year 2024 accounting as late as January 2025, which does not appear to meet the 35-day closing requirement established in statute. We noted that 35 out of 40 (88 percent) Departments and Higher Education Institutions had post-close adjustments posted after the statutory close date in Fiscal Year 2024. While the total dollar amount of the post-closing entries declined by 40 percent for Fiscal Year 2024 from the prior year—and by 59 percent from Fiscal Year 2022 to Fiscal Year 2024—the number of transactions the OSC approved after the statutory deadline continued to be significant, increasing by 12 percent from Fiscal Year 2023 and by 13 percent from Fiscal Year 2022 to Fiscal Year 2024.

We noted that some of the adjusting entries approved by the OSC after Period 13 included transfers that were statutorily required to be made before June 30, 2024. Specifically, we identified six transfers totaling approximately $348.6 million that were not recorded in CORE by the August 5 statutorily-required deadline.

> Section 24-30-201(1), C.R.S., requires that, "The powers, duties, and functions concerning accounts and control as set forth in this part 2 are the responsibility of the state controller…The powers and duties of the controller are: … (d) To examine and approve all statements and reports on the financial condition and estimated future financial condition and the operations of the state government and the several budget units before any such reports are released to the governor, to the general assembly, or for publication…; … (f) To coordinate all the procedures for financial administration and financial control so as to integrate them into an adequate and unified system,

including the devising, prescribing, and installing of accounting forms, records, and procedures for all state agencies; …"

Section 24-30-202(13), C.R.S., requires that, "The controller shall promulgate fiscal rules to carry out the functions assigned and the procedures prescribed by this section. Such rules relating to the forms, records, and procedures involved in financial administration shall be binding upon the several departments, institutions, including institutions of higher education except as otherwise provided in paragraph (b) of this subsection (13), and other agencies of the state and upon their several officers and employees."

OSC's Manual, Chapter 1, Section 3, Paragraph 3.2, states that, "The State of Colorado accounting organization includes the Office of the State Controller (OSC) and accounting offices in each principal Executive department, Legislative Branch, and Judicial Branch, as well as most agencies. The State has a decentralized accounting model and operates primarily through the departments. The State Controller delegates certain responsibilities, department controllers have other responsibilities, and there are shared responsibilities for the OSC and departments. Each department controller reports to a department executive. In addition, each department controller in the Executive Branch, other than an elective officer, has a **dotted line reporting** [emphasis added] relationship with the State Controller."

Section 24-30-204(3), C.R.S., requires that, "The official books of the state shall be closed no later than thirty-five days after the end of the fiscal year. As of this date, all adjusted revenue, expenditures, and expense accounts shall be closed into the state accounting system in order to divide the financial details of the state into comparable periods." For Fiscal Year 2024, this date was August, 5, 2024.

The Standards for Internal Control in the Federal Government (Green Book), published by the U.S. Government Accountability Office, Paragraph OV2.14, states that because internal control is a part of management's overall responsibility, the five components are discussed in the context of the management of the entity. However, everyone in the entity has a responsibility for internal control. In general, roles in an entity's internal control system can be categorized as follows:

- Oversight body—The oversight body is responsible for overseeing the strategic direction of the entity and obligations related to the accountability of the entity.

- Management—Management is directly responsible for all activities of an entity, including the design, implementation, and operating effectiveness of an entity's internal control system.

Transfer Requirements for Fiscal Year 2024

- Section 24-38.5-120(4), C.R.S., states that "the state treasurer shall transfer all unexpended and unencumbered money…" in the Decarbonization Tax Credits Administration cash fund "…

on June 30, 2024, June 30, 2025, and June 30, 2026, to the general fund; except that the balance of money remaining in the fund not including expended and encumbered money shall not be less than three hundred thousand dollars".

- Section 23-18-202(1)(d)(I), C.R.S., states that "on June 30, 2024, the state treasurer shall transfer one million four hundred ninety-six thousand dollars from the college opportunity fund to the general fund".

- Section 29-35-405(7)(c), C.R.S., states that "on or before June 30, 2024, the state treasurer shall transfer five million dollars from the general fund to the Accessory Dwelling Unit Fee Reduction and Encouragement Grant Program Fund".

- Section 26-11-209(6)(b), C.R.S., states that "three days after February 27, 2024, the state treasurer shall transfer two million dollars…" to the State Funding for Senior Services Contingency Reserve fund "…from the general fund".

- Section 24-38.5-120(3)(b)(i), C.R.S., states that money in the Decarbonization Tax Credits Administration cash fund "may also be used to repay administrative costs to the respective cash funds. The state treasurer shall transfer money from the fund in the amount attributable to administrative costs to the respective cash funds so that all administrative costs are repaid to the respective cash funds on or before June 29, 2024".

- Section 29-32-103(3), C.R.S., states that "on July 1, 2023, or as soon as practicable thereafter, and on July 1 of each state fiscal year thereafter, the state treasurer shall transfer forty percent of the balance…" of the State Affordable Housing fund "…on the date of the transfer to the Affordable Housing Support fund and sixty percent of the balance…" of the State Affordable Housing fund "…on the date of the transfer to the Affordable Housing Financing fund".

Quarterly Reporting. We found that 8 of 20 State Entities tested (40 percent) did not resolve their abnormal balances or accounting discrepancies between the third and fourth quarterly reports of financial information submitted to the OSC.

> The OSC's Manual states that "The diagnostic reports are used as a monitoring tool by both the departments and the OSC for management purposes, in the quarterly reporting process (see Chapter 5, Section 4), and for assuring that departments have completed critical year-end closing processes."

IT Governance and IT General Controls over the Gravity System. Although the OSC provided a formalized logical access policy for the Gravity System to us on August 7, 2024, the OSC's Gravity Policy was not designed to comply with OIT's Security Policies; while it addressed Information Security, it did not address all elements required by OIT's Security Policies. For example, the OSC has indicated that it consistently works with the IT Service Provider for the Gravity System to

design and implement new functionality to the System. This activity falls under the requirements of CISP-005 Secure Configuration of IT Assets and Software, which requires an IT system owner to implement policies to ensure system configurations and changes are properly documented, tested, reviewed, and approved. The OSC also reported—in relation to our Fiscal Year 2022 audit recommendation on Gravity—that it did not reach out to OIT to consult on the OSC's draft of the Gravity Policy until July 2024, which was approximately 7 months after the OSC-provided original implementation date of December 2023. After the OSC finalized its Gravity Policy in August 2024, we reviewed it and inquired about the issues noted previously, which led to the OSC working with OIT and IGM Technology to create a revised Gravity Policy in October 2024. As a result, State Entities had no formal guidance from the OSC on IT policies or procedures related to IT security, operations, or change management of Gravity during Fiscal Year 2024.

According to the OSC's policy, Internal Control System, the OSC and state department must follow the Green Book as the framework for the State's system of internal controls. For example, the Green Book states the following:

- Principles 3.09, Documentation of Internal Control System, and 12.02, Documentation of Responsibilities through Policies, indicate that management should develop and maintain documentation of its internal control system and document in policies the internal control responsibilities of the organization.

- Principles 6.02-6.04, Definitions of Objectives, state that management should define objectives in specific and measureable terms to enable the design of internal control for related risks that should be understood at all levels of the entity, and so that performance toward achieving those objectives may be assessed.

- Principles 11.06 and 11.07, Design Appropriate Types of Control Activities, state that management should design appropriate types of control activities in the entity's information system, including information system general controls that facilitate the proper operation of the entity's systems. General controls include security management, logical and physical access, configuration management, segregation of duties, and contingency planning.

OIT's Security Policies [CISP-001 IT Access Control Management and User Security] state within the Policy and the General Responsibilities sections, specifically 8.3.1 and 8.3.2 for Business Owners—in this case, the OSC—that all agencies, except for the institutions of higher education and the general assembly, as the business owner, must implement governance principles, which would include IT policies and procedures, for promoting data quality and integrity for its systems, and they are responsible for following and adhering to all identified business owner requirements.

Preparation of Financial Statements. The OSC indicated that they used the Gravity System to automate the preparation of the Fiscal Year 2024 financial statements, including the management discussion and analysis section (MD&A), and performed supervisory reviews of the final version.

However, the OSC's review was not sufficient to catch programming errors. For example, we found errors in six notes and the MD&A where the amounts populated by the Gravity System did not produce the correct result.

Why did these problems occur?

Overall, we determined that the OSC did not have sufficient processes and internal controls in place to ensure it complied with financial reporting-related statutory requirements, and did not adequately follow OIT's Security Policies. We identified more specific causes to the problems identified as follows:

OSC's Responsibility to Close the Books Timely. The OSC's monitoring of the State's financial reporting is not ensuring compliance with statutory requirements for timely closing the State's financial records. As noted in statute and the Manual, the State Controller is responsible for establishing and monitoring the State's internal control structure over financial reporting. Specifically, while the OSC's monitoring processes identified issues, such as quarterly reporting and post close adjustments, the OSC has not established a documented corrective action process with State Entities to ensure that control issues the OSC has identified through their monitoring processes are being adequately resolved by State Entities in the current or future fiscal years. Green Book, Principle 17.05, states "Management evaluates and documents internal control issues and determines appropriate corrective actions for internal control deficiencies on a timely basis. Management evaluates issues identified through monitoring activities or reported by personnel to determine whether any of the issues rise to the level of an internal control deficiency. Internal control deficiencies require further evaluation and remediation by management. An internal control deficiency can be in the design, implementation, or operating effectiveness of the internal control and its related process. Management determines from the type of internal control deficiency the appropriate corrective actions to remediate the internal control deficiency on a timely basis. Management assigns responsibility and delegates authority to remediate the internal control deficiency."

For Fiscal Year 2024, we wrote recommendations regarding internal controls over financial reporting and exhibit preparations to eight State Entities. However, the Green Book, Paragraph OV2.15, states "External auditors … are not considered a part of an entity's internal control system. While management may evaluate and incorporate recommendations by external auditors …, responsibility for an entity's internal control system resides with management." We identified that many State Entities continue to experience accounting staff turnover, including some in the controller position. In addition, we determined that some of the new accounting staff do not have experience with the State's accounting processes, such as using CORE or the OSC's required process for reporting financial information through exhibits, which are areas where staff must have sufficient knowledge and experience to ensure that the State Entities are able to close their books timely and accurately. The OSC also reported that some controllers have competing priorities with

their other day-to-day responsibilities (such as budget or payroll), making financial reporting their information to the OSC a lower priority and, as a result, the reporting is not performed in a timely manner.

Ultimately, the OSC is responsible for ensuring that the State's books as a whole are closed timely and accurately. We noted that the OSC performed some one-on-one trainings with department controllers and hosted some open houses, which were informal trainings and question-and-answer sessions hosted by the deputy state controller, along with the State's accounting staff; however, OSC staff indicated that attendance was very low and, as a result, they cancelled some of the planned trainings. However, as previously indicated, we noted that the number of post-closing adjustments did not improve from Fiscal Year 2023, with 825 transactions recorded in Fiscal Year 2024 compared to 741 transactions in Fiscal Year 2023.

In addition, the OSC did not have a process to track and monitor new and reoccurring statutorily-required transfers to ensure these required transfers were recorded on or before the statutory transfer date. The OSC has not established a process to work with the affected departments to ensure the required transfers are recorded by the due date specified in statute. The OSC stated that it does not perform specific procedures to monitor departments' booking of transfers in CORE since departments are not using the correct coding—as instructed in the Manual—when booking the transfers, making it difficult for the OSC to pull infoAdvantage reports to identify and review the transfers.

Finally, while the State Controller has a "dotted line" reporting structure with Executive Branch controllers that was implemented in Fiscal Year 2018 to improve State Entities' compliance with OSC requirements, and ultimately to ensure that State financial reporting requirements were met, this current process did not work to resolve the issues we noted in current and prior fiscal years. The OSC stated that the process for communicating financial reporting compliance issues to State Entities' management is for the State Entities' management to request feedback from the OSC and not for the OSC to provide feedback when a problem is identified. Therefore, the OSC's mechanism for communicating with departments when the OSC identifies issues with controllers' or accounting staff's financial reporting that require corrective action are typically with Executive Branch department controllers themselves, who have been given delegated authority from the OSC.

Quarterly Reporting. The OSC did not ensure that State Entities that reported abnormal balances and/or accounting discrepancies through their third quarter reports, resolved the issues by the August 5, 2024 statutory close date. The OSC staff reported that they actively work with State Entities after the Period 13 close, once remaining material items are identified. However, the OSC's tracking of quarterly reports did not clearly indicate if the issues noted in the quarterly reports were resolved or were considered acceptable by the OSC for that quarter's reporting.

Internal Controls around the Gravity System. When designing and implementing its IT policies for the Gravity System, the OSC only considered logical access policies and did not develop a

complete set of IT policies and procedures to ensure the Gravity System and its users comply with all of the Security Policies. As noted previously, the OSC began consulting with OIT beginning in July 2024, which was after fiscal year end.

Why do these problems matter?

The State Controller is statutorily required to prepare the State's Financial Statements, which includes obtaining additional and necessary financial information from State Entities. Green Book, Paragraph OV2.14, Roles in an Internal Control System, states that management is responsible for designing an internal control system. This should include controls over the preparation of external financial reporting in accordance with professional standards and applicable laws and regulations. This requires the OSC to have robust internal controls over financial reporting—including those internal controls related to IT governance and IT general controls that impact exhibits preparation—that are designed, implemented, and operating effectively. That section also requires management to ensure policies and procedures are communicated to system users in a timely manner to ensure all users comply with those policies to ensure compliance with the Security Policies and proper protection of State data and systems. The State Controller also has the responsibility to ensure the OSC's internal controls and related processes for preparing the State's financial statements are communicated to State Entities accurately and in a timely manner. The State Controller's powers and duties outlined in statute [Section 24-30-201, C.R.S.] include keeping in continuous touch with the operations, plans, and needs of all state agencies; management of the State's finances and financial affairs; and coordinating the procedures for financial administration and financial control for all state agencies.

Without strong financial accounting internal controls—including proper tracking and monitoring of required statutory transfers and documented policies and procedures—the OSC cannot ensure that all statutory transfers are recorded in the fiscal year or by their statutory due dates. The lack of robust internal controls within the OSC may cause inaccurate financial reporting and did cause delays in the completion of the Annual Financial Report. The number of adjustments that occurred between the reporting deadline in September 2024 and the end of January 2025 directly resulted in the OSC's delay in the preparation of the Annual Financial Report and the final publication date of January 2025. The OSC has not established the last quarterly report due date before the statutory close date to provide additional time for State Entities and the OSC to work on abnormal balances and/or accounting discrepancies before the statutory deadline. Further, accounting-related issues that are not addressed during the fiscal year result in the need to enter and approve a significant number of accounting transactions during a shortened timeframe after fiscal year end, which ultimately impacts the timely completion of the State's financial statements and an increased chance of errors. Finally, significant turnover in accounting positions increases the risk for errors in the State's Annual Financial Report and the need for more detailed OSC training and guidance.

Classification of Finding: **Material Weakness**
This finding applies to prior audit recommendations 2023-032A and 2023-038C.

Recommendation 2024-021

The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes, and that the State's Financial Statements and Annual Comprehensive Financial Report (Annual Financial Report) provided to decision-makers are accurate, complete, and prepared in accordance with Generally Accepted Accounting Principles. This should include the following:

A. Establishing and implementing a formal corrective action process for the OSC to communicate to the controllers and senior management of all state departments, agencies, and higher education institutions (State Entities) about deficiencies the OSC identifies in its monitoring of post-closing accounting entries and financial reporting that requires corrections to be made by State Entities. This should include working with the Governor's Office, executive directors at state agencies, and senior officials at higher education institutions to revisit the State Controller's dotted line authority, and make necessary adjustments to ensure timely and accurate financial reporting across all state departments.

B. Continuing to work with State Entities to ensure controllers and accounting staff, as applicable, have been adequately trained on the State's accounting and reporting processes.

C. Establishing and implementing a process to track and monitor new and reoccurring statutorily-required transfers to ensure these required transfers are recorded on or before the statutory transfer date; this should include establishing the correct codes that State Entities should use and a process to work with other departments involved in the transfers. This would also include ensuring that the Department of Treasury maintains a list of statutorily-required transfers, and completes those transfers timely.

D. Reviewing the quarterly reports process to determine what improvements can be made so that State Entities' abnormal balances and accounting discrepancies are addressed during the fiscal year or year-end closing process and resolved or documented as acceptable before the statutory close date. This should include improving the OSC's tracking of quarterly reports to clearly indicate if the issues noted were resolved or were considered acceptable by the OSC for that quarter's reporting.

E. Continuing to draft and implement the Gravity IT System policies and procedures to ensure compliance with all of the Governor's Office of Information Technology's Colorado Information Security Policies. This should include timely communication of the Gravity IT

System policies and procedures to State departments and higher education institutions that use the system, and ensuring the system accurately uses financial information to populate financial statements and notes.

Response

Department of Personnel & Administration's Office of the State Controller

A. Agree
Implementation Date: June 2025

The OSC agrees with this recommendation. The OSC will establish a corrective action process to include formal communications to the departmental controllers and the department's senior staff regarding non-standard post-closing accounting entries. The OSC will also revisit the dotted line of authority, and with work with departmental controllers to determine the best approach to ensure departments meet the 35-day statutory deadline.

B. Agree
Implementation Date: September 2025

The OSC agrees with this recommendation. The OSC will continue collaborating with agency controllers and institutions of higher education regarding the annual open/close calendar, and will continue to offer training on year-end closing procedures and deadlines along with training on updates to the Fiscal Procedures Manual for all State Entities to ensure they have been sufficiently trained on the State's year-end accounting and reporting processes. The OSC's Financial Services Unit will continue to serve as direct resources for State Entities to assist with the timely closing of their accounting records.

C. Agree
Implantation Date: June 2025

The OSC agrees with this recommendation. The OSC will work with Treasury to implement a formal process to track and monitor new and recurring statutory transfers. This process will ensure that Treasury maintains a list of statutorily required transfers, and completes those transfers timely according to statute. The process will address coding departments require, and communications among departments impacted by these transfers.

D. Agree
Implementation Date: June 2025

The OSC agrees with this recommendation. The OSC will review the existing quarterly reporting process to identify what improvements can be made so that State Entities address

the abnormal balances and accounting discrepancies identified on diagnostic reports, and ensure they are resolved or documented as acceptable before the statutory close date.

E. Agree
Implementation Date: June 2025

The OSC agrees with this recommendation. The OSC will continue to work with the Governor's Office of Information Technology's (OIT) to ensure the Gravity policies and procedures are in compliance with all Colorado Information Security Policies. Once complete, the OSC will communicate Gravity policies and procedures to all State Entities and institutions of higher education that use the System.

Department of Personnel & Administration's

The following finding and recommendation relating to an internal control deficiency classified as a **Material Weakness** was communicated to the Department of Personnel & Administration's Office of the State Controller (OSC) in the previous year and has not been remediated as of June 30, 2024 because the original implementation dates provided by the OSC were in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

System and Organization Control Reports		
Current Rec. Number	2024-022	
Prior Rec. Number(s)	2023-034	
Classification	Material Weakness	
Implementation Date(s)	A. September 2024 C. September 2024	B. September 2024 D. September 2024

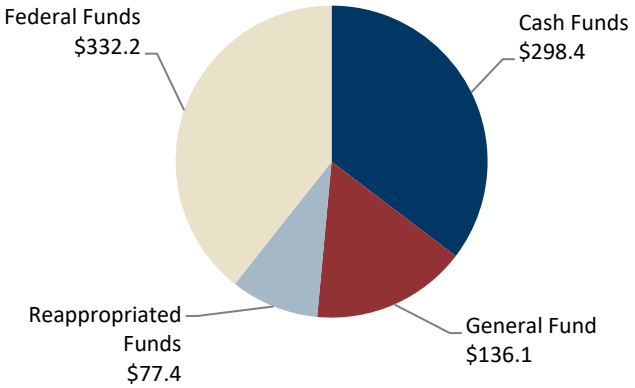
Department of Public Health and Environment

The Department of Public Health and Environment (Department) is solely responsible, according to statute [Section 25-1-101, C.R.S.], for protecting and improving the health of the people of Colorado and protecting the quality of Colorado's environment.

For Fiscal Year 2024, the Department was appropriated approximately $844.1 million and 1,883 full-time equivalent (FTE) staff.

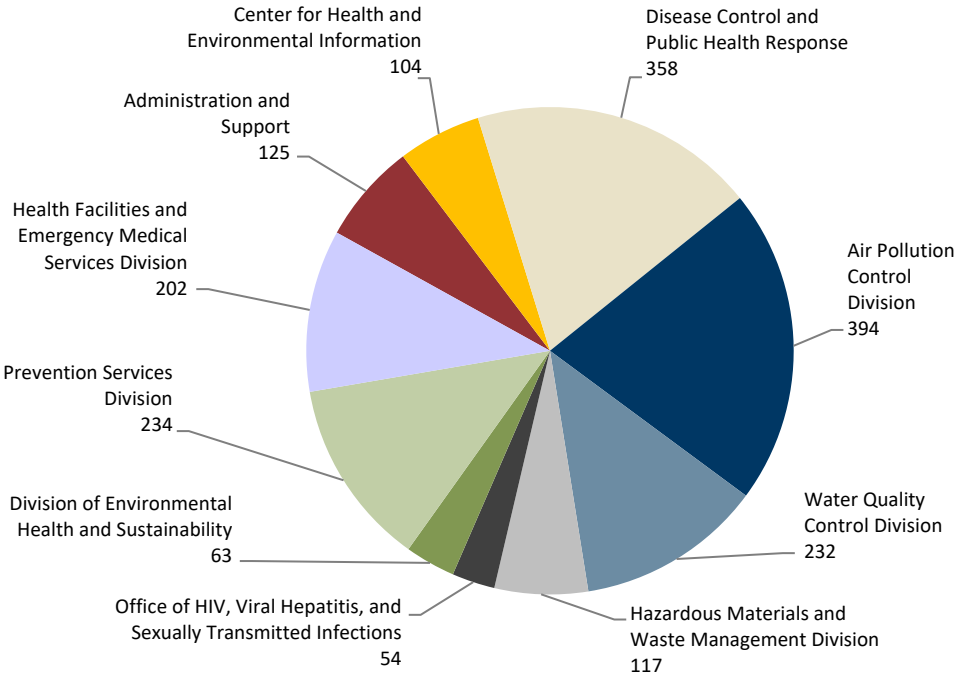
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2024.

Department of Public Health and Environment Fiscal Year 2024 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Department of Public Health and Environment Fiscal Year 2024 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
Department of Public Health and Environment	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance		
	1	1	-	-	-	2
See Section III: Federal Awards Findings						

Finding 2024-023
Timely Performance of Financial Reporting and Internal Controls

The Department's accounting staff are responsible for all financial reporting, including the accurate, complete, and timely entry and approval of financial transactions in the Colorado Operations and Resource Engine (CORE), the State's accounting system. The Department's financial reporting must comply with Generally Accepted Accounting Principles (GAAP), as required by state statute [Section 24-30-204(1), C.R.S.]. The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements.

Within CORE, accounting transactions are segmented into accounting periods throughout the fiscal year. Periods 1 through 12 correspond to the months of the fiscal year (July through June, respectively), and subsequent Periods 13 and 14 are used by departments as necessary to record any required adjusting entries to correct errors or reclassify information as may be necessary to create the State's financial statements. Specifically, for state departmental purposes, for Fiscal Year 2024, Period 13 represented the departmental financial accounting closing period and Period 14 represented the final period for adjustments, after the State's statutory close on August 5, 2024. The Office of the State Controller (OSC) provides due dates for departments to ensure that the OSC has complete and timely information necessary to prepare the State's financial statements by September 20 each year in accordance with state statute [Section 24-30-204(1), C.R.S].

During previous fiscal years, the Department was responsible for administering and organizing testing and vaccination sites as part of responding to the COVID-19 public health emergency. The Department either purchased supplies or received the supplies from the federal government, and maintained inventory of supplies for these sites. The Department records the supplies and inventory in CORE. For supplies received from the federal government, the Department recorded unearned revenue when the inventory was received and recognized revenue for the estimated acquisition value when the inventory was consumed. The majority of these supplies and inventory were fully consumed by the end of Fiscal Year 2024.

The Department is also responsible for cleaning up certain sites that are contaminated with hazardous substances based on the Colorado Hazardous Waste Management Act, Section 25-15-301 et seq., C.R.S., and State Hazardous Waste Sites, Section 25-16-101 et seq., C.R.S. The funding for cleanup costs varies based on the site, and the entity deemed responsible for the contamination is responsible for funding the cleanup costs when possible along with funding from the federal government. Under GASB Statement No. 49, Accounting and Financial Reporting for Pollution Remediation Obligations, the Department is required to estimate a long-term liability for future expected pollution remediation obligations for these sites. The Department's estimate for pollution remediation obligations is based on the average incurred costs over a 3-year period and future known costs, which it then extrapolates over a 30-year period including estimated inflation over that

time. The pollution remediation liability is then reduced by expected future cost recoveries from parties responsible for the pollution or contamination.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place and complied with the OSC's policies and procedures related to financial accounting and reporting processes and requirements, and complied with applicable accounting standards during Fiscal Year 2024. In addition, we performed testing to determine whether the Department had implemented our Fiscal Year 2023 audit recommendation that the Department strengthen its internal controls over inventory by implementing a policy that requires all inventory to be reconciled timely to the records of counted inventory on-hand at the fiscal year end. The Department agreed with this recommendation and planned to implement it by June 2024.

As part of our audit testing, we reviewed the Department's internal controls over revenue and receipts, expenditures, and appropriations, and requested documentation related to the Department's internal control processes. We also analyzed the Department's CORE transactional data recorded after the OSC's Fiscal Year 2024 closing date of August 5, 2024 to identify the number and dollar amount of transactions that the Department processed after this date, and to determine if the Department was in compliance with the OSC's required closing of the State's official accounting records.

In addition, we reviewed the Department's estimate for its pollution remediation liability, which included a review of the significant assumptions used in preparing the estimate.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- The OSC's Fiscal Procedures Manual, Chapter 1, Section 1.4, Opening and Closing Calendar, outlines that the posting of Fiscal Year 2024 year-end adjustments were required to be completed by August 5, 2024. As of this date, all departments' adjusted financial activity was required to be entered in CORE. Any Fiscal Year 2024 CORE entries made after that date required OSC approval.

- Section 24-30-204(3), C.R.S., requires that, "The official books of the state shall be closed no later than 35 days after the end of the fiscal year. As of this date, all adjusted revenue, expenditures, and expense accounts shall be closed into the state accounting system in order to divide the financial details of the state into comparable periods." The OSC's closing date of August 5, 2024 aligned with this statutory requirement.

- State Fiscal Rule 1-2 (6.5), issued by the State Controller, states that the Department "shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to the Fiscal Rules".

- GASB Statement No. 49, Accounting and Financial Reporting for Pollution Remediation Obligations, requires that governments recognize a pollution remediation liability based on future cash expenditures that are expected to be performed for remediation less expected recoveries that are not yet realized or realizable. Cost recoveries that are already received are to be recorded as assets of the Department and are not netted against the estimate of the pollution remediation liability.

- GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, requires that governments recognize voluntary nonexchange transactions as revenue when all applicable eligibility requirements have been met, and as unearned revenue when resources are received prior to all applicable eligibility requirements being met.

What problems did the audit work identify?

Based on our audit work, we identified issues with the Department's financial accounting and reporting for Fiscal Year 2024. Specifically, we found the following problems:

Fiscal Year-End Department Close. The Department did not meet the OSC's required deadline for booking its financial transactions in CORE. Specifically, the Department posted eight entries totaling approximately $213.1 million between 8 and 121 days after the OSC's closing deadline of August 5, 2024. These entries should have been made at or before fiscal year end to record a variety of financial transactions and corrections to prior entries, including an adjustment of $65.4 million to record inventory balances at the proper ending value; an adjustment of $17.4 million to unearned revenues, expenditures, and revenues relating to inventory received from the federal government; adjustments totaling $51.7 million related to the pollution remediation liability; an adjustment of $78.1 million to record the estimated acquisition value of vaccines received from the federal government and passed through the Department to other entities; and adjustments totaling $0.5 million to the Department's allowance for doubtful accounts.

Unearned Revenue. The Department improperly recorded a reduction of expenditures rather than recognition of revenue when removing unearned revenues relating to inventory totaling $17.4 million due to improper account coding of the adjustment. This error was identified during our audit work.

Pollution Remediation Obligation. The Department did not record $8.4 million in estimated pollution remediation liabilities until we identified the omission during our audit work. Specifically, the Department failed to record a liability in CORE for pollution remediation sites that each had

estimated liabilities less than $5.0 million. In addition, the Department did not record approximately $4.7 million in liabilities based on cost recoveries already received from parties responsible for the pollution or contamination.

Why did these problems occur?

Overall, the Department did not have adequate internal controls—such as written procedures regarding fiscal year-end checklists to ensure that all fiscal year-end adjustments were recorded timely—in place for Fiscal Year 2024 to ensure accurate and timely accounting and reporting. In addition, the Department did not have sufficient written procedures regarding preparation of the estimate for the Department's pollution remediation obligation liability, including steps to ensure that all pollution remediation sites regardless of size are included as well as any cash recoveries already received from entities responsible for the pollution or contamination. Finally, the Department did not fully implement the prior year's audit recommendation to timely reconcile the inventory balance to records of counted inventory on-hand; specifically, the adjustment to the inventory balance was not performed timely because it was overlooked due to this adjustment being excluded from the Department's year-end close checklist.

Why do these problems matter?

Strong financial accounting internal controls, including documented policies and procedures over financial accounting fiscal year-end closing processes, are necessary to ensure that financial information is reported accurately, in a timely manner, and in accordance with GAAP. Without sufficient internal controls, the Department cannot ensure that it is providing timely, accurate, and complete financial information to the OSC and, ultimately, that the State's financial statements are accurate and completed timely. The Department's late submission of adjusting entries resulted in the OSC not having complete and accurate financial information for the September 20 financial statements and, ultimately, contributed to the delay in the OSC's final compilation of the State's Fiscal Year 2024 financial statements.

Classification of Finding: **Material Weakness**
This finding applies to prior audit recommendation 2023-039.

Recommendation 2024-023

The Department of Public Health and Environment (Department) should improve its internal controls over financial accounting and reporting to ensure timely financial reporting by:

A. Developing and implementing policies and procedures for its accounting processes to include sufficient year-end checklists to ensure timely preparation of all fiscal year-end adjustments necessary for the Department's financial close within the required timeframe.

B. Developing and implementing a procedure for calculating and documenting the Department's pollution remediation liability to ensure that the estimate is calculated in a timely manner and includes documentation relating to expected cash outflows for all potential pollution remediation liabilities, previously received recoveries, and anticipated future recoveries for all of the Department's pollution remediation sites.

C. Ensuring all inventory of the Department is reconciled timely to the records of counted inventory on-hand at the fiscal year end.

Response

Department of Public Health and Environment

A. Agree
Implementation Date: August 2025

As a State Agency, CDPHE acknowledges the importance of timely and accurate financial reporting with regards to supporting stakeholder trust and the broader goals of the State's financial management. The Department has already updated its FYE Close checklist to include those items that were input after the OSC's required deadline for FY24. The verification of the individual entries include the following and will be completed by August 2025 in line with OSC due dates:

- The pollution remediation data and inventory adjustments as addressed in parts B & C.

- The annual recognition of the Vaccine for Children vaccines. This has been added to the FYE Close checklist to complete the entry in Period 12 or 13. This data is organized by the Immunization team and includes all vaccines distributed through the fiscal year, so this data will not be available until early July. The checklist item includes descriptions of the required CORE entries to book this activity.

- The review of doubtful accounts is scheduled to be run in May 2025 so that we won't be making adjustments after Period 12.

- The unearned revenue entries that were input late in FY24 were related to the close out of several COVID related projects. Remaining project entries are being worked on at this time, so that any such FY25 entries will be completed prior to the end of the fiscal year.

B. Agree
Implementation Date: August 2025

The Department has added this procedure to the FYE Close checklist at this time. This item includes sufficient lead time, starting the process on the first Monday in June, to collect the pollution remediation data from the division to both meet the OSC exhibit due date and record any updates in CORE prior to the end of Period 14 in August. This includes the full amount of the remediation obligations, not just those that exceed the $5,000,000 threshold. The documentation for this data will be attached to the CORE entry and will include the expected cash outflows for all potential liabilities, previously received recoveries, and anticipated future recoveries for all of the Department's pollution remediation sites.

C. Agree
Implementation Date: July 2025

The Department will address this in two parts:

First, the adjustment entry following the physical inventory at the end of June, if required, will be completed as soon as the inventory has been reconciled to CORE. The FYE Close checklist has been updated to explicitly include any required adjustment entry following the physical inventory.

Second, the large volume of inventory that was used in response to the COVID-19 pandemic response was received in prior years outside of normal operations. Such items were received prior to FY23 and this inventory has been used or removed from inventory prior to the end of FY24. The items that were removed from inventory were a combination of expired items and those no longer needed. Following the physical third-party inventory in June 2024, the value of these goods was reduced via inventory adjustment in CORE. As the ending balance of the inventory was updated in this manner, any inventory changes in FY25 will be run through CORE and there should only be minimal adjustments (if any) required at the end of FY25 related to this inventory.

Department of Revenue

The Department of Revenue (Department) is responsible, according to statute [Section 24-35-108, C.R.S.], for the collection of state taxes. Within its jurisdiction, the Department also collects delinquent taxes, assessments, and licenses; assists the Attorney General in the prosecution of any legal actions commenced for the collection of any delinquent tax, assessment or license; and audits reports and taxpayer returns in connection with all taxes, assessments and licenses. In addition, the Department is responsible for performing various other functions, including:

- Administering the Division of Motor Vehicles, which is also responsible for licensing drivers and issuing driver licenses and state identification cards; maintaining driver records and administering driver sanctions; titling and registering motor vehicles; regulating commercial driving schools; enforcing the State's emissions program; administering the Motorist Insurance Identification Database Program and assisting first time drunk driving offenders in obtaining ignition interlock devices required for those offenders to drive motor vehicles. In Fiscal Year 2024, the Division collected approximately $721.5 million in taxes and fees.

- Administering the State Lottery, which grossed nearly $900.8 million in ticket sales during Fiscal Year 2024. Of this amount, approximately $196.4 million was available for conservation as well as for wildlife, parks, open space, and outdoor recreations projects, including projects funded through Great Outdoors Colorado.

- Acting as a collection agent for city, county, Regional Transportation District, and special district taxes. In Fiscal Year 2024, the Department collected approximately $3.0 billion in taxes and fees on behalf of these entities.

- Collecting taxes and fees for the Highway User Tax Fund (HUTF), primarily for the benefit of highway maintenance projects in the State. In Fiscal Year 2024, the Department collected approximately $1.4 billion for the HUTF.

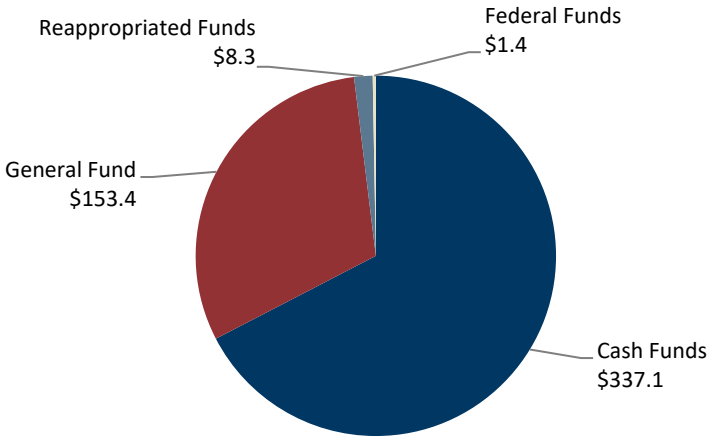
- Regulating the limited stakes gaming activities in Cripple Creek, Black Hawk, and Central City. Adjusted gross gaming proceeds totaled about $1.1 billion during Fiscal Year 2024. The Department's Division of Gaming collected about $175.4 million in gaming taxes on these proceeds.

- Enforcing tax, cigarette and tobacco, marijuana, alcoholic beverage, motor vehicle, and emissions inspection laws.

For Fiscal Year 2024, the Department was appropriated approximately $500.2 million and 1,716 full-time equivalent (FTE) staff.

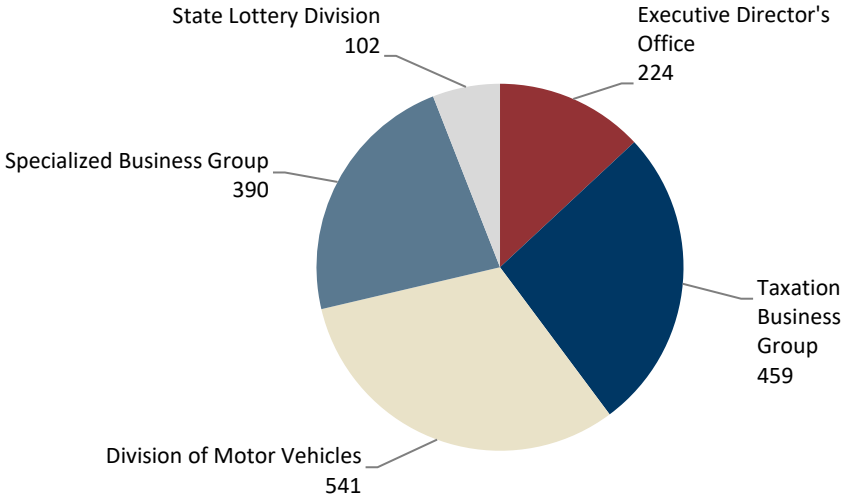
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2024.

Department of Revenue Fiscal Year 2024
Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Department of Revenue Fiscal Year 2024
Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Revenue	-	-	2	-	-	2

Finding 2024-024
Timeliness of Tax Refunds

As part of its overall responsibility for administering and enforcing the State's tax laws, the Department oversees the collection of income taxes. This includes receiving and processing income tax returns, collecting taxes, and paying out the related refunds. In Fiscal Year 2024, the Department collected approximately $10.5 billion in individual income taxes.

The Department uses an information system called GenTax to process taxes collected by the State. GenTax assists the Department in reviewing tax returns and paying out the necessary refunds. Gentax has system edits in place which include, but are not limited to, correction of mathematical errors, updates to taxpayer name and address, and automatic calculation of penalty and interest.

The Discovery section within the Department's Taxation Division manages the effort to identify and prevent identity theft-based income tax refund fraud. This fraud prevention team has developed and maintained the processing manager functionality within GenTax, which contains system logic capable of identifying certain high-risk income tax returns requiring additional review. When a taxpayer submits an income tax return to the Department, the return goes through the GenTax system review, which uses a risk-based approach to identify certain refunds as "high-risk". These high-risk refunds require additional review or action from the fraud team to ensure all income tax refunds are issued to the actual taxpayer and not a fraudulent filer. Department policy requires the Department to perform manual review and appropriate approvals on refunds exceeding thresholds established by the Department.

The Department has to perform their review and pay refunds within certain timeframes prescribed by state statute. For example, refunds for income tax returns filed by January 31 of any given year shall be made within 14 calendar days of the date of filing. Also, refunds for returns filed after March 31 of any given year shall be made within 45 calendar days of the date of filing. Statutes provide certain exceptions for the timeliness requirements when some items are discovered during a review of the refund. For example, if the tax return has errors, is being audited by the Department, or there is some suspicion of identity theft, the Department can take a longer time to review the

return. If the Department takes longer than the time provided by statute to pay the refund, it has to evaluate the details of the refund request to determine if an interest payment to the taxpayer is required.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to review the Department's internal controls over the processing of requests for refunds from income tax returns, including system edits and manual reviews.

We tested a sample of 60 income tax returns that contained claims for a refund (41 individual returns, 5 corporate returns, and 14 sales tax returns) to determine whether the related refund payments made by the Department were in compliance with the requirements described in state statute as well as in the Department's policies and procedures. We tested the existence and effectiveness of the Department's internal controls related to the processing of tax returns and tax refunds, including the mathematical accuracy of the amount refunded, whether the appropriate level of review and approval was documented, whether the returns and refund payments contained adequate supporting documentation, and whether reviews and payouts of refunds were timely.

How were the results of the audit work measured?

We measured the results of our audit against the following:

- State statute [Section 39-22-622(2)(a)(b), C.R.S.] establishes timelines the Department must follow for processing individual tax refunds. Specifically, "The department of revenue shall pay refunds within the applicable time period specified in paragraph (b) of this subsection (2). For purposes of this subsection (2), the date of filing shall be the date of receipt of any income tax return by the department of revenue; except that the date of filing of any income tax return received during the month of April shall be deemed to be May 1.
    - (b)(I) Refunds for income tax returns filed by January 31 of any given year shall be made within fourteen calendar days of the date of filing. (II) Refunds for income tax returns filed after January 31 but prior to or on the last day of February of any given year shall be made within twenty-one calendar days of the date of filing. (III) Refunds for income tax returns filed after the last day of February but prior to or on March 31 of any given year shall be made within twenty-eight calendar days of the date of filing. (IV) Refunds for income tax returns filed after March 31 of any given year shall be made within forty-five calendar days of the date of filing."
- State statute [Section 39-22-622(4), C.R.S.] provides exceptions for the timelines noted in Section 39-22-622(2), C.R.S. Specifically,

- (a) The provisions of subsection (2) of this section shall not apply:
  (I) To any return that is being audited;
  (II) To any return that may take longer than normal to process due to the mathematical or clerical errors contained in said return;
  (III) To unforeseen delays caused by the failure of processing equipment;
  (IV) Because of a tax credit allowed in section 39-22-531;
  (V) Because the taxpayer claimed an enterprise zone tax credit pursuant to article 30 of this title 39 and the department of revenue is awaiting confirmation from the Colorado office of economic development that the taxpayer is eligible for such credit; or
  (VI) To any return where there is a suspicion of identity theft or other refund-related fraud.

- (b) The department of revenue shall make a determination, in good faith, whether any of the exceptions set forth in subsection (4)(a) of this section apply.

- The OSC has adopted the Standards for Internal Control in the Federal Government (Green Book), published by the U.S. Government Accountability Office, as the State's standard for internal controls, which all state agencies must follow. Green Book, Paragraph OV2.14, Roles in an Internal Control System, states that management is responsible for designing an internal control system. This should include controls over timely processing of tax refunds in accordance with state statute.

- Code of Colorado Regulations [1 CCR 201-2, Rule 39-22-622] states that a refund will include interest plus a 5 percent refund penalty if the refund is not issued within certain timeframes, unless an exception to the refund interest applies. Rule 39-22-622, Part 4, further explains the allowable exceptions to the time frames first outlined in Section 39-22-622(4), C.R.S. This section of the Code of Colorado Regulations (CCR) states that refund interest will not be paid if the delay is caused by any of the following:

  - (a) Mathematical or clerical errors on the return when filed, including, but not limited to, misspelled names, calculation errors, missing required documentation or certifications, unclaimed or overclaimed payments, and erroneous, illegible, or otherwise unprocessable tax account ID numbers, including "applied for" designations.

  - (b) Unforeseen delays caused by the failure of the processing equipment, including physical equipment and electronic processing systems.

  - (c) A review to verify the accuracy of the return. However, such review does not include any review initiated as a result of a Department data entry error. A review to verify the accuracy of the return is an audit of the return, but is not an audit of the taxpayer for the tax year as referenced in §§ 39-21-107(2) or 39-22-601(6)(g), C.R.S.

- (d) The return includes a Colorado job growth incentive tax credit and the Department is awaiting confirmation from the Colorado Office of Economic Development and International Trade that the taxpayer is eligible for such credit.

- (e) The return includes an enterprise zone credit and the Department is awaiting confirmation from the Colorado Office of Economic Development and International Trade that the taxpayer is eligible for such credit.

- (f) A suspicion of identity theft or refund-related fraud.

What problems did the audit work identify?

We did not identify any issues with the mathematical accuracy of the amounts refunded, appropriate level of review and approval documentation, or whether the returns and refund payments contained adequate supporting documentation. However, we did identify issues with the timeliness of reviews and refund payouts. During Fiscal Year 2024, there were delays in the Department's processing of individual tax refunds.

Specifically, the Department was late in processing and paying out refunds for 9 out of 41 refunds tested (22 percent):

- For 3 out of 41 (7 percent) Individual Income Tax refunds, the Department was between 1 and 18 days late in processing refunds. The Department did not pay interest to the taxpayers in these instances.

- For 6 out of 41 (15 percent) Individual Income Tax refunds, the Department was between 6 and 82 days late in processing refunds. Department staff indicated that the 6 refund requests had qualified for exceptions allowed by the CCR Rule 39-22-622 Part 4; however, based on the documentation available in GenTax, we could not identify the circumstances which the Department considered allowable exceptions to the refund request timeline.

In January 2025, the Department reported to us that these delays were caused due to suspicion of identity theft identified by the Discovery section and that, therefore, it is allowable for them to not pay interest with these refunds. Specifically, the Department reported that statutory exemptions, pursuant to Section 39-22-622 (4)(a)(VI), C.R.S., were placed on each of the accounts due to fraud indications placed by the Discovery Section; those indicators prevent the system from calculating and paying interest because those returns were under fraud review.

Why did these problems occur?

The Department does not have detailed policies and procedures establishing which type of returns and refund reviews are considered "audits" and qualify for exceptions to established timelines and which do not. In addition, the Department does not have policies and procedures to indicate the documentation that the Department must have to support the extensions from timelines or when the Department should pay interest for a refund being paid late.

The Department stated it also had some GenTax system limitations and staffing issues that delayed their reviews. The Department communicated that they were working on fixing these issues but they still contributed to a longer review period.

Why do these problems matter?

Without clear Department-level procedures and controls on review and approval timelines, the Department is at risk of noncompliance with state statute. Timely reviews of refund requests ensure that taxpayers do not have to wait an excessive amount of time to receive their refunds. Additionally, refund requests that are not reviewed within the required timeline and do not have an allowable exception to the timeline could require the Department to make interest and penalty payments to taxpayers.

Classification of Finding: **Significant Deficiency**
This finding does not apply to a prior audit recommendation.

Recommendation 2024-024

The Department of Revenue (Department) should strengthen its internal controls over income tax refunds by:

A. Developing and implementing policies and procedures for processing of tax refund requests to clearly identify the tax returns and refunds that qualify as allowable exceptions to the statutorily established timeline. This should include specifying the documentation that needs to be maintained to support the basis for the extension and establishing when interest should be calculated and paid for a late refund.

B. Fixing the GenTax system limitations that are causing system inefficiencies related to the timely processing of tax refunds.

C. Ensuring appropriate staffing and cross-training of existing staff to ensure that adequate resources are available for the timely review of tax refunds throughout the year.

Response

Department of Revenue

A. Agree
Implementation Date: June 2026

The GenTax system contains a record of reasons for the allowable exceptions which in turn directs calculation of refund interest. Updates to procedures will clarify how to identify the system record of allowable exceptions and will specify the documentation that needs to be maintained to support the basis for the allowable exceptions. The Department recognizes the importance of maintaining its current policies and procedures, including those that direct refund interest. It will review and update policies related to refund issuance and provide common examples of when interest may apply. Statute and rule already provide general guidance on the exceptions for when interest does not apply to income tax refunds. Any updates to policies and procedures will remain consistent with statute and rule.

B. Agree
Implementation Date: June 2026

The Department recognizes the importance of system deficiencies and resolving them. This issue was identified for prioritization in 2022. It has not been addressed yet due to other system priorities, including requirements to program tax law changes from the 2022, 2023 and 2024 legislative sessions. While the Department waits for a system fix, it does have a manual exception process in place that identifies any transfer only refunds so that they can be prioritized and resolved by staff. This issue is unlikely to be addressed in 2025 due to a substantial system version upgrade scheduled for completion at the end of the calendar year and to significant income tax law changes that require programming resources.

C. Agree
Implementation Date: June 2026

The Department will continue to cross-train staff, where appropriate, on refund approvals to ensure refunds are approved in a timely fashion. In addition, it will review workflow in GenTax and prioritize changes that will enhance productivity. The Department does reallocate resources during income tax filing season to expedite processing, and it will continue to review and refine that process when necessary.

Department of Revenue

The following finding and recommendation relating to an internal control deficiency classified as a **Significant Deficiency** was communicated to the Department of Revenue (Department) in the previous year and has not been remediated as of June 30, 2024 because the original implementation date provided by the Department was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

GenTax Information Technology and Business Internal Controls		
Current Rec. Number	2024-025	
Prior Rec. Number(s)	2023-044	
Classification	Significant Deficiency	
Implementation Date(s)	A. July 2027	B. [1]

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

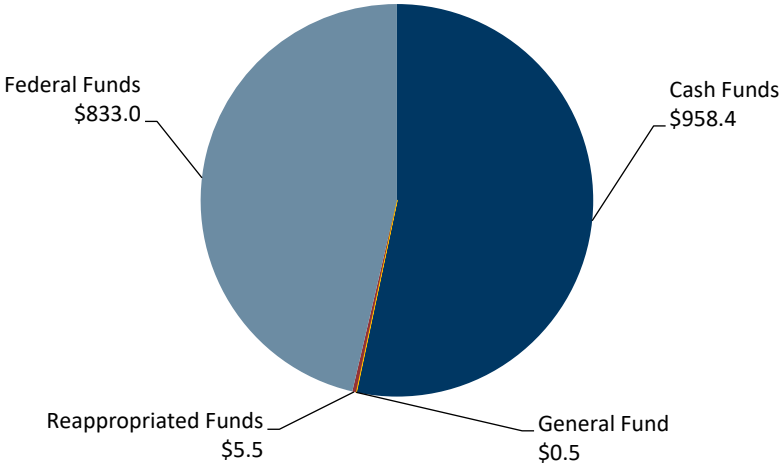
Department of Transportation

The Department of Transportation (Department) is primarily responsible for the construction, maintenance, and operation of Colorado's state highway system, and also has additional responsibilities relating to aviation, interregional bus service, transit, multimodal transportation, and other state transportation systems. Most policy and budget authority for the Department rests with the Transportation Commission (Commission), composed of 11 governor-appointed members who represent specific districts around the state. Department staff provides support to the Commission as it adopts budgets, establishes policies, and implements Commission decisions. The Department's specific responsibilities include managing highway construction projects, implementing the State's Highway Safety Plan, operating and maintaining Colorado's 9,100-mile state highway system, providing technical support to local airports regarding aviation safety, distributing aviation fuel tax revenues and discretionary grants to local airports, and distributing grants for multimodal transportation projects. The Department includes the following divisions and offices:

- Administration
- Construction, Maintenance, and Operations
- Statewide Bridge and Tunnel Enterprise
- High Performance Transportation Enterprise
- Nonattainment Area Air Pollution Mitigation Enterprise
- Clean Transit Enterprise

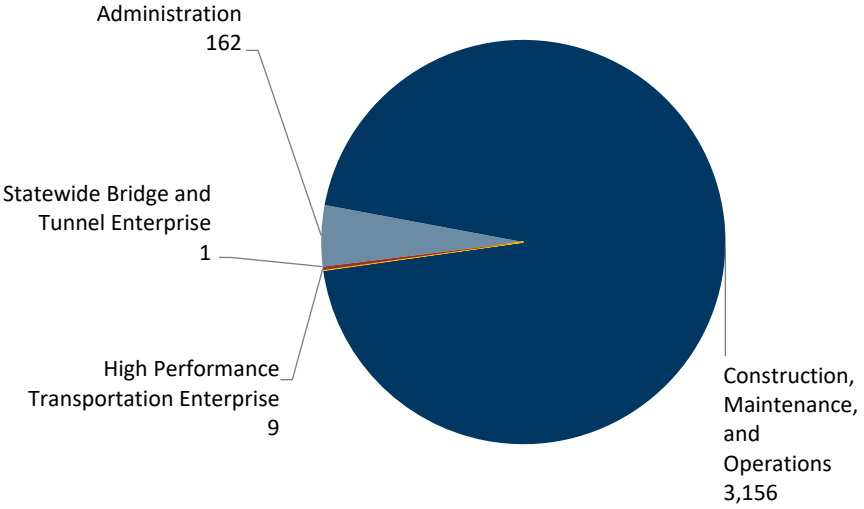
For Fiscal Year 2024, the Department was appropriated approximately $1.8 billion and 3,328 full-time equivalent (FTE) staff. The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2024.

Department of Transportation Fiscal Year 2024 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Department of Transportation Fiscal Year 2024 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance**		
Department of Transportation	-	2	1	2	-	5
See Section III: Federal Awards Findings						

Finding 2024-026
Colorado Department of Transportation—IT Governance

The Department is responsible for overseeing the state's highways, roads, and bridges, among other oversight activities, such as construction management. In order for the Department to accomplish its mission, it relies on information systems, such as the SAP system that records and tracks general ledger transactions associated with the Department's construction and maintenance projects.

The Department, as the business owner of its systems, including SAP, is responsible for establishing IT governance that ensures the achievement of its objectives, effective responses to IT risks, and meets management's expectations. In order for the Department to achieve its objectives and respond to risks, management should establish a strong framework of internal controls that also address information technology controls. Foundational components of a strong framework of internal controls include policies and procedures that are formalized, communicated, and enforced throughout the Department.

The Governor's Office of Information Technology (OIT) has promulgated the Colorado Information Security Policies (Security Policies) that apply to the Department and its systems, and outline specific business owner IT requirements with which the Department must comply.

What was the purpose of our audit work and what work was performed?

The purpose of our Fiscal Year 2024 audit work was to determine whether the Department had implemented our Fiscal Year 2023 audit recommendation. Specifically, based on the results of that audit work, we recommended that the Department should improve its IT governance for the SAP system by:

- Part A—formalizing and communicating to Department staff IT policies that comply with the business owner requirements contained within OIT's current version of the Security Policies, and
- Part B—formalizing and communicating IT procedures to provide guidance to Department staff performing IT general control activities that further address the IT policies recommended in Part A. Further, the formalization and communication should include an organizationally defined, periodic review process of OIT's Security Policies to ensure the Department's IT policies and procedures are updated accordingly to align with the most current version of the Security Policies.

Our audit work consisted of assessing the design and implementation of the Department's IT policies and procedures, through inquiry with Department staff and inspection of supporting documentation.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- Standards for Internal Control in the Federal Government (Green Book) published by the U.S. Government Accountability Office, states in Principles 3.09, Documentation of Internal Control System, and 12.02, Documentation of Responsibilities through Policies, that management should develop and maintain documentation of its internal control system and document in policies the internal control responsibilities of the organization. Principles 11.06 and 11.07, Design Appropriate Types of Controls Activities, states that management should design appropriate type of control activities in the entity's information system, including information system general controls that facilitate the proper operation of the entity's systems.

- Security Policies are required to be followed by the Department; the Policy and General Responsibilities sections, specifically 8.3.1 and 8.3.2 for Business Owners—which includes the Department—state that all agencies, except for the institutions of higher education and the general assembly, must implement governance principles, which would include IT policies and procedures, for promoting data quality and integrity for their systems, and the agencies are responsible for following and adhering to all identified business owner requirements as stated within the Security Policies.

What problems did the audit work identify?

During Fiscal Year 2024, we found that the Department did not fully implement our prior audit recommendation to improve its IT governance. More specifically, we found that although the Department formalized an IT governance plan that adopted OIT's Security Policies as its IT policy framework and communicated the completion of this adoption through a Department procedure

directive in June 2024, the Department had neither formalized nor communicated updated IT procedures that would further address its formalized IT policies by the end of Fiscal Year 2024. In addition, the Department did not formalize an organizationally defined review process to ensure its policies are updated accordingly to align with the most current version of OIT's Security Policies.

Why did these problems occur?

Department staff stated that due to the timed released of the Department's procedural directive and that the Department received communication from OIT in July 2024 that revised Security Policies were forthcoming, management decided to hold off on drafting or implementing additional procedures, until the revised Security Policies were released. OIT has since released and published updated Security Policies that will become enforceable on July 1, 2025.

Why do these problems matter?

The lack of established and communicated IT procedures make it difficult for Department management to measure and hold staff accountable to management's expectations, as well as ensuring risks are addressed and overall objectives and missions are fulfilled. In turn, without procedures, staff may not perform processes and controls in a consistent manner.

Classification of Finding: **Significant Deficiency**
This finding applies to prior audit recommendation 2023-047B.

Recommendation 2024-026

The Department of Transportation (Department) should improve its IT governance by:

A. Formalizing an organizationally defined, periodic review process of OIT's Colorado Information Security Policies (Security Policies) to ensure the Department's IT governance plan and procedural directive align with forthcoming Security Policy revisions and then updating the plan and directive as deemed necessary.

B. Formalizing and communicating procedures to align with the Department's current IT governance plan and procedural directive as referenced in Part A.

Response

Colorado Department of Transportation

A. Agree
Implementation Date: June 2025

The Department agrees with the recommendation. CDOT will update the Procedural Directive (PD) to include an annual review of the CISPs, and will update the PD to align with OIT published revisions to the CISPs as applicable.

B. Agree
Implementation Date: June 2025

The Department agrees with the recommendation and will document, communicate, and implement standard operating IT procedures to align the Procedural Directive (PD) with the current CISPs in relation to SAP operations.

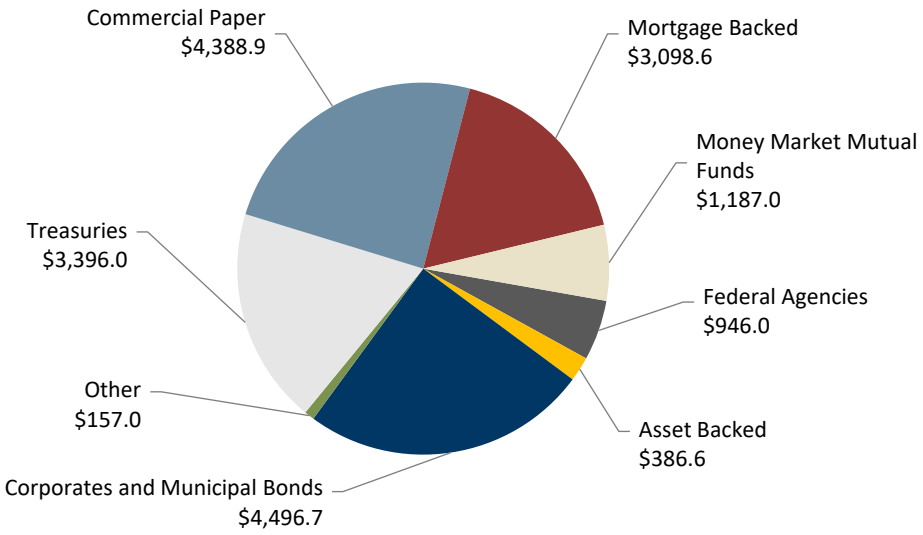
Department of the Treasury

The Department of the Treasury (Department or Treasury) is established by the Colorado Constitution. The State Treasurer is an elected official who serves a 4-year term. The Treasury consists of three sections: Administration, Unclaimed Property Program, and the Special Purpose unit. The Treasury's primary functions are to manage the State's pooled investments, monitor the State's cash management services, and administer the Unclaimed Property Program. Other duties and responsibilities of the Treasury include:

- Receiving, managing, and disbursing the State's cash.
- Acting as the State's banker and investment officer.
- Providing short-term interest-free financing to school districts by issuing tax and revenue anticipation notes and assisting charter schools with long-term financing by making direct bond payments.
- Distributing Highway Users Tax Fund revenues, federal mineral leasing funds, and reimbursements to local governments for the Senior Citizen and Disabled Veteran Property Tax Exemption.
- Making loans to taxpayers, elderly individuals, and military personnel through the Property Tax Deferral Program and providing property tax reimbursements for property destroyed by a natural cause.
- Managing certain state public financing transactions.

The State's $18.1 billion of pooled investments are made up of a variety of securities, as shown in the following chart:

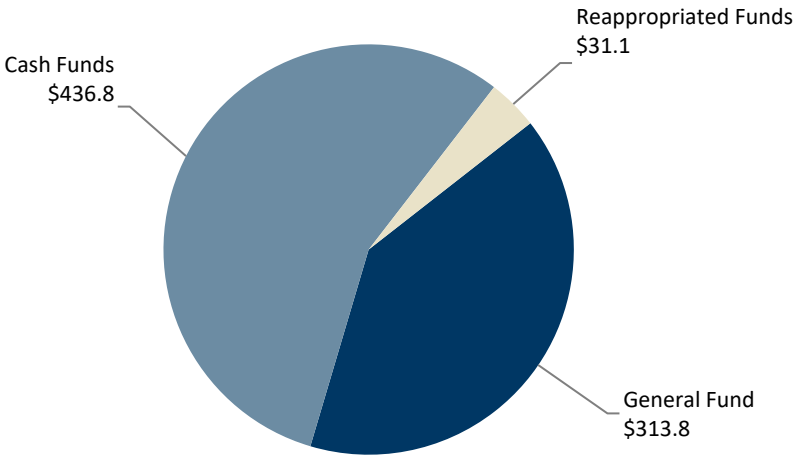
Colorado Treasury Pool Portfolio Mix as of June 30, 2024 (in Millions)



Source: Department of the Treasury records.

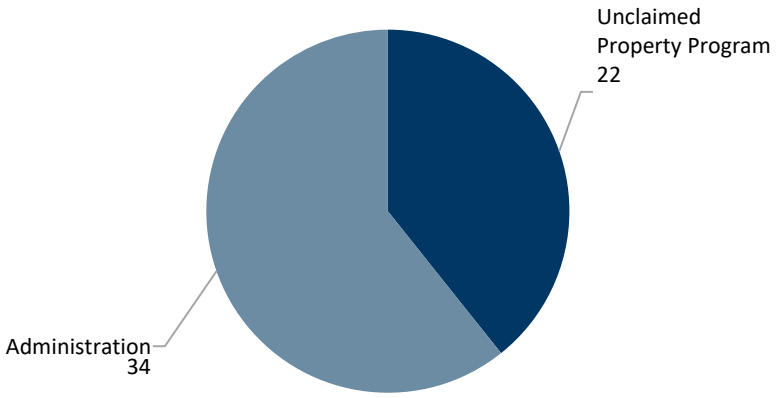
For Fiscal Year 2024, the Department was appropriated approximately $781.7 million and 56 full-time equivalent (FTE) staff. The following charts shows Department's appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2024.

Department of the Treasury Fiscal Year 2024 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Department of the Treasury Fiscal Year 2024
Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the Treasury.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
Department of the Treasury	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance		
	3	1	-	-	-	4
See Section III: Federal Awards Findings						

Finding 2024-027
Internal Controls Over Statutorily-Required Transfers

The Department is the constitutional custodian of the State's public funds and acts as the State's bank. The Department's accounting staff are responsible for all of the Department's financial reporting, including the recording, review, and approval of statutorily-required accounting transfers between funds and state agencies in the Colorado Operations Resource Engine (CORE), the State's accounting system. A fund represents part of an organization's activities, so that each fund separates the organization's activities in the accounting records and has a self-balancing set of accounts. In order to more easily demonstrate compliance with legal restrictions or limitations, governmental transactions and balances are accounted for through separate funds across several sets of financial statements. A statutory transfer is the movement of assets, monetary funds, or ownership rights from one fund to another, as required by legislation. In order to ensure compliance with statutory

requirements, the Department is responsible for tracking all transfers that statute requires the State Treasurer to make. Statutorily-required transfers can be either one-time transfers or reoccurring transfers for a set period of time.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls over its accounting processes to ensure the accuracy and timeliness of transfers mandated by statutes during Fiscal Year 2024.

As part of our audit work, we made inquiries of Department staff regarding its internal control processes over tracking statutorily-required transfers required to be made during Fiscal Year 2024, and reviewed supporting documentation for six transfers applicable to Fiscal Year 2024.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- State Fiscal Rule 1-2 (3.5), Internal Controls, requires that state agencies "implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, confirm to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form)."

- The Office of the State Controller (OSC) has adopted the Standards for Internal Control in the Federal Government (Green Book), published by the U.S. Government Accountability Office, as the State's standard for internal controls, which all state agencies must follow. Green Book, Paragraph OV2.14, Roles in an Internal Control System, states that management is responsible for designing an internal control system which includes controls over the preparation of financial reporting in accordance with professional standards and applicable laws and regulations.

- Section 24-38.5-120(4), C.R.S., states that "the state treasurer shall transfer all unexpended and unencumbered money…" in the Decarbonization Tax Credits Administration cash fund "… on June 30, 2024, June 30, 2025, and June 30, 2026, to the general fund; except that the balance of money remaining in the fund not including expended and encumbered money shall not be less than three hundred thousand dollars".

- Section 23-18-202(1)(d)(I), C.R.S., states that "on June 30, 2024, the state treasurer shall transfer one million four hundred ninety-six thousand dollars from the college opportunity fund to the general fund".

- Section 29-35-405(7)(c), C.R.S., states that "on or before June 30, 2024, the state treasurer shall transfer five million dollars from the general fund to the Accessory Dwelling Unit Fee Reduction and Encouragement Grant Program Fund".

- Section 26-11-209(6)(b), C.R.S., states that "three days after February 27, 2024, the state treasurer shall transfer two million dollars…" to the State Funding for Senior Services Contingency Reserve fund "…from the general fund".

- Section 24-38.5-120(3)(b)(i), C.R.S., states that money in the Decarbonization Tax Credits Administration cash fund "may also be used to repay administrative costs to the respective cash funds. The state treasurer shall transfer money from the fund in the amount attributable to administrative costs to the respective cash funds so that all administrative costs are repaid to the respective cash funds on or before June 29, 2024".

- Section 29-32-103(3), C.R.S., states that "on July 1, 2023, or as soon as practicable thereafter, and on July 1 of each stat fiscal year thereafter, the state treasurer shall transfer forty percent of the balance…" of the State Affordable Housing fund "…on the date of the transfer to the Affordable Housing Support fund and sixty percent of the balance…" of the State Affordable Housing fund "…on the date of the transfer to the Affordable Housing Financing fund".

What problem did the audit work identify?

We found that the Department did not comply with statutes requiring the department to initiate transfers on or before June 30, 2024. We identified six transfers totaling approximately $348.6 million that were not recorded in CORE by the required deadline and/or timely. Specifically, these transfers were recorded between 19 to 234 days after the statutorily-required transfer date.

Why did this problem occur?

The Department did not have a process to track and monitor new and reoccurring statutorily-required transfers to ensure these required transfers were recorded on or before the statutory transfer date. Although the Department reported that there are other state departments involved in the transfers—and therefore the Department needs those other departments to take steps to ensure that the transfer occurs—the Department has not established a process to work with the affected departments to ensure the required transfers are recorded timely. Further, the Department has not established policies and procedures for its accounting processes over the statutory transfers that need to be initialized by the Department.

Why does this problem matter?

Without strong financial accounting internal controls—including proper tracking and monitoring of required statutory transfers and documented policies and procedures—management cannot ensure that all statutory transfers are recorded in the fiscal year. As the State's bank, the Department is often called upon in legislation to initiate transfers that would have a significant impact on the State's financial statements. Ultimately, the lack of controls increases the risk that the State's financial statements could be materially misstated.

Classification of Finding: **Material Weakness**
This finding does not apply to a prior audit recommendation.

Recommendation 2024-027

The Department of the Treasury (Department) should strengthen its internal controls over statutorily-required transfers by:

A. Establishing and implementing a process to track and monitor new and reoccurring statutorily-required transfers to ensure these required transfers are recorded on or before the statutory transfer date. This should include establishing a process to work with other departments involved in the transfers.

B. Developing and implementing policies and procedures for its accounting processes over the statutory transfers that need to be initialized by the Department to ensure these required transfers are recorded in a timely manner.

Response

Department of the Treasury

A. Agree
   Implementation Date: December 2025

   The department will establish and implement a process to better track and monitor new and reoccurring statutorily-required transfers to ensure these required transfers are recorded on or before the statutory transfer date. This will include establishing a process to work with the other departments involved in the transfers.

B. Agree
Implementation Date: December 2025

The department will develop and implement policies and procedures for its accounting processes over the statutory transfers that need to be initiated by the department to ensure these required transfers are recorded in a timely manner.

Finding 2024-028
Internal Controls Over Financial Reporting

The Department's accounting staff are responsible for all of the Department's financial reporting, including the accurate entry, review, and approval of financial transactions in CORE.

The Department is required to complete fiscal year-end entries on a timely basis, in accordance with the OSC's year-end closing calendar. Within CORE, accounting transactions are segmented into accounting periods throughout the fiscal year. Periods 1 through 12 correspond to the months of the fiscal year (July through June, respectively), and subsequent Periods 13 and 14 are used by departments as necessary to record any required adjusting entries to correct errors or reclassify information as necessary to create the State's financial statements. Specifically, for state departmental purposes, for Fiscal Year 2024, Period 13 represented the departmental financial accounting closing period, while Period 14 represented the final period for adjustments, after the State's statutorily-required close on August 5, 2024.

Finally, the Department's accounting staff are also responsible for reporting fiscal year-end accounting information through the submission of exhibits to the OSC through an information system called Gravity. In order to aid in the preparation of the financial statements, the OSC uses Gravity to collect and summarize the exhibits submitted by all state entities.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls over its accounting processes, and complied with OSC procedures related to financial accounting and reporting for Fiscal Year 2024.

Our testwork included reviewing and analyzing the Department's CORE transactional data recorded after the State's Fiscal Year 2024 statutory closing date—August 5, 2024—to identify the number and dollar amount of transactions that were processed after the OSC's statutory deadline for closing the State's accounting records. We also reviewed the Department's exhibits that were submitted to the OSC for Fiscal Year 2024 year-end reporting and the related supporting documentation to

determine whether the Department's accounting staff prepared the exhibits in accordance with the OSC's Fiscal Procedures Manual (Manual).

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- The OSC's Manual, Chapter 1, Section 1.4, Opening and Closing Calendar, outlines that the posting of Fiscal Year 2024 year-end adjustments were required to be completed by August 5, 2024. As of this date, all departments' adjusted financial activity was required to be entered in CORE. Any Fiscal Year 2024 CORE entries made after that date required OSC approval.

- On an annual basis, the OSC provides due dates for submission of exhibits and financial statements in order to ensure it has complete and timely information necessary to prepare the State's financial statements in accordance with state statute [Section 24-30-204(1), C.R.S.]. The OSC required departments to submit most of their Fiscal Year 2024 exhibits by August 19, 2024. The Exhibits K1 (Schedule of Federal Assistance) and K3 (Schedule of Prior Year Audit Recommendation Status) were due to the OSC by October 1, 2024, and July 26, 2024, respectively.

- The OSC's Manual, states that "exhibits submitted to the OSC must agree with CORE balances when applicable." Exhibit S − Changes in Short-Term Financing applies only to short-term financing that is external to the State reporting entity.

- State Fiscal Rule 1-2 (3.5), Internal Controls, requires that state departments "implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form)." For example, internal accounting and administrative controls include policies and procedures related to fiscal year end accounting processes and exhibit reporting.

- The OSC has adopted the Green Book as the State's standard for internal controls, which all state agencies must follow. Green Book, Paragraph OV2.14, Roles in an Internal Control System, states that management is responsible for designing an internal control system. This should include controls over the preparation of external financial reporting in accordance with professional standards and applicable laws and regulations.

What problems did the audit work identify?

We determined that the Department lacked adequate internal controls over its financial accounting during Fiscal Year 2024. We identified the following specific issues:

- **Fiscal Year-End Department Close**. The Department did not meet the OSC's required deadline for booking its financial transactions in CORE. Specifically, the Department posted 20 entries totaling approximately $1.15 billion between 1 and 78 days after the OSC's closing deadline of August 5, 2024. These entries should have been made at or before fiscal year end to record a variety of financial transactions and corrections to prior entries.

- **Late Exhibits.** The Department did not submit some of its exhibits on time. Specifically, the Department submitted 5 of its 20 exhibits (25 percent) 6 to 9 days after their respective due dates.

- **Incorrect Exhibits.** The Department did not accurately calculate net interest cost reported on the Exhibit S for two debt issuances and underreported these amounts in total by $434,085.63.

Department staff subsequently corrected these errors after we brought them to their attention.

Why did these problems occur?

The Department did not have sufficient processes in place to ensure it complied with statutory requirements related to financial reporting during Fiscal Year 2024, and that it provided accurate financial information to the OSC in a timely manner. Specifically, the Department experienced turnover in accounting staff, including its controller, during Fiscal Year 2024 and its existing employees were not cross-trained to take on the required additional responsibilities—including those related to the OSC-required exhibits. In addition, the Department did not have an appropriate detailed, supervisory review process to ensure accurate reporting and timely submission of exhibits.

Why do these problems matter?

Strong financial accounting internal controls—including documented policies and procedures over financial accounting fiscal year-end closing processes and effective procedures in place to mitigate the effects of staff turnover—are necessary to ensure that financial information is reported accurately, in a timely manner. Without sufficient internal controls, the Department cannot ensure that it is providing timely, accurate, and complete financial information to the OSC and, ultimately, that the State's financial statements are accurate.

Classification of Finding: **Material Weakness**
This finding does not apply to a prior audit recommendation.

Recommendation 2024-028

The Department of the Treasury should improve its internal controls over financial accounting and reporting to ensure fiscal year-end closing activities occur accurately and in a timely manner by:

A. Cross-training accounting personnel so that, in the event of staff turnover, the controls will continue to operate as designed.

B. Improving the supervisory review of exhibit to ensure exhibits are accurately reporting financial information to the Office of the State Controller.

Response

Department of the Treasury

A. Agree
Implementation Date: December 2025

The department will cross-train accounting personnel to the extent of its limited resources in an attempt to ensure that despite staff attrition and unanticipated extended leaves of absence, controls will continue to operate as designed.

B. Agree
Implementation Date: December 2025

The department will improve supervisory review of exhibits to ensure they are accurately reporting financial information to the Office of the State Controller.

Finding 2024-029
Service Organization Internal Controls

The Department is responsible for instituting and maintaining systems of internal accounting and administrative controls. The Department contracts with various third-party vendors (service organizations) to process large and numerous statewide banking transactions, record unclaimed property receipts and process unclaimed property claims, and support the state's investment activities and debt issuance. Therefore, the Department must ensure that the service organizations it contracts with have appropriate internal controls to safeguard the State's assets. Typically, vendors will have an auditor review their internal controls and issue a System and Organization Controls (SOC) report. The vendor would then provide the SOC report to its user entity, such as the Department, in order to provide them with assurances on the vendor's internal control environment.
One type of SOC report—a SOC 1, Type II (SOC 1) report—provides the service auditor's opinion on the service organization's internal controls, specifically as to whether the internal controls relevant to financial reporting are suitably designed, implemented, and operating effectively for a specified period.

Service organizations will also state that there are certain internal controls—referred to as Complementary User Entity Controls (User Controls)—that must be designed, implemented, and operating effectively at the user entity, in this case at the Department, for the controls listed in the SOC 1 report that are supported by the service organization to be fully relied upon by the user entity and to ensure data reliability. An example of a User Control is the Department ensuring that the Department staff's user access to accounts and data is revoked upon termination of employment.

The OSC's Manual includes requirements that departments are required to follow for SOC reports. Some of these requirements include that, on an annual basis, the OSC requires departments that receive SOC reports to provide to the OSC a copy of each report within 10-business days of receipt, and for the Department to perform a review over the section that details User Controls.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to gain an understanding of the Department's internal controls related to SOC 1 reports and determine whether the Department had a sufficient review process in place over SOC 1 reports for Fiscal Year 2024, and as well as determine whether internal controls were designed, implemented, and operating effectively to address User Controls identified by the service organizations.

We obtained from the Department and reviewed the most recent SOC 1 reports for four of the Department's service organizations; inquired and discussed the User Controls contained in the SOC 1 reports with Department staff to gain an understanding; and reviewed related documentation provided by Department staff. We also sought to determine the Department's compliance with SOC 1 report requirements established and published within the OSC's Manual.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- According to the OSC's policy, Internal Control System, the OSC and state departments must use the Green Book as their framework for their systems of internal control. Green Book Paragraph OV4.01, Service Organizations, states that management retains responsibility for the performance of processes assigned to service organizations. Furthermore, the Green Book specifies that management needs to understand the internal controls that each service organization has designed, implemented, and operates, as well as how each service origination's internal control system impacts the Department's internal control systems. Additionally, the Green Book, Principal 4.02, states that, if controls performed by the service organization are necessary for the entity to achieve its objectives and address risks related to the assigned operational process, the entity's internal controls may include User Controls identified by the service organization or its auditors that are necessary to achieve the service organization's control objectives.

- The OSC's policy, Internal Control System, requires state agencies to use the Green Book as its framework for its system of internal control. Specifically, Green Book Paragraph OV4.08, Documentation Requirements, states that documentation is a necessary part of an effective internal control system and is required for the effective design, implementation, and operating effectiveness of an entity's internal control system.

- The OSC's Manual, Chapter 3, Section 3.41, Statewide System and Organizational Controls Reviews, includes agency responsibilities related to the receipt and review of SOC 1 reports. Specifically, the Department must provide the OSC a copy of its SOC 1 reports within 10 business days of receipt by the Department.

What problems did the audit work identify?

Overall, we found that the Department did not have documentation of its review of any of the four SOC 1 reports, including review of the User Controls, and did not ensure that it had controls in place to address the User Controls that were listed in the SOC 1 reports. While Department staff reported that they obtained and reviewed the SOC 1 report opinions, Department staff were not clear on how and when reports were received and whether they were reviewed for possible

exceptions. The Department also did not provide the OSC a copy of its SOC 1 reports covering Fiscal Year 2024, which is out of compliance with the OSC's 10 business days of receipt deadline.

Why did these problems occur?

The Department has not developed or documented a process to request, receive, and review SOC reports for its service organizations annually or to provide the OSC a copy of its SOC 1 reports within 10 business days of receipt. In addition, the Department does not have written policies and procedures related to its service organizations requiring that Department staff perform analyses of the reports to identify and ensure that User Controls noted in the reports are designed, implemented, and operating effectively at the Department.

Why do these problems matter?

Without a formalized SOC review process in place, the Department may not become aware of issues identified in the reports relating to the controls its service organizations have designed, implemented, and operate over contracted services, which relate to financial reporting as well as vulnerabilities resulting from significant User Controls that may not be implemented by the Department. As a result, the Department may fail to address serious issues that impact data reliability.

Classification of Finding: **Material Weakness**
This finding does not apply to a prior audit recommendation.

Recommendation 2024-029

The Department of the Treasury (Department) should strengthen its internal controls over service organization systems by:

A. Establishing and implementing a formal process to ensure that System and Organization Controls (SOC) 1, Type II reports are requested and obtained from its third-party vendors and reviewed on an annual basis, and that copies of the SOC reports are provided to the Office of the State Controller within 10 business days of receipt by the Department.

B. Developing and implementing written policies and procedures related to the Department's service organizations requiring that vendor SOC reports are reviewed to ensure that Complementary User Entity Controls noted in the reports are designed, implemented, and operating effectively.

Response

Department of the Treasury

A. Agree
Implementation Date: December 2025

The Department will establish and implement a formal process to ensure that System and Organization Controls (SOC) 1, Type II reports are requested and obtained from its third-party vendors and reviewed on an annual basis, and that copies of the SOC reports are provided to the Office of the State Controller within 10 business days of receipt.

B. Agree
Implementation Date: December 2025

The Department of Treasury had informal procedures in place for reviewing vendor SOC reports. While these efforts addressed immediate needs, we recognize the importance of having a formalized process. We are working to develop and implement a structured plan to ensure consistent and effective reviews moving forward.

The following narratives report the results of our statutorily-required audit testing at the Department related to (1) the General Fund Notes and Education Loan Program Tax and Revenue Anticipation Notes and the (2) Tax Holding Fund.

Compliance with Colorado Funds Management and the Tax Anticipation Note Act

The Colorado Funds Management Act (Funds Management Act) under Section 24-75-902, C.R.S., asserts that because the State "currently experiences and may hereafter experience fluctuations in revenues and expenditures and temporary cash flow deficits," this section of the statute is necessary, and outlines the authority and mechanisms the State can use to fund shortfalls. Under Section 24-75-905(1), C.R.S., the State Treasurer is specifically authorized to issue and sell Tax and Revenue Anticipation Notes (TRANs)—short-term Notes payable from anticipated pledged revenue—to meet these shortfalls. These TRANs are referred to as General Fund Tax and Revenue Anticipation Notes (General Fund Notes).

Under Section 29-15-112(1), C.R.S., the Tax Anticipation Note Act also specifically authorizes the State Treasurer to issue TRANs for school districts. The purpose of these TRANs is to alleviate temporary cash flow deficits of school districts by making interest-free loans to those districts. These TRANs are referred to as Education Loan Program Tax and Revenue Anticipation Notes (ETRANs). The Series 2023A issuance, issued on July 20, 2023 and maturing on June 28, 2024, was associated with projected cash flow deficits for the first half of the Fiscal Year 2024. Treasury reported that 23 participating school districts had actual deficits from cash flows for the period July 1, 2023 to January 20, 2024. The Series 2023B issuance, issued on January 17, 2024 and maturing on June 28, 2024, was associated with projected cash flow deficits for the second half of the Fiscal Year 2024. Treasury reported that 27 participating school districts had actual deficits for the period January 21 to June 28, 2024.

Section 24-75-914, C.R.S., requires the Office of the State Auditor (OSA) to review information relating to the General Fund Notes and ETRANs and annually report this information to the Legislative Audit Committee and to the finance committees of the Senate and the House of Representatives. During Fiscal Year 2024, the State Treasurer did not issue General Fund Notes. The following table and discussion provide information about the Treasurer's issuance of ETRANs during Fiscal Year 2024.

State of Colorado Details of Education Loan Program Tax and Revenue Anticipation Note Issuances for Fiscal Year Ended June 30, 2024

	Education Loan Program Notes		
	Education Loan Program Notes Series 2023A	Education Loan Program Notes Series 2023B	Total Education Loan Program
Date of Issuance	July 20, 2023	January 17, 2024	-
Maturity Date	June 28, 2024	June 28, 2024	-
Issue Amount	$500,000,000	$670,000,000	$1,170,000,000[1]
Interest	$23,472,222	$13,528,472	$37,000,694
Denominations	$5,000	$5,000	-
Face Interest Rate	5.0%	4.5%	-
Premium on Sale	$7,726,000	$3,771,300	$10,997,300
Net Interest Cost to the State	3.40%	3.27%	-
Total Due at Maturity	$523,472,222	$683,528,472	$1,207,000,694

Source: Department of the Treasury records.
[1] For comparative purposes, in Fiscal Year 2023, the Treasurer issued $775 million in Education Loan Program Notes.

Terms and Price

Section 29-15-112(5)(b), C.R.S., states that the ETRANs are required to mature on or before August 31 of the fiscal year immediately following the fiscal year in which the Notes were issued. In addition, if the Notes have a maturity date after fiscal year end, then on or before the final day of the fiscal year in which the ETRANs are issued, there shall be deposited in one or more special segregated and restricted accounts and pledged irrevocably to the payment of the ETRANs, an amount sufficient to pay the principal, premium, if any, and interest related to the ETRANs on their stated maturity date.

Notes in each series are issued at different face tax-exempt interest rates. These are the rates at which interest will be paid on the Notes. The average net interest cost to the State differs from the face interest rates because the Notes are sold at a premium, which reduces the net interest cost incurred.

The maturity dates of the ETRANs issued during Fiscal Year 2024 comply with statutory requirements. Specifically, as shown in the previous table, each of the ETRANs had a maturity date of June 28, 2024. Neither was subject to redemption prior to maturity.

Security and Source of Payment

According to Section 29-15-112(2)(e)(II), C.R.S., interest on the ETRANs is payable from the General Fund. In accordance with the TRANs issuance documents, principal on the ETRANs was required to be paid solely from the receipt of property taxes received by the participating school districts during March through June 2024, which were to be deposited into the General Fund of each school district. Section 29-15-112(4)(a)(I)(A), C.R.S., requires the school districts to make payments for the entire principal on the ETRANs to the State Treasury. Per the TRANs issuance documents, these payments were to be made by June 25, 2024. We confirmed that the school districts made all payments by June 25, 2024, and the State Treasurer used these funds to repay the principal on the ETRANs.

In accordance with the TRANs issuance documents, if the balance in the ETRANs Repayment Account (ETRANs Account) had been less than the principal of the ETRANs at maturity on June 28, 2024, the State Treasurer would have been required to deposit an amount sufficient to fully fund the ETRANs Account from any funds on hand that were eligible for investment. The State Treasurer's ability to use the General Fund's current revenues or borrowable resources to fund a deficiency in the ETRANs Account is subordinate to the use of such funds for payment of any outstanding General Fund Notes.

To ensure the payment of ETRANs, the Treasurer agreed to deposit pledged revenue into the ETRANs Account so that the balance on June 25, 2024 would be no less than the amounts to be repaid.

The Note agreements also provide remedies for holders of the Notes in the event of default. The amounts to be repaid on the maturity date are detailed in the previous table.

We determined that, on June 25, 2024, the account balance plus accrued interest earned on investments was sufficient to pay the principal and interest on ETRANs without borrowing from other state funds.

Legal Opinion

Kutak Rock LLP, the bond counsel, has stated that in its opinion:

- The State has the power to issue the Notes and carry out the provisions of the Note agreements.
- The ETRANs are legal, binding, secured obligations of the State.
- Interest on the Notes is exempt from taxation by the U.S. government and by the State of Colorado.

Investments

The Funds Management Act, the Tax Anticipation Note Act, and ETRANs' agreements allow the Treasurer to invest the ETRANs Account funds in eligible investments until they are needed for Note repayment. Interest amounts earned on the investments are credited back to the General Fund, since the General Fund pays interest at closing. The State Treasurer is authorized to invest the funds in a variety of long- and short-term securities according to Section 24-36-113(1)(a), C.R.S. Furthermore, Section 24-75-910, C.R.S., of the Funds Management Act and Section 29-15-112(3)(b), C.R.S., of the Tax Anticipation Note Act state that the Treasurer may invest the proceeds of the Notes in any securities that are legal investments for the fund from which the Notes are payable, and deposit the proceeds in any eligible public depository.

Purpose of the Issuance and Use of Proceeds

The ETRANs were issued to fund a portion of the anticipated cash flow shortfalls of the school districts during Fiscal Year 2024. The net proceeds from the sale of the Notes were specifically used to make interest-free loans to the school districts in anticipation of the receipt of property tax revenue by the individual districts on and after March 1, 2024, and up to and including June 25, 2024.

Additional Information

The ETRANs were issued through competitive sales. A competitive sale involves a bid process in which Notes are sold to bidders offering the lowest interest rate.

The issuance of Notes is subject to IRS arbitrage requirements. In general, arbitrage is defined as the difference between the interest earned by investing the Note proceeds and the interest paid on the borrowing. In addition, if the State meets the IRS safe harbor rules, which require the State to meet certain spending thresholds related to the Note proceeds, the State is allowed to earn and keep this arbitrage amount. For Fiscal Year 2024, Treasury reported that the State met the IRS safe harbor rules. Treasury further indicated that, although these requirements were met, interest earned by investing Note proceeds was less than the interest paid on the borrowing; thus, no arbitrage was earned or kept. The Department is responsible for monitoring compliance with the arbitrage requirements to ensure that the State will not be liable for an arbitrage rebate.

State Expenses

The State incurred expenses as a result of the issuance and redemption of the ETRANs. These expenses in Fiscal Year 2024 totaled approximately $714,901. The expenses included the following:

- Bond legal counsel fees and reimbursement of related expenses incurred by the bond counsel.
- Disclosure counsel fees and expenses.
- Fees paid to rating agencies for services.
- Costs of printing and distributing preliminary and final offering statements and the actual Notes.
- Fees paid to financial advisors.
- Fees paid for the underwriter discount.

Subsequent Events

On July 18, 2024, the State issued $500.0 million in ETRANs, Series 2024A, with a maturity date of June 30, 2025. The Notes carry an average coupon rate of 5.0 percent and were issued with a premium of $8.7 million. The total due at maturity includes $500.0 million in principal and $23.8 million in interest.

On January 15, 2025, the State issued $475.0 million in ETRANs, Series 2024B, with a maturity date of June 30, 2025. The Notes carry an average coupon rate of 5.0 percent and were issued with a premium of $4.6 million. The total due at maturity includes the $475.0 million in principal and $10.9 million in interest.

No recommendation is made in this area.

Public School Fund

The Public School Fund (Fund), created under Section 22-41-101(2), C.R.S., is used for the deposit and investment of proceeds from the sale of land granted to the State by the federal government for educational purposes, as well as for other monies as provided by law. Interest and income earned on the Fund are to be distributed to and expended by the State's school districts for school maintenance. In accordance with Section 22-41-104(2), C.R.S., the State Treasurer has the authority to "effect exchanges or sales" of investments in the Fund whenever the exchanges or sales will not result in the loss of the Fund's principal. An aggregate loss of principal to the Fund occurs only when an exchange or sale that resulted in an initial loss of principal is not offset by a gain on an exchange or sale in the Fund within 18 months.

Section 2-3-103(5), C.R.S., requires the OSA to annually evaluate the Fund's investments and to report any loss of the Fund's principal to the Legislative Audit Committee. During our Fiscal Year 2024 audit, we obtained confirmations from Principal Financial Group on the fair value of all

investments held in the Fund. We compared the total fair value of the Fund's investments to the book value of the investments, as recorded in CORE, and noted that the fair value exceeded the book value of the investments at June 30, 2024, by approximately $51.8 million. We did not identify any recognized loss of principal to the Fund.

No recommendation is made in this area.

Statutorily-Required Testing of Cigarettes, Tobacco, and Nicotine Tax Revenues—2020 Tax Holding Fund

The General Assembly approved House Bill 20-1427 during the 2020 legislative session. This bill proposed increasing the existing taxes on cigarettes and tobacco products and established a tax on nicotine liquids used in e-cigarettes and other vaping products, including modified risk tobacco and nicotine products, in order to expand and enhance the Colorado Preschool Program. According to Section 39-28.5-101(8), C.R.S., modified risk tobacco products are "any tobacco product for which the secretary of the United States Department of Health and Human Services has issued an order authorizing the product to be commercially marketed as a modified risk tobacco product."

In order for the provisions of House Bill 20-1427 to take effect, Colorado voter approval of Proposition EE was required. In the 2020 general election, Colorado voters approved Proposition EE and the requirements took effect January 1, 2021. House Bill 20-1427 made several revisions to state statutes, including the creation of two new funds within Treasury in Fiscal Year 2021: the 2020 Tax Holding Fund (Holding Fund) for the new taxes and the Preschool Programs Cash Fund (Preschool Fund) for the expanded preschool program funds. House Bill 22-1295 moved the Preschool Fund from Treasury to the Department of Early Childhood in Fiscal Year 2023. The provisions identified in House Bill 20-1427 and approved by voters in Proposition EE require the Department of Revenue to collect cigarettes, tobacco, and nicotine taxes and deposit them into Treasury's Holding Fund. This fund was established by Section 24-22-118, C.R.S. Section 24-22-118(2), C.R.S. requires Treasury to distribute the revenues to other statutorily designated funds, including the Preschool Fund. The transfers from the Holding Fund started in Fiscal Year 2021, and transfers specifically to the Preschool Fund began in Fiscal Year 2024. Accounting transactions for both of these Funds, including the revenues received by and distributions from the Funds, are recorded in CORE.

House Bill 20-1427 added Section 24-22-118(4), C.R.S., which requires the OSA to annually, beginning with Fiscal Year 2021, perform a financial audit of the use of the money allocated and appropriated for the Holding Fund. As noted previously, House Bill 22-1295 moved the Preschool Fund to the Department of Early Childhood, which also removed the fund from the audit requirement set in the statute that established the Preschool Fund. In Fiscal Year 2024, the Holding Fund received revenues of approximately $201.6 million. The following discussion provides background on the uses of the Holding Fund and the results of our testing for Fiscal Year 2024.

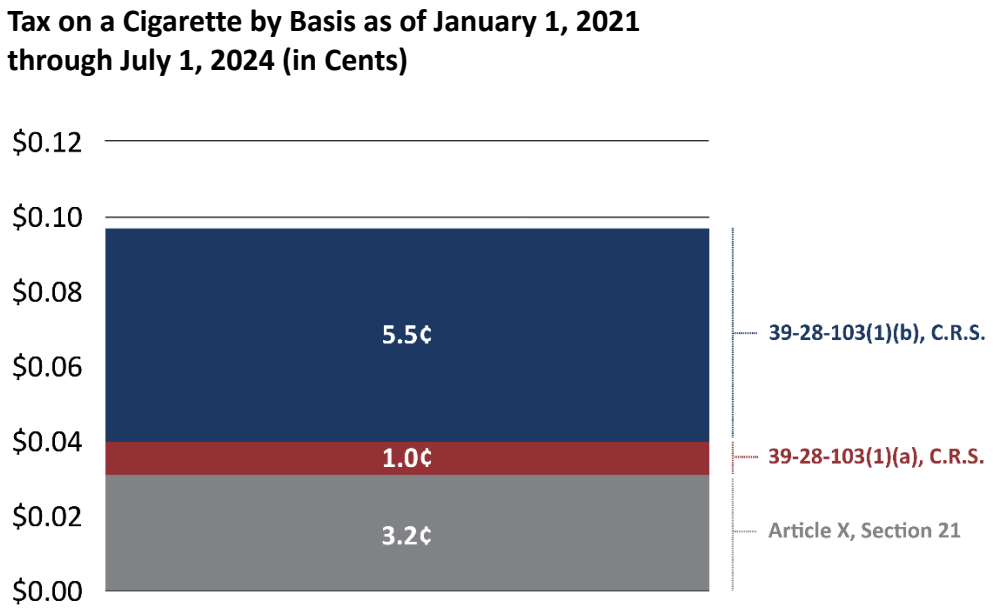
2020 Tax Holding Fund Financial Activity

Types of Taxes Collected

As mentioned in the background, House Bill 20-1427 increased the existing taxes on cigarettes and tobacco products and established a tax on nicotine products. These taxes must be transferred to the Holding Fund and distributed to other funds.

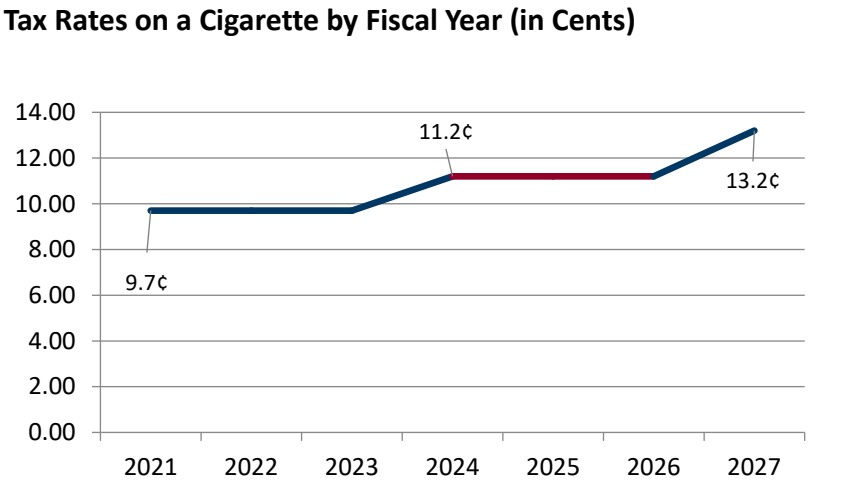
Cigarettes

Cigarettes are currently taxed on an individual cigarette basis and the taxes are paid to the Department of Revenue monthly. Prior to Proposition EE and House Bill 20-1427, the tax on a single cigarette was 4.2 cents—3.2 cents, set in the Colorado Constitution, plus 1 cent, set in Section 39-28-103, C.R.S. After Proposition EE was approved, House Bill 20-1427, through Section 39-28-103, C.R.S., increased the statutory tax rate to 9.7 cents per single cigarette starting on January 1, 2021 until July 1, 2024. See the following graph which shows the individual tax amounts by basis on a single cigarette between January 1, 2021 through July 1, 2024.



Source: Colorado Constitution Article X, Section 21, and Statute Sections 39-28-103.

The following graph shows the total tax rates on a cigarette and the increases noted in Section 39-28-103(1)(b), C.R.S., after January 1, 2021. These tax rates do not apply to modified tobacco products.



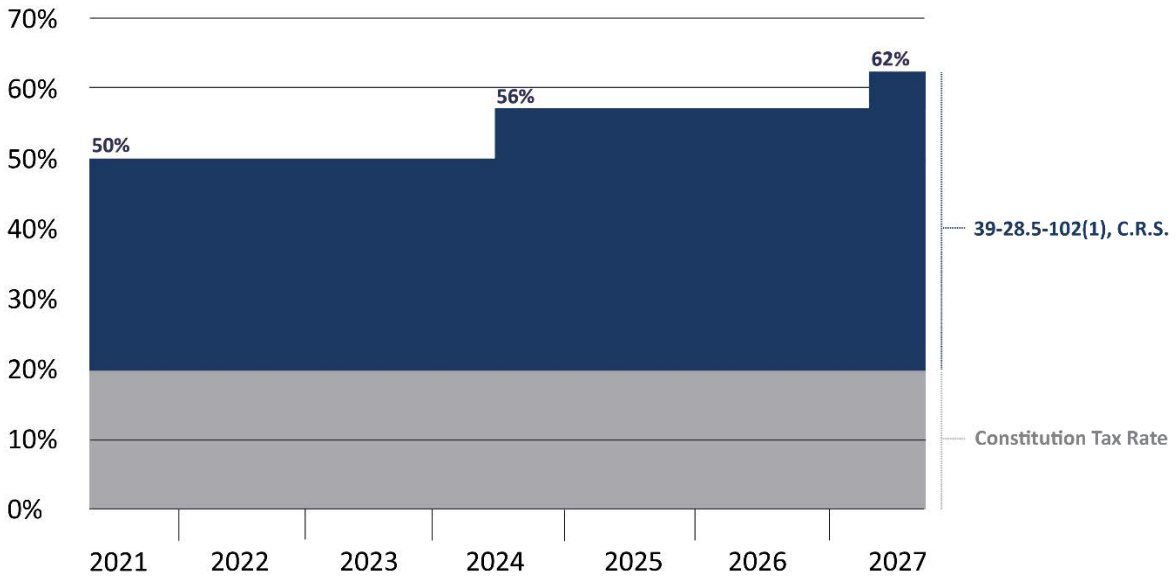
Source: Colorado Constitution Article X, Section 21 and Statute Section 39-28-103(1)(b).
Auditor's Note: These taxes apply to wholesale cigarettes and not cigarettes that are Modified tobacco products.

In addition, Proposition EE and House Bill 20-1427, through Section 39-28-116 (1), C.R.S., set a minimum price of $7 for every package of 20 cigarettes. Per Section 39-28-116 (2), C.R.S., this price is set to increase to $7.50 starting in Fiscal Year 2025.

Tobacco Products

Tobacco products are taxed at a percentage of the manufacturer's list price and the taxes are due quarterly to the Department of Revenue. Taxed tobacco products include items such as cigars, chewing tobacco, snuff, and other tobacco products that are intended for smoking or chewing, but do not include cigarettes or modified tobacco products. Prior to Proposition EE and House Bill 20-1427, the tax on tobacco products was 40 percent of the manufacturer's list price. This tax consisted of a 20 percent tax set in the Colorado Constitution and a 20 percent tax set in Section 39-28.5-102(1)(a), C.R.S. House Bill 20-1427, with the passage of Proposition EE, increased the statutory tax rate from 20 percent to 30 percent starting January 1, 2021, which resulted in a total tax on tobacco products of 50 percent of the manufacturer's list price. The changes to Section 39-28.5-102 (1)(c) and (d), C.R.S., further increased the statutory tax of tobacco products starting July 1, 2024, and will increase it again starting July 1, 2027. The following graph shows the total tax on tobacco products and the increases noted in statute.

Tax Rates on Tobacco Products by Calendar Year (Percent)[1]



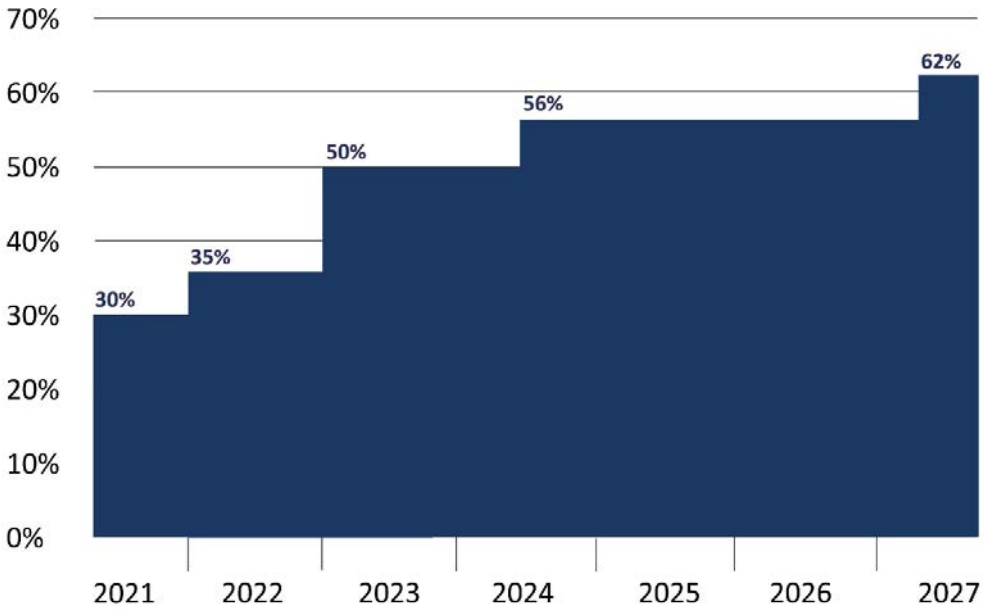
Source: Colorado Constitution Article X, Section 21, and Statute Section 39-28.5-102(1).
[1]These tax rates do not apply to modified tobacco products.

Nicotine Products

Nicotine products are taxed at a percentage of the manufacturer's list price and taxes are due quarterly to the Department of Revenue. Nicotine products are products that include nicotine that are not tobacco products, cigarettes, or nicotine products that are modified risk tobacco products. These include items that are consumed in a liquid, or are in a vaporized, smoked, or chewed form. Prior to passage of Proposition EE and House Bill 20-1427, there was no state tax being applied to these nicotine products. House Bill 20-1427, through Section 39-28.6-103(1)(a, b, and c), C.R.S., imposed a tax of 30 percent on nicotine products in Fiscal Year 2021 starting on January 1, 2021; 35 percent in Fiscal Year 2022, starting on January 1, 2022; and 50 percent in Fiscal Year 2023 through Fiscal Year 2024, starting on January 1, 2023 through July 1, 2024.

Sections 39-28.6-103(1)(d and e), C.R.S., further increased the tax of nicotine products in future fiscal years. The following graph shows the total tax on nicotine products and the increases noted in statute, which took effect beginning January 1, 2021.

Tax Rates on Nicotine Products by Calendar Year (Percent)



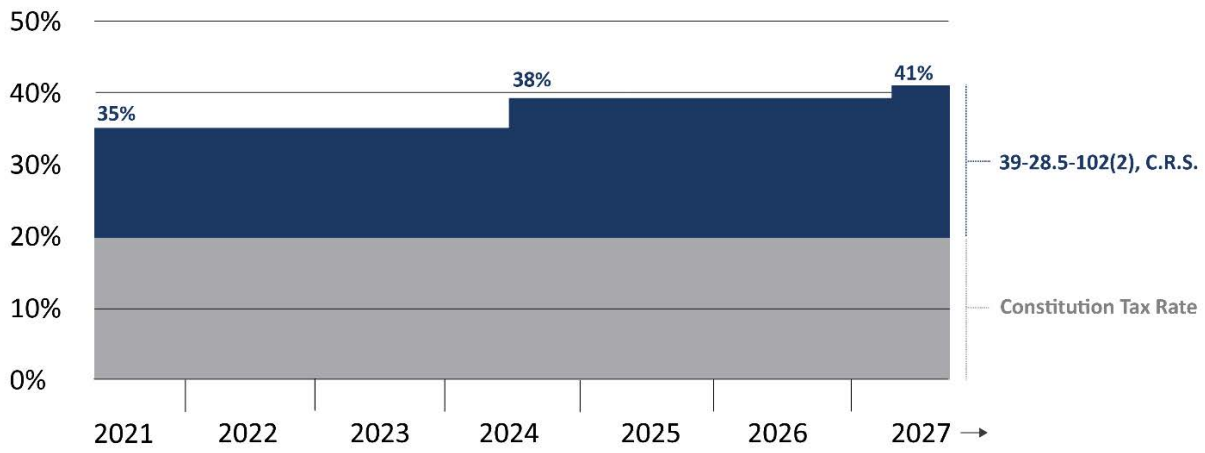
Source: Statute Section 39-28.6-103(1).

Tobacco and Nicotine Modified Risk Products

Tobacco and nicotine modified risk products are also taxed at a percentage of the manufacturer's list price and taxes are due quarterly to the Department of Revenue. As mentioned earlier, federal regulations [21 USC 387k] indicate that a modified tobacco product is a product that reduces "harm or the risk of tobacco-related disease." An example of this is the Phillip Morris heated tobacco system, which heats tobacco enough to release a vapor without burning the tobacco. For tobacco modified risk products, through House Bill 20-1427, Section 39-28.5-102(2)(a), C.R.S., imposed a 15 percent tax, which resulted in total tax of 35 percent on tobacco modified risk products in Fiscal Year 2021 starting on January 1, 2021 through July 1, 2024; and sections 39-28.5-102 (2)(b and c), C.R.S., further increased tax of tobacco modified risk products in future fiscal years. For nicotine modified risk products, through House Bill 20-1427, Section 39-28.6-103(2)(a, b, and c), C.R.S., imposed a 15 percent tax on nicotine modified risk products in Fiscal Year 2021 starting on January 1, 2021, 17.5 percent in Fiscal Year 2022, starting January 1, 2022, and 25 percent in Fiscal Year 2023 and 2024, starting January 1, 2023 through July 1, 2024; and Sections 39-28.6-103 (2)(d and e), C.R.S., further increased tax of nicotine modified risk products in future fiscal years.

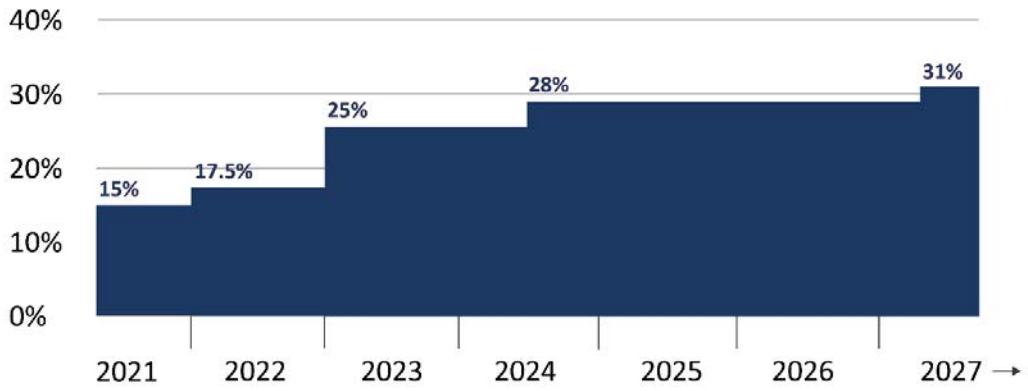
The following graphs show the total tax on tobacco and nicotine modified risk products and the increases noted in statute, which took effect beginning January 1, 2021.

Tax Rates on Tobacco Modified Risk Products by Calendar Year (Percent)



Source: Constitution Article X, Section 21, and Statute Section 39-28.5-102(2).

Tax Rates on Nicotine Modified Risk Products by Calendar Year (Percent)



Source: Statute Section 39-28.6-103(2).

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether Treasury complied with the statutory requirements for the Holding Fund's grant distributions designated in accordance with Section 24-22-118(2), C.R.S., and complied with Generally Accepted Accounting Principles (GAAP) when recording financial transactions into CORE and reporting financial information related to the Holding Fund.

We reviewed the Department of Revenue's processes for recognizing and recording cigarette, tobacco, and nicotine tax revenue into the Holding Fund and reviewed the amount of tax revenue collected in the Holding Fund during Fiscal Year 2024. We reviewed all distributions from the Holding Fund for Fiscal Year 2024 to determine whether Treasury had correctly distributed all the tax money received to the correct funds and whether all distribution requirements had been met.

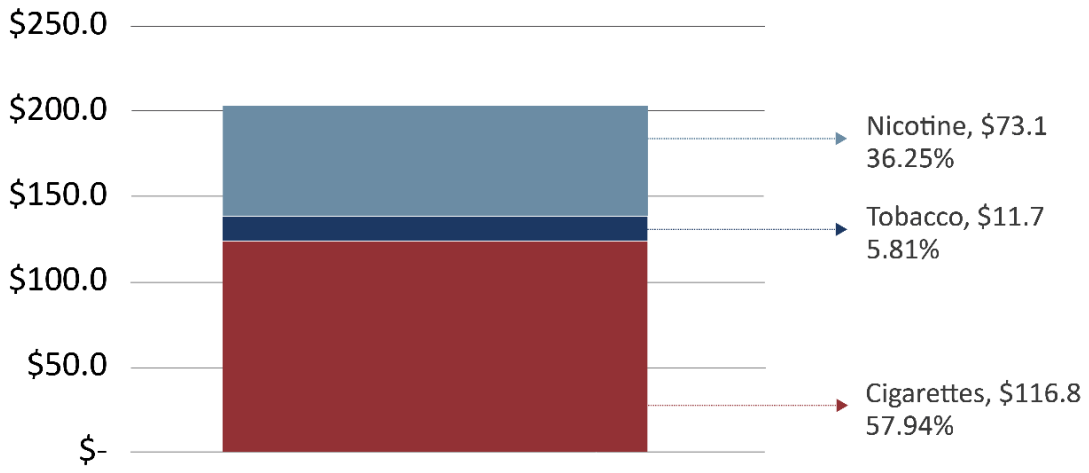
How were the results of the audit work measured?

Taxes Received During Fiscal Year 2024 for the Holding Fund

Section 24-22-118(1), C.R.S., created the Holding Fund and requires the Department of Revenue to record the increased tax amounts for cigarettes, nicotine products, and tobacco products to the Holding Fund in accordance with the established requirements in Sections 39-28-103, 39-28.5-102 and 39-28.6-103, C.R.S. House Bill 24-1469 specifies that revenues collected from cigarette taxes that are being distributed to local governments are exempt from the Taxpayer's Bill of Rights (TABOR), which limits the amount of revenue governments in Colorado can retain and spend. The Department of Revenue collected a total of $1.1 million in TABOR-exempt revenue during Fiscal Year 2024 and this amount is included in the total amount of cigarette tax revenue of $116.8 million.

Cigarette, nicotine, and tobacco distributors file tax returns and remit these taxes to the Department of Revenue through its GenTax system, the State's primary information system for processing collected taxes. GenTax interfaces with CORE daily and records the amount of each tax collected directly in the Holding Fund. Based on our review, we determined that the Holding Fund received a total of approximately $201.6 million during the fiscal year. The following graph shows the amount of taxes, by type, that were recorded in the Holding Fund during the fiscal year.

Types of Holding Fund Taxes as a Percentage of Total Holding Fund Taxes in Fiscal Year 2024 (in Millions)



Source: Office of the State Auditor's analysis of tax amounts recorded in the Holding Fund during Fiscal Year 2024 as shown in CORE.

Fiscal Year 2024 Distributions from the Holding Fund

Section 24-22-118(2)(d), C.R.S., requires Treasury to distribute the revenues received in the Holding Fund during Fiscal Year 2024 to three funds: (1) $10,950,000 to the Tobacco Tax Cash Fund; (2) $4,050,000 to the General Fund; and (3) the remainder to the Preschool Programs Cash Fund. Further, if there is insufficient revenue in the Holding Fund to make the specified transfers, Treasury shall proportionally reduce each of the transfers.

Results of Audit Work

Based on our review of the distributions from the Holding Fund in Fiscal Year 2024, Treasury correctly distributed all of the collected revenues. The following table outlines each fund, the required statutory distributions, and the total distributed during Fiscal Year 2024.

Holding Fund Distributions in Fiscal Year 2024

Fund Name	Section 24-22-118(2)(d), C.R.S. Required Distributions for Fiscal Year 2024	Distributions from the Holding Fund in Fiscal Year 2024
Tobacco Tax Cash Fund	$10,950,000	$10,950,000
General Fund	$4,050,000	$4,050,000
Preschool Programs Cash Fund	$186,612,817[1]	$186,612,817
Total Distributions	**$201,612,817**	**$ 201,612,817**

Source: Office of the State Auditor's analysis of Fiscal Year 2024 Holding Fund distributions in CORE.
[1]The amount is calculated each year after the other two required transfers.

The following table summarizes the total financial activity in the Holding Fund for Fiscal Year 2024.

Holding Fund Financial Activity as of June 30, 2024

Revenue	
Collected Revenue	**$ 201,612,817**
Accrued Revenue	**$6,210,000[1]**
Distributions	
Tobacco Tax Cash Fund	**$10,950,000**
General Fund	**$4,050,000**
Preschool Programs Cash Fund	**$186,612,817**
Total Distributions	**$201,612,817**
Remaining Revenue Undistributed	**$0**
Assets as of 6/30/2024	
Taxes Receivable	**$39,250,878**
Allowance for Bad Debt - Delinquent Taxes	**$ (108,871)**
Total Assets	**$39,142,007**
Liabilities – Deferred Inflows as of 6/30/2024	**$ (54,239)**
Fund Balance	**$39,087,768**

Source: Office of the State Auditor's analysis of Fiscal Year 2024 Holding Fund financial activity in CORE.
[1]Accrued revenue represents billed taxes that have not been collected. Treasury distributes accrued taxes once the taxes are collected.

The Department of Revenue recorded directly into CORE approximately $39.3 million in taxes receivable in the Department's Holding Fund as of June 30, 2024—the end of the fiscal year. These receivables were booked based on the next year's sales tax cash estimate and accrual adjustment computation provided by the Office of State Planning and Budget. The Department of Revenue receives the taxes for cigarettes monthly and the taxes for tobacco and nicotine products quarterly.

Based on the testing described, we determined that the Department of Revenue and the Treasury administered the Holding Fund in compliance with statutory requirements.

No recommendation is made in this area.

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

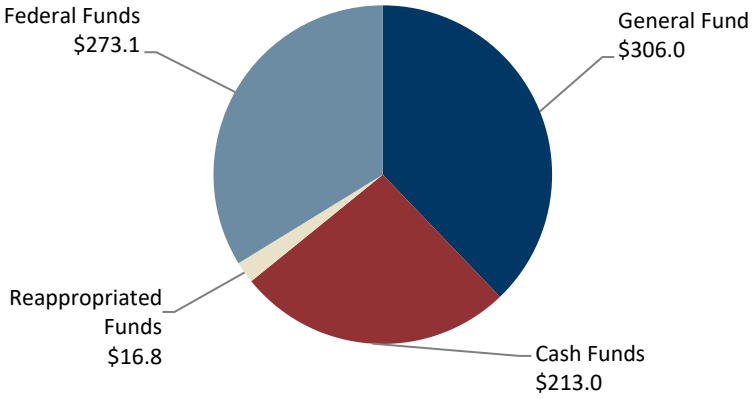
Department of Early Childhood

The Department of Early Childhood (Department) was created in Fiscal Year 2022, pursuant to Section 26.5-1-104, C.R.S., and administers early childhood and family support programs. This includes the Universal Preschool Program, Child Care Assistance Program, early intervention services, and the regulation of early childhood service providers, along with licensing and monitoring childcare facilities. In addition, the Department operates many smaller programs that provide services to young children and their families, such as programs that work through physician offices to connect families with specialists who provide education and support for new parents; programs to prevent child maltreatment; programs to support early childhood mental health; and programs that help parents prepare children to succeed in school. In its policy-setting role, the Department helps to provide strategic guidance for, and connect families with, complimentary programs throughout the State, such as nutrition assistance, income assistance, and school-based services.

For Fiscal Year 2024, the Department was appropriated approximately $808.9 million and 232 full-time equivalent (FTE) staff.

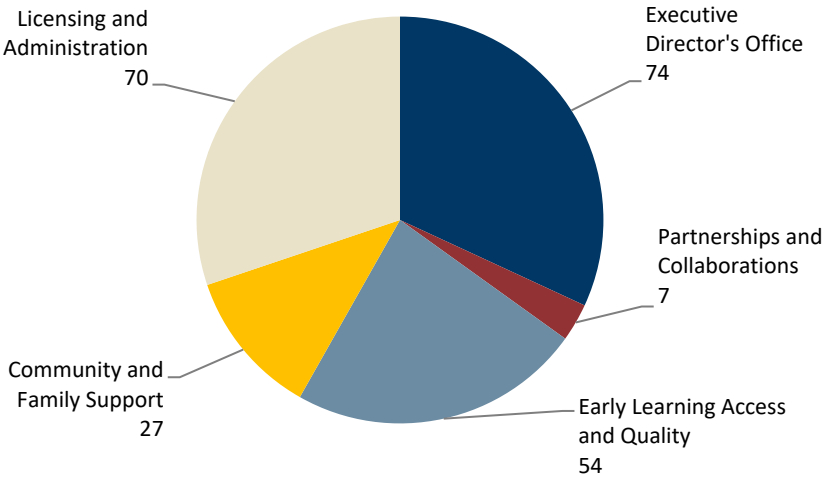
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2024.

Department of Early Childhood Fiscal Year 2024 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Department of Early Childhood Fiscal Year 2024
Full-Time Equivalent Staff by Major Areas



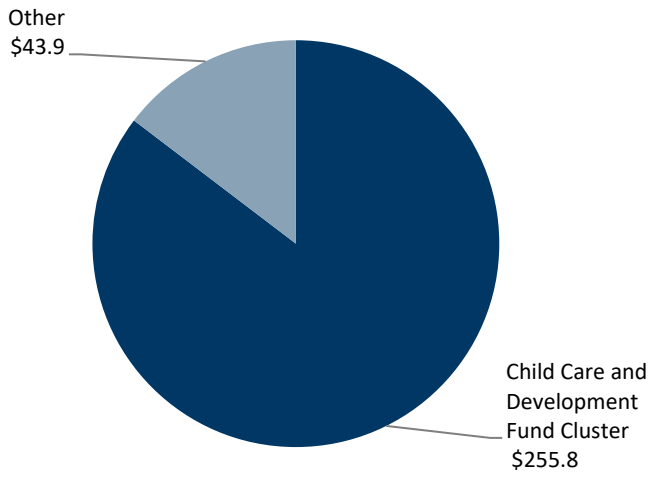
Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

During Fiscal Year 2024, the Department expended approximately $299.7 million in federal funds. As part of our Fiscal Year 2024 audit, we tested the Department's compliance with federal grant requirements for the Child Care and Development Fund Cluster (CCDF) [ALNs 93.575, 93.596].

In Fiscal Year 2024, the Department's expenditures for this program totaled approximately $255.8 million. The Department is responsible for ensuring that all expenditures for this program are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.

Department of Early Childhood Fiscal Year 2024 Expenditures by Federal Program (in Millions)



Source: 2024 Statewide Schedule of Expenditures of Federal Awards.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
Department of Early Childhood	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
	-	-	-	1	-	1

Our Fiscal Year 2024 audit identified issues related to the Department's administration of the CCDF program.

The following finding and recommendation relating to an internal control deficiency classified as a **Significant Deficiency** was communicated to the Department in the previous year and has not been remediated as of June 30, 2024 because the original implementation date provided by the Department was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

Colorado Child Care Assistance Program	
Current Rec. Number	2024-030
Prior Rec. Number(s)	2023-050
Classification	Significant Deficiency
Implementation Date(s)	December 2024
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	2101COCCC5 2101COCCDF 2101COCDC6 2201COCCDF 2101COCSC6 2302COCCDF 2201COCCDD 2402COCCDF 2302COCCDD 2402COCCDM 2402COCCDD
Federal Award Year(s)	2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number(s)	93.575, Child Care and Development Block Grant (COVID-19) 93.596, Child Care Mandatory and Matching Funds
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0

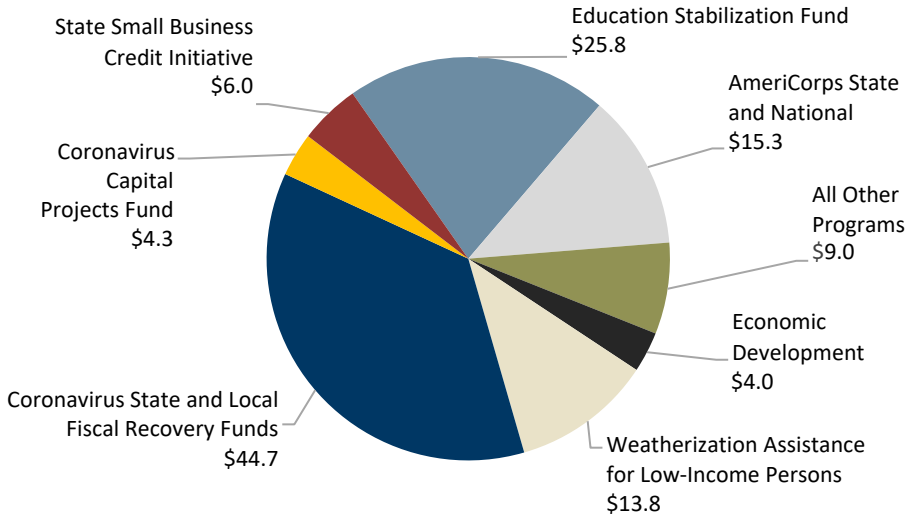
Office of the Governor

The Office of the Governor (Office) is solely responsible for carrying out the directives of the Governor of the State of Colorado. In addition to the Governor's Office, the Office also comprises the Office of the Lieutenant Governor, the Office of State Planning and Budgeting, the Office of Economic Development Programs, and the Office of Information Technology (OIT). Please refer to the introduction to the Office's chapter within Section II: Financial Statement Findings for additional background information.

During Fiscal Year 2024, the Office expended approximately $122.9 million in federal funds. The Office is responsible for ensuring that all expenditures for these programs are appropriate, and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Office.

Office of the Governor Fiscal Year 2024
Expenditures by Federal Program (in Millions)



Source: 2024 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2024 audit identified issues related to federal program expended at other department and where the Office is responsible for the Office's access management IT general controls over Trails, the statewide automated child welfare information system.

Finding 2024-031
Trails – Information Security

> Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response and addendum, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding, response, and addendum have been provided to OIT in a separate, confidential memorandum.

The Department of Human Services (Department), as the business owner, utilizes a statewide automated child welfare information system, known as Trails, to aid in administering a number of federally-funded child welfare programs, including the federal Foster Care Title IV-E program [ALN 93.658] (Program). Trails went live in 2001, and in Fiscal Year 2017, the Department and OIT—the Trails IT service provider—began a multi-phase and multi-year modernization project that continued during Fiscal Year 2024.

OIT, working closely with the Department's Trails Security Administrators, is responsible for certain access management procedures related to Trails.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine the disposition of our Fiscal Year 2023 audit recommendation where we recommended that OIT improve access management IT general controls over Trails. Our audit work was performed through interviews conducted of OIT staff and reviewing supporting documentation. OIT agreed with this recommendation and provided a June 2024 implementation date.

How were the results of the audit work measured?

We measured the results of our audit work against Colorado Information Security Policies, which are developed and published by OIT.

What problem did the audit work identify?

During our Fiscal Year 2024 audit, OIT reported that it did not implement our prior audit recommendation related to access management IT general controls for Trails.

Why did this problem occur?

OIT communicated that it was still in the process of working with the Department to ensure controls are properly implemented.

Why does this problem matter?

When access management IT general controls are lacking, management may not be able to ensure their expectations and the entity's objectives are being met, that risks are responded to appropriately, and that a strong system of internal control is established, which increases the risk of unauthorized access and can impact the confidentiality, integrity, and availability of the Trails system.

Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	2301COFOST 2401COFOST
Federal Award Year(s)	2023 and 2024
Pass Through Entity	None
Assistance Listing Number(s)	93.658, Foster Care Title IV-E
COVID-19 Funding	No
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E) Reporting (L) Special Tests and Provisions (N)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0
This finding applies to prior audit recommendations 2023-052A and 2022-084A.	

Recommendation 2024-031

The Governor's Office of Information Technology should improve access management IT general controls over the Trails system by implementing the recommendation noted in the confidential finding.

Response

Office of the Governor

Agree
Implementation Date: February 2025

The Governor's Office of Information Technology agrees with this recommendation and will remediate the finding by February 2025.

Department of Health Care Policy and Financing

The Department of Health Care Policy and Financing (Department) is the state department responsible for developing financing plans and policies for publicly funded health care programs. The principal programs the Department administers are the federal Medicaid program—known in Colorado as Health First Colorado (also known as Colorado's Medicaid Program or Medicaid)—which provides health services to eligible needy persons; and the federal Children's Health Insurance Program—known in Colorado as the Children's Basic Health Plan (CBHP). CBHP furnishes subsidized health insurance for low-income children aged 18 years or younger and pregnant women aged 19 and over who are not eligible for Medicaid. Please refer to the introduction to the Department of Health Care Policy and Financing chapter within Section II: Financial Statement Findings for additional background information.

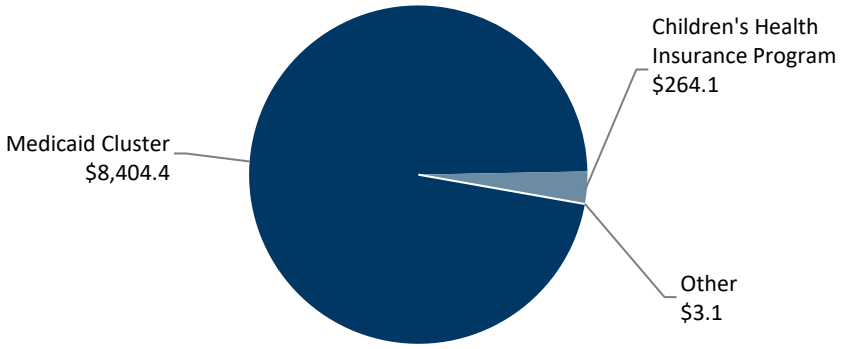
During Fiscal Year 2024, the Department expended approximately $8.7 billion in federal funds. As part of our Fiscal Year 2024 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Children's Health Insurance Program [ALN 93.767]
- Medicaid Cluster [ALNs 93.775, 93.777, 93.778]

In Fiscal Year 2024, the Department's expenditures for these programs were approximately $264.1 million for the CBHP program and $8.4 billion for the Medicaid program. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.

Department of Health Care Policy and Financing Fiscal Year 2024 Expenditures by Federal Program (in Millions)



Source: 2024 Statewide Schedule of Expenditures of Federal Awards.

Between Fiscal Years 2023 and 2024, the Department's average monthly caseload, or eligible beneficiaries, decreased by 329,207 cases (19 percent) for Medicaid, and increased by 21,172 cases (45 percent) for CBHP, as shown in the following table. The large decrease in Medicaid beneficiaries and increase in CBHP beneficiaries is directly related to the end of the COVID-19 Public Health Emergency (PHE) and the continuous enrollment requirement, as discussed in following section.

Department of Health Care Policy and Financing Average Medicaid and CBHP Monthly Caseload Fiscal Years 2022 through 2024

Fiscal Year	Average Medicaid Monthly Caseload	Percentage Change from Prior Year	Average CBHP Monthly Caseload	Percentage Change from Prior Year
2022	1,561,560	-	53,342	-
2023	1,719,395	10% ▲	47,394	11% ▼
2024	1,390,188	19% ▼	68,566	45% ▲

Source: Department of Health Care Policy and Financing, Fiscal Year 2024-25 Medical Premiums, Expenditure, and Caseload Report.

Impact of the Public Health Emergency on Medicaid and CBHP Eligibility and Benefits

On March 18, 2020, the President of the United States signed the Families First Coronavirus Response Act (Act) that provided a temporary increase in the federal share of Medicaid and CBHP assistance, from 50 percent to 56.20 percent and 65 percent to 69.34 percent, respectively. The increase was effective from January 1, 2020 until the end of the COVID-19 PHE. In addition, the Act required that the Department maintain Medicaid and CBHP eligibility for beneficiaries enrolled as of March 1, 2020 through the end of the COVID-19 PHE, except for the required terminations noted within the Center for Medicaid and Medicare Services' (CMS) waivers, such as out-of-state residency, termination upon the beneficiary's request, and death of the beneficiary. This requirement was referred to as "continuous enrollment." During continuous enrollment, the Department could not disenroll beneficiaries due to changes in circumstances (i.e., changes in household composition, employment, income, and resources) until the end of the COVID-19 PHE.

Many states pursued waivers from CMS in federal Medicaid and CBHP requirements during the PHE. On March 26, 2020, CMS approved state waivers for a number of Medicaid and CBHP requirements. The Department requested, and CMS approved, many of these waivers, including, the expansion of benefits to include all uninsured individuals; suspension of beneficiary deductibles, copayments, coinsurance, and other cost sharing charges and fees; coverage of COVID-19 vaccines and testing; and the suspension of the requirement for a provider to have a current license if their license expired during the COVID-19 PHE. The federal government officially ended the COVID-19 PHE on May 11, 2023.

On December 29, 2022, the Consolidated Appropriations Act, 2023 (CCA) was enacted and made significant changes to the continuous enrollment condition of the Act that took effect April 1, 2023. The CCA did not address the end of the COVID-19 PHE, but instead addressed the end of the continuous enrollment condition, the temporary increase in the federal share of Medicaid and CBHP assistance, and the process for resuming regular eligibility and enrollment operations. Under the CCA, continuous enrollment and the temporary increase in federal assistance were no longer linked to the end of the COVID-19 PHE. The continuous enrollment condition ended on March 31, 2023, and the increase in federal assistance started to gradually reduce in April 2023 and fully ended in December 2023.

The ending of the continuous enrollment condition meant that state programs could begin to return to normal eligibility and enrollment operations, including terminating coverage for those individuals who were deemed to no longer be eligible for the Medicaid and CBHP programs. The move back to normal operations is known as the "unwinding" process. CMS required states to develop a comprehensive unwinding plan by February 2023, and allowed states to have up to 12 months to initiate all eligibility renewals. States also had two additional months (14 months total) to complete all renewals. The Department submitted its unwinding plan to CMS in February 2023 and received

approval in March 2023. Based on the unwinding plan, the Department began its 12-month unwinding period in March 2023 for members with eligibility renewals due in May 2023.

Enrollment in Medicaid and CBHP reached its peak at the end of Fiscal Year 2023, with approximately 1.8 million beneficiaries. During Fiscal Year 2024, the Department saw a decrease in Medicaid beneficiaries due to changes in individual circumstances, such as beneficiaries no longer meeting income thresholds or changes in household composition. As seen in the previous table, this decrease in Medicaid beneficiaries was slightly offset by an increase in CBHP beneficiaries. The household income thresholds for the CBHP program are higher than the Medicaid income thresholds, which meant that many children were able to qualify for CBHP benefits while the adults in the household no longer qualified for Medicaid. During the unwinding period, the Department automatically enrolled any eligible children in the CBHP program, which caused the average monthly caseload to increase from a low of approximately 45,000 beneficiaries in May 2023 to approximately 69,000 beneficiaries as of June 2024.

As part of our Fiscal Year 2024 audit, we reviewed the Department's internal controls over the eligibility determination process and performed testing to determine whether the Department complied with applicable federal eligibility requirements. We identified audit issues related to the Department's eligibility determinations for both Medicaid and CBHP, as well as other program administration requirements, as discussed in the following findings.

Finding 2024-032
Compliance with Activities Allowed or Unallowed and Allowable Costs/Cost Principles for Medicaid

Medicaid Claims Payments

The Department reimburses medical providers, pharmacies, and medical equipment providers for claims submitted to the Department for services provided to eligible beneficiaries in the Medicaid program. To be allowable, Medicaid costs for services must be (1) covered by the CMS-approved state plan or the CMS-approved waivers; (2) reviewed by the Department consistent with the Department's documented procedures and system for determining the medical necessity of claims; (3) properly coded; and (4) paid at the rate allowed by the state plan. A Medicaid state plan is a formal, written agreement between a state and the federal government describing how a state administers its Medicaid program, which includes both the basic requirements of the program and individualized content that reflects the characteristics of the state's program [42 CFR 430.10]. The state plan is written by the state and must be approved by CMS in order for the State to access federal Medicaid funds.

The Department uses Colorado interChange as its medical claims system. Colorado interChange is programmed to make Medicaid claims payments on behalf of eligible beneficiaries in accordance

with federal and state Medicaid rules and regulations. During Fiscal Year 2024, the Department contracted with a fiscal agent, Gainwell Technologies (Gainwell), to manage Colorado interChange. A fiscal agent is a contractor that acts on behalf of the Department in respect to claims processing activities, including evaluating and approving or rejecting claims payments in accordance with established Department policies. Although Gainwell receives and processes all claims, the Department is ultimately responsible for ensuring that the claims are paid in accordance with federal and state regulations.

Providers are responsible for preparing and submitting Medicaid claims to Gainwell for processing in compliance with the Department's claim filing requirements. All provider claims must include a diagnosis code, procedure code, and the provider's usual and customary charges for payment (Provider Rate). Procedure codes are dependent on the type of service and claim type.

Colorado interChange is programmed with CMS-approved rates for each procedure code. Gainwell will use the claims information received by the provider, including the specific procedure codes and Provider Rate, to process and pay the claims in Colorado interChange. Providers are advised by the Department to bill their usual and customary charges for services, and the Colorado interChange system pays the lower of either (1) the Provider Rate, or (2) the Department's CMS-approved rates.

If needed, all claims may be adjusted for increased payment, decreased payment, or recovery without repayment. Adjustments that increase or decrease the original payment amount are processed as a two-part transaction in Colorado interChange—the first piece of the transaction reverses the previously made payment, and the second piece of the transaction repays the claim at the corrected rate. If a previously paid claim is adjusted to pay less than the original amount, the adjustment will result in a retraction of the difference between the original payment and the corrected payment amount. If a previously paid claim is adjusted to pay more than the original amount, depending on if the provider billed usual and customary rates, the adjustment will result in an additional payment to the provider.

The Department authorizes updates to the rate tables in Colorado interChange whenever there are changes in the claims rates. All provider rate increases are subject to CMS approval prior to implementation of an increase. Rate changes are generally made at the beginning of each fiscal year, but can be made anytime an update is required, such as when CMS issues a rate change that is based on the federal fiscal year (which begins on October 1). To make a change in the rate tables, Department staff fill out a change request form (Update Form) including the purpose of the request, instructions on the specific information that needs updating, and any other special instructions related to the request. The Department must include specific instructions on the Update Form if any claims have to be reprocessed as part of the request. A reprocessing request is needed if the actual rate change is made after the effective date of the change. For example, if a rate change was effective at the beginning of the fiscal year (July 1) but processed on July 15, the Update Form should include a specific request to reprocess claims with dates of service from July 1 to July 15, which would

ensure the claims are paid at the correct rates. Once complete, Department staff send the Update Form to Gainwell for processing in Colorado interChange.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to review the Department's internal controls over the Medicaid claims payment process and to determine whether payments were processed and paid in accordance with state and federal regulations during Fiscal Year 2024.

During our audit, we obtained a list of all Medicaid claims that were paid by the Department during Fiscal Year 2024, which included 77,824,795 individual Medicaid claims totaling $11,542,679,377. We performed testing on a randomly selected sample of 40 Medicaid claims paid during Fiscal Year 2024 totaling $4,486,936 to determine whether the claim (1) matched the claims information that was reported in Colorado interChange; (2) was paid at the rate allowed by the state plan; and (3) beneficiary was eligible for the Medicaid program at the time of service.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

Federal regulations [45 CFR 75.403] require that costs under federal awards must be necessary, reasonable, and allocable; conform to any limitations or exclusions; be consistent with policies and procedures; receive consistent treatment; adhere to Generally Accepted Accounting Principles (GAAP); not be used for cost sharing of other programs; and be adequately documented.

Section 25.5-4-301(2), C.R.S., states that any overpayment to a provider is recoverable, regardless of whether the overpayment is the result of an error by the state department, a county department of human or social services, an entity acting on behalf of either department, or by the provider or any agent of the provider.

Federal regulations [45 CFR 75.303] state that recipients of federal funds must establish and maintain effective internal controls over its federal awards, which provide reasonable assurance that the recipient is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with "Standards for Internal Control in the Federal Government" (Green Book), published by the U.S. Government Accountability Office. Principles 3.09-3.10, Documentation of the Internal Control System, state that management is to develop and maintain documentation of its internal control system. This documentation should establish the who, what, when, where, and why of internal control execution to personnel. Documentation also provides a means to retain organizational knowledge and mitigate the risk of having that knowledge limited to a few personnel.

What problem did the audit work identify?

Based on our audit testwork, we determined that one of the 40 claims tested (2.5 percent) contained procedure codes that were paid at the incorrect rate for Fiscal Year 2024. Specifically, the claim selected for testing contained three specific procedures, two of which were paid at the rate in effect during Fiscal Year 2023 instead of the correct Fiscal Year 2024 rate. The third procedure code had the same rate for both Fiscal Year 2023 and 2024, so no difference was noted. The total known questioned costs for this claim were $137.20.

	Rate Paid in Colorado interChange	Correct Rate for Fiscal Year 2024	Difference
Procedure #1	$260.21	$201.36	$58.85
Procedure #2	260.21	181.86	78.35
Procedure #3	267.95	267.95	0.00
Total Claim	**$788.37**	**$651.17**	**$137.20**

We provided the claim to Department staff to research, and they determined that this claim was part of a group of 2,423 individual claims with specific procedure codes that were paid at the rate in effect during Fiscal Year 2023 instead of the correct Fiscal Year 2024 rate. The total known questioned costs for this group of claims, including the sample tested above, was $189,015.98.

	Rate Paid in Colorado interChange	Correct Rate for Fiscal Year 2024	Difference
Total Claims	$271,844.38	$82,828.40	$189,015.98

Why did this problem occur?

The Department does not have adequate internal controls, including formal policies and procedures, in place related to the rate updating process in Colorado interChange. Specifically, the Department lacked policies and procedures detailing how to complete the rate Update Form, requiring a secondary review process over the completed Update Form prior to submission to Gainwell, and requiring a post-implementation review of the rate changes made in Colorado interChange to confirm they were correctly made by Gainwell. On July 21, 2023, Department staff completed and submitted an Update Form to Gainwell to process the annual rate updates; the Department staff who processed the rate update had been trained on the process before, but this was the first time they completed the process independently and they overlooked including specific instructions to reprocess any claims with dates of service before the update (July 1, 2023 to July 21, 2023) at the new rate. This caused the Fiscal Year 2024 rate changes to take effect on July 21, 2023 instead of

July 1, 2023 (the first day of the fiscal year). The Department did not have a review process in place to confirm that the Update Forms were completed accurately and included all necessary information, so the Department was unaware of the issue until it was identified during our audit.

Once notified of the error, Department staff contacted Gainwell to initiate an adjustment to correct all claims with dates of service from July 1, 2023 to July 21, 2023 that were paid at the incorrect rate. The Department also notified all providers of the issue on the Department's Provider Resources website and in the December 2024 Provider Bulletin. The adjustment was processed on November 22, 2024.

Why does this problem matter?

Strong internal controls over the Medicaid claims process—including documented policies and procedures detailing how to complete the Update Form and an effective review process—are necessary to ensure that Medicaid claims are paid at the correct rates approved by the state plan and in accordance with federal and state regulations. In addition, making payments over the specific rates can result in the Department having to repay the federal government for the federal portion of the overpayments.

Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	XIX-ADM2022 XIX-MAP2022* XIX-ADM2023 XIX-MAP2023* XIX-ADM2024 XIX-MAP2024*
Federal Award Year(s)	2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number(s)	93.778*, Medical Assistance Program (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)
Classification of Finding	Material Weakness
Total Known Questioned Costs	$189,016
Known Questioned Costs Related to COVID-19 Funding	$2,835
This finding does not apply to a prior audit recommendation. *Items associated with known questioned costs.	

Recommendation 2024-032

The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over the Medicaid claims process by developing, documenting, and implementing formal policies and procedures over the rate updating process in Colorado interChange, the Department's medical claims system. These policies and procedures should include details on how to complete the rate change request form (Update Form), require a secondary review process over the completed Update Form prior to submission to Gainwell Technologies—the Department's contracted fiscal agent that manages Colorado interChange—and require a post-implementation review of the rate changes made in Colorado interChange to confirm they were correctly made by Gainwell.

Response

Department of Health Care Policy and Financing

Agree
Implementation Date: July 2025

The Department of Health Care Policy and Financing has examined rate maintenance practices since FY2024 to determine the best course of action to strengthen internal controls to subsequently develop formal policies and procedures. The Waiver and Fee Schedule Rates section will develop a formal, recorded training and corresponding training materials based on current, informal processes on completion of the rate update form to be submitted to the Department's fiscal agent, Gainwell Technologies. Since FY2024, the Waiver and Fee Schedule Rates section has implemented a multilevel secondary review process prior to any rate change submission to ensure accuracy in rate update submissions. The Rates section has also worked closely with other internal partners to formalize informal update processes for quality assurance and maintenance of a minimal error percentage. The Rates section has also implemented a post-implementation data analysis review of all rate update submissions to ensure the update was implemented as directed and expected to ensure accountability on behalf of the Department's fiscal agent Gainwell Technologies. The Rates section is currently in process of documenting and formalizing all rate update processes and policies for future training and process maintenance.

Finding 2024-033
Compliance with Eligibility for Medicaid and CBHP

Ex Parte Renewal Process

Federal regulations require state medical assistance programs to renew a beneficiary's eligibility once every 12 months to determine whether the beneficiary continues to qualify for benefits. States must first attempt to redetermine the beneficiary's eligibility based on information the Department has available at that time, either from the beneficiary's case file or other electronic data sources, without requiring information from the beneficiary. This is called an "ex parte" renewal. If sufficient information is available, the Department can renew eligibility on an ex parte basis and notify the beneficiary that their coverage has been renewed. If sufficient information is not available, the Department will provide the beneficiary with a renewal form and request any additional documentation needed to determine eligibility.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to review the Department's internal controls over the Medicaid and CBHP eligibility determination process, as well as to determine whether the Department complied with applicable federal and state Medicaid and CBHP eligibility requirements during Fiscal Year 2024.

During our audit, we inquired with the Department on the ex parte renewal process for Medicaid and CBHP beneficiaries.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

Federal regulations require states to complete a redetermination of eligibility based on available information for each individual in the household, regardless of the eligibility of others in the household unit. Specifically, these regulations require that states complete a redetermination of eligibility for all beneficiaries without requiring information from the **individual** if able to do so based on reliable information contained in the **individual's** case file or more current information available to the state (ex parte basis) [42 CFR 435.916(b)(2) and 457.343]. If they are unable to do so, the state must provide the **individual** with a pre-populated renewal form and give them at least 30 calendar days to respond and provide any necessary information [42 CFR 435.916(b)(2)].

Federal regulations [42 CFR 435.952(d) and 457.380(f)] specify that states may not terminate eligibility or reduce benefits on the basis of information obtained through the ex parte renewal process without first contacting the beneficiary and offering them an opportunity to provide new information.

What problem did the audit work identify?

The Department reported to us that they were not in compliance with eligibility requirements related to the ex parte renewal process during Fiscal Year 2024. As CMS worked with individual states on their COVID-19 unwinding plans, they identified 29 states that were not in compliance with certain ex parte renewal requirements for Medicaid and CBHP beneficiaries, including Colorado. The Department was inappropriately conducting ex parte renewals at the household level rather than individual level, without using individually-specific eligibility statutes and income thresholds for individuals within the household. Specifically, if eligibility could not be renewed on an ex parte basis for at least one member of a household, renewal forms were sent to the entire household. If the renewal forms were returned, the appropriate eligibility determinations were made and those who are eligible were approved. If the renewal forms were not returned, the Department's eligibility system, the Colorado Benefits Management System (CBMS), would disenroll all individuals in the household, including any who may have been determined to be eligible through the ex parte process.

Why did this problem occur?

In August 2023, CMS instructed all states to review their ex parte renewal process to assess compliance with federal requirements to complete eligibility redeterminations based on the available information for each individual in the household, regardless of the eligibility of others in the household unit. States that identified any areas of noncompliance were required to (1) pause terminations for any ex parte renewal processes that are not compliant with federal guidance and whose coverage may be terminated inappropriately; (2) reinstate coverage for all affected individuals who have been disenrolled due to a failure to complete redeterminations based on the available information for each individual in the household; (3) fix the state's systems and processes to ensure that redeterminations are conducted appropriately; and (4) implement a mitigation strategy to prevent continued inappropriate terminations until the state has fixed all systems and processes to be in compliance with federal renewal requirements. States were required to submit the state's plan and timeline for remediation to CMS.

In September 2023, the Department reported to CMS that it was not fully in compliance with the federal requirements for determining eligibility for each individual in the household, and it submitted a mitigation plan and timeline to fix the CBMS system and Department's processes to ensure that redeterminations were conducted appropriately in the future. As part of the Department's mitigation plan, automatic terminations of any households who did not return a renewal form were temporarily paused until a short-term system fix was put in place. In October 2023, a CBMS fix was put into

place for households that did not return their renewal forms. CBMS continued to send renewal forms to households requesting additional information; however, for any multi-member household that did not return its form, the Department started reviewing eligibility for all members of the household individually. This short-term system fix brought the Department into compliance with federal ex parte renewal requirements. The Department is currently working on a permanent system change for CBMS that will only send out renewal forms for individuals not eligible through the ex parte process, with targeted implementation by December 2026.

Why does this problem matter?

When the Department is out of compliance with federal requirements, such as Medicaid requirements, the Department risks sanctions and/or other penalties. After CMS identified the Department's noncompliance related to the Medicaid ex parte renewal issue, the Department researched the issue and identified 7,510 individuals who were incorrectly disenrolled from Medicaid or CBHP during the period May 2023 to October 2023. In November 2023, the Department retroactively reinstated these individuals' eligibility back to the date at which their household was terminated, without a gap in coverage. In addition, the individuals were notified that their coverage had been reinstated and provided information on how to obtain payment for unpaid medical bills and/or ensure that any eligible service during the period that the individual was disenrolled were covered.

Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	XIX-ADM2022 CHIP2022 XIX-ADM2023 CHIP2023 XIX-ADM2024 CHIP2024 XIX-MAP2022 XIX-MAP2023 XIX-MAP2024
Federal Award Year(s)	2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number(s)	93.767, Children's Health Insurance Program (COVID-19) 93.778, Medical Assistance Program (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Eligibility (E)
Classification of Finding	Material Weakness
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2024-033

The Department of Health Care Policy and Financing should strengthen its internal controls over Medicaid eligibility to ensure compliance with federal and state regulations by continuing to implement the Colorado Benefits Management System change related to the ex parte eligibility process to ensure that eligibility is determined on an individual rather than household basis, as required.

Response

Department of Health Care Policy and Financing

Agree
Implementation Date: December 2026

The Department agrees to strengthen its internal controls over Medicaid eligibility to ensure compliance with federal and state regulations. Colorado will continue its approved Centers for Medicare and Medicaid mitigation plan to ensure that eligibility is determined on an individual rather than a household basis. The Department will continue to conduct ex parte reviews to determine eligibility for all household members based on available information. Those members identified as eligible at ex parte will be approved, regardless if others in the household continue to need verifications or are no longer eligible. The Department is currently working on a permanent system change for CBMS that will only send out renewal forms for individuals not eligible through the ex parte process, with implementation by December 2026.

Finding 2024-034
Compliance with Eligibility for Medicaid

The Department is responsible for ensuring that all expenditures under Medicaid are appropriate, and that the State complies with federal and state program requirements. In Colorado, the responsibility for determining recipient eligibility for Medicaid program benefits is shared between local counties, designated Medical Assistance eligibility sites (MA sites), and the State. For Medicaid, individuals and families apply for benefits at their local county departments of human/social services, designated MA sites, or online through the Program Eligibility and Application Kit (PEAK) system. Local counties and MA sites are responsible for administering the benefits application process, entering the required data for eligibility determination into CBMS, and approving or denying an applicant's eligibility. An eligible beneficiary's income and countable resources cannot exceed a limit set by federal and state regulations. CBMS has a system check to mark eligibility as "fail" if the applicant's reported income exceeds the limit. The CBMS eligibility data feeds into Colorado interChange, which pays providers for the services that they provide to Medicaid beneficiaries.

The caseworker enters the applicant's information into CBMS and, once all required information is entered, they can mark the application as complete. At that point CBMS determines the applicant's eligibility based on the information entered. If the application is incomplete, a caseworker is responsible for contacting the individual to assist with completing their application.

The Department is responsible for supervising and monitoring the local counties' and MA sites' administration of Medicaid eligibility determinations. The Department is also responsible for ensuring that only eligible providers receive reimbursement for their costs of providing allowable services on behalf of eligible individuals.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to review the Department's internal controls over the Medicaid eligibility determination process, as well as to determine whether the Department complied with applicable federal and state Medicaid eligibility requirements during Fiscal Year 2024.

During our audit, we reviewed the Department's Medicaid eligibility internal controls in place during Fiscal Year 2024. In addition, we performed testing on a random non-statistical sample of 60 beneficiaries to determine if they were properly determined eligible and receiving Medicaid benefits during Fiscal Year 2024. We obtained a listing of Medicaid claims, totaling $11,542,679,377, that were submitted by providers and paid by the Department during Fiscal Year 2024 on behalf of 2,906,773 individual beneficiaries. From that listing we selected 60 beneficiaries to determine whether those individuals' Medicaid eligibility determination was appropriate.

Our testing included reviewing supporting documentation, including case files, information in CBMS data fields related to eligibility determination/redetermination, and Medicaid payment information in Colorado interChange. We performed testwork to determine whether the Department ensured that local county and MA site caseworkers obtained and maintained the required documents supporting eligibility determinations in the case files, correctly entered eligibility data into CBMS, and determined eligibility in a timely manner.

What problems did the audit work identify and how were the results measured?

We identified errors in 7 of the 60 Medicaid case files tested (12 percent). These errors resulted in a total of $328 in known questioned costs for Fiscal Year 2024, as follows:

Details of Errors Identified. Specifically, we found the following:

- **Timely Processing**. In 1 case, the caseworker processed the application in 141 days, or 96 days after the required timeframe of 45 days. No questioned costs were identified in this instance because the beneficiary was appropriately approved for benefits.

> State regulation [10 CCR 2505-10, 8.100.3.D] notes that eligibility sites shall process an application for benefits within 90 days for persons who require a disability determination and 45 days for all other applications.

- **Income and/or Resource Issues.** We identified the following 4 income and/or resource-related issues:

  - In 1 case, the caseworker excluded resources when they should have been included when determining eligibility. This individual was requesting eligibility for the Home and Community Based Services (HCBS) program, which has a $2,000 resource limit. No questioned costs were identified in this instance because the correct income threshold was still within federal and state guidelines.

  - In 1 case, reportable income was incorrectly excluded when determining the beneficiary's eligibility. No questioned costs were identified in this instance because the beneficiary's eligibility was still within federal and state guidelines.

  - In 1 case, the resource threshold was left blank in the beneficiary's resource verification. The individual was requesting eligibility for the HCBS program, which has a $2,000 resource limit. No questioned costs were identified in this instance because the correct resource amounts were still within federal and state guidelines.

  - In 1 case, the incorrect income threshold was used when determining eligibility. Specifically, the income standard used in the calculation was effective for Fiscal Year 2023 instead of the updated Fiscal Year 2024 income standard. No questioned costs were identified in this instance because the beneficiary's income was less than the corrected income threshold.

> Federal regulations [42 CFR 435.119] require household income to be at or below 133 percent threshold of the federal poverty level.
>
> State regulation [10 CCR 2505-10, 8.100.4.G.4] notes adults applying for medical assistance shall be determined financially eligible for medical assistance as long as their total household income does not exceed 133% of the federal poverty level.
>
> State regulation [10 CCR 2505-10, 8-100.5.M] notes that the resource limit for individuals receiving Home and Community Based Services assistance is $2,000.

- **Missing Case File Documentation**. In 3 cases, we determined the case file did not have at least 1 piece of documentation necessary to support the Medicaid eligibility determination, as required by federal and state regulations, including the following:

    - In 2 cases, documentation to support the applicant's completed application for assistance was missing. No questioned costs were identified in this instance because the individuals did not have any claims after the eligibility determination was made.

    - In 1 case, documentation to support the applicant's resource calculation was missing. No questioned costs were identified in this instance because the Department was ultimately able to provide support confirming the applicant was below the resource threshold.

    - In 1 case, documentation used to support income and/or resources, such as wage stubs or bank statements, was missing. This resulted in known questioned costs of $328.

> Federal regulation [420 CFR 435.914] requires the Department to obtain and maintain documentation to support each beneficiary's Medicaid eligibility determination.
>
> State regulation [10 CCR 2505-10-8.100.4.B] further specifies that applicants seeking Medical Assistance shall provide a Social Security Number, as well as verification of citizenship and identity. Earned income must be verified by wage stubs, tax documents, written documentation from the employer stating the employee's gross income, or through a telephone call to an employer.

Why did these problems occur?

We determined that the Department did not have adequate internal controls over Medicaid eligibility to ensure caseworkers determine eligibility appropriately and in accordance with federal and state regulations. Specifically, caseworkers were not adequately trained or held accountable for processing applications timely, using the correct income and resource thresholds to determine eligibility, and ensuring that the required documentation to support eligibility was maintained within the case file.

Why do these problems matter?

As the state Medicaid agency, it is essential for the Department to ensure that Medicaid eligibility determinations are made appropriately and in accordance with federal and state regulations. This includes ensuring that inaccurate processing of information used to determine Medicaid eligibility does not result in Medicaid benefits being provided to, and paid on behalf of, ineligible individuals, or that eligible individuals are denied benefits. Ultimately, the federal government may disallow federal funds for Medicaid program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	XIX-ADM2022 XIX-MAP2022* XIX-ADM2023 XIX-MAP2023* XIX-ADM2024 XIX-MAP2024*
Federal Award Year(s)	2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number(s)	93.778*, Medical Assistance Program (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)
Classification of Finding	Material Weakness
Total Known Questioned Costs	$328
Known Questioned Costs Related to COVID-19 Funding	$0
This finding does not apply to a prior audit recommendation. *Items associated with known questioned costs.	

Recommendation 2024-034

The Department of Health Care Policy and Financing should strengthen its internal controls over Medicaid eligibility to ensure compliance with federal and state regulations by addressing the issues identified in the audit. This should include ensuring that local counties and Medical Assistance site caseworkers are appropriately trained and are held to required timelines for processing beneficiary applications, using the correct income and resource thresholds to determine eligibility, and maintaining the required documentation to support eligibility in the case file.

Response

Department of Health Care Policy and Financing

Agree
Implementation Date: February 2026

The Department agrees to strengthen its internal controls over Medicaid eligibility to ensure compliance with federal and state regulations by addressing the findings identified in the audit. The Department will issue formal Management Decision Letters for the identified counties. The Management Decision Letters require the counties to develop and implement a Department-approved Corrective Action Plan that identifies and addresses the root causes of each finding. The Department is also facilitating a change to our current HCPF county administration rules that sets standards that require adequate internal training for system access, state-identified ongoing, mandatory trainings, the certification of county trainers by the state and pre-approval of county

training materials. These rule changes have an effective date of July 2025 and will help all counties to improve the accuracy and reduce variability of eligibility determination performance. Additionally, the Joint Agency Interoperability project, which procures a single, unified workload and document management system for all counties, is on track for implementation in 2026-2027. This system will help ensure the appropriate documentation for eligibility determination is retained.

Finding 2024-035
Compliance with Eligibility for CBHP

The Department is responsible for ensuring that all federal Children's Health Insurance Plan (CHIP) expenditures are appropriate, and that the State complies with federal and state program requirements. Colorado's state-run children's health plan, the Children's Basic Health Plan (CBHP), is partially funded with federal CHIP dollars. In Colorado, the responsibility for determining recipient eligibility for CBHP program benefits is shared between local counties, designated MA sites, and the State. For CBHP, individuals and families apply for benefits at their local county departments of human/social services, designated MA sites, or online through the PEAK system. When applying in person, the local counties and MA sites are responsible for administering the benefits application process, entering the required data for eligibility determination into CBMS, and approving or denying an applicant's eligibility. The CBMS eligibility data feeds into Colorado interChange, which pays providers for the services that they provide to CBHP beneficiaries. Once eligibility is determined, the county or MA site is responsible for maintaining records on each applicant in a case file, and then retaining those case files for the periods required by federal and state laws. The Department provides eligibility staff with copies of its Department-prepared policy and operational training documents and guides for reference. These documents are meant to provide staff with consistent and accurate program information, and are posted online for all county and MA sites to use.

For CBHP, the Department contracts with managed-care entities (MCEs), which are groups or organizations of medical service providers that serve CBHP beneficiaries, to provide capitation payments to CBHP providers. All CBHP members are enrolled into an MCE plan as soon as the member's eligibility determination is made. The specific MCE plan is based on the county the member lives in. Capitation payments are lump-sum monthly payments made to MCEs based on the number of eligible beneficiaries enrolled in its plan; the MCEs then contract with a network of providers to provide Medicaid and CBHP services. The service providers are then paid by the MCE. Capitation payments are paid regardless of whether the providers serve beneficiaries during the month or not. Colorado interChange is programmed to pay capitation payments only on behalf of beneficiaries that are deemed eligible in Colorado interChange, based on eligibility information received from CBMS and requirements specified in federal and state regulations.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to review the Department's internal controls over the CBHP eligibility determination process, as well as to determine whether the Department complied with applicable federal and state CBHP eligibility requirements during Fiscal Year 2024.

During our audit, we reviewed the Department's CBHP eligibility internal controls in place during Fiscal Year 2024. In addition, we performed testing on a random non-statistical sample of 60 beneficiaries to determine if they were properly determined eligible and receiving CBHP benefits during Fiscal Year 2024. We obtained a listing of CBHP claims, totaling $176,890,370, that were submitted by providers and paid by the Department during Fiscal Year 2024 on behalf of 148,009 individual beneficiaries. From that listing we selected 60 beneficiaries to determine whether those individuals' CBHP eligibility determination was appropriate.

Our testing included reviewing supporting documentation, including case files, information in CBMS data fields related to eligibility determination/redetermination, and CBHP payment information in Colorado interChange. We performed testwork to determine whether the Department ensured that local county and MA site caseworkers obtained and maintained the required documents supporting eligibility determinations in the case files, correctly entered eligibility data into CBMS, and determined eligibility in a timely manner.

What problems did the audit work identify and how were the results measured?

We identified at least one error in 8 of the 60 CBHP case files tested (13 percent). These errors resulted in a total of $1,083 in known questioned costs for Fiscal Year 2024. Specifically, we found the following:

- **Missing Case File Documentation.** In 5 cases, we determined the case file did not have at least 1 piece of documentation necessary to support the CBHP eligibility determination, as required by federal and state regulations, including the following:
    - In 1 case, documentation to support the applicant's completed application for assistance was missing. No questioned costs were identified in this instance because the individual did not have any claims after the eligibility determination was made.
    - In 4 cases, documentation to support income, such as wage stubs, was missing. This resulted in known questioned costs of $919.

- In 1 case, documentation to support citizenship, such as a birth certificate or other allowable records, was missing. This resulted in known questioned costs of $164.

> Federal regulations [42 CFR 457.965] note that the state must include in each applicant's record facts to support the state's determination of the applicant's eligibility for the Children's Health Insurance Program.
>
> State regulation [10 CCR 2505-3.110.1.E] notes that, to be eligible for the Children's Basic Health Plan, an eligible person shall have a household income greater than 142 percent but not exceeding 260 percent of the Federal Poverty Level, adjusted for household size for children under the age of 19.
>
> State regulation [10 CCR 2505-3.130] notes that, to be eligible for the Children's Basic Health Plan, an applicant shall provide minimal verification as required in 10 CCR 2505-10-8.100.4.B.
>
> State regulation [10 CCR 2505-10-8.100.4.B] further specifies that applicants seeking Medical Assistance (Medicaid or Children's Basic Health Plan services) shall provide a Social Security Number, as well as verification of citizenship and identity. Earned income must be verified by wage stubs, tax documents, written documentation from the employer stating the employee's gross income, or through a telephone call to an employer.

- **Incorrect Income Threshold or Income Calculation**. In 3 cases, we determined that the incorrect income threshold was used or the incorrect income amount was calculated for the beneficiary's eligibility determinations. Specifically, we found the following:

  - In 1 case, the income threshold was left blank in the beneficiary's income verification. No questioned costs were identified in this instance because the beneficiary's income was less than the corrected income threshold.

  - In 1 case, the incorrect income threshold was used because the incorrect number of household members was entered into CBMS. No questioned costs were identified in this instance because the beneficiary's income was less than the corrected income threshold.

  - In 1 case, reportable income was incorrectly excluded when determining the beneficiary's eligibility. No questioned costs were identified in this instance because the beneficiaries' income was still within federal and state guidelines.

> State regulation [10 CCR 2505-3.110.1.E] notes that, to be eligible for the Children's Basic Health Plan, an eligible person shall have a household income greater than 142 percent but not exceeding 260 percent of the Federal Poverty Level, adjusted for household size for children under the age of 19.

State regulation [10 CCR 2505-3.150.1] notes that the calculation of income for the Children's Basic Health Plan shall be determined as required in 10 CCR 2505-10-8-100.4.C.

State regulation [10 CCR 2505-8.100.4.C] notes that the Modified Adjusted Gross Income calculation for the purposes of determining a household's financial eligibility shall consist of, but is not limited to, earned income in the form of wages, salaries, and tips.

Why did these problems occur?

We determined that the Department did not have adequate internal controls over CBHP eligibility to ensure caseworkers determine eligibility appropriately and in accordance with federal and state regulations. Specifically, caseworkers were not adequately trained or held accountable for ensuring that the required documentation to support eligibility was maintained within the case file, and that the correct income thresholds were used to determine eligibility.

Why do these problems matter?

As the State department responsible for ensuring that all expenditures under CBHP are appropriate, it is essential for the Department to ensure that eligibility determinations are made appropriately and in accordance with federal and state regulations. This includes ensuring that inaccurate processing of information used to determine eligibility does not result in CBHP benefits being provided to, and paid on behalf of, ineligible individuals, or that eligible individuals are denied benefits. Ultimately, the federal government may disallow federal funds for Medicaid program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	CHIP2022* CHIP2023* CHIP2024*
Federal Award Year(s)	2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number(s)	93.767*, Children's Health Insurance Program (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)
Classification of Finding	Material Weakness
Total Known Questioned Costs	$1,083
Known Questioned Costs Related to COVID-19 Funding	$0
This finding does not apply to a prior audit recommendation. *Items associated with known questioned costs.	

Recommendation 2024-035

The Department of Health Care Policy and Financing should strengthen its internal controls over the Children's Basic Health Plan eligibility to ensure compliance with federal and state regulations by addressing the issues identified in the audit. This should include ensuring that local counties and Medical Assistance site caseworkers are appropriately trained to maintain the required documentation to support eligibility in the case file and use the correct income thresholds to determine eligibility.

Response

Department of Health Care Policy and Financing

Agree
Implementation Date: February 2026

The Department agrees to strengthen its internal controls over Children's Basic Health Plan eligibility to ensure compliance with federal and state regulations by addressing the findings identified in the audit. The Department will issue formal Management Decision Letters for the identified counties. The Management Decision Letters require the counties to develop and implement a Department-approved Corrective Action Plan that identifies and addresses the root causes of each finding.

Department of Health Care Policy and Financing

The following findings and recommendations relating to internal control deficiencies classified as **Material Weaknesses** and **Significant Deficiencies** were communicated to the Department of Health Care Policy and Financing (Department) in the previous year and have not been remediated as of June 30, 2024 because the original implementation dates provided by the Department were in a subsequent fiscal year. These complete findings and recommendations can be found within the original report and the complete recommendations can be found within Section IV: Prior Audit Recommendations of this report.

Medicaid Controls Over Eligibility Determinations	
Current Rec. Number	2024-036
Prior Rec. Number(s)	2023-053
Classification	Material Weakness
Implementation Date(s)	January 2025
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	XIX-ADM2022 XIX-MAP2022 XIX-ADM2023 XIX-MAP2023 XIX-ADM2024 XIX-MAP2024
Federal Award Year(s)	2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number(s)	93.778, Medical Assistance Program (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0

Children's Basic Health Plan Controls Over Eligibility Determinations	
Current Rec. Number	2024-037
Prior Rec. Number(s)	2023-054
Classification	Material Weakness
Implementation Date(s)	January 2025
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	CHIP22 CHIP23 CHIP24
Federal Award Year(s)	2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number(s)	93.767, Children's Health Insurance Program (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0

Medicaid Eligibility—Social Security Numbers Associated with Multiple State IDs			
Current Rec. Number	2024-038		
Prior Rec. Number(s)	2023-055		
Classification	Material Weakness		
Implementation Date(s)	A. December 2024	B. December 2024	C. December 2024
Federal Agency(ies)	Department of Health and Human Services		
Federal Award Number(s)	XIX-ADM2022 XIX-ADM2023 XIX-ADM2024	XIX-MAP2022 XIX-MAP2023 XIX-MAP2024	
Federal Award Year(s)	2022, 2023, and 2024		
Pass Through Entity	None		
Assistance Listing Number(s)	93.778, Medical Assistance Program (COVID-19)		
COVID-19 Funding	Yes		
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)		
Total Known Questioned Costs	$0		
Known Questioned Costs Related to COVID-19 Funding	$0		

Presumptive Eligibility for Medicaid and CBHP	
Current Rec. Number	2024-039
Prior Rec. Number(s)	2023-056
Classification	Material Weakness
Implementation Date(s)	A. [1] B. August 2024
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	XIX-ADM2022 CHIP22 XIX-ADM2023 CHIP23 XIX-ADM2024 CHIP24 XIX-MAP2022 XIX-MAP2023 XIX-MAP2024
Federal Award Year(s)	2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number(s)	93.767, Children's Health Insurance Program (COVID-19) 93.778, Medical Assistance Program (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Eligibility (E)
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.

Payments for Non-Emergent Medical Transportation Claims	
Current Rec. Number	2024-040
Prior Rec. Number(s)	2023-057
Classification	Significant Deficiency
Implementation Date(s)	A. August 2024 B. July 2024
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	XIX-ADM22 XIX-MAP22 XIX-ADM23 XIX-MAP23 XIX-ADM24 XIX-MAP24
Federal Award Year(s)	2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number(s)	93.778, Medical Assistance Program (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0

Internal Controls Over Colorado Benefits Management System	
Current Rec. Number	2024-041
Prior Rec. Number(s)	2023-064
Classification	Significant Deficiency
Implementation Date(s)	November 2024
Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	XIX-ADM22 CHIP22 XIX-ADM23 CHIP23 XIX-ADM24 CHIP24 XIX-MAP22 XIX-MAP23 XIX-MAP24
Federal Award Year(s)	2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number(s)	93.767, Children's Health Insurance Program (COVID-19) 93.778, Medical Assistance Program (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Eligibility (E)
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

Department of Human Services

According to statute [Section 26-1-111(1), C.R.S.], the Department of Human Services (Department) is solely responsible for administering, managing, and overseeing the delivery of the State's public assistance and welfare programs throughout Colorado. Most of these programs are administered through local county departments of human/social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections. Please refer to the introduction to the Department of Human Services chapter within Section II: Financial Statement Findings for additional background information.

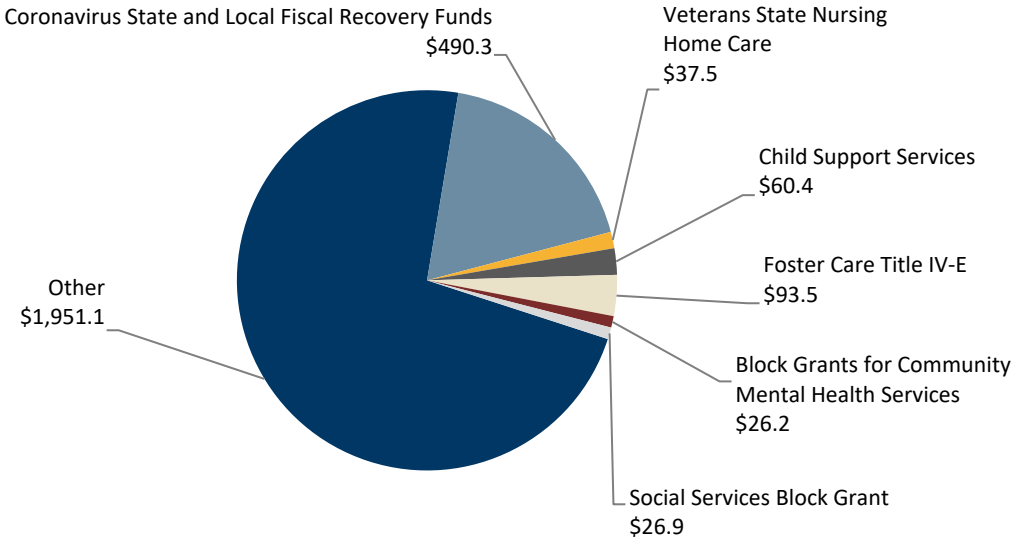
During Fiscal Year 2024, the Department expended approximately $2.7 billion in federal funds. As part of our Fiscal Year 2024 audit, we tested the Department's compliance with federal grant requirements for the following six programs:

- Coronavirus State and Local Fiscal Recovery Funds [ALN 21.027]
- Veterans State Nursing Home Care [ALN 64.015]
- Child Support Services [ALN 93.563]
- Foster Care Title IV-E [ALN 93.658]
- Social Services Block Grant [ALN 93.667]
- Block Grant for Community Mental Health [ALN 93.958]

In Fiscal Year 2024, the Department's expenditures for these programs were approximately $734.8 million. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows the Department's total federal expenditures by federal program.

Department of Human Services Fiscal Year 2024 Expenditures by Federal Program (in Millions)



Source: 2024 Statewide Schedule of Expenditures of Federal Awards

Our Fiscal Year 2024 audit identified issues related to compliance with the Foster Care Title IV-E (Foster Care), Child Support Services (CSS), Social Services Block Grant (SSBG), and Block Grants for Community Mental Health Services (MHBG) programs.

Finding 2024-042
Compliance with Reporting for Foster Care, SSBG, and MHBG Federal Funding Accountability and Transparency Act

The Federal Funding Accountability and Transparency Act (FFATA or Transparency Act) was created to empower Americans with the ability to hold the government accountable for each spending decision and, as a result, to reduce wasteful spending by the government. The Transparency Act requires the federal government to make certain information on federal awards available to the public. The Department is required to report information about subgrants, or subawards, given to other governments or to nonprofit organizations (also referred to as "subrecipients"). Federal regulations [2 CFR 200.1] define a "subaward" as an award provided by a pass-through entity, in this case the Department, to an entity to carry out part of a federal grant award received by the pass-through entity. A subrecipient is defined in federal regulations [2 CFR 200.1] as "an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a

beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a federal awarding agency."

The Department is required to file Transparency Act reports (also known as FFATA reports) through the FFATA Subaward Reporting System (FSRS). Once the Department submits a report to FSRS, the public can view certain information from the report, including the subrecipient's name, subaward identification number, subaward obligation/action date, subaward amount, federal awarding agency and subagency, the Department's name, and the Department's grant award identification number. Information submitted via the FSRS is made publicly available at https://www.usaspending.gov/search.

The Department's required FFATA reports for Fiscal Year 2024 included information on the MHBG, SSBG, and Foster Care programs. FFATA reporting was required for the Department because the Department passed through funds to one or more subrecipients for each of the three programs in excess of $30,000, as follows: MHBG funds to 46 subrecipients, SSBG funds to 64 subrecipients, and Foster Care funds to 64 subrecipients.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls over and complied with FFATA reporting requirements for MHBG, SSBG, and Foster Care during Fiscal Year 2024. We also determined the disposition of our Fiscal Year 2022 prior audit recommendation where we recommended the Department ensure that it complies with FFATA for the Foster Care program, including working with the federal government to obtain documented approval for its current approach or report its subawards in accordance with FFATA regulations. The Department agreed with this recommendation and planned to implement it by December 2023.

As part of our audit work, we requested the Department's policies and procedures over FFATA reporting and the FFATA reports it submitted for MHBG, SSBG, and Foster Care for Fiscal Year 2024. We randomly selected 8 out of 46 county reports submitted for MHBG and compared amounts reported by the Department for subawards in FSRS to the underlying financial records in CORE, and inquired about differences. Additionally, we reviewed the Department's MHBG subawards and related federal expenditures in Fiscal Year 2024 to determine if the Department reported Transparency Act information through FSRS within the required month following the subaward. We also inquired with Department staff about their internal control processes related to FFATA reporting, including supervisory reviews. We inquired with the Department on whether they submitted FFATA reports for the 64 counties that received SSBG and Foster Care subawards.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

In accordance with FFATA regulations [2 CFR 170, Appendix A], the Department is required to report subawards of $30,000 or more to FSRS by the end of the month following the month in which the award was made. For example, the Department would have to submit a FFATA report to FSRS in May 2024 if it made an award or supplemental award equal to or greater than $30,000 in April 2024.

The FFATA reports are required to include the following key data elements: subrecipient name, subrecipient Data Universal Numbering System (DUNS) number, amount of subaward, subaward obligation/action date, date of report submission, subaward number, subaward project description, subrecipient names, and compensation of highly compensated officers.

The Department's FFATA Quick Reference Guide, available to program staff, requires that program staff report these key data elements in eClearance, a document depository utilized by the Department, whenever the Department makes a subaward. Program staff are to enter the subaward information into eClearance via an online form called an eForm. Each day, the Department's accounting manager exports the subaward data that is accumulated in eClearance into a daily report. At the end of the month, the accounting manager combines the daily reports into a monthly summary and compares the monthly summary report to the daily reports to verify the summary report's accuracy. The accounting manager uses the information summarized within the monthly report to input the required FFATA information into FSRS, which ultimately is submitted as the required monthly FFATA report. Although not explicitly stated in the guide, evidence of review and approval should be documented prior to submission.

What problems did the audit work identify?

We identified problems with the Department's FFATA reporting for MHBG, SSBG, and Foster Care programs for Fiscal Year 2024. Based on our audit testwork, we determined that the Department did report its subawards in FSRS for MHBG for Fiscal Year 2024. However, for MHBG, the Department failed to provide evidence showing review and approval over the FFATA reports for two out of the eight (25 percent) reports tested. For the other two federal programs—SSBG and Foster Care—the Department failed to report any of the 64 (100 percent) counties' subawards in FSRS. The following tables summarize the results of our testing and groups each exception within the following categories: subaward not reported, timeliness of report unable to be determined, subaward amount incorrect, and subaward missing key elements.

MHBG [ALN 93.958]

Transactions Tested	Subaward Not Reported	Timeliness of Report Unable to be Determined	Subaward Amount Incorrect	Subaward Missing Key Elements	Report Missing Proof of Review/ Approval
8	0	0	0	0	2
Dollar Amount of Tested Transactions	**Subaward Not Reported**	**Timeliness of Report Unable to be Determined**	**Subaward Amount Incorrect**	**Subaward Missing Key Elements**	**Report Missing Proof of Review/ Approval**
$6,775,035	$0	$0	$0	$0	$700,354

SSBG [ALN 93.667]

Transactions Tested	Subaward Not Reported	Timeliness of Report Unable to be Determined[1]	Subaward Amount Incorrect[1]	Subaward Missing Key Elements[1]	Report Missing Proof of Review/ Approval
64	64	N/A	N/A	N/A	N/A
Dollar Amount of Tested Transactions	**Subaward Not Reported**	**Timeliness of Report Unable to be Determined[1]**	**Subaward Amount Incorrect[1]**	**Subaward Missing Key Elements[1]**	**Report Missing Proof of Review/ Approval**
$20,445,311	$20,445,311	N/A	N/A	N/A	N/A

Foster Care [ALN 93.658]

Transactions Tested	Subaward Not Reported	Timeliness of Report Unable to be Determined[1]	Subaward Amount Incorrect[1]	Subaward Missing Key Elements[1]	Report Missing Proof of Review/ Approval
64	64	N/A	N/A	N/A	N/A
Dollar Amount of Tested Transactions	**Subaward Not Reported**	**Timeliness of Report Unable to be Determined[1]**	**Subaward Amount Incorrect[1]**	**Subaward Missing Key Elements[1]**	**Report Missing Proof of Review/ Approval**
$73,693,213	$73,693,213	N/A	N/A	N/A	N/A

[1]Amounts shown above as "N/A" represent that, since none of the reports were submitted via FSRS, the remaining categories were not applicable and/or we were unable to test them.

Why did these problems occur?

For MHBG, the Department did not have adequate internal controls in place related to FFATA reporting, such as an appropriate supervisory review process to ensure that the Transparency Act reporting is completed in accordance with federal requirements. Specifically, the Department's FFATA Quick Reference Guide did not indicate which documentation Department staff need to maintain to provide evidence of supervisory review.

During our Fiscal Year 2022 audit, the Department stated that it believed the FFATA regulations did not apply to the SSBG and Foster Care programs because both programs are primarily administered by the counties and therefore, the counties should be considered part of the State for FFATA reporting purposes instead of subrecipients. However, the Department could not provide any information from the federal government to support this conclusion. The Department subsequently determined during Fiscal Year 2024 that, because the SSBG and Foster Care funds are awarded to 64 Colorado counties that are subrecipients, and the FFATA regulations specify that the Department "must report each action that equals or exceeds $30,000 in Federal funds for a subaward to a subrecipient," FFATA reporting is required for subawards under both programs. However, the Department did not report these subawards during Fiscal Year 2024.

Why do these problems matter?

By failing to properly report the subawards to FSRS, the Department is out of compliance with federal reporting requirements and risks federal sanctions. In addition, by not reporting the relevant information, it is failing to meet the federal intent of transparency for federal program spending. Furthermore, not maintaining documentation of the review and approval of the reports can lead to a lack of accountability, making it difficult to verify compliance and potentially resulting in further scrutiny or penalties from federal oversight bodies.

Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	2301COFOST B09SM085865 2401COFOST B09SM085985 B09SM083946 B09SM089602 B09SM087278 2401COSOSR
Federal Award Year(s)	2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number(s)	93.658, Foster Care Title IV-E 93.667, Social Services Block Grant 93.958, Block Grants for Community Mental Health Services
COVID-19 Funding	Yes
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Material Weakness
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0
This finding applies to prior audit recommendations 2023-067 and 2022-081.	

Recommendation 2024-042

The Department of Human Services (Department) should strengthen its internal controls over the Federal Funding Accountability and Transparency Act (FFATA) reporting for the Block Grants for Community Mental Health Services, the Social Services Block Grant, and the Foster Care Title IV-E program, and ensure that its reporting meets federal requirements by ensuring that reporting occurs as required for subawards of $30,000 or more in the FFATA Subaward Reporting System by the end of the month following the month the subawards are made. The Department should also revise the FFATA Quick Reference Guide to include what documentation needs to be maintained to show evidence of review, approval, and submission, and ensure that this evidence is consistently documented and retained.

Response

Department of Human Services

Agree
Implementation Date: February 2025

The Department agrees with the recommendation to have a digital signature process on each submitted FFATA reports to maintain evidence on when the reports were submitted. We also implemented a process of sending a monthly email to the supervisor with the screenshot of completed reports with the path as of Jan 2024. In addition, the Department will implement the

FFATA reporting of the county allocations that are provided through the county year end Federal Financial Award (FFA) report. CDHS utilizes the FFA report established in the calendar year which counties use to report on their SEFA (Schedule of Expenditures of Federal Awards). Therefore, CDHS considers the 30 days due date after Period 6 closes in CORE and plans to submit all the reports in February 2025. In addition, the Department agrees to revise the Quick Reference Guide to include what documentation needs to be maintained to show evidence of review, approval, and submission, and ensure that this evidence is consistently documented and retained.

Finding 2024-043
Compliance with Eligibility and Special Tests and Provisions for Foster Care

The Foster Care program was enacted under Title IV-E of the Social Security Act and is overseen at the federal level by the Department of Health and Human Services. The purpose of this program is to help States provide proper care for eligible children who need placement outside of their homes. A child may be removed from a home either by a court order or a voluntary placement agreement and may be placed with a relative, a foster family home, a residential child care facility, or a group home.

In Colorado, the county departments of human/social services administer the Foster Care program, which includes determining a child's eligibility to be funded under the program, and the Department supervises and monitors the counties. When a child is removed from the home, the county caseworkers gather necessary information to open a program case for that child. County caseworkers enter the information on a prescribed form for initial determination and redetermination for the program, including date of birth, whether the removal was voluntary or court ordered, household demographics, family income, and how the child was deprived of parental support. This information is also entered into the Department's case management system, Trails, to document the child's eligibility for the program. The population of all children funded by the Foster Care program is maintained within the Trails system.

The State mandates specific requirements for the certification and eligibility determination of foster care providers to ensure the safety and well-being of children in the foster care system. Prospective foster homes must complete a state-approved training program, pass comprehensive background checks including fingerprinting and criminal history reviews, and undergo a thorough home study conducted by a licensed child placement agency. This home study includes interviews, home inspections, and assessments of the family's ability to provide a nurturing environment. Additionally, applicants must provide proof of good physical and mental health, demonstrate financial stability, and obtain CPR and first aid certification. Personal references are also required to further validate the suitability of the foster care providers. The population of all providers funded by the Foster Care program is maintained within Trails. Program funds are sent to eligible providers to support the care for eligible children. Another requirement for foster care providers is to complete a rate request

form if they need foster care maintenance payments that exceed the amount set by the State. The rate request form is then required to be approved by the Department.

In Fiscal Year 2024, the Department's expenditures for the Foster Care program were approximately $93.5 million. The Department had 2,245 children and 1,451 providers in the program in Fiscal Year 2024.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to review the Department's internal controls over the Foster Care program's eligibility determination process, as well as to determine whether the Department complied with applicable eligibility determination requirements during Fiscal Year 2024.

We reviewed a sample of 60 of the Department's program case files for children who were determined eligible for the program and resided with a provider who received program payments for providing foster care for the child during Fiscal Year 2024. We also reviewed a sample of 60 of the Department's program provider files for providers who were determined eligible for the program. Our testing included reviewing supporting documentation included in the case files as well as data entered into Trails related to eligibility determinations/redeterminations, and certifications of providers.

How were the results of the audit work measured?

We applied the following criteria during our testing:

- Federal regulation [2 CFR 200.303] states that the Department must "establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

- State regulation [12 CCR 2509-7.601.71(D)(3)] requires, as part of a child's eligibility determination, that a county calculate the determination of need in which (1) the income and resources of the household members of the home the child is removed from must be less than $10,000 in countable resources and (2) the household income after Aid to Families with Dependent Children income tests are applied must be less than the need standard for the household.

- State regulation [12 CCR 2509-7.601.71(J)(2)] requires that the redetermination of Title IV-E Eligibility Requirements be made within 12 months of the date the child enters foster care, and every 12 months thereafter while the child remains in out-of-home care.

- 42 U.S. Code § 672(c)(1) notes that "the term "foster family home" means the home of an individual or family that is licensed or approved by the State in which it is situated as a foster family home that meets the standards established for the licensing or approval; and in which a child in foster care has been placed in the care of an individual, who resides with the child and who has been licensed or approved by the State to be a foster parent…"

- 42 U.S. Code § 672(c)(2) notes that in general, "the term "child-care institution" means a private child-care institution, or a public child-care institution which accommodates no more than 25 children, which is licensed by the State in which it is situated or has been approved by the agency of the State responsible for licensing or approval of institutions of this type as meeting the standards established for the licensing…"

- 42 U.S. Code § 671(a)(20)(A) and (B) notes that procedures for criminal records checks, including fingerprint-based checks of national crime information databases, for any prospective foster or adoptive parent must be completed before the foster or adoptive parent may finally be approved for placement of a child…and the State shall check any child abuse and neglect registry maintained by the State for information on any prospective foster or adoptive parent and on any other adult living in the home of such a prospective parent.

- 42 U.S. Code § 671(a)(11) notes the need for a "periodic review…[over] amounts paid as foster care maintenance payments…to assure their continuing appropriateness."

What problems did the audit work identify?

For Foster Care program eligibility of children, we identified a problem in 1 of the 60 case files tested (2 percent). Specifically, we identified the following:

- One child whose removal home's income exceeded the limit to be Title IV-E eligible for payments through the program. This was found during the audit process and the total questioned costs were $9,167 in Fiscal Year 2024.

For eligibility and payment rate setting and application testing over providers—a special tests and provisions requirement for the program—we identified problems in 2 of the 60 case files tested (3 percent). These problems resulted in questioned costs of $1,764. Specifically, we identified the following:

- Two providers in which the rate request and approval was not in the case file. This request and approval is required per 42 U.S. Code § 671(a)(11) when the rates paid to providers is not in-line with the approved daily rates.

- Two providers had a rate calculated by county staff and paid to them that exceeded the approved rates, and no rate request documentation, including approvals, was contained in the case file.

Why did these problems occur?

The Department lacked sufficient internal controls to ensure compliance with eligibility and special tests and provisions requirements for the Foster Care program during Fiscal Year 2024. For example, the Department did not require the counties to complete a checklist to ensure they comply with all program rules and regulations. In addition, while the Department does have a monitoring process over the counties that includes a quarterly administrative review of the counties' compliance and data over Child Welfare, this monitoring does not regularly review the counties' eligibility processes.

The Department communicated that the counties administering the program continue to experience significant turnover in caseworker positions. This turnover results in new, inexperienced county caseworkers determining program eligibility, which further heightens the need for frequent, detailed training and an effective quality review process. Currently, the Department provides annual training to each county; however, the ongoing turnover underscores the necessity for more frequent and comprehensive training sessions to ensure all caseworkers are well-equipped to manage program requirements.

Why do these problems matter?

It is essential for the Department to ensure that a child's eligibility and provider's certifications for the Foster Care program are properly determined, documented, and in accordance with state and federal regulations. Furthermore, providing continuous and effective training on eligibility determinations and redetermination will aid in reducing errors and omissions of required documentation. Inaccurate processing of case file information used to determine eligibility can result in counties improperly granting program benefits to ineligible individuals or denying benefits to eligible individuals. Ensuring case file information includes proper payment rate supporting documentation is also required to meet federal regulations around special tests and provisions compliance requirements. The federal government can disallow the payment of federal funds for program expenditures that do not adhere to regulations, which would require the State to use general funds to cover the expenditures.

Federal Agency	Department of Health and Human Services
Federal Award Number(s)	2301COFOST* 2401COFOST*
Federal Award Year(s)	2023 and 2024
Pass Through Entity	None
Assistance Listing Number(s)	93.658*, Foster Care Title IV-E
COVID-19 Funding	No
Compliance Requirement(s)	Eligibility (E) Special Tests and Provisions (N)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	$10,931
Known Questioned Costs Related to COVID-19 Funding	$0
This finding applies to prior audit recommendations 2023-066 and 2022-080. *Items associated with known questioned costs.	

Recommendation 2024-043

The Department of Human Services (Department) should strengthen its internal controls over, and ensure compliance with, the Foster Care Title IV-E program eligibility and special tests and provisions requirements by:

A. Ensuring that county caseworkers are appropriately trained on program requirements. This should include training all caseworkers who work on the program at a frequency that ensures that new caseworkers receive comprehensive training within a reasonable timeframe after hire and requiring at least one representative from each county to attend Department-provided training.

B. Implementing a checklist that the counties must complete for each case to ensure compliance with laws and regulations.

C. Enhancing the Department's county review process to regularly review the counties' eligibility processes, which should include a review of the counties' use of the checklist.

Response

Department of Human Services

A. Agree
Implementation Date: June 2025

The Department currently provides quarterly training for both new workers and quarterly meetings. The department will require at least one representative from each county to attend a minimum of one training per fiscal year. New workers will still be required to attend a new worker training prior to gaining access to the IV-E module in Trails.

B. Disagree
Implementation Date: Not Applicable

The Department currently uses the Trails system as a checklist for eligibility workers. Counties are required to utilize this system for their initial determinations. The department will monitor compliance and provide training to ensure adherence to applicable laws and requirements.

Auditor's Addendum

Federal regulations require the Department to have internal controls in place to ensure compliance with the Foster Care program requirements. The audit found that the Department's current internal controls are not effective in ensuring that the Department is in compliance with these requirements. Therefore, the Department should develop a checklist outside of the Trails system to further address caseworker responsibilities and provide a guide for their daily work to complement the Trails system.

C. Partially Agree
Implementation Date: June 2025

The Department will review the counties' eligibility process during their IV-E review entrance meeting and ensure that their processes align with complying to laws and regulations. The department will include this process review in their review finding letter that is sent after each review.

Auditor's Addendum

Federal regulations require the Department to have internal controls in place to ensure compliance with the Foster Care program requirements. The audit found that the Department's current internal controls are not effective in ensuring that the Department is in compliance with these requirements. Therefore, the Department should enhance its monitoring and training processes by implementing a checklist outside of the Trails system itself to assist with caseworker knowledge of program requirements and related monitoring by counties' of these requirements.

Finding 2024-044
Compliance with Activities Allowed or Unallowed and Allowable Costs/Cost Principles for CSS and MHBG

The objective of the MHBG program is to provide funds to states and territories to enable them to carry out their respective plans for providing comprehensive community-based mental health services for adults with serious mental illness and children with serious emotional disturbances. To ensure creative and cost-effective delivery of services, states are encouraged to develop solutions to address the specific mental health concerns of their local communities.

The objectives of the Child Support Services (CSS) program are to (1) locate absent parents, (2) establish paternity, (3) obtain child and spousal support, and (4) enforce support obligations owed by noncustodial parents.

The Department is responsible for monitoring its costs and activities charged to both federal programs for allowability, specifically to ensure costs and activities are permitted under federal regulations and grant agreements.

MHBG allowable activities include services provided through qualified community programs, such as mental health centers, outpatient services, emergency care, day treatment, and patient screening for state mental health facilities. Unallowable activities include providing inpatient hospital services, making cash payments to recipients, purchasing or improving land or major medical equipment, satisfying nonfederal funding requirements, and providing financial assistance to entities other than public or nonprofit entities.

CSS allowable activities include parent locator services, paternity and support services, program administration, and establishing agreements with other agencies and private providers. State programs can also fund support services for individuals with assigned support rights, necessary and reasonable services and activities, minor transportation expenses, pro se access to adjudicative processes, and educational outreach activities. Unallowable activities include administering other Social Security Act titles, construction and major renovations, reimbursed expenditures, jailing parents, and costs of counsel or guardians ad litem in Title IV-D actions. Title IV-D refers to a section of the Social Security Act that deals with child support and establishment of paternity. State programs cannot fund:

- Education and training programs outside Title IV-D agency staff.
- Any expenditures related to carrying out an agreement under federal regulation [45 CFR 303.15] (i.e. agreements to use the Federal Parent Locator Service in parental kidnapping and child custody visitation cases).

- Caseworker costs.

- Medical support enforcement under cooperative arrangements, costs associated with agreements with courts and law enforcement officials (i.e. service of process and court filing fees, unless the court or law enforcement agency would normally be required to pay the costs; costs of compensation of judges and staff of judges; costs of training and travel related to the judicial determination process incurred by judges; and office-related costs), and support enforcement services which are not secured in accordance with Federal Financial Participation.

The Department has established controls that require invoices to be reviewed and approved by different personnel than those requesting the disbursement. In addition, backup documentation must be reviewed for accuracy and allowability before a payment is approved. For Fiscal Year 2024, the MHBG program had 1,177 general disbursement transactions totaling $3,539,878, and the CSS program had 4,321 general disbursement transactions totaling $2,894,463.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls over federal allowable activities and allowable cost requirements for the MHBG and CSS programs, and to determine whether the Department complied with federal allowable costs requirements for the two programs during Fiscal Year 2024.

As part of our audit work, we randomly selected 40 cash disbursements for each of the two programs, which consisted of general disbursement transactions. We reviewed supporting documentation provided by the Department for allowability and evidence of internal controls through documented approvals of the expenditures.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- Federal regulation [2 CFR 200.303] states that the Department must "establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

- Federal regulation [2 CFR section 200.403] requires that costs under Federal awards must be necessary, reasonable, and allocable, conform to limitations, be consistent with policies, receive consistent treatment, adhere to Generally Accepted Accounting Principles, not be used for cost sharing of other programs, and be adequately documented.

- The Department's internal control procedures require that all federal grant expenditures must have adequate supporting documentation, such as an invoice or purchase order, included with the transaction, and the supporting documentation must be reviewed for accuracy and allowability under the applicable federal grant program by two individuals.

What problems did the audit work identify?

Based on our audit test work, we determined that the Department did not ensure that costs charged to either federal grant were allowable, and there was not proper evidence of internal control procedures. Specifically, we identified the following:

- MHBG—For 1 of 40 (3 percent) general disbursement transactions selected for testing, the Department could not provide evidence of Department staff's review and approval of the transaction. Additionally, this transaction was erroneously charged to the grant. This resulted in questioned costs of $6.

- CSS—For 5 of 40 (13 percent) general disbursement transactions selected for testing, the Department could not provide evidence of Department staff's review and approval of the transaction. This resulted in questioned costs of $192.

Why did these problems occur?

Per the Department's policies and procedures, Department staff must obtain documented approval over grant expenditures. However, the Department did not maintain supporting documentation to demonstrate approval of these expenditures because these expenditures involved multiple State entities. The Department did not have procedures in place to obtain documentation of the approvals of these types of expenditures for grant purposes.

Why do these problems matter?

By failing to properly review and approve transactions charged to its federal grants, unallowable costs were charged to both programs. Ultimately, if the Department fails to comply with federal grant requirements, the federal government may disallow the Department's grant expenditures and the Department would be required to bear the cost of these errors.

Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	B09SM083946 B09SM085865 B09SM085985** B09SM087278 B09SM089602 2401COSCSS*
Federal Award Year(s)	2023 and 2024
Pass Through Entity	None
Assistance Listing Number(s)	93.563*, Child Support Services 93.958**, Block Grants for Community Mental Health Services
COVID-19 Funding	No
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	$6**, $192*
Known Questioned Costs Related to COVID-19 Funding	$0
This finding does not apply to a prior audit recommendation. *Items associated with known questioned costs for 93.563. **Items associated with known questioned costs for 93.958.	

Recommendation 2024-044

The Department of Human Services (Department) should improve its internal controls over and ensure compliance with federal Block Grants for Community Mental Health Services and Child Support Services programs to ensure costs charged to these grant programs are allowable. Specifically, the Department should update its written procedure to require documented review and approval over all grant expenditures, including those that involve other State entities.

Response

Department of Human Services

Partially Agree
Implementation Date: April 2025

The Department partially agrees with the recommendation. The Department agrees to inform program staff at the currently set fiscal meetings to review for correct coding related to internally initiated expenditures. The Department disagrees with the recommendation around transactions (IET1) that are automated uploads directly from DPA (Department of Program Administration). The charges do not come through in the CDHS cabinet's Doc ID. Therefore, we're unable to review and approve before the automatic posting.

Auditor's Addendum

As discussed in our finding, the Department is responsible for maintaining documentation of internal controls to evidence review for accuracy and allowability of federal grant program expenditures. Specifically, the Department did not provide evidence that demonstrated approval over these grant expenditures in accordance with their internal control procedures. For transactions that are initiated or processed by other State departments, the Department is still responsible to evidence review for accuracy and allowability of federal grant expenditures. The Department should update its written procedures to address cases where grant expenditures are processed by other State departments to ensure that Department staff knowledgeable about allowability of grant expenditures are reviewing for these requirements. The Department is still ultimately responsible for the allowability of all federal grant expenditures for this Program, regardless of which State Department initiates transactions.

Department of Human Services

The following finding and recommendation relating to an internal control deficiency classified as a **Significant Deficiency** was communicated to the Department of Human Services (Department) in the previous year and has not been remediated as of June 30, 2024 because the original implementation date provided by the Department was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

Internal Controls Over Colorado Benefits Management System	
Current Rec. Number	2024-045
Prior Rec. Number(s)	2023-063
Classification	Significant Deficiency
Implementation Date(s)	September 2024
Federal Agency(ies)	Department of Agriculture Department of Health and Human Services
Federal Award Number(s)	2101COTANF 2201COTANF 2301COTANF 22CO35050892501 23CO35050892501
Federal Award Year(s)	2021, 2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number(s)	10.551, Supplemental Nutrition Assistance Program (COVID-19) 93.558, Temporary Assistance for Needy Families
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

Department of Labor and Employment

The Department of Labor and Employment (Department) is responsible for ensuring compliance with various business and labor regulations, performing safety inspections, and the administration of various programs—principal among them are Colorado's Unemployment Insurance (UI) Program, Colorado's Workers' Compensation program, workforce development programs, Family and Medical Leaving Insurance program, and the Vocational Rehabilitation program. Please refer to the introduction in the Department of Labor and Employment chapter within Section II: Financial Statement Findings for additional background information.

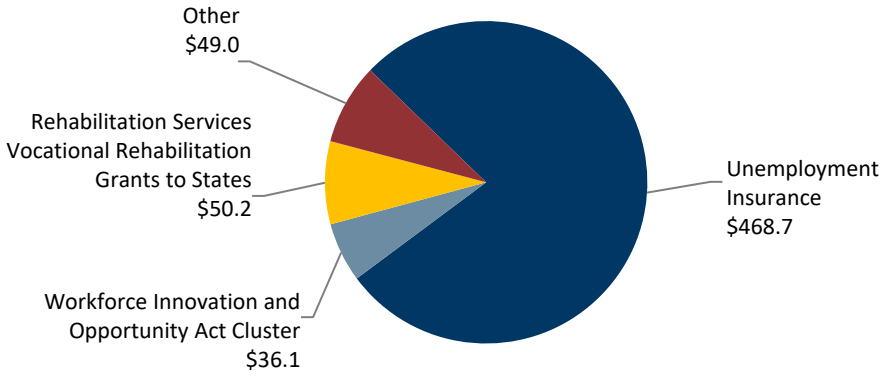
During Fiscal Year 2024, the Department expended approximately $604.0 million in federal funds. As part of our Fiscal Year 2024 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Unemployment Insurance [ALN 17.225]
- Workforce Innovation and Opportunity Act Cluster (WIOA) [ALNs 17.258, 17.259, 17.278]
- Rehabilitation Services Vocational Rehabilitation Grants to States (VR) [ALN 84.126]

In Fiscal Year 2024, the Department's expenditures for these programs were approximately $555.0 million—$468.7 million for UI, $50.2 million for VR, and $36.1 million for WIOA. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows the Department's total federal expenditures by federal program during Fiscal Year 2024.

Department of Labor and Employment Fiscal Year 2024 Expenditures by Federal Program (in Millions)



Source: 2024 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2024 audit identified issues related to the Department's administration of the Unemployment Insurance, Rehabilitation Services Vocational Rehabilitation Grants to States, and Employment Service Cluster programs.

Finding 2024-046
Compliance with Special Tests and Provisions for Unemployment Insurance

Employer Experience Rating

The Department's UI Division (Division) is responsible for the administration and monitoring of Colorado's UI programs, including the collection of unemployment premiums from employers, the payment of UI benefits to claimants, and the performance of audits and investigations of premiums and benefits paid to ensure the payments were appropriate. Employer-paid premiums are the primary source of funding for UI benefits.

Federal regulations [26 U.S.C. § 3301] outline the process the Division must use to determine a new employer's initial UI premium rate that is applied to the employers' total annual wages to calculate its UI premiums, as well as the process the Division must use to make subsequent changes to the employer's rate over time. New employers begin at a standard rate depending on their type of business activity. This initial rate will subsequently change based upon the amount of UI benefits that are paid to the employer's former employees—UI claimants—by the Department and subsequently charged to the employer's account. Thus, the more charges against the account, the

higher the employer's rate; and similarly, the fewer charges against the account, the lower the employer's rate. This is referred to as the "employer experience rating." The purpose of the ratings process is to ensure an equitable distribution of costs of the UI program among the employers. Annually, the Division multiplies this calculated rate by the employer's total wages to determine the amount of premiums that the employer is required to pay. For example, the Division calculates the employer's rate for Calendar Year 2025 during Fiscal Year 2024, using Fiscal Year 2024 wage information. According to Division staff, they switched from using their prior UI system, CATS, to MyUI+, the Department's new UI system, for the first time in Fiscal Year 2023 to calculate the Calendar Year 2024 rates.

The rate for employers (who are not a new employer) is primarily a function of three components:

- Premiums Paid: All contributions made by the employer over the time the employer is paying premiums into the UI program.

- Benefits Charged: All benefits charged to the employer in total during the time period the employer has paid premiums into the UI program.

- Average Annual Payroll: The average annual wages the employer reported during the previous three state fiscal years (July-June). Wages are reported by employers through MyUI+.

The Division uses MyUI+ to calculate each employer's "Percent of Excess," which determines the rate assigned to employers and is calculated using the formula noted in the following example:

Beginning Account Balance		$50,000,000
Premiums Paid	+	$2,500,000
UI Benefits Charged	–	$(550,000)
Ending Account Balance	=	$51,950,000
Average Annual Payroll		$375,000,000
Percent of Excess (Ending Account Balance ÷ Average Annual Payroll)		13.85%

If the Division calculates a higher Percent of Excess for an employer, a lower rate is assigned to the employer, and if the Division calculates a lower Percent of Excess (including negative excess), then a higher rate is assigned to the employer.

According to information provided by the Department, the Department calculated Calendar Year 2024 UI premium rates for 221,271 employers during Fiscal Year 2023.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to review the Division's internal controls over and the calculation of the UI employer experience rate to determine whether MyUI+ is calculating the rate correctly, and whether the Department was in compliance with federal regulations related to the UI employer experience rating during Fiscal Year 2024.

As part of our audit work, we met with the Division to review a sample of one employer to gain an understanding of the process for calculating an employer rate, and determine whether MyUI+ calculated the Calendar Year 2024 employer rates correctly during Fiscal Year 2023.

How were the results of the audit work measured?

We measured the results of our audit against the following:

- Federal regulations require that the Division use an experience rating system when calculating employer UI premium rates if permitted by state law. Specifically, 26 United States Code 3303(a)(1), Conditions of Additional Allowance, states that a "taxpayer shall be allowed an additional credit with respect to any reduced rate of contributions permitted by a State law, only if the Secretary of Labor finds that under such law no reduced rate of contributions to a pooled fund or to a partially pooled account is permitted to a person (or group of persons) having individuals in his (or their) employ except on the basis of his (or their) experience with respect to unemployment or other factors bearing a direct relation to unemployment risk during not less than the 3 consecutive years immediately preceding the computation date."

- Section 8-76-102.5(3)(a), C.R.S., states that "the total of an employer's premiums paid, designated, and deposited into the unemployment compensation fund on the employer's behalf on or before thirty-one days immediately after the computation date and the total benefits that were chargeable to the employer's account and were paid before the computation date, with respect to weeks, or any established payroll period of unemployment, beginning before the computation date, is used to compute the employer's premium rate for the following calendar year." This statutory section also defines Percent of Excess as the percentage resulting from dividing the excess of premiums paid over benefits charged by the average chargeable payroll, computed to the nearest one percent.

- Standards for Internal Control in the Federal Government (Green Book), published by the U.S. Government Accountability Office, states in Principle 3.09, Documentation of Internal Control System, and 12.02, Documentation of Responsibilities through Policies, that management should develop and maintain documentation of its internal control system and document in policies the internal control responsibilities of the organization. Principles 11.06 and 11.07, Design

Appropriate Types of Control Activities, states that management should design appropriate types of control activities in the entity's information system, including information system general controls that facilitate the proper operation of the entity's systems.

What problem did the audit work identify?

Based on our audit testwork, we determined that MyUI+ did not calculate the employer rate correctly for the employer we reviewed. Specifically, for the one employer we reviewed, MyUI+ calculated the rate as 3.635 percent instead of the correct rate of 2.545 percent; this rate error resulted in the employer's premiums being calculated as $1,640 instead of the correct amount of $1,148. After additional inquiry, the Department indicated that they identified approximately 30,000 employers whose Calendar Year 2024 rates were calculated incorrectly by MyUI+, which resulted in employers overpaying approximately $5.0 million in premiums. As of the end of our audit, the Department had not communicated the error to the employers or repaid any employer overpayments. The Department indicated that the error primarily resulted in employer premium overpayments, but in some cases it could have resulted in employer premium underpayments.

Why did this problem occur?

According to the Department, the issue identified through our testing occurred due to a system issue in MyUI+. Specifically, Department staff indicated that a programming error in MyUI+ resulted in MyUI+ calculating the Average Annual Payroll incorrectly for some employers, which ultimately affected the employer rate. In addition, Division staff indicated that they have not drafted updated policies and procedures for calculating rates in MyUI+, so staff did not attempt to recalculate any employer rates and did not, therefore, identify the programming error.

Why does this problem matter?

These problems matter because the Department improperly calculated an employer's rate, which primarily resulted in the employers overpaying their UI premiums for 2024. Ultimately, the Department is out of compliance with federal regulations and penalizing employers unfairly if the rate is too high, or giving them an undeserved benefit if it is too low.

Federal Agency	Department of Labor
Federal Award Number(s)	UI393122355A8 24A55UI000045
Federal Award Year(s)	2023 and 2024
Pass Through Entity	None
Assistance Listing Number	17.225, Unemployment Insurance
COVID-19 Funding	Yes
Compliance Requirement	Special Tests and Provisions (N)
Classification of Finding	Material Weakness
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2024-046

The Department of Labor and Employment should ensure that the Unemployment Insurance Division staff take steps to resolve the MyUI+ system programming issue identified in our audit that affected employer unemployment rates and premium payments. This should include identifying all of the employers affected by the issue, making the necessary adjustments to their current and prior rates and calculated premiums, and refunding or collecting any overpayments and underpayments, respectively, as applicable.

Response

Department of Labor and Employment

Agree
Implementation Date: December 2024

The Department of Labor and Employment has ensured that the Unemployment Division staff has taken all necessary steps to resolve the MyUI+ system programming issue identified in the audit that affected employer unemployment rates and premium payments. The Division identified all of the employers affected, immediately made the necessary adjustments to their rates, recalculated premiums, and established credits or adjusted amounts owed for all totals as a result of these updates as applicable.

This has been facilitated by providing a credit for any overpayments, which the employer may elect to have refunded or applied to future premiums due. Employers who have any balance attributed to unpaid premiums from previous years have had the credit applied to those outstanding balances. All changes and corrections were implemented as of December 23, 2024. The defect will have no impact on rates or calculations for 2025 and beyond.

Finding 2024-047
MyUI+ — IT Governance and Information Security

> Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to the Department in a separate, confidential memorandum.

The Department administers the federal UI program, and the Department relies on the IT system, MyUI+, to aid with determining applicants' eligibility for the program and to provide information necessary to meet federal reporting requirements. The Department is the business owner and works with the Governor's Office of Information Technology (OIT) and its external IT service provider to manage MyUI+.

The MyUI+ system determines UI eligibility determinations and calculates UI payments to eligible recipients. According to Department staff, starting in Fiscal Year 2023, MyUI+ provided data necessary for federal reporting to the U.S. Department of Labor for the UI program. The Department stated that, in October 2024, to modernize its Colorado Automated Tax System (CATS), which was its system used to track and report unemployment premium payments made by employers, it updated MyUI+ and added this functionality that was previously within CATS.

In order for the Department to achieve its objectives and respond to risks, including those related to the federal programs it administers, management should establish a strong framework of internal controls that also address information system controls. Specifically, information system controls typically start with management documenting IT policies that address IT general control responsibilities and procedures that document the more granular details on how to implement Department policies. These IT general control policies and procedures should include those policies and procedures that are specific to information security. Once policies and procedures have been formalized and communicated to responsible staff, specific internal control activities can be implemented and operationalized.

What was the purpose of our audit work and what work was performed?

The purpose of our Fiscal Year 2024 audit work was to determine whether the Department implemented two of our Fiscal Year 2023 recommendations: (1) Recommendation 2023-073 relating

to MyUI+, and (2) Recommendation 2023-028, relating to CATS. Specifically, at that time, we recommended that the Department should:

For Recommendation 2023-073, improve its overall IT governance and information security IT general controls, and work with its IT service providers, as applicable, for the MyUI+ system by:

- Recommendation Part A—Formalizing and communicating to Department staff and the Department's IT service providers' IT policies that comply with the business owner requirements listed within the OIT's March 2022 Colorado Information Security Policies (Security Policies). As an option, the Department could formally adopt the October 2021 Security Policies, identify any gaps between the October 2021 and March 2022 versions, and then formalize and communicate policies that address the identified gaps.

- Recommendation Part B—Formalizing and communicating IT procedures to provide guidance to Department staff and the Department's IT service providers performing IT general control activities that further address the IT policies formalized in recommendation Part A. The formalization and communication should include an organizationally defined, periodic review process of OIT's Security Policies to ensure the Department's IT policies, procedures, and rules are updated accordingly to align with the most current version of the Security Policies.

- Recommendation Part C—Formalizing a vendor management process that ensures the Department's IT service providers are held accountable to contract provisions requiring compliance with Colorado Information Security Policies and IT policies and procedures formalized in recommendation Parts A and B. This should include a review of the Department's current external IT service providers' contracts and a determination of whether amendments to those contracts are necessary, based on the formalization of recommendation Parts A and B.

- Implementing recommendation Part D as noted in the confidential finding.

For Recommendation 2023-028, reprioritize staff, as applicable, to improve information security controls over CATS by:

- Implementing recommendation Part E as noted in the confidential finding.

- Implementing recommendation Part F as noted in the confidential finding.

Our audit work was performed through inquiries of Department management and staff and review of the supporting documentation.

What problems did the audit work identify and how were the results of the audit work measured?

During Fiscal Year 2024, we found that the Department did not fully implement our prior audit recommendations for MyUI+.

For Recommendation 2023-073, we noted the following for each recommendation:

- Recommendation Part A—Although the Department formally adopted OIT's Security Policies as the Department's IT policy framework and communicated the adoption to Department staff, this communication did not extend to or include its IT service providers.

- Recommendation Part B—Although the Department provided certain MyUI+ access control procedures, the Department stated that it had not yet formalized or drafted other standard operating procedures for MyUI+ to ensure alignment with the formally adopted IT policies noted in recommendation Part A. Also, although the Department drafted a review process for updating all IT policies, it did not formalize this or specify the frequency of the review.

  > The Green Book states in Principle 3.09, Documentation of Internal Control System, and 12.02, Documentation of Responsibilities through Policies, that management should develop and maintain documentation of its internal control system and document in policies the internal control responsibilities of the organization. Principles 11.06 and 11.07, Design Appropriate Types of Control Activities, states that management should design appropriate types of control activities in the entity's information system, including information system general controls that facilitate the proper operation of the entity's systems.
>
> Security Policies that are developed, published, and required to be followed by the Department and its external IT service providers state within the Policy section and the General Responsibilities section, specifically 8.3.1 and 8.3.2 for business owners, that all agencies, except for the institutions of higher education and the general assembly, including the Department, each as the business owner, must implement governance principles, which would include IT policies and procedures, for promoting data quality and integrity for their systems, and they are responsible for following and adhering to all identified business owner requirements.

- Recommendation Part C—Although the Department formalized a vendor management process to ensure Department staff hold the Department's IT service providers accountable to contract provisions requiring compliance with Security Policies and IT policies and procedures formalized in recommendation Parts A and B, the Department had not formalized procedures around contract reviews to determine whether amendments to those contracts are necessary. In addition, and as stated above in recommendation Part A, the Department also did not communicate the IT policy framework adoption to its IT service providers.

> Security Policies state that IT service providers—which are defined as OIT and/or external service providers—must follow the Security Policy requirements.
>
> Exhibit C, Section 1.C.vi. (Information Technology Provisions, Protection of System Data) of the Department's contract with the MyUI+ IT service provider stating that the contractor shall comply with all rules, policies, procedures, and standards issued by the Governor's Office of Information Technology.
>
> The Green Book states in Paragraph OV4.01, Service Organizations, that management retains responsibility for the performance of processes assigned to service organizations. Further, Principle 15.03, Communication with External Parties states, that management communicates quality information externally so that external parties, such as contractors or service providers, help the Department achieve its objectives and address related risks.

- Recommendation Part D—The Department did not fully implement the prior audit recommendation.

> We measured the results of our work against Security Policies and the IRS's Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies November Revision.

For Recommendation 2023-028, we noted the following for each recommendation:

- Recommendation Part E—Although the Department and its external IT service provider had partially implemented the prior audit recommendation for MyUI+, no documentation was provided to verify that the Department and its external IT service provider formalized certain procedures associated with the confidential finding.

> The Green Book states in Principles 11.06 and 11.07, Design Appropriate Types of Control Activities, that management should design appropriate types of control activities in the entity's information system, including information system general controls that facilitate the proper operation of the entity's systems.
>
> Security Policies that are developed, published, and required to be followed by the Department and its external IT service providers state within the Policy section and the General Responsibilities section, specifically 8.3.1 and 8.3.2 for business owners, that all agencies, except for the institutions of higher education and the general assembly, including the Department, each as the business owner, must implement governance principles, which would include IT procedures, for promoting data quality and integrity for their systems, and they are responsible for following and adhering to all identified business owner requirements.

- Recommendation Part F—We found through our audit work on Recommendation 2023-073A-D and 2023-028E above that these prior recommendations were not fully implemented because the Department failed to fully comply with Security Policies and Publication 1075.

Why did these problems occur?

Department staff stated that they continue to work to implement prior audit Recommendation 2023-073. However, the Department did not provide specific reasons for why the prior audit recommendation has not been implemented for the second consecutive year, as the recommendation dates back to Fiscal Year 2022.

Department staff reported that the prior audit Recommendation 2023-028 is no longer valid because the Department misinterpreted our recommendations.

Why do these problems matter?

The lack of established IT policies and procedures make it difficult for Department management to measure and hold staff accountable to management's expectations, as well as ensuring risks are addressed and overall objectives and missions are fulfilled. In turn, without policies and procedures, staff may not perform processes and controls in a consistent manner. In addition, without holding vendors accountable and ensuring that strong security controls are designed, implemented, and operating effectively, the risk of unauthorized access increases and ultimately, could impact data reliability of the data stored and processed within MyUI+.

Federal Agency(ies)	Department of Labor
Federal Award Number(s)	UI393122355A8 24A55UI000045
Federal Award Year(s)	2023 and 2024
Pass Through Entity	None
Assistance Listing Number(s)	17.225, Unemployment Insurance
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)
Classification of Finding	Material Weakness
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0
This finding applies to prior audit recommendations 2023-028E, 2023-028F, 2023-073A, 2023-073B, 2023-073C, and 2023-073D.	

Recommendation 2024-047

The Department of Labor and Employment (Department) should improve its overall IT governance and information security IT general controls, and work with its IT service providers, as applicable, for the MyUI+ information system by:

A. Formalizing and communicating to the Department's IT service providers the adoption of the Governor's Office of Information Technology's (OIT) Colorado Information Security Policies (Security Policies).

B. Continuing to formalize and communicate IT procedures to provide guidance to Department staff and the Department's IT service providers performing IT general control activities that further address the IT policies formalized in recommendation Part A. The formalization and communication should include an organizationally defined, periodic review process of OIT's Security Policies to ensure the Department's IT policies, procedures, and rules are updated accordingly to align with the most current version of the Security Policies. In addition, the Department should work with its external IT service provider to formalize procedures as noted in recommendation Part B of the confidential finding for MyUI+.

C. Formalizing within the Department's vendor management process a review of the Department's current external IT service providers' contracts and a process to determine whether amendments to those contracts are necessary, based on the formalization of recommendation Parts A and B.

D. Implementing recommendation Part D as noted in the confidential finding.

E. Accurately interpreting audit recommendations to ensure that management addresses them and the associated IT risks appropriately, in accordance with expectations and risk tolerance.

Response

Department of Labor and Employment

A. Agree
   Implementation Date: March 2025

   The Department agrees and will formally document/memorialize our processes and protocols to ensure the Department's IT service providers are formally communicated the current Department IT policies and when the Department updates its IT policies, based on notifications from the Governor's Office of Information Technology that Colorado Information Security Policies have been revised and published.

B. Agree
Implementation Date: June 2025

The Department agrees and will formalize and communicate to Department staff the Department's draft IT policy and procedures review process to ensure it defines that the review will occur on an annual basis and that the Department's IT policies, procedures, and rules are updated accordingly to align with the most current version of the Colorado Information Security Policies. In addition, the Department will continue to formalize and communicate with Department staff and its IT service providers the IT procedures for MyUI+ that further implement Department IT policies, which will also include working with the MyUI+ IT service provider to formalize procedures noted in the confidential finding.

C. Agree
Implementation Date: June 2025

The Department agrees and will formalize within our vendor management process a review of our current vendors/IT service providers' contracts and determining whether amendments to those contracts are necessary, based on the formalization of recommendation Parts A and B.

D. Agree
Implementation Date: June 2025

The Department agrees and will implement the recommendation as noted in the confidential finding.

E. Agree
Implementation Date: June 2025

The Department agrees. The Department will ensure audit recommendations are accurately interpreted to ensure that management addresses them and the associated IT risks appropriately, in accordance with expectations and risk tolerance.

Finding 2024-048
Connecting Colorado—IT Governance and Information Security

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the

> details of the following finding and response have been provided to the Department in a separate, confidential memorandum.

The Department administers the federal Employment Service Cluster programs, and the Department relies on its IT system, Connecting Colorado, to aid with determining applicants' eligibility for the program, and to provide information necessary to meet federal reporting requirements. The Department is the business owner and works with OIT and an external IT service provider to manage Connecting Colorado.

Connecting Colorado is the Department's workforce case management, labor exchange, and federal reporting system that supports the Employment Service Cluster program. The system provides services for job seekers and businesses, as well as provides all required federal reporting to the U.S. Department of Labor, for the Employment Service Cluster programs.

In order for the Department to achieve its objectives and respond to risks, including those related to the federal programs it administers, management should establish a strong framework of internal controls that also address information system controls. Specifically, information system controls typically start with management documenting IT policies that address IT general control responsibilities and procedures that document the more granular details on how to implement Department policies. These IT general control policies and procedures should include those policies and procedures that are specific to information security. Once policies and procedures have been formalized and communicated to responsible staff, specific internal control activities can be implemented and operationalized.

What was the purpose of our audit work and what work was performed?

The purpose of our Fiscal Year 2024 audit work was to determine whether the Department implemented our Fiscal Year 2023 recommendations for Connecting Colorado. Specifically, at that time, we recommended that the Department should improve its overall IT governance and information security IT general controls, and work with its IT service provider for the Connecting Colorado system by:

- Recommendation Part A—Formalizing and communicating to Department staff and the Department's IT service providers' IT policies that comply with the business owner requirements listed within the OIT's March 2022 Colorado Information Security Policies (Security Policies). As an option, the Department could formally adopt the October 2021 Security Policies, identify any gaps between the October 2021 and March 2022 versions, and then formalize and communicate policies that address the identified gaps.

- Recommendation Part B—Formalizing and communicating IT procedures to provide guidance to Department staff and the Department's IT service providers performing IT general control activities that further address the IT policies formalized in recommendation Part A. The formalization and communication should include an organizationally defined, periodic review process of OIT's Security Policies to ensure the Department's IT policies, procedures, and rules are updated accordingly to align with the most current version of the Security Policies.

- Recommendation Part C—Formalizing a vendor management process that ensures the Department's IT service providers are held accountable to contract provisions requiring compliance with Security Policies and IT policies and procedures formalized in recommendation Parts A and B. This should include a review of the Department's current external IT service providers' contracts and a determination of whether amendments to those contracts are necessary, based on the formalization of recommendation Parts A and B.

- Recommendation Part E—Implementing recommendation Part E as noted in the confidential finding.

Our audit work was performed through inquiries of Department management and staff and review of the supporting documentation.

What problems did the audit work identify and how were the results of the audit work measured?

During Fiscal Year 2024, we found that the Department did not fully implement our prior audit recommendations for Connecting Colorado. Specifically, we noted the following for each recommendation:

- Recommendation Part A—Although the Department formally adopted OIT's Security Policies as the Department's IT policy framework and communicated the adoption to Department staff, this communication did not extend to or include its Connecting Colorado IT service provider.

- Recommendation Part B—The Department stated that it had not yet formalized or drafted standard operating procedures for Connecting Colorado to ensure alignment with the formally adopted IT policies noted in recommendation Part A. Also, although the Department drafted a review process for updating all IT policies, it did not formalize this or specify the frequency of the review.

> The Green Book states in Principle 3.09, Documentation of Internal Control System, and 12.02, Documentation of Responsibilities through Policies, that management should develop and maintain documentation of its internal control system and document in policies the internal control responsibilities of the organization. Principles 11.06 and 11.07, Design

> Appropriate Types of Control Activities, states that management should design appropriate types of control activities in the entity's information system, including information system general controls that facilitate the proper operation of the entity's systems.
>
> Security Policies that are developed, published, and required to be followed by the Department and its external IT service providers state within the Policy section and the General Responsibilities section, specifically 8.3.1 and 8.3.2 for business owners, that all agencies, except for the institutions of higher education and the general assembly, including the Department, each as the business owner, must implement governance principles, which would include IT policies and procedures, for promoting data quality and integrity for their systems, and they are responsible for following and adhering to all identified business owner requirements.

- Recommendation Part C—Although the Department formalized a vendor management process to ensure Department staff hold the Department's IT service providers accountable to contract provisions requiring compliance with Security Policies and IT policies and procedures formalized in recommendation Parts A and B, the Department had not formalized procedures around contract reviews to determine whether amendments to those contracts are necessary. In addition, and as stated above in recommendation Part A, the Department also did not communicate the IT policy framework adoption to its IT service providers.

> Security Policies state that IT service providers—which are defined as OIT and/or external service providers—must follow the Security Policy requirements.
>
> Section C.iii. (Legal Authority – Contractor Signatory, Information Technology Specific) of the Department's contract with the Connecting Colorado IT service provider stating that the contractor warrants that it will at all times comply with all Security Policies.
>
> The Green Book states in Paragraph OV4.01, Service Organizations, that management retains responsibility for the performance of processes assigned to service organizations. Further, Principle 15.03, Communication with External Parties states, that management communicates quality information externally so that external parties, such as contractors or service providers, help the Department achieve its objectives and address related risks.

- Recommendation Part E—The Department did not fully implement the prior year recommendation.

> We measured our audit work against Security Policies.

Why did these problems occur?

Department staff stated that they continue to work to implement prior audit recommendations. However, the Department did not provide specific reasons for why the prior audit recommendation has not been implemented for the second consecutive year, as the recommendation dates back to Fiscal Year 2022.

Why do these problems matter?

The lack of established IT policies and procedures make it difficult for Department management to measure and hold staff accountable to management's expectations, as well as ensuring risks are addressed and overall objectives and missions are fulfilled. In turn, without policies and procedures, staff may not perform processes and controls in a consistent manner. In addition, without holding vendors accountable and ensuring that strong security controls are designed, implemented, and operating effectively, the risk of unauthorized access increases and ultimately, could impact data reliability of the data stored and processed within Connecting Colorado.

Federal Agency(ies)	Department of Labor
Federal Award Number(s)	ES-35332-20-55-A-8 ES-36744-21-55-A-8 ES-38720-22-55-A-8 DV-35784-21-55-5-8
Federal Award Year(s)	2020, 2021, 2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number(s)	17.207, Employment Service/ Wagner-Peyser Funded Activities 17.801, Jobs for Veterans State Grants
COVID-19 Funding	No
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0
This finding applies to prior audit recommendations 2023-073A, 2023-073B, 2023-073C, and 2023-073E.	

Recommendation 2024-048

The Department of Labor and Employment (Department) should improve its overall IT governance and information security IT general controls, and work with its IT service provider, as applicable, for the Connecting Colorado information system by:

A. Formalizing and communicating to the Department's IT service providers the adoption of the Governor's Office of Information Technology's (OIT) Colorado Information Security Policies (Security Policies).

B. Continuing to formalize and communicate IT procedures to provide guidance to Department staff and the Department's IT service providers performing IT general control activities that further address the IT policies formalized in recommendation Part A. The formalization and communication should include an organizationally defined, periodic review process of OIT's Security Policies to ensure the Department's IT policies, procedures, and rules are updated accordingly to align with the most current version of the Security Policies.

C. Formalizing within the Department's vendor management process a review of the Department's current external IT service providers' contracts and a process to determine whether amendments to those contracts are necessary, based on the formalization of recommendation Parts A and B.

D. Implementing recommendation Part D as noted within the confidential finding.

Response

Department of Labor and Employment

A. Agree
Implementation Date: March 2025

The Department agrees and will formally document/memorialize our processes and protocols to ensure the Department's IT service providers are formally communicated the current Department IT policies and when the Department updates its IT policies, based on notifications from the Governor's Office of Information Technology that Colorado Information Security Policies have been revised and published.

B. Agree
Implementation Date: June 2025

The Department agrees and will formalize and communicate to Department staff the Department's draft IT policy and procedures review process to ensure the process defines that

the review will occur on an annual basis and that the Department's IT policies, procedures, and rules are updated accordingly to align with the most current version of the Colorado Information Security Policies. In addition, the Department will continue to formalize and communicate with Department staff and its IT service providers the IT procedures for Connecting Colorado that further implement the Department's IT policies.

C. Agree
Implementation Date: June 2025

The Department agrees and will formalize within our vendor management process a review of our current vendors/IT service providers' contracts and determining whether amendments to those contracts are necessary, based on the formalization of recommendation Parts A and B.

D. Agree
Implementation Date: June 2025

The Department agrees and will implement the recommendation as noted in the confidential finding.

Department of Labor and Employment

The following finding and recommendation relating to an internal control deficiency classified as a **Material Weakness** was communicated to the Department of Labor and Employment (Department) in the previous year and has not been remediated as of June 30, 2024 because the original implementation date provided by the Department was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

Rehabilitation Services Vocational Rehabilitation Grants to States—Federal Reporting	
Current Rec. Number	2024-049
Prior Rec. Number(s)	2023-071
Classification	Material Weakness
Implementation Date(s)	October 2024
Federal Agency(ies)	Department of Education
Federal Award Number(s)	H126A220091 H126A230091 H126A240091
Federal Award Year(s)	2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number(s)	84.126, Rehabilitation Services Vocational Rehabilitation Grants to States
COVID-19 Funding	No
Compliance Requirement(s)	Reporting (L)
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0

Department of Local Affairs

The Department of Local Affairs (Department) is responsible for strengthening local communities by providing strategic training, research, technical assistance, and funding to localities. Please refer to the introduction in the Department of the Local Affairs chapter within Section II: Financial Statement Findings for additional background information.

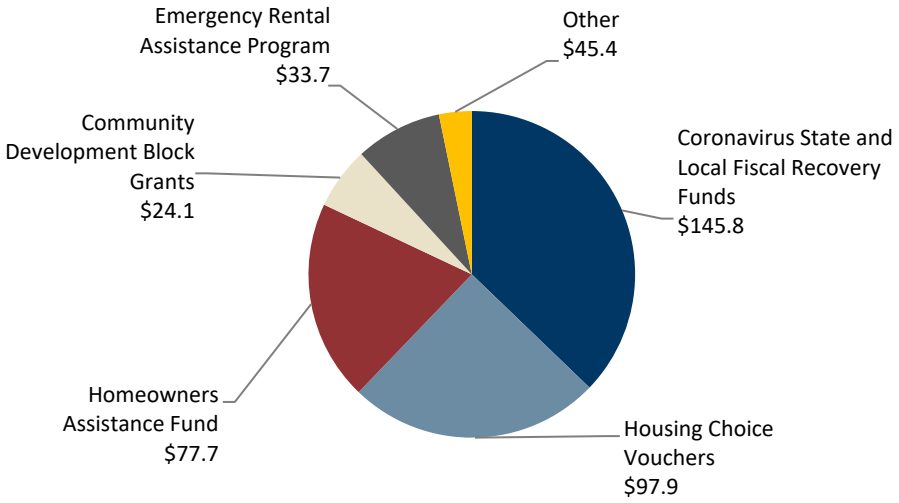
During Fiscal Year 2024, the Department expended approximately $424.6 million in federal funds. As part of our Fiscal Year 2024 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Section 8 Housing Choice Vouchers and Mainstream Vouchers (Housing Choice Vouchers) [ALNs 14.871, 14.879]
- Emergency Rental Assistance Program (ERA) [ALN 21.023]
- Coronavirus State and Local Fiscal Recovery Funds (SLFRF) [ALN 21.027]

In Fiscal Year 2024, the Department's expenditures for these programs were approximately $277.4 million—$33.7 million for ERA, $97.9 million for Housing Choice Vouchers, and $145.8 million for SLFRF. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.

Department of Local Affairs Fiscal Year 2024 Expenditures by Federal Program (in Millions)



Source: 2024 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2024 audit identified issues related to the Department's administration of the Housing Choice Vouchers program.

Finding 2024-050
Compliance with Reporting for Section 8 Housing Choice Vouchers and Mainstream Vouchers

The Department is responsible for administering two programs as part of the Housing Voucher Cluster program (Program): Section 8 Housing Choice Vouchers [ALN 14.871] and Mainstream Vouchers [ALN 14.879]. The Department receives advance payments annually from the federal government for the Program to provide tenant-based subsidies for rent paid by low-income households. The Department pays a housing subsidy directly to a landlord on behalf of the Program's participants. During Fiscal Year 2024, the Department expended approximately $97.9 million for the Program—$89.9 million for Section 8 Housing Choice Vouchers and $8.0 million for Mainstream Vouchers.

The Department submits financial information (financial report), audited and unaudited, prepared in accordance with Generally Accepted Accounting Principles (GAAP), electronically to Housing and Urban Development (HUD) through the Financial Assessment Sub-System (FASS-PH) on an annual basis. The FASS-PH system is one of HUD's main monitoring and oversight systems for the Program.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had effective internal controls over, and complied with, federal regulations for the Program's financial reporting during Fiscal Year 2024.

As part of our audit work, we reviewed policies and procedures, and obtained the financial report (and supporting documentation for the financial report) that the Department submitted for Fiscal Year 2024. We tested the financial report to determine whether the Department submitted the financial report in a timely manner and in accordance with federal regulations.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- Federal regulations [24 CFR 902.33(c)] require the Department to submit unaudited financial information to HUD annually, no later than 2 months after the Department's fiscal year end, with no penalty applying until the 16th day of the third month after the Department's fiscal year end. For the Department, the due date for the Fiscal Year 2024 unaudited financial information was August 31, 2024.

- Federal regulations [2 CFR 200.303] require the non-federal entity—in this instance the Department—to establish and maintain effective internal controls over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

What problem did the audit work identify?

Based on our audit work, we determined that the Department was not in compliance with certain Fiscal Year 2024 federal reporting requirements. Specifically, the Department did not submit the required unaudited financial report to HUD until December 10, 2024—101 days after the due date.

Why did this problem occur?

The problem occurred because the Department does not have adequate internal controls over financial reporting for the Program. Specifically, the Department experienced turnover in some key accounting positions and did not cross-train other employees on how to complete the financial report. Additionally, the Department did not have documented policies and procedures to provide adequate guidance to Department staff for completing the financial report, along with submitting it on time to HUD.

Why does this problem matter?

By failing to properly submit federal reports to HUD in a timely manner, the Department may receive less federal funding for the Program.

Federal Agency(ies)	Department of Housing and Urban Development
Federal Award Number(s)	CO911
Federal Award Year(s)	2024
Pass Through Entity	None
Assistance Listing Number(s)	14.871, Section 8 Housing Choice Vouchers (COVID-19) 14.879, Mainstream Vouchers
COVID-19 Funding	Yes
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2024-050

The Department of Local Affairs (Department) should strengthen its internal controls over the Housing Voucher Cluster Program (Program) to ensure it complies with federal regulations and submits the Program's financial report to the federal Department of Housing and Urban Development by the federally established due date by:

A. Creating, documenting, and implementing policies and procedures to provide adequate guidance to Department staff for completing the Program's financial report.

B. Cross-training Department personnel on the completion of the financial report so that, in the event of staff turnover, controls will continue to operate as designed.

Response

Department of Local Affairs

A. Agree
Implementation Date: June 2025

The Department will ensure it complies with federal regulations by creating, documenting and implementing policies and procedures to provide adequate guidance to Department staff for completing the Program's financial report.

B. Agree
Implementation Date: June 2025

The Department will cross-train Department personnel on the completion of the financial report so that, in the event of staff turnover, controls will continue to operate as designed.

Department of Public Health and Environment

The Department of Public Health and Environment (Department) is solely responsible, according to statute [Section 25-1-101, C.R.S.], for protecting and improving the health of the people of Colorado and protecting the quality of Colorado's environment. Please refer to the introduction in the Department of Public Health and Environment chapter within Section II: Financial Statement Findings for additional background information.

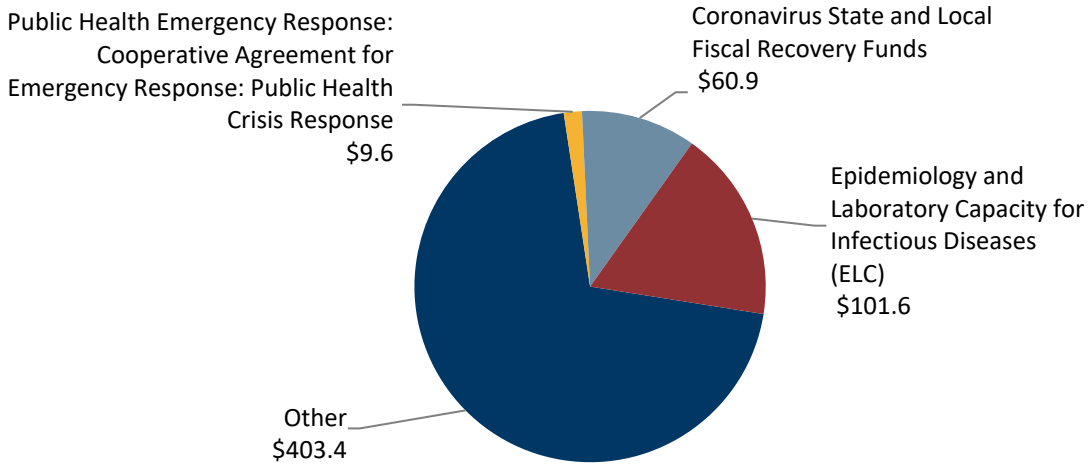
During Fiscal Year 2024, the Department expended approximately $575.5 million in federal funds. As part of our Fiscal Year 2024 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Coronavirus State and Local Fiscal Recovery Funds [ALN 21.027]
- Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) [ALN 93.323]
- Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response [ALN 93.354]

In Fiscal Year 2024, the Department's expenditures for these programs were $172.1 million. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.

Department of Public Health and Environment Fiscal Year 2024 Expenditures by Federal Program (in Millions)



Source: 2024 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2024 audit identified issues related to the Department's interdepartmental requests for expenditure reimbursement from the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program. The following finding and recommendation was addressed jointly to the Department and another state department, and is included in the other State department's chapter of the report.

Finding 2024-052
Compliance with Activities Allowed or Unallowed and Allowable Costs/Cost Principles for Disaster Grants

During Fiscal Year 2024, we conducted audit work that resulted in a finding and recommendation addressed jointly to the Department and the Department of Public Safety related to internal controls over the Department of Public Safety's Federal Emergency Management Agency (FEMA) Disaster Grants program. Expenditures for this program are partially comprised of Department expenditures that are submitted to the Department of Public Safety through interdepartmental transactions and requests for reimbursement. This finding and recommendation, and the responses of these agencies, are included within the Department of Public Safety's chapter within Section III: Federal Awards Findings of this report. See Recommendation 2024-052.

This recommendation is classified as a **Material Weakness**.

Department of Public Safety

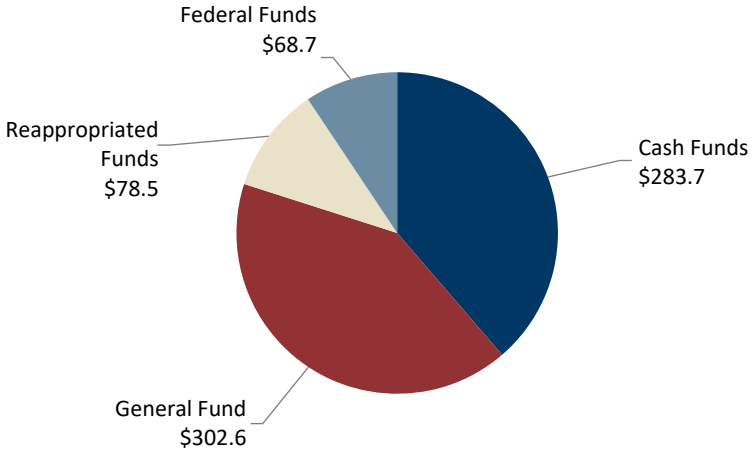
The Department of Public Safety (Department) is responsible for providing a safe environment for the citizens of Colorado. The Department operates according to statute [Section 24-1-128.6, C.R.S] and comprises an Executive Director's Office and the following five divisions:

- Colorado State Patrol
- Division of Fire Prevention and Control
- Division of Criminal Justice
- Colorado Bureau of Investigation
- Division of Homeland Security and Emergency Management

For Fiscal Year 2024, the Department was appropriated approximately $733.5 million and 2,310 full-time equivalent (FTE) staff.

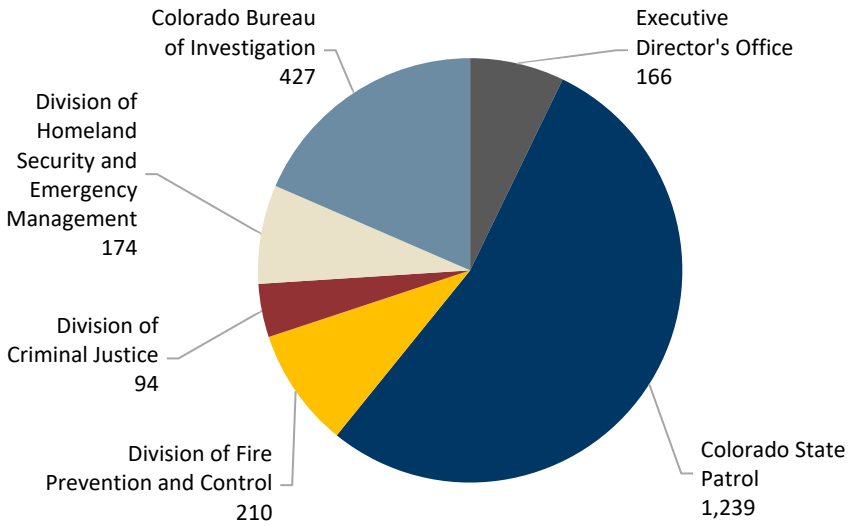
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2024.

Department of Public Safety Fiscal Year 2024 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

Department of Public Safety Fiscal Year 2024
Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee Fiscal Year 2024-25 Appropriations Report.

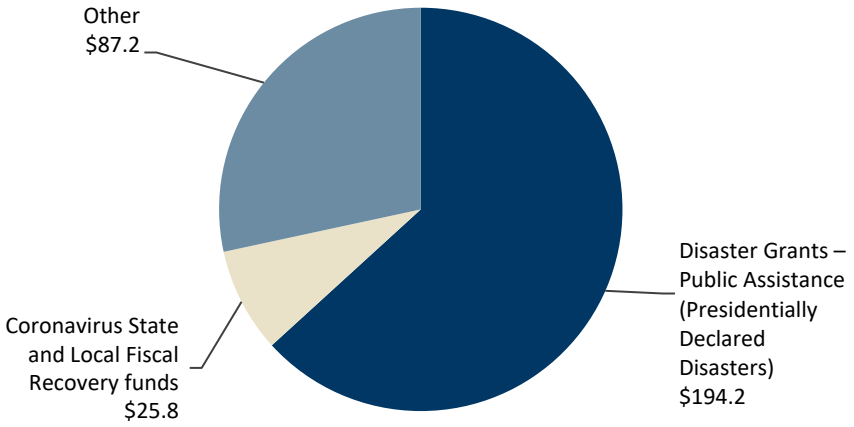
During Fiscal Year 2024, the Department expended approximately $307.2 million in federal funds. As part of our Fiscal Year 2024 audit, we tested the Department's compliance with, and internal controls over, federal grant requirements for the following programs:

- Coronavirus State and Local Fiscal Recovery Funds [ALN 21.027]
- Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Disaster Grants) [ALN 97.036]

In Fiscal Year 2024, the Department's expenditures for these programs were approximately $220.0 million. The Department's expenditures were approximately $194.2 million and $25.8 million for Disaster Grants and Coronavirus State and Local Fiscal Recovery Funds, respectively. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows the Department's total federal expenditures by federal program during Fiscal Year 2024.

Department of Public Safety Fiscal Year 2024 Expenditures by Federal Program (in Millions)



Source: 2024 Statewide Schedule of Expenditures of Federal Awards.

Fiscal Year 2024 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Public Safety	-	3	-	-	-	3

Our Fiscal Year 2024 audit identified issues related to the Department's administration of the Disaster Grants program.

Findings 2024-051 and 2024-052 Compliance with Activities Allowed or Unallowed and Allowable Costs/Cost Principles for Disaster Grants

Following a presidential declaration of a major disaster or an emergency, the Federal Emergency Management Agency (FEMA) within the Department of Homeland Security, awards grants to assist state, local, tribal, and territorial governments (SLTT) and certain private nonprofit (PNP) entities to respond to and recover from disasters.

The mission of FEMA's Disaster Grants program is to provide assistance to SLTT governments and certain types of PNP organizations so that communities can quickly respond to and recover from major disasters or emergencies declared by the President. Through the Disaster Grants program, FEMA provides supplemental federal grant assistance for debris removal, emergency protective measures, and the restoration of disaster-damaged, publicly-owned facilities and specific facilities of certain PNP organizations. The Disaster Grants program also encourages protection of these damaged facilities from future incidents by providing assistance for hazard mitigation measures. FEMA provides this assistance based on authority in statutes, executive orders, regulations, and policies. The federal statute that authorizes FEMA to provide assistance via the Disaster Grants is the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as Amended (Stafford Act), Title 42 of the United States Code (U.S.C.) § 5121 et seq.

For Fiscal Year 2024, the Department received funding through the following Disaster Grants federal awards:

- FEMA-4145-DR for the 2013 Severe Storms, Flooding, Landslides, and Mudslides
- FEMA-4429-DR-CO for the 2015 Severe Storms, Tornadoes, Flooding, Landslides and Mudslides
- FEMA-4498-DR for the COVID-19 incident
- FEMA-4581-DR for the 2020 Wildfires incident
- FEMA-4634-DR for the 2021 Wildfires and Straight-Line Winds incident
- FEMA-4731 DR for the 2023 Severe Storms, Flooding and Tornadoes

The Department's FEMA Disaster Grants program awards are on a reimbursement basis, which means the Department requests reimbursement from FEMA for approved allowable costs, even some of those that are passed on to other state agencies or departments. The Department's accounting staff is responsible for all of the Department's financial accounting and reporting, including the accurate and timely entry of financial transactions into the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department is also required to prepare its financial transactions in accordance with Generally Accepted Accounting Principles (GAAP). The Office of the State Controller (OSC) uses the financial transactions in CORE to prepare the State's financial statements, which are also required to be prepared in accordance with GAAP. The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements and authoritative accounting guidance such as GASB implementation guides, that the Department and the OSC must comply with when preparing financial transactions and statements.

The OSC has also established guidelines that require the Department to report its financial activities through forms, or exhibits, submitted to the OSC for inclusion in the State's financial statements. The OSC collects the information from state departments and institutions of higher education through submitted exhibits to assist in its preparation of the State's financial statements, required note disclosures, and the Schedule of Expenditures of Federal Awards (SEFA). The State is required

to comply with the reporting 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) for the State's SEFA. The federal Office of Management and Budget's (OMB) Compliance Supplement is part of Uniform Guidance and provides some additional information required to be included on the SEFA. For SEFA reporting, the OSC requires that state departments and institutions of higher education prepare and submit an Exhibit K1, Schedule of Federal Assistance, after each fiscal year end to provide information on their federal expenditures for the OSC's preparation of the State's SEFA. The OSC specifies that expenditures of federal funds that are received by one state agency and passed on to another state agency for spending should typically be reported on the first department's Exhibit K1. For example, the Department is required to report federal expenditures of FEMA Disaster Grants program funds that were passed by the Department to the Department of Public Health and Environment (CDPHE); this includes any expenditures that have been made by CDPHE but have not yet been reimbursed by the Department.

The Department's FEMA Disaster Grants program awards included funding for the purpose of responding to the COVID-19 pandemic. A portion of expenditures recognized by the Department under this award in Fiscal Year 2024 were for expenditures incurred by CDPHE for responding to the COVID-19 pandemic. CDPHE submits FEMA Disaster Grants program expenditures information to the Department through a request for reimbursement, and the Department has policies and procedures to verify that CDPHE complied with all applicable rules and regulations and followed the scope of work, before it disburses reimbursement payments to CDPHE.

The point in time from when FEMA approves a project to when CDPHE requests reimbursement from the Department for CDPHE's allowable expenditures may cross fiscal years, and during that time CDPHE may revise its previous specific identification of FEMA Disaster Grants program expenditures. Reasons for revising allowable expenditures may include not meeting FEMA's specific documentation requirements or identifying additional allowable costs that were not previously identified. Therefore, it is important for both the Department and CDPHE to have processes in place to ensure that expenditures are reported in CORE and on the Department's Exhibit K1 in the correct amount and year.

For Fiscal Year 2024, CDPHE provided the Department with transactional detail of cumulative-to-date FEMA Disaster Grants program expenditures that CDPHE incurred during prior fiscal years, as well as the current fiscal year, that had not yet been submitted for reimbursement through an interdepartmental transaction. Prior to Fiscal Year 2024, CDPHE only provided the Department summary-level detail of cumulative-to-date FEMA Disaster Grants program allowable expenditures that CDPHE incurred during prior fiscal years.

Department staff reviewed the transactional detail of cumulative-to-date FEMA Disaster Grants program expenditures that were incurred by CDPHE. Based on the June 30, 2024 inception-to-date transactional detail provided by CDPHE for unreimbursed FEMA Disaster Grants expenditures, the

Department recognized an interdepartmental payable to CDPHE in CORE, along with the corresponding federal receivable. Additionally, the Department recognized the change in the CDPHE accrual from the prior fiscal year end—net of current year reimbursements to CPDHE—in CORE as federal expenditures and federal revenues for Fiscal Year 2024; specifically, the Department recorded $11.2 million in total Fiscal Year 2024 FEMA Disaster Grants program expenditures incurred and revenues earned by CDPHE. Overall, the change in the CDPHE accrual from the prior year end, represented a decrease of $90.2 million in expenditures and revenues, net of current year reimbursements to CDPHE of $101.4 million.

Ultimately, the Department is responsible for the appropriate review and approval of all federal FEMA expenditures within FEMA's grant tracking software, EMGrants, and for appropriately reporting the FEMA Disaster Grants program expenditures on the Exhibit K1.

For Fiscal Year 2024, the Department reported $194.2 million in total FEMA Disaster Grants program expenditures. Of this amount, as noted above, $11.2 million (6 percent) of those program expenditures reported by the Department represented CDPHE's FEMA Disaster Grants program expenditures during Fiscal Year 2024.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department complied with the FEMA Disaster Grants program requirements for incurring and recognizing allowable activities and allowable costs, and whether the Department had proper internal controls in place over the FEMA Disaster Grants program during Fiscal Year 2024. In addition, the purpose of our audit work was to review the Department's internal controls over accounting for, and financial reporting of, the FEMA Disaster Grants program activities in CORE and the Department's Exhibit K1, along with determining whether the Department complied with applicable accounting standards during Fiscal Year 2024.

Another purpose of our audit work was to determine whether the Department implemented our Fiscal Year 2023 audit recommendation to develop, document, and implement policies and procedures requiring Department staff to obtain and maintain sufficiently-detailed supporting documentation from CDPHE for CDPHE's expenditure accrual of FEMA's Disaster Grants program funds recorded by the Department—as well as requiring that Department staff have a monitoring and review process in place over CDPHE's Disaster Grants program federal expenditures that are reported on the Exhibit K1. The Department planned to implement these recommendations by September 2024.

Further, the purpose of our audit work was to determine whether CDPHE implemented our Fiscal Year 2023 audit recommendation to ensure all Disaster Grants program expenditures are properly

supported with appropriate documentation, and to expand CDPHE's existing policies and procedures that staff must follow when reporting fiscal year Disaster Grants program expenditures to the Department—which the Department reports on the Department's Exhibit K1 and reconciling interdepartmental reimbursements. Lastly, we recommended that CDPHE provide training to its staff responsible for the Disaster Grants program on the updated policies and procedures. CDPHE planned to implement these recommendations by June 2024.

As part of our audit work, we tested the Department's and CDPHE's progress on implementing our prior audit recommendations by reviewing their updated policies and procedures and training performed. Additionally, we obtained an understanding of the Department's internal controls, including policies and procedures, related to account balances, financial processes, and fiscal year-end close processes for the Disaster Grants program. Specifically, we performed the following:

- Inquired of the Department to gain an understanding of its process for recognizing and reporting expenditures on its Exhibit K1, including the recognition of the FEMA Disaster Grants program expenditures incurred by CDPHE.

- Inquired of the Department personnel regarding their processes for determining allowability of the FEMA Disaster Grants program expenditures.

- Obtained and analyzed the Department's summary-level expenditure transactions recorded in CORE that represented CDPHE's expenditures of FEMA Disaster Grants program's pass-through expenditures from the Department during the fiscal year, which totaled $11.2 million.

- Requested that the Department provide transactional level detail to support the $11.2 million in Fiscal Year 2024 FEMA Disaster Grants program's pass-through expenditures at CDPHE that were reported by the Department on its Exhibit K1. In addition, we inquired whether and how the Department reconciled the Fiscal Year 2024 transactional data to CDPHE data to determine whether CDPHE FEMA Disaster Grants program expenditures were recognized for the proper amount and in the proper fiscal year on the Department's Exhibit K1.

- Selected a sample of 70 of the Department's FEMA Disaster Grants program expenditures, excluding CDPHE expenditures, totaling approximately $104.4 million, that the Department reported were incurred during Fiscal Year 2024, to test the Department's internal controls and compliance. We performed testing on the 70 expenditures to determine whether the expenditures were made in accordance with FEMA's Disaster Grants program requirements.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- The OSC's Fiscal Procedures Manual, Chapter 1, Section 3.3, State of Colorado Accounting Organization Objectives, states that one of the objectives of the State of Colorado reporting includes "maintaining accounting records in accordance with Generally Accepted Accounting Principles (GAAP) and in compliance with Governmental Accounting Standards Board (GASB) pronouncements."

- State Fiscal Rule 1-1 (6.5), Internal Controls, requires that state agencies "implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form)." For example, internal accounting and administrative controls include periodic staff training on fiscal year-end accounting processes, development of procedures, and implementation of new governmental accounting standards.

- The OSC has adopted the Standards for Internal Control in the Federal Government (Green Book), published by the U.S. Government Accountability Office, as the State's standard for internal controls, which all state agencies must follow. Green Book, Paragraph OV2.14, Roles in an Internal Control System, states that management is responsible for designing an internal control system which includes controls over the preparation of financial reporting in accordance with professional standards and applicable laws and regulations.

- Federal regulations [2 CFR 200.303] require the Department to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the Department is managing its federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

- Federal regulations [2 CFR 200.334] require the Department to keep all financial records and supporting documentation pertinent to a federal award for a minimum period of 3 years from the date of submission of the final expenditures report.

- Federal regulations [2 CFR 200.403(g)] require that costs be adequately documented.

- The 2024 OMB Compliance Supplement requires FEMA Disaster Grants program expenditures to be reported on the SEFA when (1) FEMA has approved the project and (2) eligible expenditures have been incurred.

What problems did the audit work identify?

Based on our audit work, we determined that the Department and CDPHE did not fully implement our Fiscal Year 2023 recommendations by their planned implementation dates of June 2024 and September 2024. While the Department and CDPHE improved their processes for reconciling the June 2024 interdepartmental accrual for cumulative to date Disaster Grants program federal

expenditures, we determined that the Department and CDPHE did not comply with applicable state and federal regulations during Fiscal Year 2024. Specifically,

- The Department could not provide sufficient supporting documentation for $11.1 million of the $11.2 million (99 percent) in FEMA Disaster Grants program fund expenditures that it reported on its Exhibit K1 that represented CDPHE expenditures during the fiscal year. Department staff indicated that CDPHE did not provide the Department with adequate transactional detail to support CDPHE's pass-through expenditures incurred for the program for Fiscal Year 2024. As a result, the Department relied on other data, including the amount of the total change in the interdepartmental payable to CDPHE for program expenditures and current year reimbursements to CDPHE, as the basis for its Exhibit K1 reporting.

- Additionally, we identified an issue with 1 of the 70 (1 percent) expenditures reported on the Department's Exhibit K1 that we selected for testing. Specifically, the Department incorrectly recorded and paid a federal expenditure in the amount of $1,488,695 instead of the correct amount of $1,448,695. As a result of the overpayment, the Department also overstated the total FEMA Disaster Grants program expenditures on its Exhibit K1 and was required to adjust this total from $194,279,466 to $194,239,466, which resulted in known questioned costs of $40,000. The Department corrected the error after we notified them of the issue we identified.

Why did these problems occur?

These problems occurred because the Department did not fully implement our prior audit recommendations. The Department and CDPHE were unable to sufficiently reconcile and verify CDPHE's Fiscal Year 2024 federal expenditures because of the length of time that the grant has been effective and insufficient financial records from prior fiscal years that were not available. Rather, the Department and CDPHE placed more reliance on reconciling the current year reimbursements and the June 30, 2024 inception-to-date unreimbursed expenditures. The Department did enhance its communication with CDPHE surrounding the necessary detail for the year-end accrual reconciliation as of June 30, 2024; however, these additional communications did not sufficiently address the proper recording and reporting of Fiscal Year 2024 CDPHE FEMA Disaster Grants program expenditures on the Department's Exhibit K1.

We also found that while CDPHE developed and implemented procedures and provided training to its staff, those procedures did not sufficiently address the proper reconciliation of Fiscal Year 2024 CDPHE FEMA Disaster Grants program expenditures. CDPHE staff stated that they experienced turnover during the fiscal year, which resulted in the inability for CDPHE staff to properly identify individual transactions that made up the prior fiscal year's—Fiscal Year 2023's—unreimbursed expenditures. As a result of not being able to identify individual transactions that made up the prior Fiscal Year 2023's unreimbursed expenditures, CDPHE staff were unable to identify Fiscal Year 2024 expenditures because they could not determine whether any of the reimbursements received in

Fiscal Year 2024 were for expenditures included in the prior fiscal-year accrual, whether any prior fiscal year accrued expenditures were reclassified to a non-FEMA Disaster Grant program expenditure, or whether any prior fiscal year expenditures were identified as being eligible for the FEMA Disaster Grant program in the current fiscal year.

Additionally, the Department did not reconcile the Fiscal Year 2024 CDPHE requests for reimbursement of the FEMA Disaster Grants program's expenditures against transactions that were included in Fiscal Year 2023's or other prior year's expenditures to ensure the expenditures were reported in the appropriate fiscal year. As a result of the lack of reconciliation of current year expenditures, we were unable to determine the full extent to which the Department's FEMA Disaster Grants program expenditures in CORE or on the Exhibit K1 ultimately were overstated or understated.

Lastly, the overpayment of expenditures was the result of a data entry error by the Department's staff when processing the payment.

Why do these problems matter?

Without adequate internal controls in place over compliance with the FEMA Disaster Grants program requirements—including an appropriate reconciliation and review of allowable expenditures—the Department and CDPHE could be out of compliance with federal allowable cost requirements, which may result in the federal oversight agency relying on incorrect data reported in the State's SEFA.

Further, failure to properly reconcile and report expenditures on the Department's Exhibit K1, if uncorrected, could cause the State's SEFA to be inaccurate and the Department to be out of compliance with federal reporting requirements.

Lastly, federal funds that are misapplied or used for unallowable purposes could be subject to repayment by the Department to the federal granting agency.

Federal Agency(ies)	Department of Homeland Security
Federal Award Number(s)	FEMA-4145-DR FEMA-4229-DR-CO FEMA-4498-DR* FEMA-4581-DR FEMA-4634-DR FEMA-4731-DR
Federal Award Year(s)	2013, 2015, 2020, 2021, and 2023
Pass Through Entity	None
Assistance Listing Number(s)	97.036*, Disaster Grants – Public Assistance (Presidentially Declared Disasters) (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)
Classification of Finding	Material Weakness
Total Known Questioned Costs	$40,000
Known Questioned Costs Related to COVID-19 Funding	$40,000
This finding applies to prior audit recommendations 2023-076A, 2023-076B, and 2023-077A. *Items associated with known questioned costs.	

Recommendation 2024-051

The Department of Public Safety (Department) should strengthen its internal controls over the Federal Emergency Management Agency (FEMA) Disaster Grants program funds, including financial accounting and reporting on its annual Exhibit K1, Schedule of Federal Assistance, by:

A. Continuing to develop, document, and implement policies and procedures to require that Department staff obtain and maintain sufficiently-detailed supporting documentation from the Department of Public Health and Environment (CDPHE) for CDPHE's expenditure of FEMA's Disaster Grants program funds by fiscal year recorded by the Department and perform reconciliations of the information to underlying transactional data on a go-forward basis. This should include requiring that Department staff complete a reconciliation on at least an annual basis of detailed amounts of interagency expenditures reported on the Exhibit K1 for the fiscal year, including expenditures incurred by CDPHE but not yet reimbursed by the Department as of fiscal year end; reimbursement amounts requested by CDPHE from the Department for the FEMA Disaster Grants program during the year; and reimbursement payments made by the Department to CDPHE during the year. The Department should also resolve any reconciling differences prior to submitting the Exhibit K1 to the Office of the State Controller.

B. Continuing to develop, document, and implement policies and procedures to require that Department staff have a monitoring and review process in place over CDPHE's Disaster Grants program federal expenditures that are reported on the Exhibit K1 in order to verify that expenditures are reported in the proper period and incurred under an approved project, and that expenditures are allowable under the federal program.

C. Sufficiently reviewing supporting documentation when approving transactions for payment to ensure the review identifies any data entry errors.

Response

Department of Public Safety

A. Agree
Implementation Date: June 2025

We have developed procedures requiring adequate and detailed support be received before recording interagency accruals. We will continue to apply those procedures and will continue to reconcile any new interagency expenditures prior to reporting on the K1.

B. Agree
Implementation Date: June 2025

We have developed procedures to requiring adequate and detailed support is received before recording interagency accruals. We will continue to apply those procedures and will continue to review expenditures to ensure they are reported in the proper period on the K1. We will review a sample of accrual expenditure details to verify expenditures are allowable under the federal program.

C. Agree
Implementation Date: June 2025

We will work with staff to remind them the importance of thorough reviews to ensure transactional accuracy. We will ensure desk procedures include adequate review steps.

Recommendation 2024-052

The Colorado Department of Public Health and Environment (CDPHE) should improve its internal controls over Federal Emergency Management Agency (FEMA) Disaster Grants program expenditures and ensure that all FEMA Disaster Grants program expenditures reported to the Department of Public Safety for reporting on the Department of Public Safety's Exhibit K1, Schedule of Federal Assistance, are accurately supported by continuing to develop, document, and

implement policies and procedures to require that CDPHE staff obtain and maintain sufficiently-detailed supporting documentation for CDPHE's expenditure of FEMA's Disaster Grants program funds by fiscal year and perform reconciliations of the information to underlying transactional data on a go-forward basis. This should include requiring that CDPHE staff complete a full reconciliation on at least an annual basis of detailed amounts reported as FEMA Disaster Grants program expenditures for the fiscal year, including expenditures incurred but not yet reimbursed by the Department of Public Safety as of fiscal year end; reimbursement amounts requested by CDPHE from the Department of Public Safety for the FEMA Disaster Grants program during the year; and reimbursement payments received by the CDPHE from the Department of Public Safety during the year. CDPHE should also resolve any reconciling differences prior to reporting CDPHE FEMA Disaster Grants program expenditures to the Department of Public Safety.

Response

Department of Public Health and Environment

Partially Agree
Implementation Date: September 2025

CDPHE fully implemented the FY23 audit recommendation as written and updated our processes in conjunction with CDPS to ensure proper documentation was obtained for all claims in FY24. CDPHE and CDPS met regularly through FY24 to discuss these updates and verified every invoice processed with the applicable backup. CDPHE does not charge or draw any funds from CDPS until approval is received regarding FEMA eligibility. Copies of these approvals are included every time CDPHE draws funds from CDPS.

The FY23 audit finding was related to the CDPHE year-end estimate to CDPS since CDPHE was not able to provide all needed supporting documentation to fully justify it. For FY24, instead of using an estimate, we based the FY24 accruals on approvals that were not paid during FY24, so were able to tie this out completely.

For actual reimbursement FY24 requests, we tied out all expenses related to each reimbursement request. The procedure documentation was updated to reflect these new processes. Going forward, we are continuing to follow the same updated procedures to ensure that future reimbursement requests are accurate and have appropriate documentation attached. CDPHE verified that the amount listed was only reported on the CDPS K1 and not on both agencies K1s.

To reflect the new addition on the FY24 recommendation, CDPHE has updated our procedures to add the full fiscal year reconciliation at the end of each fiscal year for all federal expenses, including expenditures incurred but not yet reimbursed by CDPS as of fiscal year-end, reimbursement requested by CDPHE from CDPS, reimbursements received by CDPHE during the fiscal year, and a resolution for any reconciling differences.

Auditor's Addendum

As noted in the finding, we found that CDPHE did not fully implement the Fiscal Year 2023 recommendation and could not provide sufficient support for $11.1 million of the Fiscal Year 2024 FEMA Disaster Grant expenditures reported on the Department of Public Safety's Exhibit K1. CDPHE should ensure it maintains complete documentation for its FEMA Disaster Grant expenditures and that it completes a reconciliation on an annual basis of the detailed amounts reported as FEMA Disaster Grants program expenditures for the fiscal year.

Finding 2024-053
Compliance with Reporting for Disaster Grants

Following a presidential declaration of a major disaster or an emergency, FEMA awards grants to assist SLTTs and certain PNP entities to respond to and recover from disasters.

The Department receives FEMA grant awards and is required to follow reporting requirements as specifically identified in the various grant award agreements. The Department allocates funds received from these federal awards to subrecipients (local governments or PNPs) and the Department is responsible for the reporting of the payments made to its subrecipients.

The Department is required to comply with the Federal Funding Accountability and Transparency Act of 2006 (Transparency Act or FFATA) for its Disaster Grants. The Transparency Act was created to empower Americans with the ability to hold the government accountable for each spending decision and, as a result, to reduce wasteful spending by the government. The Transparency Act requires the federal government to make certain information on federal awards, including information about amounts passed through to subrecipients, available to the public.

The Department is required to report information about subgrants, or subawards, given to other governments or to nonprofit organizations, also referred to as subrecipients. Federal regulations [2 CFR 200.1] define a subaward as an award provided by a pass-through entity, in this case the Department, to an entity to carry out part of a federal grant award received by the pass-through entity. A subrecipient is defined in federal regulations [2 CFR 200.1] as "an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a federal awarding agency."

The Department is required to submit FFATA information through the FFATA Subaward Reporting System (FSRS). Once the Department submits a report to FSRS, the public can view information from the report, including the subrecipient's name, subaward identification number, subaward obligation/action date, subaward amount, federal awarding agency and subagency, the

Department's name, and the Department's grant award identification number. The necessary information to support the required FFATA reporting elements is retained in the Department's grants management information system, EMGrants.

In Fiscal Year 2024, the Department made 75 subawards that were subject to FFATA reporting, which totaled $78.0 million to 32 subrecipients for its Disaster Grants. As a result, the Department was required to submit 75 FFATA reports for its Disaster Grants for Fiscal Year 2024.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls over, and complied with, reporting requirements for its federal Disaster Grants for Fiscal Year 2024. In addition, the purpose of our audit work was to determine whether the information in these reports was accurate and complete, and submitted in accordance with federal regulations. Another purpose of the audit work was to determine whether the Department implemented our Fiscal Year 2023 audit recommendation to develop, document, and implement policies and procedures for timely reporting within FSRS. The Department planned to implement this recommendation by June 2024.

As part of our audit work, we requested the Department's policies and procedures over FFATA reporting, and a list of all subawards made by the Department during Fiscal Year 2024. From the listing of 75 FFATA subawards, we selected a sample of 15 Disaster Grants subawards and requested verification that the Department submitted FFATA information through the FSRS for Fiscal Year 2024 to determine if the Department submitted FFATA information as required, and whether the information reported contained accurate and complete information.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- Federal regulations [2 CFR 200.303] require the Department to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the Department is managing its federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

- Federal regulations [2 CFR 200.334] require the Department to keep all financial records and supporting documentation pertinent to a federal award for a minimum period of 3 years from the date of submission of the final expenditures report.

- Federal regulations [2 CFR 170.330.1(a)] require the Department to report subawards of $30,000 or more to FSRS by the end of the month following the month in which the award was made. For example, the Department would have to submit a FFATA report to FSRS in May 2024 if an award or supplemental award equal to or greater than $30,000 was made in April 2024.

What problems did the audit work identify?

Based on the testwork performed, we identified that the Department did not implement the Fiscal Year 2023 recommendation by its planned implementation date of June 2024 and did not comply with FFATA reporting requirements during Fiscal Year 2024. Specifically, the Department did not report approximately $16.3 million in subawards issued during Fiscal Year 2024 or $55.1 million in subawards issued in prior years that it had failed to report. The following table summarizes the results of our testing and groups each exception within the following categories: subaward not reported, report not timely, subaward amount incorrect, and subaward missing key elements.

Transactions Tested	Subaward Not Reported[1]	Report Not Timely[1]	Subaward Amount Incorrect[1]	Subaward Missing Key Elements[1]
15	15	N/A	N/A	NA
Dollar Amount of Tested Transactions	**Subaward Not Reported[1,2]**	**Report Not Timely[1]**	**Subaward Amount Incorrect[1]**	**Subaward Missing Key Elements[1]**
$16,332,116	$71,412,220	N/A	N/A	N/A

[1] Amounts shown as "N/A" represent that, since none of the reports were submitted via FSRS, the remaining categories were not applicable and/or we were unable to test them.
[2] Amounts shown include $16,332,116 in Fiscal Year 2024 Subawards Not Reported and $55,080,104 of Fiscal Year 2023 Subawards Not Reported.

Why did these problems occur?

The Department did not have adequate internal controls over federal reporting requirements in place for its Disaster Grants during Fiscal Year 2024. Specifically, the Department failed to file FFATA reports for its Disaster Grants because, while it drafted policies and procedures for FFATA reporting during Fiscal Year 2024, it had not finalized the policies and procedures by fiscal year end and specifically, the policies and procedures did not designate responsibilities over FSRS reporting between fiscal staff and program staff. Further, the Department has been unsuccessful at obtaining a report from EMGrants with all of the required FFATA reporting elements that is in an appropriate format that allows the Department to submit bulk data, consisting of data that includes information such as subrecipient's name, subaward identification number, subaward obligation/action date, subaward amount, federal awarding agency and subagency, and the Department's grant award identification number, of all subawards issued to FSRS.

Why do these problems matter?

By failing to properly report FFATA subawards through FSRS, the Department is out of compliance with federal reporting requirements, risks federal sanctions, and does not meet the federal intent of transparency for federal program spending.

Federal Agency(ies)	Department of Homeland Security
Federal Award Number(s)	FEMA-4145-DR FEMA-4429-DR-CO FEMA-4498-DR FEMA-4581-DR FEMA-4634-DR FEMA-4781-DR
Federal Award Year(s)	2013, 2015, 2020, 2021, and 2023
Pass Through Entity	None
Assistance Listing Number(s)	97.036, Disaster Grants – Public Assistance (Presidentially Declared Disasters) (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Material Weakness
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0
This finding applies to prior audit recommendation 2023-078C.	

Recommendation 2024-053

The Department of Public Safety (Department) should improve its internal controls over, and ensure it complies with, federal reporting requirements for its Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Disaster Grants) by:

A. Continuing to develop and implement policies and procedures to ensure that staff, as applicable, are aware of, and comply with, requirements under the Federal Funding Accountability and Transparency Act of 2006 (FFATA) for its Disaster Grants. This should include improving the Department's process for determining the timing of reporting within the FFATA Subaward Reporting System and appropriately allocating staff resources for FFATA reporting responsibilities.

B. Creating a report in EMGrants, the Department's grants management system, that contains all of the required FFTAA reporting elements, or identifying an alternate method that allows the

Department to submit data to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

C. Submitting all required reports to FSRS that have yet to be filed, or obtaining documented approval from the federal government waiving this requirement for past due reports.

Response

Department of Public Safety

A. Agree
Implementation Date: June 2025

The Department's Division of Homeland Security & Emergency Management's (DHSEM) has implemented FFATA reporting for our awards going forward and continues to work on past due reporting. However, the Federal Government has announced that the current reporting website (FSRS) will be decommissioned and a new process will be created through SAM.GOV. The change of systems will require a rewrite to our procedures and a review of the resources committed to the effort.

B. Agree
Implementation Date: June 2025

DHSEM will continue to work with our vendor (CIVIX) to create a report in EMGrants that works for our state. However, if it becomes apparent that EMGrants cannot offer a timely solution, we will implement other methods to ensure all reporting requirements are met.

C. Agree
Implementation Date: June 2025

DHSEM has implemented FFATA reporting for our awards going forward and continues to work on past due reporting. If this is possible we will do so, however, as FSRS is being decommissioned, we may not have the ability to file past reports.

Finding 2024-054
Compliance with Subrecipient Monitoring for Disaster Grants

The Disaster Grants program is based on a partnership between FEMA; the recipient, which in these instances is the Department; and, as applicable, the subrecipient (local governments or PNPs). FEMA is responsible for managing the program, approving grants, and providing technical assistance to the SLTT. The Department, as a recipient of Disaster Grants program funds, is responsible for providing technical advice and assistance to eligible subrecipients, providing support for damage survey activities, ensuring that all potential applicants are aware of funding assistance available, and submitting documents necessary for grant awards.

A subrecipient is defined in federal regulations [2 CFR 200.1] as, "an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a federal awarding agency." Federal regulations [2 CFR 200.1] define a subaward as an award provided by a pass-through entity (such as the Department) to an entity (subrecipient) to carry out part of a federal grant award received by the pass-through entity. The subrecipient is expected to request assistance, as needed; identify the damaged facilities; provide information to support its funding requests; maintain accurate documentation; and perform other work, as necessary.

As part of its subrecipient monitoring process, the Department should complete an annual risk assessment to determine the extent of its subrecipient monitoring. The risk assessment should include considerations of financial risk factors, such as financial implications of operational and compliance failures; operational risk factors, such as risks resulting from inadequate internal controls; and compliance risks, such as violations with laws, regulations, and internal policies. In addition, the Department should be using monitoring tools to track the status of whether the subrecipient had an audit, if applicable, and whether that audit has been reviewed and management decisions issued, if applicable.

During Fiscal Year 2024, the Department passed approximately $180.2 million to 61 subrecipients for responses to various disasters covered by the Department's Disaster Grants. In addition, the Department reported that it approved 103 new subawards during Fiscal Year 2024. In total, the Department reported that it had approximately 137 total subrecipients, including 76 subrecipients who did not receive funding passed through from the Department during Fiscal Year 2024; many of these subrecipients had multiple open projects that had been completed but were awaiting final approval and close out from FEMA.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over, and complied with, subrecipient monitoring requirements over the federal Disaster Grants program during Fiscal Year 2024. Another purpose of the audit work was to determine whether the Department implemented our Fiscal Year 2023 audit recommendation to update the Department's current policies to address considerations specific to all subrecipients with open subawards in the subrecipients' risk assessments, and to update the subrecipient monitoring policy to be in compliance with federal regulations requiring management decisions to be issued within 6 months of acceptance of the subrecipient's audit report by the Federal Audit Clearinghouse. The Department planned to implement these recommendations by June 2024. Further, we also recommended that the Department review all subrecipients' Single Audit reports, as required, which the Department planned to implement by March 2024.

As part of our audit work, we tested 28 of 137 (20 percent) of the Department's subrecipients who received approximately $57.2 million of Disaster Grant funding during Fiscal Year 2024 to determine whether the Department performed risk assessments on the subrecipients, as required by federal regulations. We also requested the Department's annual Risk Assessment package to determine whether the subrecipients' risk assessments were appropriate and in accordance with federal regulations, and to determine whether the Department completed its onsite monitoring for those subrecipients that met the risk criteria for onsite monitoring.

In addition, we performed testwork to determine whether the Department obtained the subrecipients' Single Audit reports, and issued a management decision, if applicable.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- Federal regulations [2 CFR 200.303] require the Department, as a federal award recipient, to establish and maintain effective internal controls over the federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the award.

- Federal regulations [2 CFR 200.332] require the Department to 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. Additionally, it requires the Department to verify that every subrecipient is audited as required by 2 CFR 200, Subpart F, and to consider whether the results of the subrecipient's audits indicate conditions

that necessitate adjustment to the pass-through entity's—in this case, the Department's—own records.

- The Department's Division of Homeland Security & Emergency Management's (DHSEM) Subrecipient Monitoring policy states that it "…will perform an annual evaluation of Subrecipients' risks prior to the start of each State fiscal year, analyzing active awards and assessing Subrecipients for the upcoming year to determine the financial status of each Subrecipient and which subrecipients will receive on-site monitoring." The policy further goes on to indicate that each subrecipient will receive an overall risk score based on the quantitative and qualitative dated used for the assessment inputs.

- The DHSEM Subrecipient Monitoring policy also states that "DHSEM will perform reviews of single audit results for Subrecipients who have expended Federal grant funds in excess of $750,000 of which some portion is passed through DHSEM."

- Federal regulations [2 CFR 200.329] stipulate that the Department is responsible for oversight of the operations of the federal award supported activities. The regulations further say that the "non-federal entity" must monitor its activities under federal awards to assure compliance with applicable federal requirements and performance expectations are being achieved.

What problems did the audit work identify?

Based on our audit work, we determined that the Department did not fully implement our Fiscal Year 2023 recommendation by its planned implementation dates of March 2024 and June 2024. The Department updated its policies by the stated implementation date of June 2024, completed its Fiscal Year 2024 subrecipient risk assessments in July 2023 to determine which subrecipients it would monitor during Fiscal Year 2024; however, we determined the Department did not comply with federal regulations related to subrecipient monitoring during Fiscal Year 2024. Specifically, we identified issues with 23 of the 28 (82 percent) subrecipients we tested, as follows:

- The Department did not document risk assessments for 23 of the subrecipients we selected for testing. Specifically, the Department did not document risk assessments for the following Disaster Grant subrecipients:

    - 7 subrecipients of the 2013 Floods incident (FEMA-4145-DR)
    - 12 subrecipients for the COVID-19 incident (FEMA-4498-DR)
    - 4 subrecipients for other small projects

The Department subsequently provided its reasons for why these subrecipients were deemed to have low to no subrecipient risk based on the nature of the specific FEMA subawards, such as that the projects were complete but waiting on final FEMA approval or had undergone a detailed

approval process by FEMA prior to funds being obligated; however, the specific risk assessment for these subrecipients were not documented.

Because of the risk assessment omissions that we identified in our sample, we expanded our testing to the Department's full population of 61 subrecipients that received payments from the Department during Fiscal Year 2024. We determined that, in total, 51 of the 61 (84 percent) subrecipients did not have a risk assessment documented. These subrecipients accounted for approximately $92.2 million of the total $180.2 million (51 percent) of the total payments made by the Department to subrecipients during the current year.

- The Department did not monitor whether 7 of the 28 (25 percent) subrecipients we tested were required to have a Single Audit, and if applicable, review the subrecipient's Single Audit report and issue a management decision on findings.

Why did these problems occur?

The Department did not implement its written policies to address requirements for documenting risk assessments until the end of the fiscal year, or June 30, 2024. As a result, the Department did not have adequate internal controls in place during the fiscal year to ensure it complied with subrecipient requirements or that staff followed the Department's own policies during Fiscal Year 2024. Specifically:

- Department staff followed the Department's former policies for documenting subrecipient risk assessments, which allowed staff to choose to not document formal risk assessments for subrecipients they deemed as having little risk of noncompliance based on reporting that had occurred up until that point in time. As a result, Department staff indicated that they excluded subawards related to the 2013 floods incident, 2015 floods incident, COVID-19 incident, small awards, and awards written at 100 percent.

- The Department designated a staff to obtain and review Single Audit reports for all of its subrecipients; however, the Department did not allocate sufficient resources to ensure its staff were able to catch up on their reviews of previously unreviewed Single Audit reports during Fiscal Year 2024.

Why do these problems matter?

The issues we found are important because of the following:

- By failing to properly document assessed risk of subrecipients, the Department is out of compliance with federal requirements and with its policy to assess risk for each subrecipient. This could result in the Department not timely identifying risks for subrecipients and modifying

the extent of its monitoring activities to ensure the subrecipient has proper accountability and resources to be able to meet the program requirements.

- By failing to verify that all subrecipients are audited as required by 2 CFR 200, Subpart F, the Department is out of compliance with federal requirements and its internal policies. This could result in the Department not timely identifying enforcement actions that may be needed against noncompliant subrecipients and then making revisions, as applicable, to the monitoring risk assessment for the subrecipient.

Federal Agency(ies)	Department of Homeland Security
Federal Award Number(s)	FEMA-4145-DR FEMA-4229-DR-CO FEMA-4498-DR FEMA-4581-DR FEMA-4634-DR FEMA-4781-DR
Federal Award Year(s)	2013, 2015, 2020, 2021, and 2023
Pass Through Entity	None
Assistance Listing Number(s)	97.036, Disaster Grants – Public Assistance (Presidentially Declared Disasters) (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Subrecipient Monitoring (M)
Classification of Finding	Material Weakness
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0
This finding applies to prior audit recommendations 2023-075A and 2023-075B.	

Recommendation 2024-054

The Department of Public Safety (Department) should strengthen its internal controls over, and ensure it complies with, federal Disaster Grants – Public Assistance (Presidentially Declared Disasters) program requirements for subrecipient monitoring by:

A. Following its current policy to address considerations specific to subrecipients with open subawards that were waiting final approval or had undergone a detailed approval by the Federal Emergency Management Agency (FEMA) prior to funds being obligated.

B. Allocating sufficient staff resources to review subrecipient Single Audit reports to ensure the Department is in compliance with the Department's policy and federal regulations to review all subrecipients' Single Audit reports timely.

Response

Department of Public Safety

A. Agree
Implementation Date: June 2025

The Department's Division of Homeland Security & Emergency Management's (DHSEM) will continue to follow the Policy and Procedure that was approved in June 2024. When this recommendation from the Fiscal Year 2023 audit was implemented, the new procedures were applied to those in-progress grants for that are effective for Fiscal Year 2025. At the time we agreed to implement, the Fiscal Year 2024 risk assessment was already completed. Our response of implemented is based on applying the updated risk assessment to the Fiscal Year 2025 awards.

B. Agree
Implementation Date: June 2025

DHSEM will allocate an individual to assist with reviewing the Single Audits per the Subrecipient Policy and Procedure.

Department of Transportation

The Department of Transportation (Department) is responsible for operating and maintaining Colorado's state highway system, including bridges, as well as aviation, rail, and multimodal transportation under the policy direction of the 11-member Transportation Commission. The Department's responsibilities include managing highway construction projects, implementing the State's Highway Safety Plan, repairing and maintaining roads, providing technical support to local airports regarding aviation safety, and administering the reimbursement of aviation fuel tax revenues and discretionary grants to airports. Please refer to the introduction to the Department of Transportation chapter within Section II: Financial Statement Findings for additional background information.

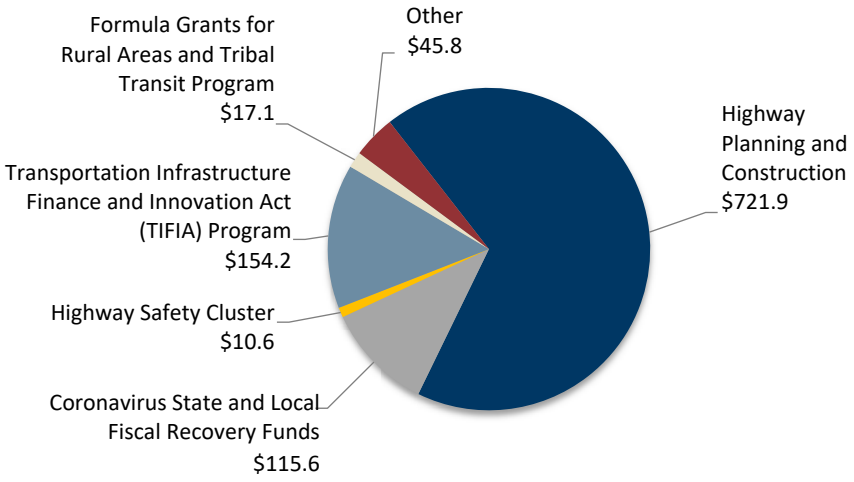
During Fiscal Year 2024, the Department expended approximately $1.1 billion in federal funds. As part of our Fiscal Year 2024 audit, we tested the Department's compliance with federal grant requirements for the following four programs:

- Formula Grants for Rural Areas and Tribal Transit Program [ALN 20.509]
- Highway Safety Cluster [ALNs 20.600, 20.616]
- Transportation Infrastructure Finance and Innovation Act (TIFIA) Program [ALN 20.223]
- Coronavirus State and Local Fiscal Recovery Funds [ALN 21.027]

In Fiscal Year 2024, the Department's expenditures for these programs were approximately $297.5 million. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.

Department of Transportation Fiscal Year 2024 Expenditures by Federal Program (in Millions)



Source: 2024 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2024 audit identified issues related the Department's administration of the Formula Grants for Rural Areas and Tribal Transit Program, Highway Safety Cluster, and the Coronavirus State and Local Fiscal Recovery Funds.

Finding 2024-055
Compliance with Period of Performance for the Highway Safety Cluster

The objective of the Highway Traffic Safety Grant Programs (Highway Safety Cluster) is to provide a coordinated, national highway safety program to reduce traffic crashes, deaths, injuries, and property damage.

During Fiscal Year 2024, the Department received a total of $11,697,388 in federal Highway Safety Cluster [ALNs 20.600, 20.616] grants with a period of performance beginning October 1, 2023 and ending September 30, 2027.

In order to ensure that federal funds are used only during the authorized period of performance, the Department requires a minimum of two different reviews and approvals of the costs. Costs are reviewed and entered into SAP, the Department's enterprise resource planning system, by grant coordinators then reviewed and approved by the Department's Headquarters (HQ) Business Office staff and/or HQ personnel. The costs are then interfaced with the Colorado Operations Resource Engine (CORE), the State's accounting system. Grant coordinators providing first-level review,

Regional Business Office staff, and Department HQ staff are all expected to be knowledgeable in allowable costs requirements for the Highway Safety Cluster.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls related to period of performance requirements for the Highway Safety Cluster, and whether the Department complied with period of performance requirements by recording Highway Safety Cluster expenditures appropriately during the approved budget period of the Highway Safety Cluster's period of performance during Fiscal Year 2024.

To determine whether costs were charged only during the authorized period of performance, we sampled from a population of all costs recorded during the beginning (first 30 calendar days) of the period of performance of these grants, or between October 1 and October 30, 2023. Twenty-one transactions were subject to sampling, totaling $7,423. We randomly selected six transactions charged to the grant between October 1 and October 30, 2023. We reviewed supporting documentation provided by the Department to support the date the expense was incurred and evidence of internal controls related to approval of the expense.

How were the results of the audit work measured?

Our audit work was designed to measure the Department's compliance with the following requirements:

- Federal regulations [2 CFR sections 200.308, 200.309, and 200.403(h)] state that a non-federal entity—in this case the Department—may charge only allowable costs incurred during the approved budget period of a federal award's period of performance and any costs incurred before the federal awarding agency made the federal award that were authorized by the federal awarding agency. A period of performance may contain one or more budget periods.

- The Department's internal control procedures require that all federal grant expenditures must have adequate supporting documentation, such as an invoice, purchase order, or reimbursement request, included with the transaction and that the supporting documentation must be reviewed for allowability under the applicable federal grant program by at least two individuals.

What problem did the audit work identify?

We determined that the Department did not fully comply with the period of performance requirements for the Highway Safety Cluster. Based on our audit testwork, we found that the Department recorded

4 of 6 transactions selected for testing (67 percent) outside the period of performance, ranging from 1 day to 23 days prior to October 1, 2023, the start of the period of performance. This resulted in questioned costs totaling $4,367.

Why did this problem occur?

The Department's procedures and internal controls were not operating effectively to ensure that expenditures charged to the program were incurred within the award's period of performance. The Department's preparers and reviewers of the costs charged to the grant neglected to ensure that the costs being charged were incurred during the allowable award period. Department personnel did not appear to be aware of the period of performance compliance requirements.

Why does this problem matter?

By failing to properly record expenditures to the program within the award's period of performance, resulting in expenditures being charged that were outside the allowable period of performance, the Department is out of compliance with federal period of performance requirements. Costs could be deemed unallowable by the awarding agency and funds may be required to be returned by the State.

Federal Agency	Department of Transportation
Federal Award Number(s)	24NHTSA402* 24NHTSA405D*
Federal Award Year(s)	2024
Pass Through Entity	None
Assistance Listing Number	20.600*, State and Community Highway Safety 20.616*, National Priority Safety Programs
COVID-19 Funding	No
Compliance Requirement	Period of Performance (H)
Classification of Finding	Material Weakness
Total Known Questioned Costs	$4,367
Known Questioned Costs Related to COVID-19 Funding	$0
This finding does not apply to a prior audit recommendation. *Items associated with known questioned costs.	

Recommendation 2024-055

The Department of Transportation (Department) should ensure that it complies with federal Highway Safety Cluster grant period of performance requirements by:

A. Enforcing its existing policies and procedures that require that grant expenditures be allowable, and that two individuals review the related supporting documentation for compliance with grant requirements. This should include monitoring to ensure that Department personnel performing the reviews review the related supporting documentation for incurred dates in order to verify that expenditures comply with the applicable award period of performance; adjustments should be made for any expenditures charged to an award outside the proper period of performance.

B. Providing additional training to Department personnel on period of performance compliance requirements, as deemed necessary.

Response

Department of Transportation

A. Agree
Implementation Date: June 2025

The Department agrees with the recommendation. The Center for Accounting (CFA) and Office of Transportation Safety (OTS) will coordinate on implementation. The Department will review the current process and consider if any updates are needed to ensure supporting documentation is reviewed and compliance with grant requirements is verified prior to payment. This will include assessing the need for increased monitoring and review to ensure the initial program review is III-4 Colorado Office of the State Auditor complete and accurate. The Department will also review, assess, and, where necessary, update existing policies and procedures related to payment processing.

B. Agree
Implementation Date: June 2025

The Department agrees with the recommendation. The Center for Accounting (CFA) and Office of Transportation Safety (OTS) will coordinate on implementation. The Department will assess, and update as necessary, training for staff responsible for reviewing and approving invoices for the Highway Safety Cluster grants, with a focus on period of performance.

Finding 2024-056
Compliance with Reporting for the Highway Safety Cluster

FFATA

The Federal Funding Accountability and Transparency Act (Transparency Act or FFATA) was created to empower Americans with the ability to hold the government accountable for each spending decision and, as a result, to reduce wasteful spending by the government. The Transparency Act requires the

federal government to make certain information on federal awards available to the public; in order to obtain this information, the federal government has established federal reporting requirements for states and other governments who expend federal funds. The Department is required to report information about subgrants, or subawards, of federal grants that it gives to other governments or to nonprofit organizations (also referred to as subrecipients). Federal regulation [2 CFR 200.1] defines a subaward as an award provided by a pass-through entity—in this case the Department—to an entity to carry out part of a federal grant award received by the pass-through entity. A subrecipient is defined in federal regulation [2 CFR 200.1] as "an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a federal awarding agency."

The Department is required to file FFATA reports through the FFATA Subaward Reporting System (FSRS). Once the Department submits a report to FSRS, the public can view certain information from the report, including the subrecipient's name, subaward identification number, subaward obligation/action date, subaward amount, federal awarding agency and subagency, the Department's name, and the Department's grant award identification number. Information submitted via the FSRS is made publicly available at https://www.usaspending.gov/search.

The Department's required FFATA reports for Fiscal Year 2024 included information on the federal Highway Safety Cluster, specifically the State and Community Highway Safety grant [ALN 20.600] and National Priority Safety Programs [ALN 20.616]. FFATA reporting was required because the Department passed through funds in excess of $30,000 to one or more subrecipients for each of the two programs. The Department made 955 payments to subrecipients, totaling $5,669,865 during Fiscal Year 2024 for which FFATA reporting applies.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls over and complied with FFATA reporting requirements for the Highway Safety Cluster during Fiscal Year 2024.

As part of our audit work, we selected 40 subrecipient transactions totaling $540,050 and requested copies of the related FFATA reports that were uploaded to the FSRS system. We compared the amounts and dates reported by the Department for subawards in FSRS to the underlying support provided by the Department. In addition, we performed testwork to determine whether the Department submitted the FFATA reports within the month following the month the subaward was made, as required by federal regulations.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- Federal regulations [2 CFR 170] specify that direct recipients of federal grants are required to report subawards of $30,000 or more to FSRS by the end of the month following the month in which the award was made. For example, the Department would have to submit a FFATA report to FSRS in May 2024 if an award or supplemental award equal to or greater than $30,000 was made in April 2024.

- Federal regulations [2 CFR 200.303] require the non-federal entity—in this instance the Department—to establish and maintain effective internal controls over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

- Federal regulation [2 CFR 200.332 (a)(1)] states that the Department's subawards must clearly identify certain information, including but not limited to, the unique entity identifier, the Assistance Listing Number (ALN), the Federal Award Date, and the Federal Award Identification Number (FAIN).

What problems did the audit work identify?

Based on our audit work, we determined the Department did not report its subawards in FSRS for the Highway Safety Cluster accurately. We identified issues with 40 of the 40 subrecipient transactions (100 percent) we tested, as follows:

- 22 instances in which the Department did not have accurate documentation to support amounts reported in FSRS. Of these 22 instances, there were 12 instances where the Department reported amounts in FSRS that did not tie back to the Department's subaward documentation. In 1 of these 12 instances, the Department did not have an amendment to the subaward agreement to support the amount reported, and the Department did not have a reconciliation to support the amount reported in FSRS.

- 10 instances in which the Department did not have evidence the subaward was filed in FSRS.

- 19 instances in which the Department did not report the subawards in FSRS within the required federal timeline. Specifically, the Department reported 5 subawards 1 day late, 2 subawards 335 days late, 2 subawards 366 days late, and it failed to report 10 subawards at all.

- 31 instances in which the Department's subaward date reported in FSRS did not match the date of the Department's subaward.

- 1 instance in which the Department inaccurately reported 1 subaward in FSRS as 2 separate awards.

- For all 40 reports, the Department did not have formal evidence of review and approval prior to the FFATA report submission.

In addition to the issues noted previously, the Department did not have a comprehensive list of subaward agreements and amendments to subaward agreements for Fiscal Year 2024. This resulted in the Department not having a complete population of agreements that the Department was required to file in FSRS for Fiscal Year 2024.

The following table summarizes the results of our testing and groups each issue noted into the following categories: subaward not reported, report not timely, subaward amount incorrect, and subaward missing key elements.

Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
40	10	20	12	23
Dollar Amount of Tested Transactions	**Subaward Not Reported**	**Report Not Timely**	**Subaward Amount Incorrect**	**Subaward Missing Key Elements**
$6,006,725	$2,114,260	$3,126,866	$1,898,717	$4,012,977

Why did these problems occur?

The Department did not have adequate internal controls—including documented policies and procedures—in place during Fiscal Year 2024 related to FFATA reporting for the Highway Safety Cluster that ensures reporting occurs as required for subawards of $30,000 or more in FSRS by the end of the month following the month the subawards are made and that evidence is maintained to demonstrate when the reports were submitted. Specifically, the Department does not have policies and procedures for FFATA reporting that include requirements for the method in which Department staff must track funds passed to subrecipients, reconciliation procedures to identify subawards that need to be reported each month, reconciliation of amounts reported in the FSRS to amounts on subawards, if different, and evidence of review and approval. In addition, the Department did not have a reconciliation with supporting schedules to support amounts reported in FSRS. Further, the Department did not have documentation showing where the amounts reported in FSRS were compiled from, since the amounts did not agree to the subaward documents.

The Department also did not have a control in place, such as a reconciliation or review process, to identify subawards that went unreported during the fiscal year and did not have a process to compile a comprehensive list of subawards and amendments that the Department awarded during the fiscal year.

Why do these problems matter?

By failing to properly report FFATA subawards through FSRS, the Department is out of compliance with federal reporting requirements and risks federal sanctions. In addition, the Department fails to meet the federal intent of transparency for federal program spending.

Federal Agency	Department of Transportation
Federal Award Number(s)	69A37523300004020CO0(23NHTSA402) 69A3752330000405BCOL(23NHTSA405B) 69A3752330000405DCOM(23NHTSA405D) 69A37524300004020CO0(24NHTSA402) 69A3752430000405DCOM(24NHTSA405D) 69A3752430000405HCO0(24NHTSA405H)
Federal Award Year(s)	2023 and 2024
Pass Through Entity	None
Assistance Listing Number(s)	20.600, State and Community Highway Safety 20.616, National Priority Safety Programs
COVID-19 Funding	No
Compliance Requirement	Reporting (L)
Classification of Finding	Material Weakness
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2024-056

The Department of Transportation (Department) should strengthen its internal controls over and ensure it complies with requirements under the Federal Funding Accountability and Transparency Act (FFATA) reporting for the Highway Safety Cluster by:

A. Developing and implementing policies and procedures for FFATA reporting to include requirements for the method in which Department staff must track funds passed to subrecipients, reconciliation procedures to identify subawards that need to be reported each month, reconciliation of amounts reported in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) to amounts on subawards, if different, and evidence of review and approval. The reconciliation procedures should include maintenance of supporting schedules to support amounts reported in FSRS.

B. Ensuring that reporting occurs as required for subawards of $30,000 or more in FSRS by the end of the month following the month the subawards are made and maintaining evidence to demonstrate when the reports were submitted.

C. Creating a listing of all subawards by program that are awarded during the fiscal year, so that a complete population can be determined for Single Audit purposes and for the Department to accurately track the status of subawards made to subrecipients. This listing should also include any subaward amendments.

Response

Department of Transportation

A. Agree
Implementation Date: June 2025

The Department agrees with the recommendation. The Center for Accounting (CFA) and Office of Transportation Safety (OTS) will coordinate on implementation. The Department will review, assess, and, where necessary, update existing policies and procedures on FFATA reporting. This will include new procedures to review and verify reporting data provided by the OTS prior to submission in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS), as well as new procedures relating to the maintenance of supporting schedules. This process will be moving to a new federal system, SAM.gov in the Spring of 2025. The CFA will also work with the OTS to implement improvements to the tracking system for highway safety funds and subawards while ensuring evidence of review and approval.

B. Agree
Implementation Date: June 2025

The Department agrees with the recommendation. The Center for Accounting (CFA) and Office of Transportation Safety (OTS) will coordinate on implementation. The Department will review, assess, and, where necessary, update existing procedures for FFATA reporting relating to the requirement that state sub awards for $30,000+ be submitted within 30 days of committed budget. This will include ensuring that the confirmation date is documented. This process will be a coordinated effort between the OTS and the CAF. The coordination will include a shared google sheet. The OTS will update monthly and the CFA will review and submit new sub awards in FFATA for alignment.

C. Agree
Implementation Date: June 2025

The Department agrees with the recommendation. The Center for Accounting (CFA) and Office of Transportation Safety (OTS) will coordinate on implementation. The Department will review, assess, and, where necessary, update existing procedures relating to the tracking of subawards made to subrecipients and their status. OTS will modify their listings of subawards by program to include all amendments and new subawards and update it monthly. CFA will review the listing to ensure

the accuracy of reporting submittals. The listing of subawards will be reconciled monthly. In addition, the FSRS system for FFATA reporting will be replaced with SAM.gov in Spring 2025. The new system includes improvements which will allow for more accurate tracking, and modifications to prior entries to support reconciliation which the prior system did not.

Finding 2024-057
Compliance with Activities Allowed or Unallowed and Allowable Costs/Cost Principles for Formula Grants for Rural Areas and Tribal Transit Program

The objectives of the federal Formula Grants for Rural Areas and Tribal Transit Program (Program) [ALN 20.509] are to initiate, improve, or continue public transportation service in rural areas by providing financial assistance for operating expenses, planning, and administrative expenses; and the acquisition, construction, and improvement of facilities and equipment. The Program is authorized by 49 U.S. Code Section 5311; specifically, 49 U.S. Code Section 5311(f) provides for the support of rural intercity bus service.

As a grant recipient of funds under the Program, the Department is responsible for monitoring Program costs and activities for allowability, specifically to ensure that costs incurred and activities funded by the Program are permitted under the Program's federal regulations and the Department's grant agreements for the Program. The Program's allowable activities, as identified in the U.S. Code, generally include the following:

- Local transportation service in a rural area.
- Support of intercity bus transportation.
- Coordination of public transportation with transportation service assisted by other U.S. government sources.
- Planning activities for the needs of rural areas, operating costs of equipment and facilities for the use in rural areas public transportation, and rural areas public transportation capital projects.
- Job access and reverse commute projects, and the acquisition of public transportation services, including service agreements with private providers of public transportation.
- Training, technical assistance, research, and related support services for providers of rural public transit and related services.

The Department receives federal grant funds directly from the federal government for the Program and then subgrants, or passes through, a portion of the funds to cities and counties and other organizations that are considered to be either a subrecipient or vendor. A subrecipient is a non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary receiving direct payments from such a program. A vendor, or contractor, is a dealer, distributor, merchant, or other seller providing goods or services that are required to conduct a federal program; these goods or services may be for an organization's own use or for the use of beneficiaries of the federal program.

The Department has established controls that require management and/or supervisory level approvals on all invoices before they are paid. The Department's project managers and business management review invoices and reimbursement requests to ensure expenditures are allowable. The Division of Transit and Rail within the Department is responsible for reviewing all invoices associated with the Program. For the Fiscal Year 2024, the Program had general disbursement expenditures of $554,550, which was made up of 87 transactions, and subrecipient expenditures of $23,075,270, which was made up of 1,061 subrecipient transactions. General disbursement transactions include payments or costs incurred for the Program that do not meet the definition of any of the other cost categories, such as equipment and real property purchases, loan distributions, indirect costs, payments to program participants, or subrecipient payments.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls over federal allowable activities and allowable cost requirements for the Program, and to determine whether the Department complied with the federal requirements during Fiscal Year 2024.

As part of our audit work, we randomly selected 40 cash disbursements, which included 11 general disbursement transactions and 29 subrecipient transactions. We reviewed the related supporting documentation provided by the Department for allowability and evidence of internal controls related to expenditure approvals.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- Federal regulation [2 CFR 200.303] states that the Department must "establish, document, and maintain effective internal control over the Federal award that provides reasonable assurance that the recipient or subrecipient is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

- Federal regulation [2 CFR 200.403] requires that costs under federal awards must be necessary, reasonable, and allocable, conform to limitations, be consistent with policies, receive consistent treatment, adhere to Generally Accepted Accounting Principles, not be used for cost sharing of other programs, and be adequately documented.

- The Department's internal control procedures require that all federal grant expenditures must have adequate supporting documentation, such as an invoice or purchase order, included with the transaction and the supporting documentation must be reviewed for allowability under the applicable federal grant program by two individuals. Subrecipients must submit a reimbursement request and supporting documentation, such as invoices, purchase orders, and internal accounting documents. Two Department personnel are required to review and approve the reimbursement requests and supporting documents before the reimbursement is paid.

What problems did the audit work identify?

Based on our audit testwork, we determined the Department did not ensure that costs charged to the grant were allowable. Specifically, we identified errors in 2 of the 40 samples (5 percent) selected as discussed in the following section:

- In 1 of 40 cash disbursements selected for testing (3 percent), we found that the Department did not pay a vendor's monthly invoice in a timely manner and ultimately made an erroneous duplicate payment to the vendor. Specifically, after the Department failed to initially pay the vendor invoice totaling $3,012, the vendor submitted an invoice in the following month that included the current and prior months' unpaid expenses. The Department then inappropriately paid the vendor for the amounts listed on both invoices. This resulted in a net overpayment and questioned costs of $3,012.

- In 1 of 40 cash disbursements selected for testing (3 percent), we found that the Department made a payment to a subrecipient before it received adequate supporting documentation for the amount requested. Specifically, the Department did not receive proof of purchase or backup for $15,549 in purchased transit service expenses. This resulted in questioned costs of $15,549.

Why did these problems occur?

The Department's internal controls were not sufficient to ensure that invoices were reviewed for appropriate supporting documentation and approved prior to issuance of the related payment. In addition, the overpayment of expenses occurred in part due to the Department's failure to pay the vendor invoice in a timely manner; the Department's policies in place did not provide proper guidance to staff for how to treat payment of invoices that were late or when an invoice received included unpaid charges from a prior invoice and time period. Additionally, the Department's review process did not properly identify the overpayment or the lack of supporting documentation.

Why do these problems matter?

As the Department is responsible for ensuring that all expenditures charged to the Program are appropriately supported, it is essential for the Department to ensure that all expenditures charged to the Program have the appropriate supporting documents and that payments are accurately calculated based on invoices received. The overpayment of expenses and improper payment of unsupported subrecipient payments resulted in unallowable costs being charged to the Program. Ultimately, the federal government may disallow federal funds for inappropriate payments, including overpayments, and the Department would be required to bear the cost of these errors.

Federal Agency	Department of Transportation
Federal Award Number(s)	CO-2021-041-00* CO-2022-011-00*
Federal Award Year(s)	2021, 2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number	20.509*, Formula Grants for Rural Areas and Tribal Transit Program
COVID-19 Funding	No
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	$18,561
Known Questioned Costs Related to COVID-19 Funding	$0
This finding does not apply to a prior audit recommendation. *Items associated with known questioned costs.	

Recommendation 2024-057

The Department of Transportation (Department) should improve its internal controls for the Formula Grants for Rural Areas and Tribal Transit Program (Program) to ensure that costs charged to this Program are allowable. This should include:

A. Implementing policies and procedures regarding the Program's payment processing to ensure that, prior to charging expenditures to the Program, the expenditures and any related invoices are reviewed for appropriateness and adequate supporting documentation. In circumstances where such supporting documentation is missing, payment should not be made.

B. Ensuring staff are appropriately trained to follow current procedures to ensure the Department pays the current balance of monthly invoices and not any prior amounts.

Response

Department of Transportation

A. Agree
Implementation Date: June 2025

The Department agrees with the recommendation. The Center for Accounting (CFA) and the Division of Transit and Rail (DTR) will coordinate on implementation. The Department will review, assess, and, where necessary, update existing policies and procedures related to payment processing, with a specific focus on transit payments. Additionally, the Department will also assess the need for additional training and/or other resources (i.e. review checklists) to improve compliance with payment processing policies and procedures. The CFA and the Headquarters Business Office will provide guidance and training to appropriate staff, including the DTR Operations Team to ensure that current invoices are being paid and if proper supporting documentation is not submitted the payment will not be made.

B. Agree
Implementation Date: June 2024

The Department agrees with the recommendation and will review, assess, and update, where necessary, existing policies and procedures related to payment processing to improve duplicate payment controls. The Center for Accounting and the Headquarters Business Office will provide guidance and training to appropriate staff, including the DTR Operations Team. Current controls on duplicate payments include a review of the invoice number and amounts compared to prior payments in the system to verify that the payment has not already been made. The CFA and the Headquarters Business Office will provide guidance and training to the responsible staff members to follow the current desk procedure specifically on paying the current invoice. Additionally, the department utilizes the Diligent platform of analytics to identify potential duplicate payments and to prevent fraud. The duplicate payment analytic identifies possible duplicates to the same vendor for the same amount. Any identified duplicates are reported to the Director of Accounting and Controller for further investigation. These items are investigated on a monthly basis and handled accordingly.

Finding 2024-058
Compliance with Subrecipient Monitoring for the Formula Grants for Rural Areas and Tribal Transit Program, Highway Safety Cluster, and SLFRF

The Department receives federal grant funds directly from the federal government for the Formula Grants for Rural Areas and Tribal Transit Program, Highway Safety Cluster, and the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program and then subgrants, or passes through, a portion of the funds to cities and counties and other organizations that are considered to be either a subrecipient or a contractor.

For Fiscal Year 2024, the Department had the following transactions that were subject to subrecipient monitoring testing:

- Formula Grants for Rural Areas and Tribal Transit Program – 783 subrecipient transactions totaling $23,075,270.

- Highway Safety Cluster – 829 subrecipient transactions totaling $5,669,865.

- SLFRF – 232 subrecipient transactions totaling $38,321,493.

For the SLFRF program, Intergovernmental Agreements are executed between the Department and subrecipients to communicate all relevant federal award information. For both the Formula Grants for Rural Areas and Tribal Transit Program and Highway Safety Cluster, Subaward Agreements (subawards) are executed between the Department and subrecipients to communicate all relevant federal award information. Intergovernmental Agreements and subawards are signed by authorized State personnel, generally the State Controller and the Department's Chief Engineer. The Department includes a "Subrecipient Risk Assessment" tool with its Intergovernmental Agreements or subawards, which must be completed by Department staff prior to making the award. The Department's subrecipient monitoring procedures are dependent on the assessed risk level noted in the Subrecipient Risk Assessment tool.

Federal regulations [2 CFR Part 200 Section F] state that a non-federal entity that expends $1,000,000 or more in federal awards during the non-federal entity's fiscal year must have a Single Audit conducted in accordance with 2 CFR 200.514. The Department's Internal Audit Division staff tracks and receives Single Audit reports from its subrecipients. As part of the Department's monitoring procedures, the Internal Audit Division personnel complete a "Single Audit Report Review Summary" form to show they reviewed the subrecipient's Single Audit report, summarized any findings, and concluded on any risks presented to the Department and any related future actions to be taken. The form is signed by a Department preparer and a Department reviewer. For those subrecipients not required to file a Single

Audit, an "Audit Division Single Audit Certification Form" must still be submitted by the subrecipients to the Department. These forms note that the entity was exempt from a Single Audit.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine if the Department complied with federal requirements for subrecipient monitoring during Fiscal Year 2024 for the Formula Grants for Rural Areas and Tribal Transit Program, Highway Safety Cluster, and the SLFRF program and to determine whether the Department had adequate internal controls over subrecipient monitoring.

As part of our audit work, we reviewed the Department's internal controls over compliance for subrecipient monitoring and tested the Department's compliance with federal subrecipient monitoring requirements. Specifically, we performed the following testwork related to each of the following federal programs:

- Formula Grants for Rural Areas and Tribal Transit Program—We selected and reviewed a random sample of 40 subrecipient payment transactions. We reviewed subawards, amendments, and other supporting documentation provided by the Department.

- Highway Safety Cluster—We selected and reviewed a random sample of 40 subrecipient payment transactions. We reviewed subawards, amendments, and other supporting documentation provided by the Department.

- SLFRF—We selected and reviewed a random sample of 29 subrecipient payment transactions. We reviewed Intergovernmental Agreements, amendments, and other supporting documentation provided by the Department.

How were the results of the audit work measured?

Our audit work was designed to measure the Department's compliance with the following criteria:

- Federal regulation [2 CFR 200.303] states that the Department, as a federal grant recipient, must "establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award."

- Federal regulation [2 CFR 200.332 (a)(1)] states that the Department's subawards must clearly identify certain information, including but not limited to, the ALN, the Federal Award Date, and the FAIN.

- Federal regulation [2 CFR 200.331] states that a pass-through entity, in this case the Department, must make case-by-case determinations as to whether each agreement it makes for the disbursement of federal program funds represents a payment of funds to a subrecipient or a contractor, depending on the role the entity plays.

What problems did the audit work identify?

We determined that the Department did not fully comply with subrecipient monitoring requirements during Fiscal Year 2024. Specifically, we noted the following:

- Formula Grants for Rural Areas and Tribal Transit Program
    - For 10 of 40 (25 percent) subrecipient payment transactions selected for testing, we determined the subaward documents did not contain the federal award date in the subaward agreement, as required. The 10 transactions totaled $7,432,248 in subrecipient awards.
- Highway Safety Cluster
    - For 1 of 40 (3 percent) subrecipient payment transactions selected for testing, we determined that the subrecipient should have been classified as a contractor, not a subrecipient. The transaction totaled $75,325. The Department had not made an adjusting entry in CORE to reclassify the transaction and correct this error by the end of our audit testwork.
    - For 5 of 40 (13 percent) subrecipient payment transactions selected for testing, we determined the subaward documents did not contain the federal award date in the subaward agreement. The 5 transactions totaled $25,100 in subrecipient awards.
- SLFRF
    - For 2 of 29 (7 percent) subrecipient payment transactions selected for testing, we determined that the Intergovernmental Agreement did not include the FAIN and Federal Award Dates. The 2 transactions totaled $3,277,779 in subrecipient awards.
    - For 1 of 29 (3 percent) subrecipient payment transactions selected for testing, we determined the transaction did not include the ALN. This transaction totaled $1,851,279 in subrecipient awards.

Why did these problems occur?

The Department's procedures and internal controls were not sufficient to ensure that Intergovernmental Agreements and subawards included all the required information to be included in the subaward, and internal controls did not prevent or detect errors. Department staff were not aware that this information was needed for the subaward to be in compliance with federal regulations. In some situations, the FAIN was only provided to the Department from the U.S. Department of Transportation subsequent to when the subaward was made. In these instances, the Department was not aware that they were required to provide the FAIN to their subrecipients once it was determined by the U.S. Department of Transportation.

The Department's procedures and internal controls were not sufficient to ensure that payments were properly classified as general disbursements or subrecipient payments, and internal controls did not prevent or detect errors. Department staff lacked the appropriate knowledge of the difference in contractors and subrecipients to ensure the proper classification of expenditures. The Department's reviewers did not complete a sufficient review of the expense classifications to be able to identify the misclassification and propose a subsequent correction.

Why do these problems matter?

Based on the issues we identified, the Department is out of compliance with federal subrecipient requirements and could face sanctions or other penalties. In addition, by failing to properly report the required federal grant award information at the time of subaward issuance, subrecipients may be uninformed about what funding the subaward related to. This could result in misclassification of subaward information on the subrecipients' Schedules of Expenditures of Federal Awards (SEFA) and the subrecipient may not know what federal requirements they need to follow as part of receiving the federal award funds. The Department's improper classification of expenses as general disbursements versus subrecipient payments could lead to misstatements in the amounts reported on the SEFA, both for the State as a whole and at the subrecipient level.

Federal Agency	Department of Transportation
Federal Award Number(s)	23-11-4043 23-11-5043 23-11-T043 69A37523300004020CO0 (23NHTSA402) 69A3752330000405BCOL (23NHTSA405B) 69A37524300004020CO0 (24NHTSA402) SLFRFP0126
Federal Award Year(s)	2021, 2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number(s)	20.509, Formula Grants for Rural Areas and Tribal Transit Program (COVID-19) 20.600, State and Community Highway Safety 20.616, National Priority Safety Programs 21.027, Coronavirus State and Local Fiscal Recovery Funds (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement	Subrecipient Monitoring (M)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID-19 Funding	$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2024-058

The Department of Transportation (Department) should strengthen its internal controls over and ensure that it complies with federal subrecipient monitoring requirements for the Formula Grants for Rural Areas and Tribal Transit Program, the Highway Safety Cluster, and the Coronavirus State and Local Fiscal Recovery Funds. Specifically, the Department should ensure that all required information is included in subawards or intergovernmental agreements or provide amendments to the subawards or intergovernmental once the Department receives the necessary information from the federal government, and that Department staff are sufficiently aware of the difference in subrecipients and contractors and properly classify general disbursements versus subrecipient payments.

Response

Department of Transportation

Agree
Implementation Date: June 2026

Department will strengthen controls to ensure that the required award information is provided, once available. Certain information such as Federal Award Identification Number and Federal Transit Administration and National Highway Traffic Safety Administration award date are not available at the time of contracting CDOT is working on a process to provide this information, once it is available in a publicly available format on CDOT's website or on a subrecipient facing grant management site. We will add a note to the contract explaining where the information will be posted on our site when it becomes available. The Department will also identify staff requiring additional training on classification and coding for contractors vs. subrecipients.

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

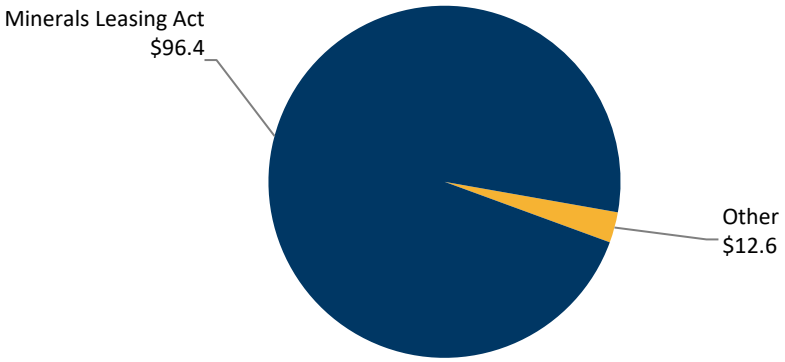
Department of the Treasury

The Department of the Treasury (Treasury) is established by the Colorado Constitution. The State Treasurer is an elected official who serves a 4-year term. Please refer to the introduction in the Department of the Treasury chapter within Section II: Financial Statement Findings for additional background information.

During Fiscal Year 2024, Treasury expended approximately $109.0 million in federal funds. As part of our Fiscal Year 2024 audit, we tested the Treasury's compliance with federal grant requirements for the Minerals Leasing Act [ALN 15.437]. In Fiscal Year 2024, Treasury's expenditures for the Minerals Leasing Act totaled approximately $96.4 million. Treasury is responsible for ensuring that all expenditures for its federal programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for Treasury during Fiscal Year 2024.

Department of the Treasury Fiscal Year 2024
Expenditures by Federal Program (in Millions)



Source: 2024 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2024 audit identified issues related to Treasury's administration of the Minerals Leasing Act program.

The following finding and recommendation relating to an internal control deficiency classified as a **Material Weakness** was communicated to Treasury in the previous year and has not been remediated as of June 30, 2024 because the original implementation dates provided by Treasury were in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Prior Audit Recommendations of this report.

Minerals Leasing Act—Subrecipient Monitoring	
Current Rec. Number	2024-059
Prior Rec. Number(s)	2023-081
Classification	Material Weakness
Implementation Date(s)	A. December 2026 B. December 2026 C. December 2026 D. December 2026
Federal Agency(ies)	Department of the Interior
Federal Award Number(s)	N/A
Federal Award Year(s)	2021, 2022, 2023, and 2024
Pass Through Entity	None
Assistance Listing Number(s)	15.437, Minerals Leasing Act
COVID-19 Funding	No
Compliance Requirement(s)	Reporting (L) Subrecipient Monitoring (M)
Total Known Questioned Costs	$0
Known Questioned Costs Related to COVID -19 Funding	$0

Disposition of Prior Audit Recommendations

The following financial and single audit recommendations are summarized from the Statewide Financial and Single Audit for Fiscal Years 2020 through 2023 and include only the recommendations not fully implemented as of our Fiscal Year 2023 Statewide Audit. The disposition is the implementation status as of June 30, 2024.

The classification of findings described in Section I: Report Summary has been included throughout the dispositions, as needed. If the disposition is "implemented," the classification is not applicable and is not shown; if the disposition references a current audit recommendation, the classification will be included with the current audit finding. All findings classified as significant deficiencies or material weaknesses with a disposition of "deferred" will also be listed in Section II: Financial Statement Findings or Section III: Federal Awards Findings, as applicable, following each department's current findings, if any, and will include a new recommendation number for Fiscal Year 2024.

Department of Agriculture

Recommendation 2023-001

Status	Recommendation Text
Implemented	The State Fair Authority (Authority) should strengthen its internal controls over financial reporting to ensure unusual and significant accounting transactions are correctly recorded and reported, either through Authority staff's own research or, when appropriate, working together with other resources within the State to seek technical guidance from the Governmental Accounting Standards Board.

Department of Early Childhood

Recommendation 2023-049

Status	Recommendation Text
Implemented	The Department of Early Childhood (Department) should implement internal controls for the Child Care and Development Fund Cluster by developing policies and procedures to ensure that it complies with requirements under the Federal Funding Accountability and Transparency Act. These procedures should include requirements to maintain supporting documentation, including evidence of timely submission and subaward documentation for awards made to subrecipients, as required.

Recommendation 2023-050

Status	Recommendation Text
Deferred	The Department of Early Childhood (Department) should strengthen its internal controls over, and ensure it complies with, requirements for the federal Child Care and Development Fund Cluster grant by monitoring the county departments of human/social services to ensure they are performing supervisory and/or secondary reviews over case files after eligibility is determined in order to ensure eligibility is appropriately determined and that parent fees are accurate, and to address the issues identified in the audit.
	Status Note: The Department plans to fully implement this recommendation by the December 2024 implementation date.
Classification: Significant Deficiency	

Department of Education

Recommendation 2023-051

Status	Recommendation Text
	The Department of Education should strengthen its internal controls over and ensure it complies with requirements under the Federal Funding Accountability and Transparency Act reporting for the COVID-19 Education Stabilization Fund by:
A. Partially Implemented	Continuing to develop and implement reconciliation procedures to identify subawards that need to be reported each month.
	Status Note: During Fiscal Year 2024, the Department developed and implemented reconciliation procedures to identify subawards it needs to report each month based on an internally developed access database; however, the Department continued to identify issues with the validity of the information provided from the access database, which required the Department to conduct further research for the months of November, January, March, and June and caused delays in the Department's FFATA submissions for 44 awards ranging from 28 to 59 days. Therefore, the Department did not comply with the timelines for FFATA reporting for the Education Stabilization Fund. The Department plans to fully implement this recommendation by October 2024.
B. Implemented	Developing procedures for documenting submission attempts that were unsuccessful and documenting any and all resubmission attempts until final acceptance is achieved.
Classification: Deficiency in Internal Control	

Office of the Governor

Recommendation 2023-002

Status	Recommendation Text
Not Implemented	The Governor's Office of Information Technology should implement the recommendation related to GenTax information security as noted in the confidential finding.
	Status Note: See Current Audit Recommendation 2024-004.

Recommendation 2023-003

Status	Recommendation Text
	The Governor's Office of Information Technology should prioritize staffing to strengthen information security controls over the GenTax and Drivers' License, Record, Identification, and Vehicle Enterprise Solution systems by:
A. Not Implemented	Implementing the recommendation as noted in Part A of the confidential finding.
	Status Note: See Current Audit Recommendation 2024-005.
B. Not Implemented	Implementing the recommendation as noted in Part B of the confidential finding.
	Status Note: See Current Audit Recommendation 2024-005.

Recommendation 2023-004

Status	Recommendation Text
Implemented	The Governor's Office of Information Technology should implement the recommendation as noted in the confidential finding.

Recommendation 2023-005

Status	Recommendation Text
	The Governor's Office of Information Technology (OIT) should improve internal controls—including information security IT controls—and remediate the problems identified in our Fiscal Year 2022 Recommendation 2022-002 by:
A. Partially Implemented	Ensuring its audit recommendation tracking and monitoring process is effective so that OIT implements audit recommendations in a timely manner.
	Status Note: Although OIT implemented a Governance, Risk, and Compliance tool to aid in its tracking of audit recommendations through resolution during Fiscal Year 2024, we experienced problems with OIT's reporting of prior year recommendation dispositions. OIT plans to fully implement this recommendation by June 2025.
B. Implemented	Requiring documentation for instances in which the Chief Information Security Office delegates responsibilities of Secure Configuration Exception Requests to other OIT staff.
C. Implemented	Completing the process of defining and documenting either specific staff or the appropriate qualifications for whom, within OIT, can be delegated the review and approval responsibilities.
D. Implemented	Documenting and ensuring that staff identified as part of recommendation Part B, are not also able to assist business owners in completing the Secure Configuration Exception Request, to eliminate any conflict of interest and maintain segregation of duties between operational and authorization activities.
Classification: Deficiency in Internal Control	

Recommendation 2023-006

Status	Recommendation Text
	The Governor's Office of Information Technology should improve physical access IT general controls at the State's data center and comply with Colorado Information Security Policies by:
A. Partially Implemented	Implementing the recommendation as noted in Part A of the confidential finding.
	Status Note: See Current Audit Recommendation 2024-006.
B. Partially Implemented	Implementing the recommendation as noted in Part B of the confidential finding.
	Status Note: See Current Audit Recommendation 2024-006.

Recommendation 2023-007

Status	Recommendation Text
	The Governor's Office of Information Technology (OIT) should improve governance and oversight controls by:
A. No Longer Applicable	Complying with Colorado Revised Statutes by fulfilling the duties and responsibilities of the Chief Information Security Officer, as outlined in statute, including ensuring incorporation of and compliance with information security policies. If determined necessary, OIT should work with the General Assembly to more clearly define OIT's role as a provider of security services to consolidated agencies, and to clarify the intent of the General Assembly regarding OIT's role in the State's information technology framework.
	Status Note: OIT disagreed with this recommendation and did not implement it.
B. Deferred	Formalizing an approach and strategy to prioritize information systems across all consolidated agencies. This prioritization should be based upon the processes and services that are most critical to the State's mission and objectives. As such, coordination and involvement of leadership at the State and Agency levels should be a key component of this prioritization process. Once completed, OIT should utilize the list to prioritize activities and initiatives, such as conducting risk assessments, developing of system security plans, and testing of disaster recovery/ incident response plans.
	Status Note: See Part B – H status note below.
C. Deferred	Formalizing standard operating procedures for the release of new or updated security policies, including the communication and education of all impacted parties. These procedures should include proactive communications to notify users of upcoming changes, multiple forms of communications (including, but not limited to, emails, posts, presentations, and face-to-face, and posting of updated communications to ensure users retain information. In addition, OIT should consider an implementation period for when new or updated security policies are communicated and issued, prior to the effective date.
	Status Note: See Part B – H status note below.
D. Deferred	Setting, documenting, and communicating a clear and consistent definition for the role of business owner throughout the State's information security programs, policies, and plans. In addition, the definition should differentiate between enterprise-level, agency-level, and system level ownership when referring to the roles and responsibilities of a business owner.
	Status Note: See Part B-H status note below.
E. Deferred	Implementing Recommendation Parts A and B within the confidential Asset Management finding, then working with agencies to identify business owners for all applications managed by OIT and ensuring these roles are consistently defined in system security plans and system inventories.
	Status Note: See Part B – H status note below.
F. Deferred	Formalizing a process or approach for defining the security requirements, decisions, and responsibilities of business owners, especially those outlined in the Colorado Information Security Policies released in March 2022. Once a process or approach is established, formalizing a training program for all business owners that outlines their roles and responsibilities.
	Status Note: See Part B – H status note below.

G. Deferred	Establishing minimum security requirements for key security activities, including but limited to, audit logging, session time outs, user account reviews, data backup frequency, and security training. These minimum-security requirements would act as a baseline, and business owners could adopt more stringent security requirements to meet management's expectations and risk tolerances.
	Status Note: See Part B – H status note below.
H. Deferred	Continuing its effort to review its Technical Standards and establishing a process to have these standards reviewed by appropriate personnel, at minimum, on an annual basis.
	Status Note: See Part B – H status note below.
Parts B – H	Status Note: This recommendation originally resulted from an IT performance audit. During Fiscal Year 2024, OIT reported changes to their remediation plans to certain recommendations that were dependent on the implementation of certain confidential findings and provided updated implementation dates of December 2024 through June 2025 for all seven recommendations.
Classification: Significant Deficiency	

Recommendation 2023-026

Status	Recommendation Text
	The Governor's Office of Information Technology should improve its overall control environment and Colorado Automated Tax System specific computer operations general controls by:
A. Partially Implemented	Implementing recommendation Part A as noted in the confidential finding.
	Status Note: OIT took steps to implement the recommendation noted in Part A of the confidential finding and plans to complete the implementation of this recommendation by October 2024.
B. Implemented	Implementing recommendation Part B as noted in the confidential finding.
Classification: Deficiency in Internal Control	

Recommendation 2023-030

Status	Recommendation Text
Partially Implemented	The Governor's Office of State Planning and Budgeting should improve its internal controls over compliance with statutory requirements by working with the Office of the State Controller to develop and implement a process to ensure supplemental requests comply with legislative requirements, and represent the proper characterization of expenditures covered under the request.
	Status Note: During Fiscal Year 2024, the Governor's Office of State Planning and Budgeting (OSPB) developed procedures in coordination with the Office of the State Controller to ensure compliance with legislative requirements, and proper characterization of expenditures related to supplemental appropriation requests. However, the OSPB procedures have not been finalized, and formally communicated for Fiscal Year 2024. The OSPB plans to fully implement this recommendation by July 2024.
Classification: Deficiency in Internal Control	

Recommendation 2023-037

Status	Recommendation Text
	The Governor's Office of Information Technology should improve IT controls over the Colorado Personnel Payroll System mainframe by:
A. Not Implemented	Implementing recommendation Part A as noted in the confidential finding.
	Status Note: See Current Audit Recommendation 2024-007.
B. Not Implemented	Implementing recommendation Part B as noted in the confidential finding.
	Status Note: See Current Audit Recommendation 2024-007.

Recommendation 2023-048

Status	Recommendation Text
Deferred	The Governor's Office of Information Technology should strengthen information security controls over the SAP system by implementing the recommendation as noted in the confidential finding.
	Status Note: The Office plans to fully implement this recommendation by the October 2024 implementation date.
Classification: Significant Deficiency	

Recommendation 2023-052 and 2022-084

Status	Recommendation Text
	The Governor's Office of Information Technology should improve access management IT general controls over Trails, its statewide automated child welfare information system, by:
A. Not Implemented	Implementing the recommendation noted in Part A of the confidential finding.
	Status Note: See Current Audit Recommendation 2024-031.
B. Implemented	Implementing the recommendation noted in Part B of the confidential finding.
C. Implemented	Implementing the recommendation noted in Part C of the confidential finding.

Recommendation 2023-065

Status	Recommendation Text
Partially Implemented	The Governor's Office of Information Technology (OIT) should improve its internal controls over the Colorado Benefits Management System (CBMS) by establishing the roles and responsibilities for OIT through interagency agreements with the Department of Health Care Policy and Financing and Department of Human Services.
	Status Note: OIT established roles and responsibilities by drafting an interagency agreement and sending it to the Department of Health Care Policy and Financing, and the Department of Human Services. However, the interagency agreement was not signed by any of the departments by June 2024. OIT plans to fully implement this recommendation by November 2024.
Classification: Deficiency in Internal Control	

Recommendation 2021-003

Status	Recommendation Text
	The Governor's Office of Information Technology (OIT) should ensure that it has an appropriate IT governance framework in place that includes current IT policies, procedures, and standards by:
A. Implemented	Establishing and formalizing review time frames for those policies, procedures, and standards that currently do not have a documented review time frame. This establishment and formalization should apply to the Colorado Information Security Policies, OIT Cyber Policies, as well as those Technical Standards, Enterprise Policies and Procedures, and system-specific procedures communicated to management during the audit.
B. Implemented	Establishing, formalizing, and implementing a process, including identifying staff who could act in a backup role during times when OIT reprioritizes staff who are primarily in the roles of and have responsibilities for conducing reviews and updating policies, procedures, and standards, to ensure management's goals, objectives, and expectations are met.
C. No Longer Applicable	Reviewing, updating, and maintaining policies and procedures within established review time frames.
	Status Note: Included as part of Fiscal Year 2023 Recommendation 2023-007.

Department of Health Care Policy and Financing

Recommendation 2023-008

Status	Recommendation Text
	The Department of Health Care Policy and Financing should improve its IT operational and general controls related to the Colorado Benefits Management System (CBMS), interChange, and the Business Intelligence and Data Management (BIDM) system SOC 1, Type II reports, by:
A. Deferred	Implementing the recommendation as stated in Part A of the confidential finding.
	Status Note: The Department plans to fully implement this recommendation by the November 2024 implementation date.
B. Partially Implemented	Implementing the recommendation as stated in Part B of the confidential finding.
	Status Note: The Department took steps to implement the recommendation noted in Part B of the confidential finding and plans to fully implement this recommendation by November 2025.
C. Partially Implemented	Implementing the recommendation as stated in Part C of the confidential finding.
	Status Note: The Department took steps to implement the recommendation noted in Part C of the confidential finding and plans to fully implement this recommendation by January 2025.
Classification: Significant Deficiency	

Recommendation 2023-053

Status	Recommendation Text
Deferred	The Department of Health Care Policy and Financing should strengthen its internal controls over Medicaid eligibility to ensure compliance with federal and state regulations by addressing the issues identified in the audit. This should include ensuring that local counties and Medical Assistance site caseworkers are appropriately trained and are held to required timelines for processing beneficiary applications, using the correct income thresholds to determine eligibility, and maintaining the required documentation to support eligibility in the case file.
	Status Note: The Department plans to fully implement this recommendation by the January 2025 implementation date.
Classification: Material Weakness	

Recommendation 2023-054

Status	Recommendation Text
Deferred	The Department of Health Care Policy and Financing should strengthen its internal controls over Children's Basic Health Plan eligibility to ensure compliance with federal and state regulations by addressing the issues identified in the audit. This should include ensuring that local counties and Medical Assistance site caseworkers are appropriately trained and are held to required timelines for processing beneficiary applications, eligibility requirements related to applicants that have other health insurance, and requirements for maintaining the required documentation to support eligibility in the case file.
	Status Note: The Department plans to fully implement this recommendation by the January 2025 implementation date.
Classification: Material Weakness	

Recommendation 2023-055

Status	Recommendation Text
	The Department of Health Care Policy and Financing (Department) should improve its internal controls over Colorado's Medicaid Program eligibility by:
A. Deferred	Researching the remaining questioned claims payments that were identified during our audit to determine whether the local counties or Medical Assistance (MA) sites had a valid Social Security Number (SSN) when determining eligibility, if payments were appropriate—in accordance with federal regulation at the time the payments were made—and repaying the federal government for any payments made to providers on behalf of ineligible beneficiaries in accordance with federal regulations.
	Status Note: The Department plans to fully implement this recommendation by the December 2024 implementation date.
B. Deferred	Continuing to develop a report to identify instances of single SSNs associated with multiple State IDs that, once complete, can be used to monitor that caseworkers are addressing any identified discrepancies in a timely manner.
	Status Note: The Department plans to fully implement this recommendation by the December 2024 implementation date.
C. Deferred	Continuing to establish and implement written policies and procedures outlining how the Department and MA sites will use the report to effectively monitor and correct SSN and State ID discrepancies. The Department's policies and procedures should include information on the report itself, such as the frequency and timing of when Department staff should generate and review the report, how to monitor caseworkers to ensure that discrepancies are being identified and corrected in a timely manner, and how to identify when additional training may be needed for local counties and MA sites; the MA site policies and procedures should include information on how to read and use the report to identify and correct discrepancies.
	Status Note: The Department plans to fully implement this recommendation by the December 2024 implementation date.
Classification: Material Weakness	

Recommendation 2023-056

Status	Recommendation Text
	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over Colorado's Medicaid Program (Medicaid) and the Children's Basic Health Plan (CBHP) presumptive eligibility by:
A. Implemented	Resolving Colorado Benefits Management System (CBMS) programming and system issues to appropriately terminate applicants' presumptive eligibility when the beneficiaries are enrolled in the regular Medicaid or CBHP.
B. Deferred	Providing training to presumptive eligibility site staff to emphasize issues that were identified during our audit or that the Department identifies during its ongoing monitoring, including the importance of properly ending presumptive eligibility benefits when the beneficiary is determined to be ineligible for Medicaid and CBHP benefits and processing applications timely.
	Status Note: The Department plans to fully implement this recommendation by the August 2024 implementation date.
Classification: Material Weakness	

Recommendation 2023-057

Status	Recommendation Text
	The Department of Health Care Policy and Financing (Department) should comply with federal and state requirements for administering the non-emergent medical transportation (NEMT) benefit, and for paying Colorado Medicaid Program claims by:
A. Deferred	Investigating the payments that the OSA's 2021 Statewide and performance audits identified that resulted in likely questioned costs, recover inappropriate payments identified, and repay the federal portion, as appropriate. This process should include implementing internal controls to ensure taxi providers are paid based on their PUC-approved per-mile rates.
	Status Note: The Department plans to fully implement this recommendation by the August 2024 implementation date.
B. Deferred	Continuing to investigate the overpayments and inappropriate payments that the Department identifies through its fraud investigations and that result in known or likely questioned costs, recover inappropriate payments identified, and repay the federal portion, as appropriate.
	Status Note: The Department plans to fully implement this recommendation by the July 2024 implementation date.
Classification: Significant Deficiency	

Recommendation 2023-064

Status	Recommendation Text
Deferred	The Department of Health Care Policy and Financing (HCPF) should improve its internal controls over the Colorado Benefits Management System (CBMS) by establishing the roles and responsibilities for HCPF through interagency agreements with the Governor's Office of Information Technology and Department of Human Services.
	Status Note: The Department plans to fully implement this recommendation by the November 2024 implementation date.
Classification: Significant Deficiency	

Recommendation 2022-047 and 2021-045

Status	Recommendation Text
	The Department of Health Care Policy and Financing should comply with federal and state requirements for administering the non-emergent medical transportation (NEMT) benefit and paying Medicaid claims by establishing and implementing:
A. Implemented	Information technology (IT) controls within the Colorado interChange system (interChange), and other controls as appropriate, to deny claims submitted by NEMT providers that bypass their assigned broker and submit claims directly to the Department.
	Status Note: Implemented in Fiscal Year 2022.
B. No Longer Applicable	A process to evaluate and revise, as necessary, taxi claim billing requirements and rates, and controls to ensure that taxi claims are paid in accordance with established requirements and rates and that providers are permitted to operate as a taxi.
	Status Note: Included as part of Fiscal Year 2023 Recommendation 2023-057.
C. Implemented	IT controls within interChange or, at a minimum, staff manual review of NEMT claims that require the Department's prior authorization, to ensure prior authorization occurs before the NEMT trip and before payment of any related claim.
	Status Note: Implemented in Fiscal Year 2022.
D. Partially Implemented	Methods to monitor NEMT providers that are not served by the Department's contracted broker, to ensure the providers' paid claims are supported with appropriate documentation and represent the least costly option appropriate to meet each recipient's needs.
	Status Note: The Department implemented a process to pre-review supporting documentation for NEMT trip claims exceeding 52 miles, and is exploring a single statewide broker to ensure all claims are reviewed before payment is made. The Department is also working with its Recovery Audit Contractor to implement a process to regularly audit NEMT claims. The Department plans to fully implement this recommendation by July 2025.
E. Implemented	Contract monitoring to ensure the Department's NEMT contracted broker collects and maintains necessary documentation to support brokered services and claims. This should include ensuring that Department staff annually reconcile the contracted broker's trip scheduling data with provider documentation for a sample of paid NEMT claims to ensure they are accurate, for NEMT services, and represent the least costly option appropriate for each recipient.
	Status Note: Implemented in Fiscal Year 2023.
F. Implemented	Methods to ensure that NEMT rides and paid claims are for recipients to access medical care, such as a process to reconcile interChange data on NEMT trip claims to interChange data on Medicaid medical claims, and/or a process to confirm recipients used NEMT to attend medical appointments.
	Status Note: Implemented in Fiscal Year 2023.
G. No Longer Applicable	Processes to investigate and recover, as appropriate, the overpayments and inappropriate payments that the audit identified and resulted in known or likely questioned costs, and repay the federal portion, as appropriate.
	Status Note: Included as part of Fiscal Year 2023 Recommendation 2023-057.
H. Implemented	A process to ensure that the Department has sufficient staff assigned to oversee and administer NEMT.
	Status Note: Implemented in Fiscal Year 2023.
Classification: Deficiency in Internal Control	

Recommendation 2021-046

Status	Recommendation Text
	The Department of Health Care Policy and Financing (Department) should ensure non-emergent medical transportation (NEMT) providers are paid accurately for the services they provide to recipients by:
A. Implemented	Requiring its NEMT contractor to develop and implement effective processes and methods to pay providers accurately for their services, based on claims paid by the Department, and maintain accurate accounting records of payments to providers.
	Status Note: Implemented in Fiscal Year 2022.
B. Partially Implemented	Investigating each instance identified by the audit where the Department's NEMT contractor did not pay a provider accurately or did not have accurate accounting records, and requiring the contractor to pay each provider the accurate amounts they are owed and correct accounting records, as appropriate.
	Status Note: The Department reports that each instance identified by the audit has been investigated and the Department has given its contractor data on the claims that need to be refunded to providers. The contractor is working on paying the accurate amounts providers are owed and correcting accounting records, as appropriate. The Department plans to fully implement this recommendation by December 2024.
Classification: Deficiency in Internal Control	

Department of Higher Education

Recommendation 2023-009

Status	Recommendation Text
	The Department of Higher Education should improve its internal controls over financial accounting and reporting by:
A. Not Implemented	Developing and implementing policies and procedures for its accounting processes and exhibit preparation and review to ensure timely and accurate submissions to the Office of the State Controller.
	Status Note: See Current Audit Recommendation 2024-011.
B. Not Implemented	Cross-training accounting personnel so that, in the event of staff turnover, the controls will continue to operate as designed.
	Status Note: See Current Audit Recommendation 2024-011.
C. Not Implemented	Providing appropriate staffing for the accounting division to ensure year-end closing activities occur in a timely manner and appropriate documentation is maintained.
	Status Note: See Current Audit Recommendation 2024-011.

Department of Higher Education—Adams State University

Recommendation 2023-010

Status	Recommendation Text
Implemented	Adams State University should strengthen its internal controls over its financial reporting processes by ensuring it has the necessary staffing so that it processes its accounting transactions in a timely manner to ensure it meets statutorily- and Office of the State Controller-required deadlines.

Recommendation 2023-011

Status	Recommendation Text
	Adams State University (University) should improve its IT governance by:
A. Implemented	Enforcing the University's Information Security Program requirement for conducting annual reviews of the University's IT Policies and procedures, and updating them as deemed necessary. This enforcement should address those IT Policies and procedures that are not directly related to the implementation of the University's enterprise resource planning system.
B. Deferred	Reviewing and updating all IT Policies and procedures, after the final module implementations of the University's new enterprise resource planning system to ensure they meet management's expectations.
	Status Note: The Department plans to fully implement this recommendation by the June 2025 implementation date.
C. Deferred	Communicating to and training University staff on all applicable updates to the University's IT Policies and procedures that result from the implementation of Parts A and B.
	Status Note: The Department plans to fully implement this recommendation by the June 2025 implementation date.
Classification: Significant Deficiency	

Recommendation 2023-021 and 2022-007

Status	Recommendation Text
Implemented	Adams State University should strengthen its internal controls over financial reporting in order to ensure that its financial statements are prepared accurately and in accordance with all relevant accounting standards and that Office of the State Controller-required exhibits are accurate and submitted by their due dates. This could include filling vacant positions, evaluating the duties and responsibilities of the accounting staff to determine if additional support by the University can be provided to help with continued implementation of Workday, and continuing to have accounting staff attend trainings on financial reporting.

Department of Higher Education—Auraria Higher Education Center

Recommendation 2023-012

Status	Recommendation Text
	The Auraria Higher Education Center (Center) should strengthen its internal controls in place over its Daily Receipt parking revenue and cash reconciliation procedures by ensuring reconciliations are performed and revenue is recorded accurately by:
A. Implemented	Updating the Center's Daily Receipt parking revenue procedure to include detail on what specific procedures should be performed as part of the Daily Sales Report review process as well as the journal entry review, and the importance of performing an adequate review of the entries to ensure they are accurate prior to posting in the Center's accounting system, Micro Information Products (MIP).
B. Implemented	Updating the Center's cash reconciliation procedure to include reconciling the cash Clearing Account associated with the Daily Receipt parking revenue entries throughout the fiscal year or at fiscal year-end to identify, investigate, and correct, as applicable, reconciling items in a timely manner.

Department of Higher Education—Colorado Community College System

Recommendation 2023-013

Status	Recommendation Text
Implemented	Pueblo Community College should enforce the implementation of the Colorado Community College System's required internal controls over financial and reporting activities by following the existing policies and procedures relating to the performance of internal control activities. This includes ensuring that staff perform all required reconciliations and secondary reviews on a timely basis, maintaining underlying documentation supporting recorded transactions, and ensuring appropriate segregation of duties is maintained.

Recommendation 2023-014

Status	Recommendation Text
	The Colorado Community College System (CCCS) should improve information security IT general controls over Active Directory, Banner, and Operational Data Store (ODS) by:
A. Not Implemented	Implementing recommendation Part A as noted in the confidential finding.
	Status Note: See Current Audit Recommendation 2024-013.
B. Not Implemented	Implementing recommendation Part B as noted in the confidential finding.
	Status Note: See Current Audit Recommendation 2024-013.
C. Implemented	Implementing recommendation Part C as noted in the confidential finding.

Recommendation 2023-058

Status	Recommendation Text
Implemented	The Community College of Aurora (CCA) should strengthen its internal controls over, and ensure it complies with, the Higher Education Emergency Relief Fund (HEERF) program requirements by performing adequate reviews over costs charged to the HEERF grant to ensure it applies the indirect cost rate only to salaries and benefits, as defined in its federal indirect cost rate agreement.

Recommendation 2023-059

Status	Recommendation Text
Implemented	Pueblo Community College (PCC) should strengthen its internal controls over, and ensure it complies with, the Higher Education Emergency Relief Fund (HEERF) program requirements by performing adequate reviews over its lost revenue calculations to ensure it uses the appropriate base in all future calculations.

Recommendation 2023-060

Status	Recommendation Text
	Community College of Denver (CCD), Front Range Community College (FRCC) and Pikes Peak State College (PPSC) should strengthen their internal controls over and ensure they comply with suspension and debarment requirements for the Higher Education Emergency Relief Fund (HEERF) grant by:
A. Implemented	Developing, documenting, and implementing a policy to comply with suspension and debarment using one of the three allowable methods: (1) checking the federal System of Award Management (SAM) website exclusions, (2) collecting a certification from that entity, or (3) adding a clause or condition to the covered transaction with that entity.
B. Implemented	Providing training and cross-training to existing employees over the new policies and procedures to reduce impacts of turnover.

Department of Higher Education—Colorado School of Mines

Recommendation 2023-015

Status	Recommendation Text
Implemented	Colorado School of Mines should ensure it has adequate internal controls over the preparation of its financial statements to ensure they are drafted completely and accurately before they are provided to external parties. This should include taking steps to incorporate check figures throughout the financial statements and footnotes to ensure that information agrees throughout the document and implementing a process whereby at least one individual is responsible for preparing the financial statements and another individual is responsible for review of the entire financial statement package. Evidence of such review should be documented and maintained.

Department of Higher Education—Colorado State University System

Recommendation 2023-016

Status	Recommendation Text
	The Colorado State University (CSU or University) should prioritize staffing and related assignment of responsibilities in the Department of Information Technology (CSU IT) to ensure University IT staff will respond appropriately in the event of a system disruption or disaster and that systems will be restored in a timely manner that prioritizes the system's criticality to CSU's mission and purpose by:
A. Partially Implemented	Implementing the recommendation as noted in Part A of the confidential finding.
	Status Note: The University has taken steps to implement the recommendation noted in Part A of the confidential finding and plans to fully implement this recommendation by June 2025.
B. Partially Implemented	Implementing the recommendation as noted in Part B of the confidential finding.
	Status Note: The University has taken steps to implement the recommendation noted in Part B of the confidential finding and plans to fully implement this recommendation by June 2025.
Classification: Deficiency in Internal Control	

Department of Higher Education—Metropolitan State University of Denver

Recommendation 2023-017

Status	Recommendation Text
Implemented	Metropolitan State University of Denver (University) should strengthen its internal controls over financial reporting to ensure the University's financial statements and the exhibits the University submits to the Office of the State Controller are accurate and complete. This should include ensuring that all account balance reconciliations under the new Workday system are operating effectively and completed by the due dates specified in the University's policies.

Department of Higher Education—University of Colorado

Recommendation 2023-018

Status	Recommendation Text
Implemented	The University of Colorado (University) should establish and strengthen controls over financial reporting in order to ensure that its financial statements are prepared accurately and in accordance with all relevant accounting standards. Specifically, the University should ensure that staff review and monitor the classification of all restricted net position balances in accordance with GASB Statement No. 34.

Department of Higher Education—Western Colorado University

Recommendation 2023-019

Status	Recommendation Text
Implemented	Western Colorado University (University) should improve its internal controls over the University's bank accounts by updating the University's Internal Control procedure memo to specify a required timeframe shortly after month end for preparation and supervisory review of bank account reconciliations and ensuring that bank reconciliations are completed and reviewed within required timeframes.

Recommendation 2023-020

Status	Recommendation Text
	Western Colorado University (University) should improve Banner and Workday access management controls by:
A. Implemented	Implementing the recommendation noted in Part A of the confidential finding.
B. Implemented	Implementing the recommendation noted in Part B of the confidential finding.

Department of Human Services

Recommendation 2023-022

Status	Recommendation Text
	The Bruce McCandless Veterans Community Living Center at Florence should strengthen its internal controls over its financial activities by:
A. Not Applicable	Instituting a review process over its account balances that includes procedures for generating balance sheet reports from the Colorado Operations Resource Engine (CORE) and making necessary adjustments to ensure balances, such as accrued revenues, are accurate.
	Status Note: For Fiscal Year 2024, the Living Centers did not prepare standalone financial statements.
B. Not Applicable	Ensuring that it has sufficient internal and/or external staff resources with the experience and training necessary to prepare the Center's financial statements timely and accurately.
	Status Note: For Fiscal Year 2024, the Living Centers did not prepare standalone financial statements.

Recommendation 2023-061

Status	Recommendation Text
	The Department of Human Services (Department) should strengthen its internal controls over the Federal Funding Accountability and Transparency Act reporting and ensure its reporting meets federal requirements by:
A. Implemented	Ensuring that reporting occurs as required for subawards of $30,000 or more in the Federal Funding Accountability and Transparency Act Subaward Reporting System by the end of the month following the month the subawards are made, and maintaining evidence to demonstrate when the reports were submitted.
B. Implemented	Creating a listing of all subawards by program that are awarded during the fiscal year, so that a complete population can be determined for single audit purposes and for the Department to accurately track the status of subawards made to subrecipients.

Recommendation 2023-062

Status	Recommendation Text
Implemented	The Department of Human Services should strengthen its internal controls over its preparation of its Exhibit K1, Schedule of Federal Assistance, by improving the supervisory review process over the Exhibit K1 to ensure that the individual program analyses are accurate and complete prior to submitting the Exhibit K1 to the Office of the State Controller.

Recommendation 2023-063

Status	Recommendation Text
Deferred	The Department of Human Services (Department) should improve its internal controls over the Colorado Benefits Management System (CBMS) by establishing the roles and responsibilities for the Department through interagency agreements with the Governor's Office of Information Technology and Department of Health Care Policy and Financing.
	Status Note: The Department plans to fully implement this recommendation by the September 2024 implementation date.
Classification: Significant Deficiency	

Recommendation 2023-066 and 2022-080

Status	Recommendation Text
Not Implemented	The Department of Human Services should strengthen its internal controls over, and ensure compliance with, the Foster Care Title IV-E program (Program) eligibility requirements by ensuring that county caseworkers are appropriately trained on Program requirements. This should include training all caseworkers that work on the Program at a frequency that ensures that new caseworkers receive comprehensive training within a reasonable timeframe after hire, and requiring that there is at least one representative from each county in attendance for Department-provided training.
	Status Note: See Current Audit Recommendation 2024-043.

Recommendation 2023-067 and 2022-081

Status	Recommendation Text
Not Implemented	The Department of Human Services (Department) should ensure that it complies with the Federal Funding Accountability and Transparency Act of 2006 (FFATA) for the Department of Health and Human Services' (HHS) Foster Care Title IV-E program. The Department should work with HHS to obtain documented approval for its current approach. Otherwise, the Department must report its subawards in accordance with FFATA regulations.
	Status Note: See Current Audit Recommendation 2024-042.

Recommendation 2023-068 and 2022-082

Status	Recommendation Text
Implemented	The Department of Human Services (Department) should ensure that it provides accurate CB-496, Title IV-E Programs Quarterly Financial Reports (OMB No. 970-0205) (Report) to the federal Department of Health and Human Services for the Foster Care Title IV-E program. This should include periodically updating its Report procedures to ensure they agree to the federal program reporting requirements.

Recommendation 2023-069 and 2022-083

Status	Recommendation Text
	The Department of Human Services should improve access management IT general controls over Trails, its statewide automated child welfare information system, by:
A. Implemented	Implementing the recommendation noted in Part A of the confidential finding.
B. Implemented	Implementing the recommendation noted in Part B of the confidential finding.

Recommendation 2022-014

Status	Recommendation Text
Implemented	The Department of Human Services (Department) should improve controls surrounding payroll and ensure mitigating controls, such as additional overall Department-level review processes and regular checks over time certifications, are in place to compensate for turnover of employees. Further, the Department should enforce its existing document retention policies to ensure all Personnel Action Forms and timesheets are maintained.

Recommendation 2022-069, 2021-061, and 2020-054

Status	Recommendation Text
	The Department of Human Services (Department) should strengthen its internal controls over the Food Distribution Cluster's U.S. Department of Agriculture foods inventory by:
A. Implemented	Developing and implementing policies and procedures requiring Department staff to review monthly inventory reports received from recipient agencies and Regional Food Banks to ensure they are accurate.
	Status Note: Implemented in Fiscal Year 2022.
B. Implemented	Developing and implementing policies and procedures requiring Department staff to perform reconciliations of recipient agencies' and Regional Food Banks' physical inventories to the Web Supply Chain Management system to ensure inventory records are complete and accurate.
	Status Note: Implemented in Fiscal Year 2023.
C. Implemented	Developing and implementing a tracking system to track recipient agencies and Regional Food Banks activities in the Web Supply Chain Management system and maintaining supporting documents.

Department of Labor and Employment

Recommendation 2023-023

Status	Recommendation Text
	The Department of Labor and Employment should strengthen its internal controls over its financial accounting and reporting processes by:
A. Deferred	Following its current policies and procedures for its accounting processes, including requiring its staff to perform an adequate review of its financial accounting and reporting information. This should include performing an adequate review over its exhibits prior to submitting them to the Office of the State Controller to ensure they are accurate and complete.
	Status Note: The Department plans to fully implement this recommendation by the August 2024 implementation date.
B. Implemented	Updating its payroll policies and procedures to include a deadline for completing payroll reconciliations to ensure they are performing them in a timely manner, and requiring segregation of duties over its manual (CHOP) check processes.
C. Implemented	Continuing to train existing and new employees on transaction posting, exhibit preparation, and payroll processes to allow for appropriate transition when turnover occurs.
Classification: Significant Deficiency	

Recommendation 2023-024

Status	Recommendation Text
Deferred	The Department of Labor and Employment should hold its information technology service organizations accountable for engaging with a service auditor to obtain an opinion on the service organizations' internal controls, through SOC 1, Type II reports, including enforcing contract provisions requiring the engagements.
	Status Note: The Department plans to fully implement this recommendation by the July 2024 implementation date.
Classification: Significant Deficiency	

Recommendation 2023-025

Status	Recommendation Text
	The Department of Labor and Employment should improve its overall control environment and Colorado Automated Tax System specific computer operations general controls by:
A. Implemented	Implementing recommendation Part A as noted in the confidential finding.
B. Implemented	Implementing recommendation Part B as noted in the confidential finding.
C. Implemented	Implementing recommendation Part C as noted in the confidential finding.

Recommendation 2023-027

Status	Recommendation Text
Implemented	The Department of Labor and Employment should ensure that its third-party vendor for the Colorado Uninsured Employer Fund (Fund) reimburses the Fund for the erroneous payments that the vendor issued on four claims that had not been approved for Fund benefits between April and November 2021.

Recommendation 2023-028, 2022-020, and 2021-023

Status	Recommendation Text
	The Department of Labor and Employment should reprioritize staff in working with the Governor's Office of Information Technology and the Colorado Labor and Employment Accounting Resource (CLEAR) vendor, as applicable, to improve information security controls over the Colorado Unemployment Benefits System, the Colorado Automated Tax System, and the CLEAR system by:
A. Implemented	Implementing the recommendation within Part A of the confidential finding.
	Status Note: Implemented in Fiscal Year 2023.
B. Implemented	Implementing the recommendation within Part B of the confidential finding.
	Status Note: Implemented in Fiscal Year 2023.
C. Implemented	Implementing the recommendation within Part C of the confidential finding.
	Status Note: Implemented in Fiscal Year 2023.
D. No Longer Applicable	Implementing the recommendation within Part D of the confidential finding.
	Status Note: The Department and the Governor's Office of Information Technology decommissioned the CLEAR system in Fiscal Year 2023.
E. Partially Implemented	Implementing the recommendation within Part E of the confidential finding.
	Status Note: See Current Audit Recommendation 2024-047.
F. Partially Implemented	Implementing the recommendation within Part F of the confidential finding.
	Status Note: See Current Audit Recommendation 2024-047.
G. Implemented	Implementing the recommendation within Part G of the confidential finding.
	Status Note: Implemented in Fiscal Year 2023.

Recommendation 2023-070

Status	Recommendation Text
	The Department of Labor and Employment (Department) should strengthen its internal controls over and ensure it complies with requirements under Federal Funding Accountability and Transparency Act (FFATA) reporting for the Workforce Innovation and Opportunity Act (WIOA) Cluster by:
A. Implemented	Updating its policies and procedures for FFATA reporting. These policies and procedures should include requirements for the method in which Department staff must track funds passed to subrecipients.
B. Implemented	Developing and implementing a reconciliation process between the Department's spreadsheet it uses to compile the FFATA reports and the Colorado Operations Resource Engine (CORE), the State's accounting system.

Recommendation 2023-071

Status	Recommendation Text
Deferred	The Department of Labor and Employment's (Department) Division of Vocational Rehabilitation (Division) should strengthen its internal controls over, and ensure compliance with, federal reporting for the Rehabilitation Services-Vocational Rehabilitation Grants to States program by developing, documenting, and implementing policies for completing its federal reports. These policies should require the Division to reconcile the expenditure information it uses from the Accessible Web-Based Activity and Reporting Environment (AWARE) system to the Colorado Operations Resource Engine (CORE) it receives from the Department's Finance Section, and to ensure that a supervisory review occurs prior to submitting the reports to the federal government.
	Status Note: The Department plans to fully implement this recommendation by the October 2024 implementation date.
Classification: Material Weakness	

Recommendation 2023-072 and 2022-070

Status	Recommendation Text
	The Department of Labor and Employment (Department) should strengthen its internal controls over Unemployment Insurance (UI) program integrity holds by:
A. Implemented	Ensuring all fraud holds are properly investigated and documented with a log note in Salesforce that explains the rationale for releasing the claim, prior to releasing the claim in MyUI+.
B. Implemented	Adequately reviewing claims for a fraud indicator to ensure the hold is sent to the appropriate UI section for resolution.
C. Implemented	Ensuring Department staff are given the appropriate access in MyUI+ to prevent individuals from clearing fraud holds inappropriately and periodically monitoring access to ensure access levels remain appropriate.
D. Implemented	Instituting policies and procedures over management override of internal controls related to UI claims and providing staff training on those policies and procedures. This should include ensuring that UI staff are aware of the importance of following all procedures related to fraud holds and that any inappropriate requests or pressures are communicated through the appropriate channels.
E. No Longer Applicable	Updating its current policies and procedures to require segregation of duties between the investigation of a fraud hold and the release of a fraud hold in MyUI+ to ensure more than one person is involved in the fraud hold process from beginning to end.
	Status Note: The Department disagreed with this part of the recommendation and did not implement it.

Recommendation 2023-073 and 2022-072

Status	Recommendation Text
	The Department of Labor and Employment (Department) should improve its overall Information Technology (IT) governance and information security IT general controls, and work with its IT service providers, as applicable, for the MyUI+ and Connecting Colorado information systems by:
A. Partially Implemented	Formalizing and communicating to Department staff and the Department's IT service providers' IT policies that comply with the Business Owner requirements listed within the Governor's Office of Information Technology's (OIT) March 2022 Colorado Information Security Policies (Security Policies). As an option, the Department could formally adopt the October 2021 Security Policies, identify any gaps between the October 2021 and March 2022 versions, and then formalize and communicate policies that address the identified gaps.
	Status Note: See Current Audit Recommendation 2024-047 and 2024-048.
B. Partially Implemented	Formalizing and communicating IT procedures to provide guidance to Department staff and the Department's IT service providers performing IT general control activities that further address the IT policies formalized in recommendation Part A. The formalization and communication should include an organizationally defined, periodic review process of OIT's Security Policies to ensure the Department's IT policies, procedures, and rules are updated accordingly to align with the most current version of the Security Policies.
	Status Note: See Current Audit Recommendation 2024-047 and 2024-048.
C. Partially Implemented	Formalizing a vendor management process that ensures the Department's IT service providers are held accountable to contract provisions requiring compliance with Colorado Information Security Policies and IT policies and procedures formalized in recommendation Parts A and B. This should include a review of the Department's current external IT service providers' contracts and a determination of whether amendments to those contracts are necessary, based on the formalization of recommendation Parts A and B.
	Status Note: See Current Audit Recommendation 2024-047 and 2024-048.
D. Partially Implemented	Implementing recommendation Part D as noted in the confidential finding.
	Status Note: See Current Audit Recommendation 2024-047.
E. Partially Implemented	Implementing recommendation Part E as noted in the confidential finding.
	Status Note: See Current Audit Recommendation 2024-048.

Recommendation 2022-016

Status	Recommendation Text
	The Department of Labor and Employment (Department) should improve its internal controls over its accounting for Unemployment Insurance (UI) benefit payments due from and owed to the Department at fiscal year end and ensure estimated amounts recorded are accurate by:
A. Implemented	Reviewing the MyUI+ reports provided by the vendor to ensure that the reports include the information requested by the Department, and agree to the documented methodology in Part B of this recommendation.
	Status Note: Implemented in Fiscal Year 2023.
B. Implemented	Continuing to update, implement, and formally document its accounting methodology for estimates at year end. This should include incorporating the criteria and specific reports that should be used for calculating estimated receivables and payables for UI benefit payments, and updating its methodology to include its conclusions and any reasoning for not recording an estimate for claims on fraud hold at fiscal year end or any other claims.

Recommendation 2022-071

Status	Recommendation Text
Implemented	The Department of Labor and Employment should implement appropriate internal controls and related processes, such as detailed reviews of federal grant agreements, over the Employment Service Cluster to ensure that it is aware of, and in compliance with all federal reporting requirements, including requirements under the Federal Funding Accountability and Transparency Act of 2006.

Recommendation 2021-064 and 2020-066

Status	Recommendation Text
	The Department of Labor and Employment (Department) should improve its internal controls over Unemployment Insurance (UI) program and ensure it complies with the related federal and state requirements by:
A. Implemented	Developing a disaster plan to address the adjudication of claims in the event of a significant increase in demand resulting from a disaster, such as the COVID-19 pandemic.
	Status Note: Implemented in Fiscal Year 2022.
B. Implemented	Identifying the necessary reporting for the UI program and ensuring consistent reporting.
	Status Note: Implemented in Fiscal Year 2023.
C. Implemented	Continuing to use the data analytical tools to identify possible fraud that requires a Program Integrity Hold and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants.
	Status Note: Implemented in Fiscal Year 2021.
D. Implemented	Resuming the quarterly wage crossmatch for all UI claims and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants.
	Status Note: Implemented in Fiscal Year 2022.
E. Deferred	Resuming the Treasury Offset Program to recover allowable UI debt for all state and federal programs.
	Status Note: The Department plans to fully implement this recommendation by the December 2024 implementation date.
F. Implemented	Performing crossmatch against prison records for all UI claims and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants.
	Status Note: Implemented in Fiscal Year 2021.
Classification: Deficiency in Internal Control	

Department of Military and Veterans Affairs

Recommendation 2023-029

Status	Recommendation Text
	The Department of Military and Veterans Affairs (Department) should ensure it complies with statutory requirements for the Real Estate Proceeds Cash Fund (Fund), including requirements to obtain spending authority for the Fund from the General Assembly, as appropriate. This should include:
A. Implemented	Seeking guidance from the Attorney General's Office on the interpretation of Section 28-3-106, C.R.S., to determine when the Department is required to obtain the General Assembly's approval for spending from the Real Estate Proceeds Cash Fund.
B. Implemented	Requesting the General Assembly's approval for spending authority for the Real Estate Proceeds Cash Fund as required by Section 28-3-106, C.R.S.

Recommendation 2022-023

Status	Recommendation Text
	The Department of Military and Veterans Affairs should improve its internal controls over financial accounting and reporting by:
A. Implemented	Developing and implementing policies and procedures for its accounting processes and exhibit preparation and review to ensure timely and accurate submissions to the Office of the State Controller (OSC).
B. Implemented	Instituting a supervisory review to ensure transactions are accurately recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system, the Exhibit K1, *Schedule of Federal Assistance*, is accurate and complete, and all required exhibits are properly and timely reported to the OSC.
C. Implemented	Cross-training accounting personnel in regard to the preparation and review of exhibits, so that in the event of turnover, the controls will continues to operate as designed.
	Status Note: Implemented in Fiscal Year 2023.
D. Implemented	Archiving documentation to support implementation of accounting standards.
	Status Note: Implemented in Fiscal Year 2023.

Department of Personnel & Administration

Recommendation 2023-031

Status	Recommendation Text
Implemented	The Office of the State Controller (OSC) should improve its internal controls over the appropriations process by not approving spending authority if the OSC determines there is conflicting statutory language and should consult with the Governor's Office of the State Planning and Budgeting and the Attorney General's Office to resolve the conflict in statutory language.

Recommendation 2023-032

Status	Recommendation Text
	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes and that the State's Financial Statements and Annual Comprehensive Financial Report (Annual Financial Report) provided to decision-makers are accurate, complete, and prepared in accordance with generally accepted accounting principles (GAAP). This should include the following:
A. Partially Implemented	Working with the State's departments, agencies, and higher education institutions to ensure newer controllers and accounting staff, as applicable, have been adequately trained on the State's accounting and reporting processes. This training support should include strategies to reduce excessive post-closing transactions.
	Status Note: See Current Audit Recommendation 2024-021.
B. Implemented	Improving the OSC's existing policies and procedures for its review of standalone financial statements and the Exhibit Js, Standalone Financial Statement Reconciliation, and ensuring it completes its annual Exhibit J reconciliation in a timely manner. This should include enforcing the Exhibit J and standalone financial statement submission deadline; establishing a deadline for OSC staff to review the statements and Exhibit J's as soon as practicable thereafter; and establishing detailed procedures for the OSC's process for obtaining and reviewing the Exhibit Js and standalone financial statements, and for making adjustments to the State's Financial Statements, as appropriate.

Recommendation 2023-033

Status	Recommendation Text
	The Office of the State Controller (OSC) should strengthen its internal controls over the compilation of the State's Schedule of Expenditures of Federal Awards (SEFA) to ensure the SEFA is accurate and complete by:
A. Implemented	Ensuring staff perform an adequate supervisory review over the SEFA process—including reviews of the SEFA database and information summarized by the OSC's Gravity information system—by updating the OSC's SEFA Review Checklist with a more detailed listing of the items to review.
B. Implemented	Identifying potential issues that could arise when compiling information for the SEFA and addressing those issues prior to departments' and institutions of higher educations' required Exhibit K1, Schedule of Federal Assistance, submissions.
C. Implemented	Correcting the issues with the Gravity system and Exhibit K1 summary spreadsheet noted in this audit.

Recommendation 2023-034

Status	Recommendation Text
	The Department of Personnel & Administration's Office of the State Controller (OSC) should improve its internal controls related to the State's information systems by:
A. Deferred	Updating the OSC's SOC 1, Type II Risk Assessment procedure to include a completeness check of Information Technology (IT) systems by the OSC staff that ensures staff apply their knowledge and expertise of the State's financially-significant IT systems when comparing department- and Institution of Higher Education (IHE)-provided information. This check should further ensure all financially-significant IT systems are identified and assessed for risk. In addition, the OSC should update this procedure to require OSC staff to follow up with departments and IHEs, as applicable, to obtain the details on why a department or IHE is not obtaining an American Institute of Certified Public Accountants' Statement on Standards for Attestation Engagements—System and Organization Controls (SOC) 1, Type II (SOC 1) report, when applicable.
	Status Note: The Department plans to fully implement this recommendation by the September 2024 implementation date.
B. Deferred	Ensuring OSC staff comply with the OSC's procedure to follow up with departments and IHEs who fail to timely provide information necessary for annually updating the OSC's listing of financial IT systems and/or SOC 1 reports to the OSC, in order to ensure the OSC's IT systems list contains all relevant information and that the OSC reviews SOC 1 reports for each of the State's financially significant IT systems.
	Status Note: The Department plans to fully implement this recommendation by the September 2024 implementation date.
C. Deferred	Establishing and implementing a formal review process over the OSC's SOC 1 risk assessment process to ensure all of the State's financially significant IT systems are assessed for risk, that SOC 1 reports are obtained and reviewed, and that all required follow-up actions are performed.
	Status Note: The Department plans to fully implement this recommendation by the September 2024 implementation date.
D. Deferred	Establishing and implementing a review process of the department and IHE's SOC 1 report information, including following up with departments or IHEs to obtain the specific timing for the current fiscal year for when they would receive the SOC 1 reports and the periods covered by the SOC 1 reports.
	Status Note: The Department plans to fully implement this recommendation by the September 2024 implementation date.
Classification: Material Weakness	

Recommendation 2023-035

Status	Recommendation Text
	The Office of the State Controller (OSC) should ensure it includes in its Taxpayer's Bill of Rights (TABOR) calculations and annual report all revenue that is not specifically exempted from TABOR, as appropriate. This should include:
A. Implemented	Working with the Department of Regulatory Agencies to obtain guidance from the Attorney General's Office and/or Governor's Office, as it deems appropriate, on TABOR-related statutory language for the Health Insurance Affordability Enterprise (HIA Enterprise), and seeking statutory change through the General Assembly if deemed necessary.
B. Implemented	Based on the guidance received in Part A of the recommendation, working with the Department of Regulatory Agencies to ensure premium taxes deposited into the HIA Enterprise Fund, pursuant to state statute, are recorded appropriately for TABOR reporting purposes, and make changes as applicable to prior year TABOR revenues.
C. Implemented	Working with departments and the Governor's Office to develop and implement a process to communicate with the OSC on new legislation that creates new TABOR enterprises or changes existing TABOR nonexempt revenues to exempt revenues, in order for the OSC to provide appropriate guidance on departments' accounting treatment or to identify areas requiring additional guidance from the Attorney General's Office.

Recommendation 2023-036

Status	Recommendation Text
	The Office of the State Controller should improve IT controls over the Colorado Personnel Payroll System by:
A. Implemented	Implementing recommendation Part A as noted in the confidential finding.
B. Partially Implemented	Implementing recommendation Part B as noted in the confidential finding.
	Status Note: The Office of the State Controller's Central Payroll Unit took steps to implement the recommendation noted in Part B of the confidential finding and plans to fully implement this recommendation by June 2025.
C. No Longer Applicable	Implementing recommendation Part C as noted in the confidential finding.
	Status Note: Based on changes made to the process associated with the confidential finding, this recommendation is no longer applicable.
Classification: Deficiency in Internal Control	

Recommendation 2023-038 and 2022-024

Status	Recommendation Text
	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes and that the State's Financial Statements and Annual Comprehensive Financial Report (Annual Financial Report) provided to decision-makers are accurate, complete, and prepared in accordance with generally accepted accounting principles (GAAP). This should include the following:
A. Implemented	Reviewing and updating its current process for posting annual fiscal year-end payroll adjustments and labor allocation entries in the Colorado Operations Resource Engine (CORE) to apply the knowledge gained during the Fiscal Year 2022 closing process to ensure these postings are performed accurately, in a timely manner, and in compliance with the statutory close date going forward.
	Status Note: Implemented in Fiscal Year 2023.
B. Implemented	Formalizing an effective implementation planning process for future Governmental Accounting Standards Board (GASB) statements to ensure an accurate and timely adoption, and communicating this plan to state entities. This implementation planning process should include, for example, estimated timetables, checklists, and/or data collection methods to ensure the OSC obtains the necessary financial information from departments prior to the beginning of the fiscal year when the applicable GASB statement goes into effect.
	Status Note: Implemented in Fiscal Year 2023.
C. Partially Implemented	Working with the Governor's Office of Information Technology to formalize and document IT policies and procedures, including those related to access management to ensure the Gravity system complies with Colorado Information Security Policies, and meets management's expectations. This should also include working with State entities to determine the appropriate number of user access needed for Gravity and communicating these IT policies and procedures on Gravity access and usage to State entities.
	Status Note: See Current Audit Recommendation 2024-021.

Recommendation 2023-041

Status	Recommendation Text
Implemented	The Office of the State Controller should strengthen its internal controls over financial reporting by ensuring it provides appropriate guidance that is in compliance with Generally Accepted Accounting Principles, including for unique and unusual transactions, such as those required when prior-year expenditures' funding sources are changed in a subsequent year when reimbursements are provided.

Department of Public Health and Environment

Recommendation 2023-039

Status	Recommendation Text
Partially Implemented	The Department of Public Health and Environment (Department) should strengthen its internal controls to ensure that its inventory is properly recorded by implementing a policy that requires all inventory of the Department to be reconciled timely to the records of counted inventory on-hand at the fiscal year end.
	Status Note: See Current Audit Recommendation 2024-023.

Recommendation 2023-074

Status	Recommendation Text
	The Department of Public Health and Environment (Department) should strengthen its internal controls over, and ensure it complies with, COVID-19 – Coronavirus State and Local Fiscal Recovery Funds program requirements related to procurement and suspension and debarment by:
A. Implemented	Ensuring staff follow the State's Fiscal Rules over procurement, suspension and debarment, including maintaining supporting documentation to demonstrate how the Department complied with one of the three suspension and debarment options for compliance.
B. Implemented	Providing training and cross-training to existing employees over procurement, suspension and debarment requirements.

Recommendation 2023-077

Status	Recommendation Text
	The Colorado Department of Public Health and Environment (CDPHE) should improve its internal controls over Federal Emergency Management Agency (FEMA) Disaster Grants – Public Assistance (Presidentially Declared Disasters) program expenditures that are submitted to the Department of Public Safety (Department) through interdepartmental transactions and requests for reimbursement by:
A. Partially Implemented	Ensuring that all Disaster Grants program expenditures are properly supported with appropriate documentation and are reviewed to ensure the expenditures are allowable under the FEMA Disaster Grants program and recorded for the correct fiscal year.
	Status Note: See Current Audit Recommendation 2024-052.
B. Implemented	Expanding the Department's existing policies and procedures that outline the process CDPHE staff must follow when reporting fiscal year Disaster Grants program expenditures to the Department for the Exhibit K1, Schedule of Federal Assistance, reporting and for recording and reconciling interdepartmental reimbursements. The policies and procedures should also include required points of communication between staff of the Department and CDPHE to ensure that reported amounts are not duplicated.
C. Implemented	Providing applicable training to CDPHE staff responsible for Disaster Grants program reporting on the policies and procedures developed and implemented in part B of this finding.

Department of Public Safety

Recommendation 2023-040

Status	Recommendation Text
Implemented	The Department of Public Safety should strengthen its internal controls over financial accounting and reporting by ensuring it is in compliance with Generally Accepted Accounting Principles. This may include obtaining additional guidance from the Office of the State Controller or other resources regarding appropriate accounting treatment of reimbursements of prior-year expenditures when funding sources are changed in the current year.

Recommendation 2023-075

Status	Recommendation Text
	The Department of Public Safety should strengthen its internal controls over, and ensure it complies with federal Disaster Grants – Public Assistance (Presidentially Declared Disasters) program requirements for subrecipient monitoring by:
A. Partially Implemented	Updating its current policy to address considerations specific to subrecipients with open subawards that were waiting for final approval or had undergone a detailed approval by the Federal Emergency Management Agency prior to funds being obligated and modifications to the subrecipients risk assessments.
	Status Note: See Current Audit Recommendation 2024-054.
B. Partially Implemented	Reviewing all subrecipients' single audit reports.
	Status Note: See Current Audit Recommendation 2024-054.
C. Implemented	Updating its current subrecipient monitoring policy to be in compliance with federal regulations requiring management decisions to be issued within 6 months of acceptance of the subrecipient's audit report by the Federal Audit Clearinghouse (FAC), and implementing a mechanism to track when subrecipients submit single audits to the FAC.

Recommendation 2023-076

Status	Recommendation Text
	The Department of Public Safety (Department) should strengthen its internal controls over the Federal Emergency Management Agency (FEMA) Disaster Grants – Public Assistance (Presidentially Declared Disasters) program funds, including financial accounting and reporting in its annual Exhibit K1, Schedule of Federal Assistance, by:
A. Partially Implemented	Developing, documenting, and implementing policies and procedures to require that Department staff obtain and maintain sufficiently-detailed supporting documentation from the Department of Public Health and Environment (CDPHE) for CDPHE's expenditure accrual of FEMA's Disaster Grants program funds recorded by the Department and perform reconciliations of the information to underlying transactional data. This should include requiring that Department staff complete a full reconciliation on at least an annual basis of detailed amounts reported as FEMA Disaster Grants program expenditures for the fiscal year, including expenditures incurred by CDPHE but not yet reimbursed by the Department as of fiscal year end; reimbursement amounts requested by CDPHE from the Department for the FEMA Disaster Grants program during the year; and reimbursement payments made by the Department to CDPHE during the year and resolve any reconciling differences prior to submitting the Exhibit K1 to the Office of the State Controller.
	Status Note: See Current Audit Recommendation 2024-051.
B. Not Implemented	Developing, documenting, and implementing policies and procedures to require that Department staff have a monitoring and review process in place over CDPHE's Disaster Grants program federal expenditures that are reported on the Exhibit K1 in order to verify that expenditures are reported in the proper period and incurred under an approved project, and that expenditures are allowable under the federal program.
	Status Note: See Current Audit Recommendation 2024-051.

Recommendation 2023-078

Status	Recommendation Text
	The Department of Public Safety (Department) should improve its internal controls over, and ensure it complies with, federal reporting requirements for its Disaster Grants – Public Assistance (Presidentially Declared Disasters) program. This should include:
A. Implemented	Performing an adequate review over its Federal Financial Status Reports and correcting any identified errors prior to submission.
B. Implemented	Performing an adequate review over its Large Project Quarterly Progress Reports, and adequately investigating differences identified during its reconciliation process to ensure the reports are supported by program records.
C. Not Implemented	Developing, documenting, and implementing policies and procedures to ensure that staff, as applicable, are aware of, and comply with, requirements under the Federal Funding Accountability and Transparency Act of 2006 (FFATA) for its Disaster Grants. This should include improving the Department's process for determining the timing of reporting within the FFATA Subaward Reporting System. This process should also include appropriately allocating staff resources for FFATA reporting responsibilities.
	Status Note: See Current Audit Recommendation 2024-053.

Recommendation 2023-079

Status	Recommendation Text
Implemented	The Department of Public Safety (Department) should strengthen its internal controls to ensure it complies with suspension and debarment requirements for the federal Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program by developing a process to verify that a vendor is not suspended or debarred from receiving federal dollars when, for example, the funding source is moved to federal monies from another source. In addition, the Department should ensure staff is trained on the updated process.

Department of Revenue

Recommendation 2023-042

Status	Recommendation Text
Implemented	The Division of Gaming should strengthen its internal controls over its financial reporting to ensure that the financial statement classifications of all distribution payments are properly reported within the financial statements.

Recommendation 2023-043

Status	Recommendation Text
	The Department of Revenue should strengthen its internal controls over its financial accounting and reporting by:
A. Implemented	Improving the supervisory review of lease agreement calculations to ensure transactions are accurately recorded in the Colorado Operations Resource Engine (CORE).
B. Implemented	Cross-training accounting personnel on the calculation of leases and other complex accounting calculations so that in the event of turnover, the controls will continue to operate as designed.

Recommendation 2023-044

Status	Recommendation Text
	The Department of Revenue should hold its service organization for its GenTax information system accountable for maintaining strong IT and business internal controls by:
A. Deferred	Amending its contract to require its GenTax service organization to obtain and provide a SOC 1, Type II report over its internal control processes and implementing procedures to ensure the service organization complies with the contract provisions.
	Status Note: The Department plans to fully implement this recommendation by the July 2027 implementation date.
B. Implemented	Implementing procedures requiring that staff obtain and review SOC 1, Type II reports from the service organization's contracted data center on an annual basis to ensure that any deficiencies that are identified are addressed or that compensating controls are identified and in place.
Classification: Significant Deficiency	

Recommendation 2023-045

Status	Recommendation Text
	The Department of Revenue should continue improving its IT governance, information security, and computer operations IT controls to ensure compliance with the IRS's Publication 1075 or Colorado Information Security Policies, where applicable, by:
A. Implemented	Implementing recommendation Part A as noted in the confidential finding.
B. Implemented	Implementing recommendation Part B as noted in the confidential finding.
C. Implemented	Implementing recommendation Part C as noted in the confidential finding.

Department of Transportation

Recommendation 2023-046

Status	Recommendation Text
	The Department of Transportation (Department) should strengthen its internal controls to ensure that its accounting information is properly reported by:
A. Implemented	Strengthening its policies and procedures related to accounts payable. This should include establishing a requirement that Department staff compare fiscal year-end accounts payable estimates to amounts paid to the Department after fiscal year end and through a time period that is reasonably close to when the State's audited financial statements are available to be issued, in a timely manner pursuant to Section 24-30-204(3) C.R.S, within 35 days after the end of the fiscal year.
B. Implemented	Strengthening its controls over review of the Office of the State Controller (OSC) diagnostic reports in its infoAdvantage reporting system. The Department should review these reports monthly and use them as a monitoring tool for management purposes to assist in assuring timely completion of critical year-end closing processes.
C. Implemented	Cross-training existing accounting employees on additional responsibilities to allow for appropriate delegation when turnover occurs.
D. Implemented	Enhancing its fiscal year-end reconciliation and exhibit preparation procedures to ensure the accurate preparation of financial statements and exhibits in accordance with the OSC's Fiscal Procedures Manual.

Recommendation 2023-047

Status	Recommendation Text
	The Department of Transportation (Department) should improve its overall Information Technology (IT) governance and information security IT general controls for the SAP system by:
A. Implemented	Formalizing and communicating to Department staff IT policies that comply with the Business Owner requirements listed within the Governor's Office of Information Technology's (OIT) current version of the Colorado Information Security Policies (Security Policies), published on OIT's website.
B. Not Implemented	Formalizing and communicating IT Procedures to provide guidance to Department staff performing IT general control activities that further address the IT policies formalized in recommendation Part A. The formalization and communication should include an organizationally defined, periodic review process of OIT's Security Policies to ensure the Department's IT policies and procedures are updated accordingly to align with the most current version of the Security Policies.
	Status Note: See Current Audit Recommendation 2024-026.

Recommendation 2023-080

Status	Recommendation Text
	The Department of Transportation should strengthen internal controls over and ensure that it complies with federal subrecipient monitoring requirements for the Highway Planning and Construction program and the Formula Grants for Rural Areas Program and Tribal Program by:
A. Implemented	Completing the process of updating its current subrecipient monitoring and risk assessment policy to clarify the frequency in which a risk assessment is required to be completed or updated, and updating the policy to address the nature of the requirement to include the unique entity identifier number on the intergovernmental agreement.
B. Implemented	Providing training to staff responsible for subrecipient monitoring activities related to the policies updated in Part A of the finding.

Department of the Treasury

Recommendation 2023-081

Status	Recommendation Text
	The Department of Treasury (Treasury) should strengthen its internal controls related to, and ensure it complies with, federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act Program (Program) by:
A. Deferred	Requiring other State agencies, including the Department of Local Affairs, to whom Treasury subgrants Program funds, to perform subrecipient versus contractor determinations to identify Program subrecipients and to perform appropriate subrecipient monitoring procedures. As needed, this should include obtaining clarification from the Attorney General as to whether parties to whom Treasury or its subgrantor state agencies send Program funds are subrecipients or vendors.
	Status Note: The Department plans to fully implement this recommendation by the December 2026 implementation date.
B. Deferred	Ensuring that it reports Program funds properly on its Exhibit K1, Schedule of Federal Assistance, including that expenditures are accurately presented as direct or pass-through subrecipient expenditures.
	Status Note: The Department plans to fully implement this recommendation by the December 2026 implementation date.
C. Deferred	Developing effective processes to ensure that required federal award information, including the Assistance Listing Number, federal program name, and dollar amount, are made available to the subrecipient, the related federal requirements are communicated to Program subrecipients, and the subrecipients report the funds on their respective annual Schedule of Expenditures of federal Awards and, if applicable, undergo a Single Audit. This should include communicating all requirements imposed by the grantor agency on the subrecipient so Program funds are used in accordance with federal statutes, regulations, and the terms and conditions of the subaward, and that Treasury meets its own responsibility for the federal award.
	Status Note: The Department plans to fully implement this recommendation by the December 2026 implementation date.
D. Deferred	Developing an effective monitoring process to ensure risk assessments of subrecipients and monitoring of subrecipients are performed.
	Status Note: The Department plans to fully implement this recommendation by the December 2026 implementation date.
Classification: Material Weakness	

Reports & Federal Awards Schedule

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

OFFICE OF THE STATE AUDITOR

KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

Independent Auditor's Report on Internal Controls over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Members of the Legislative Audit Committee:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado (State), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the State's basic financial statements and have issued our reports thereon dated January 31, 2025. We have also audited the State's budgetary comparison schedule—general fund-general purpose revenue component and the related note for the year ended June 30, 2024, and have issued our reports thereon dated January 31, 2025.

Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units along with the blended component units of the University Physicians Inc., DBA CU Medicine; Altitude West, LLC; and University License Equity Holding Inc.; as described in our report on the State of Colorado's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. Additionally, the financial statements of the University of Colorado Foundation, the Statewide Internet Portal Authority, and the Denver Metropolitan Major League Baseball Stadium District, which are discretely presented component units; Altitude West LLC and CU Medicine, blended component units; and the University of Colorado Health and Welfare Trust, a fiduciary component unit; were not audited in accordance with Government Auditing Standards and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with those component units of the State.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in

the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as Finding Nos. 2024-001 through 006, 011, 015 through 017, 021 through 023, 027 through 029, and 047 to be Material Weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as Finding Nos. 2024-007 through 010, 012 through 014, 018 through 020, 024 through 026, and 048 to be Significant Deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as Finding Nos. 2024-011 and 2024-021.

State of Colorado's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the State's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of This Report

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

Kerri L. Hunter

Denver, Colorado
January 31, 2025

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

OFFICE OF THE STATE AUDITOR

KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Members of the Legislative Audit Committee:

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the State of Colorado's (State) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the State's major federal programs for the year ended June 30, 2024. The State's major federal programs are identified in the Summary of Auditor's Results within Section I – Report Summary of the accompanying Schedule of Findings and Questioned Costs.

The State's basic financial statements include the operations of component units which received federal awards during the fiscal year ended June 30, 2024, that are not included in the State's Schedule of Expenditures of Federal Awards. Our audit of the State's major federal programs did not include the discretely presented component units. As applicable, federal awards administered by these component units are the subjects of audits completed by other auditors.

Qualified Opinion on the Major Federal Programs

In our opinion, except for the noncompliance described in the "Basis for Qualified and Unmodified Opinions" section of this report, the State complied, in all material respects, with the compliance requirements in the OMB Compliance Supplement that could have a direct and material effect on the major programs, for the year ended June 30, 2024, on the following programs:

- Block Grants for Community Mental Health Services (ALN 93.958)
- Children' Health Insurance Program (ALN 93.767)
- Disaster Grants – Public Assistance (Presidentially Declared Disasters) (ALN 97.036)
- Foster Care Title IV-E (ALN 93.658)
- Highway Safety Cluster (ALNs 20.600, 20.616)
- Medicaid Cluster (ALN 93.778)
- Minerals Leasing Act (ALN 15.437)
- Social Services Block Grant (ALN 93.667)
- Unemployment Insurance (ALN 17.225)

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State complied, in all material respects, with the compliance requirements in the OMB Compliance Supplement that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results within Section I – Report Summary of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2024.

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; 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 and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of this report.

We are required to be independent of the State 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 State's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on the Major Federal Programs

As described in the accompanying Schedule of Findings and Questioned Costs, and in Finding Nos. 2024-032, 034, 035, 038, 039, 042, 046, 051 through 056, and 059, the State did not comply with the compliance requirements noted for the following programs:

- ALN 15.437, Minerals Leasing Act;
  - Subrecipient Monitoring and Reporting; Finding No. 2024-059.
- ALN 17.225, Unemployment Insurance;
  - Special Tests and Provisions; Finding No. 2024-046.
- ALNs 20.600, 20.616, State and Community Highway Safety, National Priority Safety Program (Highway Safety Cluster);
  - Period of Performance; Finding No. 2024-055.
  - Reporting; Finding No. 2024-056.
- ALN 93.658, Foster Care Title IV-E;
  - Reporting; Finding No. 2024-042.
- ALN 93.667, Social Services Block Grant;
  - Reporting; Finding No. 2024-042.
- ALN 93.767, Children's Health Insurance Program;
  - Activities Allowed or Unallowed, Allowable Costs/Cost Principles; Finding No. 2024-035.
  - Eligibility; Finding Nos. 2024-035 and 2024-039.

- ALN 93.778, Medical Assistance Program (Medical Cluster);
  - Activities Allowed or Unallowed, Allowable Costs/Cost Principles; Finding Nos. 2024-032, 2024-034, and 2024-038.
  - Eligibility; Finding Nos. 2024-034, 2024-038, and 2024-039.

- ALN 93.958, Block Grants for Community Mental Health Services;
  - Reporting; Finding No. 2024-042.

- ALN 97.036, Disaster Grants – Public Assistance (Presidentially Declared Disasters);
  - Activities Allowed or Unallowed, Allowable Costs/Cost Principles; Finding Nos. 2024-051 and 2024-052.
  - Reporting; Finding No. 2024-053.
  - Subrecipient Monitoring; Finding No. 2024-054.

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

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 requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the State'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 State's compliance based on our audit. Reasonable assurance is a high level of assurances but it is note absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, 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 State's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with general accepted auditing standards, 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 included examining, on a test basis, evidence regarding the State'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 State'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 State'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 as Finding Nos. 2024-040, 043, 044, 049, 050, 057, and 058. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the State's responses to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 as Finding Nos. 2024-032 through 039, 042, 046, 047, 049, 051 through 056, and 059 to be Material Weaknesses.

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 as Finding Nos. 2024-030, 031, 040, 041, 043 through 045, 048, 050, 057, and 058 to be Significant Deficiencies.

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 State's responses to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated January 31, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Denver, Colorado
January 31, 2025

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2024

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
UNCLUSTERED PROGRAMS	**7,097,082,779**	**2,936,584,833**
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
94.003 / AMERICORPS STATE COMMISSIONS SUPPORT GRANT	**438,109**	**0**
EBBA (COVID-19)	438,109	0
94.006 / AMERICORPS STATE AND NATIONAL 94.006	**15,283,045**	**15,106,527**
EBBA	202,450	202,450
EBBA (COVID-19)	15,080,595	14,904,077
94.008 / AMERICORPS COMMISSION INVESTMENT FUND 94.008	**286,556**	**0**
EBBA	286,556	0
94.021 / AMERICORPS VOLUNTEER GENERATION FUND 94.021	**286,475**	**228,785**
EBBA (COVID-19)	286,475	228,785
DEPARTMENT OF AGRICULTURE		
10.23-CS-11221636-161 / DEPARTMENT OF AGRICULTURE PROGRAMS	**52,250**	**0**
GFBA	52,250	0
DEPARTMENT OF AGRICULTURE, AGRICULTURAL MARKETING SERVICE		
10.153 / MARKET NEWS	**81,112**	**0**
BMAA	81,112	0
10.163 / MARKET PROTECTION AND PROMOTION	**137,663**	**0**
BDAA	111,082	0
BIAA	26,581	0
10.164 / WHOLESALE FARMERS AND ALTERNATIVE MARKET DEVELOPMENT	**190,724**	**0**
GGBA	190,724	0
10.168 / FARMERS MARKET PROMOTION PROGRAM	**4,500**	**0**
GCAA	4,500	0
10.170 / SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	**952,871**	**864,406**
BMAA	952,871	864,406
10.175 / FARMERS MARKET AND LOCAL FOOD PROMOTION PROGRAM	**88,129**	**19,928**
GFCA	88,129	19,928
10.177 / REGIONAL FOOD SYSTEM PARTNERSHIPS	**48,673**	**0**
GGBA / NOURISH COLORADO (AGREEMENT DTD 01/23/2023)	48,673	0
10.182 / PANDEMIC RELIEF ACTIVITIES: LOCAL FOOD PURCHASE AGREEMENTS WITH STATES, TRIBES, AND LOCAL GOVERNMENTS	**5,363,826**	**1,677,074**
IHAA	5,363,826	1,677,074
10.185 / LOCAL FOOD FOR SCHOOLS COOPERATIVE AGREEMENT PROGRAM	**1,940,609**	**1,940,609**
DAAA	1,940,609	1,940,609
10.186 / REGIONAL FOOD BUSINESS CENTERS	**1,433,178**	**723,273**
GGBA (COVID-19)	1,433,178	723,273
10.187 / THE EMERGENCY FOOD ASSISTANCE PROGRAM (TEFAP) COMMODITY CREDIT CORPORATION ELIGIBLE RECIPIENT FUNDS	**944,429**	**944,429**
IHAA	944,429	944,429
10.190 / RESILIENT FOOD SYSTEM INFRASTRUCTURE PROGRAM	**66,174**	**0**
BMAA	66,174	0
DEPARTMENT OF AGRICULTURE, AGRICULTURAL RESEARCH SERVICE		
10.001 / AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	**9,296**	**0**
GGBA	252	0
GSAA	9,044	0
DEPARTMENT OF AGRICULTURE, ANIMAL AND PLANT HEALTH INSPECTION SERVICE		
10.025 / PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	**10,500,328**	**7,538,646**
BDAA	168,667	18,216
BEAA	333,434	0
BPAA	250,014	57,879
GGBA	411,673	0
GGBA (COVID-19)	9,336,540	7,462,551
10.028 / WILDLIFE SERVICES	**207,653**	**0**
GGBA	204,698	0
PMAA	2,955	0
10.17-8508-1513-MU / USDA-APHIS-PPQ PHYTOSANITARY CERTIFICATE	**287,253**	**0**
BPAA	287,253	0
DEPARTMENT OF AGRICULTURE, FARM SERVICE AGENCY		
10.435 / STATE MEDIATION GRANTS	**166,127**	**0**
BIAA	166,127	0
DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE		
10.541 / CHILD NUTRITION-TECHNOLOGY INNOVATION GRANT	**807,493**	**0**
DAAA	522,228	0
FHLA	285,265	0
10.542 / PANDEMIC EBT FOOD BENEFITS	**41,196,840**	**0**
IHAA (COVID-19)	41,196,840	0
10.557 / WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	**110,227,118**	**105,252,490**
FHLA	110,227,118	105,252,490
10.558 / CHILD AND ADULT CARE FOOD PROGRAM	**31,622,807**	**29,533,105**
FHLA	31,622,807	29,533,105
10.560 / STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	**19,431,094**	**16,300,239**
DAAA	18,589,193	16,300,239
IHAA	841,901	0
10.572 / WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	**196,052**	**116,070**
FHLA	196,052	116,070

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
10.575 / FARM TO SCHOOL GRANT PROGRAM	**-618**	**0**
FHLA	-618	0
10.579 / CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	**455,690**	**454,646**
DAAA	455,690	454,646
10.580 / SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM, PROCESS AND TECHNOLOGY IMPROVEMENT GRANTS	**554**	**0**
IHAA	554	0
10.645 / FARM TO SCHOOL STATE FORMULA GRANT	**205,460**	**0**
DAAA	205,460	0
10.646 / SUMMER ELECTRONIC BENEFIT TRANSFER PROGRAM FOR CHILDREN	**726,208**	**104,430**
DAAA	105,169	104,430
IHAA	621,039	0
10.649 / PANDEMIC EBT ADMINISTRATIVE COSTS	**3,055,618**	**0**
DAAA	39,054	0
IHAA (COVID-19)	3,016,564	0
DEPARTMENT OF AGRICULTURE, FOOD SAFETY AND INSPECTION SERVICE		
10.479 / FOOD SAFETY COOPERATIVE AGREEMENTS	**260,539**	**0**
BIAA	260,539	0
DEPARTMENT OF AGRICULTURE, FOREST SERVICE		
10.19-CR-11221638-205 / INTERIOR WEST COMPONENTS OF THE FOREST INVENTORY AND ANALYSIS (FIA) PROGRAM	**1,781,322**	**0**
GGBA	1,781,322	0
10.19-CS-11021500-092 / BUTTERFLY AND BURRELL MINES NATIVE SHRUBS	**2,346**	**0**
GGBA	2,346	0
10.19-CS-11040300-064 / CHEATGRASS SEEDLING REDUCTION FOR RESTORATION OF NATIVE SAGEBRUSH GRASSLAND PLANT COMMUNITIES (MODIFICATION TO 5309263)	**7,360**	**0**
GGBA	7,360	0
10.20-CS-11020000-050 / ROCKY MOUNTAIN REGION PODS DEVELOPMENT	**515**	**0**
GGBA	515	0
10.20-CS-11046000-017 / USFS REGION 4 FEN MAPPING: PHASE 2	**10,457**	**0**
GGBA	10,457	0
10.20-DG-11021600-019 / 2020 CAFA BO GOLD HILL FOREST RESTORATION PROJECT	**142,226**	**0**
GGBA	142,226	0
10.20-DG-11021600-019 / 2020 CAFA DU GLACIER ROCKWOOD FUELS	**215,412**	**0**
GGBA	215,412	0
10.20-DG-11021600-019 / 2020 CAFA PROGRAM - EVANS RANCH FUELS REDUCTION	**87,966**	**0**
GGBA	87,966	0
10.21-CR-11221611-012 / HILL AIR FORCE BASE, UT BALD AND GOLDEN EAGLE DATA COORDINATION	**29**	**0**
GGBA	29	0
10.21-JV-11120101-015 / FOREST INVENTORY AND ANALYSIS (FIA) SUBPLOTS	**20,071**	**0**
GGBA	20,071	0
10.21-PA-11021200-087 / PIKE SAN ISABEL- USPP WATERSHED COORDINATOR	**-593**	**0**
GGBA	-593	0
10.22-CR-1121611-047 / TRAINING AREA MANAGEMENT FOR DAMO-TRS	**39,495**	**0**
GGBA	39,495	0
10.22-CR-11221611-025 / ENDANGERED SPECIES MANAGEMENT SUPPORT, HARDWOOD MIDSTORY CONTROL, FORT STEWART, GA	**6,998**	**0**
GGBA	6,998	0
10.22-CR-11221611-044 / LRAM SUPPORT HAWAII	**-393**	**0**
GGBA	-393	0
10.22-CR-11221611-072 / USARAK VEGETATION MAINTENANCE	**286,553**	**0**
GGBA	286,553	0
10.22-CR11221611-073 / NATURAL RESOURCES SUPPORT, FORT STEWART, GA	**46,826**	**0**
GGBA	46,826	0
10.22-CR-11221611-075 / OAHU LRAM SUPPORT	**405,828**	**0**
GGBA	405,828	0
10.22-CR-11221611-082 / SCHOFIELD BARRACKS VEGETATION MANAGEMENT AND GIS	**344,854**	**0**
GGBA	344,854	0
10.22-CR-11221611-088 / LRAM SUPPORT ISLAND OF HAWAII	**37,983**	**0**
GGBA	37,983	0
10.22-CR-11221611-098 / ECOSYSTEM AND HERITAGE RESOURCE MANAGEMENT	**146,157**	**0**
GGBA	146,157	0
10.22-CR-11221611-099 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT, FORT WAINWRIGHT, AK (TASK 2)	**5,916**	**0**
GGBA	5,916	0
10.22-CR-11221611-100 / CONSERVATION AND COMPLIANCE GIS, USAG AK	**89,060**	**0**
GGBA	89,060	0
10.22-CR-11221611-101 / CULTURAL RESOURCES MANAGEMENT STUDY AND SUPPORT, FORT WAINWRIGHT, AK (TASK 1)	**118,613**	**0**
GGBA	118,613	0
10.22-CR-11221611-123 / HILL AIR FORCE BASE, UT BALD AND GOLDEN EAGLE DATA COORDINATION	**79,552**	**0**
GGBA	79,552	0
10.22-CR-11242305-103 / USFS URBAN FIA ANALYSIS ASSISTANCE	**108,397**	**0**
GGBA	108,397	0
10.22-CS-11021200-049 / PAWNEE MONTANE SKIPPER CONSERVATION PARTNERSHIP	**3,617**	**0**
GGBA	3,617	0
10.22-CS-11132543-085 / DEPARTMENT OF AGRICULTURE	**358,641**	**0**
RCAA	358,641	0
10.22-GN-11021200-077 / SAN CARLOS FOREST HEALTH AND HAZARDOUS FUELS PROJECTS- BIPARTISAN INFRASTRUCTURE LAW	**289,004**	**0**
GGBA	289,004	0
10.23-CR-11221611-025 / INTEGRATED TRAINING AREA MANAGEMENT SUPPORT, CAMPS ROBERTS & SAN LUIS OBISPO	**423,603**	**0**
GGBA	423,603	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
10.23-CR-11221611-036 / SUSTAINABLE RANGE PROGRAM SUPPORT, ARMY CORPS, HUNTSVILLE, AL	**131,977**	**0**
GGBA	131,977	0
10.23-CR-11221611-058 / BALD AND GOLDEN EAGLE DATA COORDINATION, HILL AFB, UT	**52,351**	**0**
GGBA	52,351	0
10.23-CR-11221611-060 / FY23 SRA TRAINING MATERIALS AND MAPS SPECIFICATIONS NATIONAL TRAINING CENTER, FORT IRWIN, CA	**37,314**	**0**
GGBA	37,314	0
10.23-CR-11221611-068 / ECOSYSTEM AND HERITAGE RESOURCE MANAGEMENT	**241,154**	**0**
GGBA	241,154	0
10.23-CR-11221611-069 / ENHANCED ECOSYSTEM AND LONG LEAF MANAGEMENT, FT. STEWART, GA	**83,562**	**0**
GGBA	83,562	0
10.23-CR-11221611-140 / ECOSYSTEM AND HERITAGE RESOURCE MANAGEMENT - TRAINING LAND MAINTENANCE & REPAIR, US ARMY JBER ALASKA	**91,858**	**0**
GGBA	91,858	0
10.23-CR-11221611-141 / FORT MCCOY FIREBREAK STABILIZATION DEMONSTRATION, FORT MCCOY, WISCONSIN	**23,576**	**0**
GGBA	23,576	0
10.23-CS-11020000-018 / COLORADO RARE SPECIES AND ECOSYSTEM CONSERVATION PARTNERSHIP	**23,076**	**0**
GGBA	23,076	0
10.23-CS-11020000-033 / COLORADO RARE SPECIES AND ECOSYSTEM CONSERVATION PARTNERSHIP	**102**	**0**
GGBA	102	0
10.23-CS-11020000-034 / PLANT AND ANIMAL SPECIES INVENTORY THROUGHOUT COLORADO	**3,942**	**0**
GGBA	3,942	0
10.23-CS-11020000-056 / DEVELOPMENT OF NATIVE PLANT MATERIALS FOR POST FIRE RESTORATION BIPARTISAN INFRASTRUCTURE LAW	**32,411**	**0**
GGBA	32,411	0
10.23-CS-11021000-047 / ARAPAHO-ROOSEVELT NATIONAL FOREST INTERN FIELD SUPPORT	**25,067**	**0**
GGBA	25,067	0
10.23-GN-11021200-022 / HAZARDOUS FUELS REDUCTION PROJECT	**1,992**	**0**
GGBA	1,992	0
10.23-PA-11021200-032 / BUILDING CAPACITY TO INCREASE FOREST & WATERSHED RESTORATION IN THE UPPER SOUTH PLATTE RIVER WATERSHED II	**5,256**	**0**
GGBA	5,256	0
10.23-PA-11021200-035 / BUILDING WILDFIRE CRISIS STRATEGY CAPACITY TO INCREASE FOREST AND WATERSHED RESTORATION IN THE UPPER SOUTH PLATTE RIVER WATERSHED III	**3,327**	**0**
GGBA	3,327	0
10.23-PA-11021500-058 / STUDENT INTERN PROGRAM WITH USFS	**2,083**	**0**
GGBA	2,083	0
10.24-CR-11221611-020 / SCHOFIELD BARRACKS ITAM SUPPORT	**249,144**	**0**
GGBA	249,144	0
10.24-CR-11221611-037 / INTEGRATED TRAINING AREA MANAGEMENT (ITAM) PROGRAM AND SUSTAINABLE RANGE PROGRAM (SRP) - CAMP ROBERTS, CA	**338,401**	**0**
GGBA	338,401	0
10.24-CR-11221611-067 / TRAINING LAND MAINTENANCE AND REPAIR, TSA-ALASKA	**416**	**0**
GGBA	416	0
10.24-CR-11221611-125 / SCHOFIELD BARRACKS ITAM SUPPORT (ECOSYSTEM AND HERITAGE RESOURCE MANAGEMENT)	**2,419**	**0**
GGBA	2,419	0
10.652 / FORESTRY RESEARCH	**100,215**	**0**
GZAA	100,215	0
10.664 / COOPERATIVE FORESTRY ASSISTANCE	**5,819,741**	**628,455**
GGBA	5,587,400	530,544
RCAA	232,341	97,911
10.675 / URBAN AND COMMUNITY FORESTRY PROGRAM	**9,415**	**0**
GGBA	9,415	0
10.676 / FOREST LEGACY PROGRAM	**21,128**	**0**
GGBA	21,128	0
10.678 / FOREST STEWARDSHIP PROGRAM	**55,733**	**0**
GGBA	55,733	0
10.680 / FOREST HEALTH PROTECTION	**498,744**	**268,654**
BDAA	387,964	268,654
GGBA	110,780	0
10.683 / NATIONAL FISH AND WILDLIFE FOUNDATION	**50,000**	**0**
PMAA	50,000	0
10.684 / INTERNATIONAL FORESTRY PROGRAMS	**626,892**	**0**
GFEA	2,402	0
GGBA	624,490	0
10.691 / GOOD NEIGHBOR AUTHORITY	**2,607,105**	**0**
GGBA	2,511,113	0
PKAA	87,144	0
PMAA	8,848	0
10.693 / WATERSHED RESTORATION AND ENHANCEMENT AGREEMENT AUTHORITY	**265,129**	**0**
PKAA	265,129	0
10.694 / SOUTHWEST FOREST HEALTH AND WILDFIRE PREVENTION	**616,183**	**0**
GGBA	406,353	0
GGBA / NORTHERN ARIZONA UNIVERSITY (1005227-01)	209,830	0
10.697 / STATE & PRIVATE FORESTRY HAZARDOUS FUEL REDUCTION PROGRAM	**322,790**	**85,762**
GGBA	322,790	85,762
10.698 / STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE	**170,659**	**0**
GGBA	170,659	0
10.699 / PARTNERSHIP AGREEMENTS	**484,059**	**0**
GWAA	164,087	0
PAAA	53,912	0
PMAA	266,060	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
10.716 / INFRASTRUCTURE INVESTMENT AND JOBS ACT PRESCRIBED FIRE/FIRE RECOVERY	**110,845**	**0**
GGBA	110,845	0
10.717 / INFRASTRUCTURE INVESTMENT AND JOBS ACT RESTORATION/REVEGETATION	**616**	**0**
GGBA	616	0
10.720 / INFRASTRUCTURE INVESTMENT AND JOBS ACT COMMUNITY WILDFIRE DEFENSE GRANTS	**193,131**	**0**
GGBA	193,131	0
10.723 / COMMUNITY PROJECT FUNDS - CONGRESSIONALLY DIRECTED SPENDING	**415,375**	**104,368**
GGBA	415,375	104,368
10.727 / INFLATION REDUCTION ACT URBAN & COMMUNITY FORESTRY PROGRAM	**10,806**	**0**
GGBA	10,806	0
10.731 / INFLATION REDUCTION ACT LANDSCAPE SCALE RESTORATION	**2,403**	**0**
GGBA	2,403	0
10.734 / INFLATION REDUCTION ACT - FOREST LEGACY PROGRAM	**463**	**0**
GGBA	463	0
10.CO_CSFS_06012020 / PRESERVE AT PINE MEADOWS FUELS MITIGATION PROJECT- PHASE II	**35,824**	**0**
GGBA / THE NATURE CONSERVANCY (CO_CSFS_06012020)	35,824	0
10.RM-202 / CSA (5350208-5344042) WILDER PROJECT: LAYOUT, PREPARATION, ADMINISTRATION AND QUALITY CONTROL	**47,017**	**0**
GGBA / THE NATIONAL FOREST FOUNDATION (RM-202)	47,017	0
10.TM22-1738 / WILDFIRE RISK REDUCTION; IMPLEMENTATION & CAPACITY BUILDING IN COLORADO DISTRICT 2	**77,862**	**0**
GGBA / JEFFERSON COUNTY, COLORADO (TM22-1738)	77,862	0
DEPARTMENT OF AGRICULTURE, NATIONAL INSTITUTE OF FOOD AND AGRICULTURE		
10.210 / HIGHER EDUCATION NATIONAL NEEDS GRADUATE FELLOWSHIP GRANTS	**239,404**	**0**
GFBA	96,285	0
GGBA	143,119	0
10.212 / SMALL BUSINESS INNOVATION RESEARCH (SBIR) PROGRAM / SMALL BUSINESS TECHNOLOGY TRANSFER (STTR) PROGRAM	**70,907**	**0**
GGBA / RADIANT INNOVATION, LLC (USDA 2023-39410-40788)	70,907	0
10.215 / SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	**45,072**	**0**
GGBA / MONTANA STATE UNIVERSITY (G214-24-WA512)	8,935	0
GGBA / MONTANA STATE UNIVERSITY (SUBAWARD ID # G378-21-W8618)	22,348	0
GGBA / MONTANA STATE UNIVERSITY (SUBAWARD ID# G352-21-W8617)	13,789	0
10.217 / HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM	**63,923**	**13,564**
GGBA	63,923	13,564
10.237 / FROM LEARNING TO LEADING: CULTIVATING THE NEXT GENERATION OF DIVERSE FOOD AND AGRICULTURE PROFESSIONALS	**193,938**	**0**
GYAA	193,938	0
10.310 / AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	**696,701**	**0**
GGBA	696,701	0
10.311 / BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM	**221,706**	**6,168**
GSAA	221,706	6,168
10.326 / CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE (NLGCA)	**51,290**	**0**
GWAA	51,290	0
10.328 / FOOD SAFETY OUTREACH PROGRAM	**874**	**0**
GGBA / OREGON STATE UNIVERSITY (C0595B-G)	874	0
10.329 / CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	**4,262**	**0**
BDAA / UTAH STATE UNIVERSITY (202542-655)	4,262	0
10.336 / VETERINARY SERVICES GRANT PROGRAM	**174,665**	**0**
GGBA	174,665	0
10.500 / COOPERATIVE EXTENSION SERVICE	**419,313**	**87,467**
GGBA	310,919	87,467
GGBA / KANSAS STATE UNIVERSITY (A21-0316-S006)	10,128	0
GGBA / PURDUE UNIVERSITY (17000862-038)	45,855	0
GGBA / WASHINGTON STATE UNIVERSITY (140322 WSU001005)	52,411	0
10.511 / SMITH-LEVER EXTENSION FUNDING	**5,510,711**	**0**
GGBA	5,510,711	0
10.514 / EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	**662,063**	**0**
GGBA	662,063	0
10.515 / RENEWABLE RESOURCES EXTENSION ACT	**60,720**	**0**
GGBA	58,035	0
GGBA / UNIVERSITY OF ARIZONA (629612)	2,685	0
10.516 / RURAL HEALTH AND SAFETY EDUCATION COMPETITIVE GRANTS PROGRAM	**246,430**	**10,376**
GGBA	246,430	10,376
10.520 / AGRICULTURE RISK MANAGEMENT EDUCATION PARTNERSHIPS COMPETITIVE GRANTS PROGRAM	**16,633**	**0**
GGBA / WASHINGTON STATE UNIVERSITY (140322 SPC003960)	15,271	0
GGBA / WASHINGTON STATE UNIVERSITY (140322 WSU001273)	1,362	0
10.525 / FARM AND RANCH STRESS ASSISTANCE NETWORK COMPETITIVE GRANTS PROGRAM	**95,370**	**69,928**
BAAA	94,971	69,928
GGBA / WASHINGTON STATE UNIVERSITY (145086 WSU001211)	399	0
10.G299-24-WA511 / UPSKILLING AG PROFESSIONALS: SOIL AND WATER STEWARDSHIP THROUGH IOT AND AI	**8,765**	**0**
GGBA / MONTANA STATE UNIVERSITY (G299-24-WA511)	8,765	0
DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES CONSERVATION SERVICE		
10.2004.21.072087 / SOIL HEALTH TECHNICAL ASSISTANCE IN THE REPUBLICAN RIVER WATERSHED	**23,195**	**6,000**
BDAA / NATIONAL FISH AND WILDLIFE FOUNDATION (2004.21.072087)	23,195	6,000
10.5200.23.077714 / WATERSHED HEALTH AND RESILIENCE PARTNERSHIPS IN CO	**12,290**	**7,500**
BDAA	12,290	7,500
10.902 / SOIL AND WATER CONSERVATION	**2,038,023**	**1,316,473**
BDAA	1,509,246	1,300,755
GGBA	528,777	15,718
10.912 / ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	**1,187,277**	**857,673**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
BDAA	997,858	857,673
GGBA	189,419	0
10.937 / PARTNERSHIPS FOR CLIMATE-SMART COMMODITIES	**2,811,644**	**2,305,944**
BDAA	2,811,644	2,305,944
10.NR193A750008G002 / NEXT GENERATION TECHNOLOGY FOR MONITORING EDGE-OF-FIELD WATER QUALITY IN ORGANIC AGRICULTURE	**-56,942**	**0**
GGBA	-56,942	0
DEPARTMENT OF AGRICULTURE, RURAL HOUSING SERVICE		
10.766 / COMMUNITY FACILITIES LOANS AND GRANTS	**26,419**	**0**
GSAA	26,419	0
DEPARTMENT OF AGRICULTURE, RURAL UTILITIES SERVICE		
10.855 / DISTANCE LEARNING AND TELEMEDICINE LOANS AND GRANTS	**399,608**	**0**
CAAA	6,563	0
GJDA / NEW MEX. HIGHLND UNIV (034845)	12,166	0
GSAA	380,879	0
DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION		
11.024 / BUILD TO SCALE	**49,108**	**0**
GSAA	49,108	0
11.302 / ECONOMIC DEVELOPMENT SUPPORT FOR PLANNING ORGANIZATIONS	**46,772**	**0**
GFEA / CITY AND COUNTY OF DENVER (OEDEV-202368028-00_YR02)	46,772	0
11.303 / ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE	**113,428**	**0**
GGBA	62,434	0
GTAA	50,994	0
11.313 / TRADE ADJUSTMENT ASSISTANCE FOR FIRMS	**191,180**	**0**
GFBA	191,180	0
DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY		
11.617 / CONGRESSIONALLY-IDENTIFIED PROJECTS	**674,261**	**0**
GGBA	674,261	0
11.620 / SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	**602,184**	**0**
GLAA	602,184	0
DEPARTMENT OF COMMERCE, NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION		
11.032 / STATE DIGITAL EQUITY PLANNING AND CAPACITY GRANT	**838,354**	**0**
EGBA	838,354	0
11.035 / BROADBAND EQUITY, ACCESS, AND DEPLOYMENT PROGRAM	**1,010,297**	**0**
EGBA	1,010,297	0
DEPARTMENT OF DEFENSE		
12.1200058 / SENTINEL ENVIRONMENTAL PERMITTING AND COMPLIANCE 2023	**161,954**	**0**
GGBA / TETRA TECH, INC. (1200058)	161,954	0
12.TASK ORDER #2023-156372 / CULTURAL RESOURCES, NATURAL RESOURCES, NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) AND AIRSPACE TECHNICAL SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - CULTURAL RESOURCES SUPPORT, TASK 5	**168,689**	**0**
GGBA	168,689	0
12.TASK ORDER #2023-156372 / CULTURAL RESOURCES, NATURAL RESOURCES, NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) AND AIRSPACE TECHNICAL SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - ENVIRONMENTAL BASELINE SURVEY SUPPORT, TASK 3	**38,731**	**0**
GGBA	38,731	0
12.TASK ORDER #2023-156372 / CULTURAL RESOURCES, NATURAL RESOURCES, NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) AND AIRSPACE TECHNICAL SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - INSTALLATION PLANNING SUPPORT, TASK 4	**442,565**	**0**
GGBA	442,565	0
12.TASK ORDER #2023-156372 / CULTURAL RESOURCES, NATURAL RESOURCES, NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) AND AIRSPACE TECHNICAL SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - NATURAL RESOURCES SUPPORT, TASK 6	**141,856**	**0**
GGBA	141,856	0
12.TASK ORDER #2023-156372 / CULTURAL RESOURCES, NATURAL RESOURCES, NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) AND AIRSPACE TECHNICAL SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - NEPA AIRSPACE SUPPORT, TASK 2	**4,515**	**0**
GGBA	4,515	0
12.TASK ORDER #2023-156372 / CULTURAL RESOURCES, NATURAL RESOURCES, NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) AND AIRSPACE TECHNICAL SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - NEPA SUPPORT PROGRAM, TASK 1	**311,629**	**0**
GGBA	311,629	0
12.TASK ORDER #2023-156372 / CULTURAL RESOURCES, NATURAL RESOURCES, NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) AND AIRSPACE TECHNICAL SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - PEST MANAGEMENT SUPPORT, TASK 7	**8,780**	**0**
GGBA	8,780	0
12.TASK ORDER #2023-156372 / CULTURAL RESOURCES, NATURAL RESOURCES, NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) AND AIRSPACE TECHNICAL SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - RESTORATION SUPPORT, TASK 8	**309,978**	**0**
GGBA	309,978	0
12.W9126G-22-2-0022 / CESU-GP: FORT JOHNSON CULTURAL RESOURCES PROGRAM SUPPORT: CONSERVATION BRANCH, ENVIRONMENTAL NATURAL RESOURCES MANAGEMENT DIVISION, DIRECTORATE OF PUBLIC WORKS, JOINT READINESS TRAINING CENTER -OY1	**244,372**	**0**
GGBA	244,372	0
12.W9126G-22-2-0022 / CESU-GP: FORT JOHNSON CULTURAL RESOURCES PROGRAM SUPPORT: CONSERVATION BRANCH, ENVIRONMENTAL NATURAL RESOURCES MANAGEMENT DIVISION, DIRECTORATE OF PUBLIC WORKS, JOINT READINESS TRAINING CENTER-BASE YR	**180,140**	**0**
GGBA	180,140	0
12.W9132T24C0002 / DEVELOPMENT OF A LAND MANAGEMENT DATABASE AND BEST PRACTICES GUIDE TO SUPPORT DEPARTMENT OF DEFENSE CARBON MANAGEMENT	**56,692**	**0**
GGBA	56,692	0
DEPARTMENT OF DEFENSE, DEFENSE POW-MIA ACCOUNTING AGENCY		
12.740 / PAST CONFLICT ACCOUNTING	**0**	**0**
GGBA / HENRY M. JACKSON FOUNDATION (SUBAWARD # 5865)	0	0
DEPARTMENT OF DEFENSE, DEPARTMENT OF THE AIR FORCE		
12.800 / AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	**40,351**	**0**
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (2000 P UJ529)	40,351	0
DEPARTMENT OF DEFENSE, DEPARTMENT OF THE ARMY		
12.005 / CONSERVATION AND REHABILITATION OF NATURAL RESOURCES ON MILITARY INSTALLATIONS	**67,577,950**	**2,096,114**
GGBA	54,645,628	2,096,114

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GGBA (COVID-19)	12,932,322	0
12.010 / YOUTH CONSERVATION SERVICES	**7,112**	**0**
GGBA	7,112	0
12.113 / STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	**2,297,037**	**0**
FEEA	2,297,037	0
12.400 / MILITARY CONSTRUCTION, NATIONAL GUARD	**717,944**	**0**
OAAA	717,944	0
12.401 / NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	**29,504,045**	**0**
OAAA	29,504,045	0
12.420 / MILITARY MEDICAL RESEARCH AND DEVELOPMENT	**80,195**	**0**
GFEA	80,195	0
12.632 / LEGACY RESOURCE MANAGEMENT PROGRAM	**1,452,540**	**0**
GGBA	1,300,983	0
GGBA (COVID-19)	151,557	0
12.DAISY1 / DEPARTMENT OF ARMY INVASIVE SPECIES ACTIVITY YEAR 1	**1,914,140**	**1,588**
PMAA	1,914,140	1,588
12.DAISY2 / DEPARTMENT OF ARMY INVASIVE SPECIES ACTIVITY YEAR 2	**12**	**0**
PMAA	12	0
12.W2LQAA-IGSA-A60SI-FY23-DPW02 / FORT AP HILL ENVIRONMENTAL COMPLIANCE SUPPORT INTERGOVERNMENTAL SUPPORT AGREEMENT - YEAR 1	**160,162**	**0**
GGBA	160,162	0
12.W2LQAA-IGSA-A60SI-FY23-DPW02 / FORT WALKER ENVIRONMENTAL COMPLIANCE SUPPORT INTERGOVERNMENTAL SUPPORT AGREEMENT – FY24 OPTIONAL TASK ENVIRONMENT ASSESSMENT	**41,735**	**0**
GGBA	41,735	0
12.W2LQAA-IGSA-A60SI-FY23-DPW02 / FORT WALKER ENVIRONMENTAL COMPLIANCE SUPPORT INTERGOVERNMENTAL SUPPORT AGREEMENT - OPTION YEAR 1 IGSA SUPPORT PERSONNEL	**346,979**	**0**
GGBA	346,979	0
12.W2LQAA-IGSA-A60SI-FY23-DPW02 / FORT WALKER ENVIRONMENTAL COMPLIANCE SUPPORT INTERGOVERNMENTAL SUPPORT AGREEMENT - OPTION YEAR 1, OPTIONAL TASK WILCOX LANDFILL	**67,133**	**0**
GGBA	67,133	0
DEPARTMENT OF DEFENSE, DEPARTMENT OF THE NAVY		
12.300 / BASIC AND APPLIED SCIENTIFIC RESEARCH	**22,400,955**	**95,658**
GGBA	18,212,239	95,658
GGBA (COVID-19)	4,188,716	0
12.330 / SCIENCE, TECHNOLOGY, ENGINEERING & MATHEMATICS (STEM) EDUCATION, OUTREACH AND WORKFORCE PROGRAM	**2,000**	**0**
GTAA	2,000	0
12.N40192-22-2-8002 / CESU-RM: CONDUCT BASIC RESEARCH PERIMETER MONITORING AND CONTROL FOR LFA LOCATED AT MCB CAMP BLAZ WITHIN JRM AOR	**130,788**	**0**
GGBA	130,788	0
DEPARTMENT OF DEFENSE, NATIONAL SECURITY AGENCY		
12.902 / INFORMATION SECURITY GRANTS	**119,395**	**0**
GFCA	66,533	0
GFCA / UNIVERSITY ENTERPRISES CORPORATION CSUSB (SA20134)	8,051	0
GTAA	44,811	0
12.903 / GENCYBER GRANTS PROGRAM	**316,343**	**0**
GFCA	163,881	0
GFEA	152,462	0
12.905 / CYBERSECURITY CORE CURRICULUM	**1,157,126**	**997,616**
GFCA	1,157,126	997,616
DEPARTMENT OF DEFENSE, OFFICE OF THE SECRETARY OF DEFENSE		
12.630 / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	**61,019**	**0**
GFCA / TECHNOLOGY STUDENT A (AWARD NOTICE 1/26/24)	24,111	0
GFCA / TECHNOLOGY STUDENT A (AWARD NOTICE 1/28/22)	4,734	0
GGBA	32,174	0
DEPARTMENT OF DEFENSE, U.S. ARMY CORPS OF ENGINEERS - CIVIL PROGRAM FINANCING ONLY		
12.10 USC 2665 / SALE OF PUBLIC LAND & MATERIALS	**2,273**	**2,273**
WAAA	2,273	2,273
DEPARTMENT OF DEFENSE, WASHINGTON HEADQUARTERS SERVICES		
12.002 / PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	**143,685**	**0**
GGBA (COVID-19)	143,685	0
DEPARTMENT OF EDUCATION		
84.421 / DISABILITY INNOVATION FUND (DIF)	**61,981**	**0**
KAVA	61,981	0
84.424 / STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	**14,117,865**	**13,476,796**
DAAA	14,117,865	13,476,796
84.425C / EDUCATION STABILIZATION FUND	**9,835,671**	**3,157,870**
EAAA (COVID-19)	9,710,902	3,157,870
GJKA (COVID-19)	124,769	0
84.425D / EDUCATION STABILIZATION FUND	**67,910,660**	**64,422,285**
DAAA (COVID-19)	66,731,850	64,422,285
GFEA (COVID-19)	1,178,810	0
84.425E / EDUCATION STABILIZATION FUND	**-96,323**	**0**
GJBA (COVID-19)	-1,200	0
GJCA (COVID-19)	-91	0
GJDA (COVID-19)	0	0
GJKA (COVID-19)	-95,032	0
84.425F / EDUCATION STABILIZATION FUND	**7,653,228**	**0**
GJBA (COVID-19)	1,511,891	0
GJCA (COVID-19)	793,482	0
GJDA (COVID-19)	3,147,626	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GJKA (COVID-19)	322,753	0
GJMA (COVID-19)	1,877,476	0
84.425L / EDUCATION STABILIZATION FUND	**2,256,425**	**0**
GJDA (COVID-19)	844,783	0
GJKA (COVID-19)	1,411,642	0
84.425M / EDUCATION STABILIZATION FUND	**125,572**	**0**
GJBA (COVID-19)	125,572	0
84.425P / EDUCATION STABILIZATION FUND	**739,964**	**0**
GGJA (COVID-19)	680,052	0
GJFA (COVID-19)	59,912	0
84.425R / EDUCATION STABILIZATION FUND	**20,448,692**	**4,041,490**
DAAA (COVID-19)	10,376,942	101,349
EAAA (COVID-19)	10,071,750	3,940,141
84.425U / EDUCATION STABILIZATION FUND	**415,474,300**	**409,054,633**
DAAA (COVID-19)	415,474,300	409,054,633
84.425V / EDUCATION STABILIZATION FUND	**13,823,524**	**789,642**
DAAA (COVID-19)	7,806,487	0
EAAA (COVID-19)	6,017,037	789,642
84.425W / EDUCATION STABILIZATION FUND	**2,461,206**	**2,343,034**
DAAA (COVID-19)	2,461,206	2,343,034
DEPARTMENT OF EDUCATION, INSTITUTE OF EDUCATION SCIENCES		
84.372 / STATEWIDE LONGITUDINAL DATA SYSTEMS	**591,679**	**0**
DAAA	591,679	0
DEPARTMENT OF EDUCATION, OFFICE OF CAREER, TECHNICAL, AND ADULT EDUCATION		
84.002 / ADULT EDUCATION - BASIC GRANTS TO STATES	**8,464,494**	**6,816,076**
DAAA	8,248,993	6,816,076
GJTA	215,501	0
84.048 / CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	**21,024,298**	**9,162,424**
GJAA	20,459,465	9,162,424
GZAA	564,833	0
DEPARTMENT OF EDUCATION, OFFICE OF ELEMENTARY AND SECONDARY EDUCATION		
84.010 / TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	**166,068,338**	**163,360,814**
DAAA	166,068,338	163,360,814
84.011 / MIGRANT EDUCATION STATE GRANT PROGRAM	**8,242,416**	**6,460,759**
DAAA	8,242,416	6,460,759
84.013 / TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	**702,045**	**702,045**
DAAA	702,045	702,045
84.141 / MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM	**5,970**	**0**
GFBA	5,970	0
84.144 / MIGRANT EDUCATION COORDINATION PROGRAM	**57,181**	**0**
DAAA	57,181	0
84.149 / MIGRANT EDUCATION COLLEGE ASSISTANCE MIGRANT PROGRAM	**1,346,796**	**0**
GFBA	-1,075	0
GGBA	414,444	0
GTAA	495,719	0
GYAA	437,708	0
84.184 / SCHOOL SAFELY NATIONAL ACTIVITIES	**662,127**	**105,628**
DAAA	302,583	105,628
GFEA	359,544	0
84.196 / EDUCATION FOR HOMELESS CHILDREN AND YOUTH	**1,059,828**	**865,194**
DAAA	1,059,828	865,194
84.282 / CHARTER SCHOOLS	**5,078,048**	**4,695,758**
DAAA	5,078,048	4,695,758
84.287 / TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	**11,896,928**	**11,005,219**
DAAA	11,896,928	11,005,219
84.310 / STATEWIDE FAMILY ENGAGEMENT CENTERS	**9,094**	**0**
DAAA / KEYSTONE POLICY CENTER (9544)	9,094	0
84.336 / TEACHER QUALITY PARTNERSHIP GRANTS	**1,275,665**	**0**
GFEA	1,275,665	0
84.358 / RURAL EDUCATION	**381,515**	**347,835**
DAAA	381,515	347,835
84.365 / ENGLISH LANGUAGE ACQUISITION STATE GRANTS	**12,204,776**	**10,867,708**
DAAA	11,387,584	10,867,708
GFBA	604,375	0
GFEA / BOSTON UNIVERSITY (4500004632_AMD01)	212,817	0
84.367 / SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)	**25,637,433**	**24,062,269**
DAAA	25,557,080	24,062,269
GFEA / STATE OF NEVADA DEPARTMENT OF EDUCATION (23-709-48250)	1,149	0
GFEA / STATE OF NEVADA DEPARTMENT OF EDUCATION (24-710-48250)	79,204	0
84.369 / GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	**8,976,926**	**0**
DAAA	8,976,926	0
84.371 / COMPREHENSIVE LITERACY DEVELOPMENT	**6,200,910**	**6,018,005**
DAAA	6,200,910	6,018,005
DEPARTMENT OF EDUCATION, OFFICE OF FEDERAL STUDENT AID		
84.032 / FEDERAL FAMILY EDUCATION LOANS	**148,593,921**	**0**
GDAA	144,320,161	0
GKAA	4,273,760	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
84.037 / PERKINS LOANS CANCELLATIONS	**173,174**	**0**
GFBA	29,238	0
GFEA	143,936	0
DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION		
84.015 / NATIONAL RESOURCE CENTERS PROGRAM FOR FOREIGN LANGUAGE AND AREA STUDIES OR FOREIGN LANGUAGE AND INTERNATIONAL STUDIES PROGRAM AND FOREIGN LANGUAGE AND AREA STUDIES FELLOWSHIP PROGRAM	**380,010**	**0**
GFBA	380,010	0
84.016 / UNDERGRADUATE INTERNATIONAL STUDIES AND FOREIGN LANGUAGE PROGRAMS	**5,152**	**0**
GFBA	5,152	0
84.021 / OVERSEAS PROGRAMS - GROUP PROJECTS ABROAD	**76,198**	**0**
GTAA	76,198	0
84.031 / HIGHER EDUCATION INSTITUTIONAL AID	**10,282,301**	**12,787**
GFEA	169,690	0
GGJA	3,943,252	7,554
GJBA (COVID-19)	570,623	0
GJDA	0	0
GJEA	115,497	0
GJFA	217,210	0
GJGA	1,400,614	0
GJHA	668,304	0
GJKA	1,625,864	0
GJMA	755,441	0
GSAA	385,770	5,233
GTAA	430,036	0
84.103 / TRIO STAFF TRAINING PROGRAM	**292,632**	**0**
GGBA	292,632	0
84.116 / FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	**1,779,883**	**11,786**
GFBA	59,807	11,786
GFEA	249,901	0
GJDA / UTAH ST. UNIV (034760)	28,157	0
GJLA	122,640	0
GSAA	352,523	0
GTAA	358,884	0
GYAA	607,971	0
84.200 / GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	**288,767**	**0**
GFEA	288,767	0
84.220 / CENTERS FOR INTERNATIONAL BUSINESS EDUCATION	**317,808**	**0**
GFEA	317,808	0
84.334 / GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	**4,703,308**	**0**
GAAA	4,151,699	0
GFCA	75,308	0
GJKA	476,301	0
84.335 / CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	**630,338**	**0**
GFCA	159,344	0
GJBA	79,590	0
GJEA	250,524	0
GJLA	70,840	0
GSAA	70,040	0
DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES		
84.126 / REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES	**50,209,361**	**10,670,661**
KAAA	6,244,038	0
KAVA	43,965,323	10,670,661
84.129 / REHABILITATION LONG-TERM TRAINING	**194,089**	**0**
GKAA	194,089	0
84.160 / TRAINING INTERPRETERS FOR INDIVIDUALS WHO ARE DEAF AND INDIVIDUALS WHO ARE DEAF-BLIND	**473,207**	**0**
GKAA	473,207	0
84.177 / REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	**500,222**	**463,593**
KAAA	9,244	0
KAVA	490,978	463,593
84.181 / SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	**14,191,580**	**9,368,896**
QAAA	10,123,060	5,310,197
QAAA (COVID-19)	4,068,520	4,058,699
84.187 / SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	**332,007**	**0**
KAVA	332,007	0
84.323 / SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	**1,543,315**	**617,229**
DAAA	1,543,315	617,229
84.325 / SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	**1,239,692**	**424,787**
DAAA / UNIVERSITY OF FLORIDA (2100894476)	-3,027	0
GFEA	208,594	0
GFEA / UNIVERSITY OF CONNECTICUT HEALTH CENTER (UCHC7-127380056-A6)	71,327	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC14103_AMD01)	198,327	0
GGBA	60,815	0
GKAA	231,707	0
GSAA / UNIVERSITY OF FLORIDA (CEEDAR CENTER) (H325A170003)	3,590	0
QAAA	468,359	424,787
84.326 / SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	**132,191**	**0**
DAAA	99,168	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
DAAA / UNIVERSITY OF NORTH CAROLINA (5109833)	7,912	0
GFEA / HELEN KELLER NATIONAL CENTER FOR THE DEA (AWD-190894_YR05)	25,111	0
DEPARTMENT OF ENERGY		
81.041 / STATE ENERGY PROGRAM	**1,822,758**	**10,000**
EFAA	1,822,758	10,000
81.042 / WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	**13,780,058**	**12,268,051**
EFAA	13,780,058	12,268,051
81.049 / OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	**2,272,324**	**117,500**
GGBA	2,272,324	117,500
81.0F-60222 / RADAR DEPLOYMENT FOR SURFACE ATMOSPHERE INTEGRATED LABORATORY	**89,699**	**0**
GGBA / UNIVERSITY OF CHICAGO, ARGONNE NATIONAL LABORATORY (0F-60222)	89,699	0
81.106 / TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS	**224,981**	**0**
RBAA / WESTERN INTERSTATE ENERGY BOARD (WIEB-CO-23/26)	224,981	0
81.117 / ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	**169,286**	**0**
EFAA	169,286	0
81.128 / ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT PROGRAM (EECBG)	**22,527**	**0**
EFAA	22,527	0
81.136 / LONG-TERM SURVEILLANCE AND MAINTENANCE	**902,992**	**0**
FEEA	359,659	0
PKAA	543,333	0
81.2124010 / AES COHORT 1: LIAM WITTEMAN 04/13/2023	**6,804**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-242)	6,804	0
81.2137907 / AES COHORT 1: MADELINE MACMILLAN 04/13/2023	**6,804**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-241)	6,804	0
81.2302764 / AES COHORT 1: HEATHER MIRLITZ	**31,446**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-239)	31,446	0
81.2309810 / AES COHORT 1: TOBIAS HULL	**57,224**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-240)	57,224	0
81.2310111 / AES COHORT 3: DARCI COLLINS	**64,531**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-249)	64,531	0
81.252 / ACADEMIC PROGRAMS	**347,501**	**0**
GSAA	347,501	0
81.254 / GRID INFRASTRUCTURE DEPLOYMENT AND RESILIENCE	**232,727**	**0**
EFAA	232,727	0
81.701693 / DEEP UNDERGROUND NEUTRINO EXPERIMENT (DUNE)	**270,922**	**0**
GGBA	270,922	0
81.B650917 / NATIONAL GETTING TO NEUTRAL CARBON	**-7,649**	**0**
GGBA	-7,649	0
81.DE-AC36-08GO28308 / AES COHORT 4: ANISHA SHARMA	**62,431**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-270)	62,431	0
81.DE-AC36-08GO28308 / AES COHORT 4: DARIN MEEKER	**62,431**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-269)	62,431	0
81.DE-AC36-08GO28308 / AES COHORT 4: ERIN BLACKLEY	**26,978**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-268)	26,978	0
81.DE-AC36-08GO28308 / AES COHORT 4: IRENE WALKER	**62,431**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-271)	62,431	0
81.DE-AC36-08GO28308 / AES COHORT 4: MITCHELL HANSEN	**64,901**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-267)	64,901	0
81.DE-AC36-08GO28308 / AES COHORT 4: ZACHARY TULLY	**62,431**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-266)	62,431	0
81.DE-AC36-08GO28308 / WEST GATE MINES PARTNERSHIP	**85,770**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-238)	85,770	0
81.DE-AR0000954 / AES COHORT 2: ALEXA SCHWARTZ 04/13/2023	**56,230**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-246)	56,230	0
81.DE-AR0001368 / AES COHORT 2: JESSE DUGAN 04/13/2023	**52,945**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-244)	52,945	0
81.DE-AR0001865 / AES COHORT 1: NOAH SANDOVAL 04/13/2023	**52,945**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-243)	52,945	0
81.DE-SC0023596 / DEPATMENT OF ENERGY	**78,466**	**0**
GWAA	78,466	0
81.PO# 2354447 / EXTRACELLULAR PROTEIN PRODUCTION IN THERMOCOCCUS KODAKARENSIS	**9,155**	**0**
GGBA	9,155	0
81.R01NS102465 / AES COHORT 2: AMOGH THATTE 04/13/2023	**63,918**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-247)	63,918	0
81.R21EY035764 / AES COHORT 3: MELISSA POPEIL 04/13/2023	**67,534**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-251)	67,534	0
81.SUBCONTRACT NO. 667152 / DEEP UNDERGROUND NEUTRINO EXPERIMENT (DUNE)	**156,862**	**0**
GGBA	156,862	0
81.SUBCONTRACT NO. 684714 / DUNE PHOTON DETECTOR MODULES FOR CERN COLD BOX	**109,892**	**0**
GGBA	109,892	0
81.U60OH010017 / AES COHORT 2: EMILY VOLK 04/13/2023	**59,981**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-248)	59,981	0
81.UGA-0-41027-53 / TECHNICAL ASSISTANCE FOR INTERNATIONAL ENERGY AGENCY (IEA) WIND TASK 28 AND NREL	**85,109**	**0**
GGBA	85,109	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES		
93.493 / CONGRESSIONAL DIRECTIVES	**120,764**	**0**
GFEA / CHILDRENS HOSPITAL (G0102563)	120,764	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
93.75D30122P14005 / FIXED PRICE: ATTENDING VETERINARIAN SERVICES FOR THE CDC FT. COLLINS, CO ANIMAL CARE AND USE PROGRAM – OY1	**73,211**	**0**
GGBA	73,211	0
93.AWD-21-02-0220 / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS	**125,420**	**0**
GFBA / MENTAL HEALTH CTR BOULDER CNTY (AWD-21-02-0220)	125,420	0
93.GRAD PROGRAM ENHANC / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS	**-3,020**	**0**
GFBA	-3,020	0
93.OCG6388B / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS	**-566**	**0**
GFBA / MENTAL HEALTH CTR BOULDER CNTY (OCG6388B)	-566	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES		
93.086 / HEALTHY MARRIAGE PROMOTION AND RESPONSIBLE FATHERHOOD GRANTS	**1,260,400**	**1,000,099**
QAAA	1,260,400	1,000,099
93.087 / ENHANCE SAFETY OF CHILDREN AFFECTED BY SUBSTANCE ABUSE	**720,962**	**435,474**
JAAA	720,962	435,474
93.090 / GUARDIANSHIP ASSISTANCE	**944,510**	**896,412**
IHAA	944,510	896,412
93.092 / AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	**1,193,690**	**129,995**
IHAA	1,193,690	129,995
93.235 / TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM	**496,970**	**322,206**
DAAA	496,970	322,206
93.434 / EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS	**4,025,001**	**437,440**
QAAA	4,025,001	437,440
93.471 / TITLE IV-E KINSHIP NAVIGATOR PROGRAM	**12,146,283**	**12,146,283**
IHAA	12,146,283	12,146,283
93.472 / TITLE IV-E PREVENTION PROGRAM	**6,129,011**	**5,942,836**
IHAA	6,129,011	5,942,836
93.497 / FAMILY VIOLENCE PREVENTION AND SERVICES/ SEXUAL ASSAULT/RAPE CRISIS SERVICES AND SUPPORTS	**395,824**	**326,736**
IHAA (COVID-19)	395,824	326,736
93.499 / LOW INCOME HOUSEHOLD WATER ASSISTANCE PROGRAM	**8,127,413**	**8,015,846**
IHAA (COVID-19)	8,127,413	8,015,846
93.556 / MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM	**6,350,756**	**3,087,988**
GFEA / EASTERN BAND OF CHEROKEE INDIANS (2300609)	26,952	0
GFEA / WASHINGTON STATE DEPARTMENT OF CHILDREN, (1865-55732_YR06)	330,070	0
IHAA	2,518,077	79,673
IHAA (COVID-19)	0	0
QAAA	3,475,657	3,008,315
93.558 / TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	**162,884,445**	**147,534,797**
IHAA	161,376,256	146,026,608
IHAA (COVID-19)	1,508,189	1,508,189
93.563 / CHILD SUPPORT SERVICES	**60,383,994**	**54,951,062**
IHAA	60,383,994	54,951,062
93.564 / CHILD SUPPORT SERVICES RESEARCH	**3,178,025**	**0**
FEFA	90,922	0
IHAA	3,087,103	0
93.566 / REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS	**40,467,240**	**32,658,384**
IHAA	40,467,240	32,658,384
93.568 / LOW-INCOME HOME ENERGY ASSISTANCE	**67,085,667**	**44,410,951**
IHAA	67,085,667	44,410,951
93.569 / COMMUNITY SERVICES BLOCK GRANT	**5,401,013**	**5,099,039**
NLAA	5,401,013	5,099,039
93.576 / REFUGEE AND ENTRANT ASSISTANCE DISCRETIONARY GRANTS	**674,939**	**400**
FHCA	674,968	400
IHAA	-29	0
93.583 / REFUGEE AND ENTRANT ASSISTANCE WILSON/FISH PROGRAM	**937,628**	**937,287**
IHAA	937,628	937,287
93.586 / STATE COURT IMPROVEMENT PROGRAM	**494,281**	**6,827**
JAAA	494,281	6,827
93.590 / COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	**2,348,102**	**541,086**
QAAA	1,940,846	381,959
QAAA (COVID-19)	407,256	159,127
93.592 / FAMILY VIOLENCE PREVENTION AND SERVICES/DISCRETIONARY	**461,606**	**60,345**
GFBA	461,606	60,345
93.597 / GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	**120,154**	**0**
JAAA	120,154	0
93.599 / CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	**540,985**	**0**
IHAA	540,985	0
93.603 / ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS	**441,552**	**0**
IHAA	441,552	0
93.643 / CHILDREN'S JUSTICE GRANTS TO STATES	**142,349**	**0**
IHAA	142,349	0
93.645 / STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	**3,999,119**	**3,827,125**
IHAA	3,999,119	3,827,125
93.648 / CHILD WELFARE RESEARCH TRAINING OR DEMONSTRATION	**1,025,332**	**634,280**
GFEA / MCKING CONSULTING CORPORATION (UCDCN-03-4577_OL1)	53,540	0
GFEA / MCKING CONSULTING CORPORATION (UCDCN-03-4577_OL2)	163,675	0
QAAA	808,117	634,280
93.658 / FOSTER CARE TITLE IV-E	**93,541,313**	**73,693,213**
IHAA	93,541,313	73,693,213

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
93.659 / ADOPTION ASSISTANCE	**29,106,683**	**28,853,076**
IHAA	29,106,683	28,853,076
93.667 / SOCIAL SERVICES BLOCK GRANT	**26,867,858**	**20,445,311**
IHAA	26,867,858	20,445,311
93.669 / CHILD ABUSE AND NEGLECT STATE GRANTS	**1,890,090**	**0**
IHAA	1,443,591	0
IHAA (COVID-19)	446,499	0
93.670 / CHILD ABUSE AND NEGLECT DISCRETIONARY ACTIVITIES	**61,872**	**0**
GFEA / KENTUCKY YOUTH ADVOCATES (AWD-240238)	44,365	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-23-0364)	5,431	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-23-0364-MOD-1)	12,076	0
93.671 / FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	**4,551,266**	**3,869,496**
IHAA	2,258,174	2,118,213
IHAA (COVID-19)	2,293,092	1,751,283
93.674 / JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	**1,313,552**	**828,004**
IHAA	1,313,552	828,004
DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING		
93.041 / SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	**55,609**	**46,985**
IHAA	55,609	46,985
93.042 / SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	**411,451**	**381,331**
IHAA	290,222	290,102
IHAA (COVID-19)	121,229	91,229
93.043 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	**675,900**	**675,900**
IHAA	300,974	300,974
IHAA (COVID-19)	374,926	374,926
93.048 / SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS	**382,268**	**240,125**
IHAA (COVID-19)	0	0
SFAA	382,268	240,125
93.052 / NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	**3,873,380**	**3,658,795**
IHAA	2,532,060	2,369,897
IHAA (COVID-19)	1,341,320	1,288,898
93.071 / MEDICARE ENROLLMENT ASSISTANCE PROGRAM	**351,332**	**338,696**
SFAA	351,332	338,696
93.072 / LIFESPAN RESPITE CARE PROGRAM	**284,149**	**277,053**
IHAA	284,149	277,053
93.234 / TRAUMATIC BRAIN INJURY STATE DEMONSTRATION GRANT PROGRAM	**912,752**	**475,901**
FHLA	694,294	475,901
IHAA	218,458	0
93.324 / STATE HEALTH INSURANCE ASSISTANCE PROGRAM	**800,825**	**495,556**
SFAA	800,825	495,556
SFAA (COVID-19)	0	0
93.369 / ACL INDEPENDENT LIVING STATE GRANTS	**396,928**	**355,100**
KAVA	396,928	355,100
93.433 / ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	**1,493,742**	**0**
GKAA	1,002,755	0
GKAA / MEMORIAL HERMANN HEALTH SYSTEM (8100152-ADA PARC-UNC-SHUMAN)	6,087	0
KAAA	96,113	0
KAVA	388,787	0
93.464 / ACL ASSISTIVE TECHNOLOGY	**461,009**	**0**
GFEA	461,009	0
93.630 / DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	**915,065**	**83,955**
IHAA	860,065	83,955
IHAA (COVID-19)	55,000	0
93.632 / UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	**49,180**	**0**
GFEA	49,180	0
93.698 / ELDER JUSTICE ACT – ADULT PROTECTIVE SERVICES	**261**	**0**
IHAA	261	0
93.747 / ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM	**1,838,210**	**1,416,255**
IHAA (COVID-19)	1,838,210	1,416,255
DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR HEALTHCARE RESEARCH AND QUALITY		
93.226 / RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	**4,816**	**0**
GFEA	4,816	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR DISEASE CONTROL AND PREVENTION		
93.068 / CHRONIC DISEASES: RESEARCH, CONTROL, AND PREVENTION	**45,117**	**0**
FHIA	5,981	0
FHLA	39,136	0
93.069 / PUBLIC HEALTH EMERGENCY PREPAREDNESS	**11,556,733**	**9,603,445**
FHCA	11,556,733	9,603,445
93.070 / ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	**376,436**	**0**
FEFA	376,436	0
93.073 / BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	**41,742**	**0**
FEFA	41,742	0
93.084 / PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES	**682,815**	**98,407**
GGBA	682,815	98,407
93.116 / PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	**641,775**	**204,788**
FHCA	641,775	204,788
93.136 / INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	**6,558,931**	**1,990,558**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
FAAA	-37	0
FHCA	78,762	0
FHIA	651,274	15,049
FHLA	5,762,491	1,975,509
FHOA	66,441	0
93.185 / IMMUNIZATION RESEARCH, DEMONSTRATION, PUBLIC INFORMATION AND EDUCATION TRAINING AND CLINICAL SKILLS IMPROVEMENT PROJECTS	**14,134**	**0**
GFEA / ASSOCIATION OF UNIVERSITY CNTRS ON DISAB (14-8818-23)	14,134	0
93.197 / CHILDHOOD LEAD POISONING PREVENTION PROJECTS, STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTION AND SURVEILLANCE OF BLOOD LEAD LEVELS IN CHILDREN	**496,697**	**0**
FEFA	496,697	0
93.240 / STATE CAPACITY BUILDING	**260,384**	**0**
FEFA	260,384	0
93.262 / OCCUPATIONAL SAFETY AND HEALTH PROGRAM	**2,528,539**	**1,314,475**
GFEA	1,800,859	876,989
GGBA	727,680	437,486
93.268 / IMMUNIZATION COOPERATIVE AGREEMENTS	**102,353,671**	**13,174,585**
FHCA	87,763,640	4,530,700
FHCA (COVID-19)	14,590,031	8,643,885
93.270 / VIRAL HEPATITIS PREVENTION AND CONTROL	**894,599**	**439,075**
FHHA	607	0
FHOA	893,992	439,075
93.283 / CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	**1,506,806**	**121,459**
FHCA	692,205	42,589
FHCA (COVID-19)	661,656	78,870
GFEA	105,417	0
GFEA / UNIVERSITY OF UTAH (10070182-01-UC)	47,528	0
93.305 / PPHF 2018: OFFICE OF SMOKING AND HEALTH-NATIONAL STATE-BASED TOBACCO CONTROL PROGRAMS-FINANCED IN PART BY 2018 PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	**1,935,134**	**0**
FHIA	281,460	0
FHLA	1,653,674	0
93.314 / EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	**614,198**	**0**
GFBA	614,198	0
93.317 / EMERGING INFECTIONS PROGRAMS	**5,152,656**	**1,128,186**
FHCA	2,707,113	722,743
FHCA (COVID-19)	2,445,543	405,443
93.323 / EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	**101,568,550**	**24,273,543**
FHCA	9,955,650	3,756,350
FHCA (COVID-19)	90,773,431	20,517,193
FHIA (COVID-19)	839,469	0
93.334 / THE HEALTHY BRAIN INITIATIVE: TECHNICAL ASSISTANCE TO IMPLEMENT PUBLIC HEALTH ACTIONS RELATED TO COGNITIVE HEALTH, COGNITIVE IMPAIRMENT, AND CAREGIVING AT THE STATE AND LOCAL LEVELS	**491,054**	**0**
FHIA	116,151	0
FHLA	374,903	0
93.336 / BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	**549,367**	**0**
FHIA	549,367	0
93.354 / PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	**9,620,129**	**4,431,882**
FAAA (COVID-19)	3,601,017	1,657,022
FHCA (COVID-19)	6,019,112	2,774,860
93.366 / STATE ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES AND PARTNER ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES	**657,632**	**30,907**
FAAA	248	0
FEGA	4,187	0
FHIA	153,600	0
FHLA	499,597	30,907
93.391 / ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	**9,372,995**	**5,574,497**
FHCA (COVID-19)	9,372,995	5,574,497
93.421 / STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	**164,201**	**0**
FHCA	51,210	0
GFEA (COVID-19) / COUNCIL OF STATE AND TERRITORIAL EPIDEMI (NU38OT000297-02_AMD01_NCE)	-3,914	0
GFEA / NATIONAL NETWORK OF PUBLIC HEALTH INSTIT (G2428 AG-1056)	11,141	0
GFEA / NATIONAL NETWORK OF PUBLIC HEALTH INSTIT (G2718_AG-1384)	53,564	0
GFEA / NATL ASSN OF CHRONIC DISEASE DIRECTORS (5-NU38OT000286-05_NCE)	52,200	0
93.426 / THE NATIONAL CARDIOVASCULAR HEALTH PROGRAM	**93,668**	**82,685**
FHLA	93,668	82,685
93.430 / PPHF 2018: PREVENTION HEALTH AND HEALTH SERVICES - STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH - FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	**14,744**	**0**
GFEA / NATIONAL COUNCIL FOR MENTAL WELLBEING (2405.0002_AMD04)	14,744	0
93.435 / THE INNOVATIVE CARDIOVASCULAR HEALTH PROGRAM	**1,558,465**	**172,629**
FAAA	0	0
FHIA	129,690	0
FHLA	1,428,775	172,629
93.436 / WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	**865,788**	**319,008**
FAAA	141	0
FHIA	192,804	0
FHLA	672,843	319,008
93.439 / STATE PHYSICAL ACTIVITY AND NUTRITION (SPAN	**827,812**	**78,457**
FAAA	-135	0
FHIA	114,774	0
FHLA	713,173	78,457

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
93.478 / PREVENTING MATERNAL DEATHS: SUPPORTING MATERNAL MORTALITY REVIEW COMMITTEES	**437,838**	**51,294**
FHIA	6,326	0
FHLA	431,512	51,294
93.744 / PPHF: BREAST AND CERVICAL CANCER SCREENING OPPORTUNITIES FOR STATES, TRIBES AND TERRITORIES SOLELY FINANCED BY PREVENTION AND PUBLIC HEALTH FUNDS	**3,172,756**	**2,588,028**
FHIA	189,892	0
FHLA	2,982,864	2,588,028
93.800 / ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING	**533,537**	**251,671**
FHIA	58,450	0
FHLA	475,087	251,671
93.845 / PROMOTING POPULATION HEALTH THROUGH INCREASED CAPACITY IN ALCOHOL EPIDEMIOLOGY	**107,566**	**0**
FHIA	3,259	0
FHLA	104,307	0
93.898 / CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	**2,352,640**	**689,131**
FHIA	895,386	0
FHLA	1,457,254	689,131
93.940 / HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	**4,443,877**	**1,495,716**
FHHA	968	0
FHOA	4,442,909	1,495,716
93.944 / HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	**675,209**	**648,710**
FHOA	675,209	648,710
93.946 / COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	**289,974**	**0**
FAAA	-37	0
FHIA	161,707	0
FHLA	128,304	0
93.967 / CENTERS FOR DISEASE CONTROL AND PREVENTION COLLABORATION WITH ACADEMIA TO STRENGTHEN PUBLIC HEALTH	**5,707,947**	**3,079,793**
FAAA	4,383,348	3,079,793
FHCA	380,433	0
FHIA	170,972	0
FHLA	497,967	0
FHMA	127,223	0
FHOA	51,897	0
GFEA / NATIONAL NETWORK OF PUBLIC HEALTH INSTIT (G2643 AG-1290)	29,048	0
GFEA / NATIONAL NETWORK OF PUBLIC HEALTH INSTIT (G2836_AG-1506)	67,059	0
93.977 / SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	**3,794,402**	**1,145,538**
FHOA	3,794,402	1,145,538
93.981 / IMPROVING STUDENT HEALTH AND ACADEMIC ACHIEVEMENT THROUGH NUTRITION, PHYSICAL ACTIVITY AND THE MANAGEMENT OF CHRONIC CONDITIONS IN SCHOOLS	**407,267**	**116,758**
DAAA	407,267	116,758
93.988 / COOPERATIVE AGREEMENTS FOR DIABETES CONTROL PROGRAMS	**677,719**	**157,073**
FHIA	99,715	0
FHLA	578,004	157,073
93.991 / PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	**1,947,505**	**455,992**
FAAA	1,056,731	382,352
FHCA	21,225	0
FHIA	55,621	0
FHLA	813,928	73,640
DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES		
93.413 / THE STATE FLEXIBILITY TO STABILIZE THE MARKET GRANT PROGRAM	**154,302**	**0**
SFAA	154,302	0
93.423 / 1332 STATE INNOVATION WAIVERS	**243,821,823**	**243,512,430**
SFAA	243,821,823	243,512,430
93.639 / SECTION 9813: STATE PLANNING GRANTS FOR QUALIFYING COMMUNITY-BASED MOBILE CRISIS INTERVENTION SERVICES	**1,750**	**0**
UHAA (COVID-19)	1,750	0
93.687 / MATERNAL OPIOID MISUSE MODEL	**329,177**	**0**
UHAA	329,177	0
93.767 / CHILDREN'S HEALTH INSURANCE PROGRAM	**264,989,881**	**920,155**
UHAA	258,947,914	920,155
UHAA (COVID-19)	6,041,967	0
93.774 / MEDICARE SUPPLEMENTARY MEDICAL INSURANCE	**32,868**	**0**
FHCA	32,868	0
93.791 / MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	**1,781,316**	**0**
UHAA	1,781,316	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, FOOD AND DRUG ADMINISTRATION		
93.058 / TOBACCO REGULATION AWARENESS, COMMUNICATION, AND EDUCATION PROGRAM	**1,173,035**	**901,062**
FHLA	1,173,035	901,062
93.103 / FOOD AND DRUG ADMINISTRATION RESEARCH	**666,025**	**0**
BIAA	46,128	0
FEFA	323,314	0
FHCA	270,443	0
GGBA	26,140	0
93.367 / FLEXIBLE FUNDING MODEL - INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE FOR STATE MANUFACTURED FOOD REGULATORY PROGRAMS	**181**	**0**
FEFA	181	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION		
93.107 / AREA HEALTH EDUCATION CENTERS	**969,394**	**750,845**
GFEA	969,394	750,845
93.110 / MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	**3,185,865**	**718,517**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
FHCA	216,782	0
FHIA	30,511	0
FHLA	1,541,543	718,517
GFEA	794,177	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0072-S016)	38,747	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0072-S023_AMD06)	247,438	0
GGBA / UNIVERSITY OF CALIFORNIA, LOS ANGELES (1920 G WA069)	84	0
QAAA	316,583	0
93.117 / PREVENTIVE MEDICINE RESIDENCY	**37,976**	**1,971**
GFEA	37,976	1,971
93.127 / EMERGENCY MEDICAL SERVICES FOR CHILDREN	**220,804**	**0**
GFEA	220,804	0
93.130 / COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	**227,951**	**0**
FHLA	227,951	0
93.145 / AIDS EDUCATION AND TRAINING CENTERS	**710,085**	**0**
GFEA / UNIVERSITY OF WASHINGTON (UWSC11356_AMD06)	6,480	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC11356_AMD08)	252,961	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC11357_AMD07)	444,675	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC11357_MOD06)	5,969	0
93.165 / GRANTS TO STATES FOR LOAN REPAYMENT	**1,088,939**	**0**
FHLA	1,088,939	0
93.191 / GRADUATE PSYCHOLOGY EDUCATION	**631,609**	**0**
GFCA	273,764	0
GFEA	357,845	0
93.223 / DEVELOPMENT AND COORDINATION OF RURAL HEALTH SERVICES	**17,803**	**0**
GFEA / UNIVERSITY OF NORTH DAKOTA (28073S3)	17,803	0
93.236 / GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	**459,940**	**72,363**
FHIA	21,557	0
FHLA	438,383	72,363
93.247 / ADVANCED EDUCATION NURSING GRANT PROGRAM	**413,320**	**0**
GFEA	413,320	0
93.251 / UNIVERSAL NEWBORN HEARING AND SCREENING	**244,025**	**0**
IHAA	244,025	0
93.359 / NURSE EDUCATION, PRACTICE, QUALITY AND RETENTION GRANTS	**403,134**	**98,756**
GFEA / MONTANA STATE UNIVERSITY (G144-19-W7224_AMD03)	1,164	0
GFEA / MONTANA STATE UNIVERSITY (G322-23-WA100)	37,643	0
GFEA / MONTANA STATE UNIVERSITY (G322-23-WA100_AMD01)	0	0
GZAA	364,327	98,756
93.365 / SICKLE CELL TREATMENT DEMONSTRATION PROGRAM	**55,496**	**0**
GFEA / CENTER FOR INHERITED BLOOD DISORDERS (CIBDIX2021HRSA-CO-09_YR02)	6,700	0
GFEA / CENTER FOR INHERITED BLOOD DISORDERS (CIBDIX2021HRSA-CO-10)	48,796	0
93.505 / AFFORDABLE CARE ACT (ACA) MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING PROGRAM	**60,367**	**0**
FHIA	60,367	0
93.516 / PUBLIC HEALTH TRAINING CENTERS PROGRAM	**1,237,277**	**251,884**
GFEA	943,110	216,084
GFEA / TRAILHEAD INSTITUTE (HRSA01)	75,128	14,500
GFEA / TRAILHEAD INSTITUTE (HRSA01_AMD01)	219,039	21,300
93.732 / MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	**544,131**	**0**
GFEA / NATIONWIDE CHILDRENS HOSPITAL (710072-1223-00_AMD01)	19,188	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (710072-1224-00_AMD02)	16,556	0
GTAA	508,387	0
93.822 / HEALTH CAREERS OPPORTUNITY PROGRAM (HCOP)	**303,567**	**0**
GTAA	303,567	0
93.870 / MATERNAL, INFANT AND EARLY CHILDHOOD HOMEVISITING GRANT PROGRAM	**8,970,569**	**8,524,537**
QAAA	7,802,933	7,365,402
QAAA (COVID-19)	1,167,636	1,159,135
93.884 / PRIMARY CARE TRAINING AND ENHANCEMENT	**588,715**	**88,390**
GJLA	228,529	0
GZAA	360,186	88,390
93.917 / HIV CARE FORMULA GRANTS	**16,723,049**	**12,100,678**
FHHA	104	0
FHOA	16,722,945	12,100,678
93.924 / RYAN WHITE HIV/AIDS DENTAL REIMBURSEMENTS	**307,757**	**219,801**
GFEA	307,757	219,801
93.928 / SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	**33,899**	**0**
FHOA	33,899	0
93.994 / MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	**6,999,310**	**3,886,487**
FAAA	185,637	665,499
FHIA	236,025	0
FHLA	6,577,648	3,220,988
DEPARTMENT OF HEALTH AND HUMAN SERVICES, INDIAN HEALTH SERVICE		
93.284 / INJURY PREVENTION PROGRAM FOR AMERICAN INDIANS AND ALASKAN NATIVES COOPERATIVE AGREEMENTS	**383,537**	**0**
GFEA	383,537	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF ASSISTANT SECRETARY FOR HEALTH		
93.217 / FAMILY PLANNING SERVICES	**4,381,830**	**3,453,625**
FHIA	58,994	0
FHLA	4,322,836	3,453,625

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF THE SECRETARY OF HEALTH AND HUMAN SERVICES		
93.008 / MEDICAL RESERVE CORPS SMALL GRANT PROGRAM	**207,471**	**124,351**
FHCA	207,471	124,351
93.013 / AMBASSADORS FOR CHANGE PROGRAM	**9,270**	**0**
FHLA	9,270	0
93.817 / HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	**169,404**	**168,226**
FHCA (COVID-19)	169,404	168,226
93.889 / NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	**3,907,082**	**3,223,075**
FHCA	3,912,758	3,223,075
FHCA (COVID-19)	-5,676	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION		
93.104 / COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	**1,363,123**	**607,834**
IHAA	1,363,123	607,834
93.150 / PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	**983,896**	**929,124**
IHAA	983,896	929,124
93.243 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	**9,609,863**	**3,282,152**
DAAA	3,033,342	2,138,285
FAAA	-66	0
FHCA	352,845	0
FHLA	1,667,868	510,595
GFCA	718,438	81,048
GFEA	523,942	0
GFEA / SIGNAL BEHAVIORAL HEALTH NETWORK (AWD-241132)	31,886	0
GFEA / UNIVERSITY OF DENVER (SC38368-01-00_AMD02)	100,681	0
GGBA	458,248	0
GSAA	70,434	0
IHAA	2,129,234	552,224
JAAA	523,011	0
93.665 / EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-19	**94,302**	**83,862**
FHLA	5,296	5,296
IHAA (COVID-19)	89,006	78,566
93.788 / OPIOID STR	**23,070,697**	**15,395,800**
FHOA	104,796	79,853
GFEA	384,284	0
IHAA	22,581,617	15,315,947
93.958 / BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	**26,221,801**	**19,854,290**
IHAA	19,980,244	15,460,877
IHAA (COVID-19)	6,241,557	4,393,413
93.959 / BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	**54,814,413**	**37,383,394**
FHCA	315,848	0
FHIA	90,110	0
FHLA	1,650,110	811,436
FHOA	308,368	0
IHAA	35,207,261	24,253,573
IHAA (COVID-19)	17,242,716	12,318,385
DEPARTMENT OF HOMELAND SECURITY		
97.EMW-2021-GR-00055 / DEPARTMENT OF HOMELAND SECURITY PROGRAMS	**523,892**	**0**
GFBA	523,892	0
DEPARTMENT OF HOMELAND SECURITY, COUNTERING WEAPONS OF MASS DESTRUCTION		
97.091 / HOMELAND SECURITY BIOWATCH PROGRAM	**445,911**	**0**
FEDA	100	0
FHCA	445,811	0
97.20CWDSTC00009 / COUNTERING WEAPONS OF MASS DESTRUCTION OFFICE	**350**	**0**
RBAA / CITY OF DENVER OFFICE OF EMERGENCY MANAGEMENT (20CWDSTC00009)	350	0
DEPARTMENT OF HOMELAND SECURITY, FEDERAL EMERGENCY MANAGEMENT AGENCY		
97.008 / NON-PROFIT SECURITY PROGRAM	**1,520,600**	**1,517,544**
RFAA	1,520,600	1,517,544
97.023 / COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	**223,340**	**0**
PDAA	223,340	0
97.024 / EMERGENCY FOOD AND SHELTER NATIONAL BOARD PROGRAM	**360,796**	**0**
RFAA	360,796	0
97.029 / FLOOD MITIGATION ASSISTANCE	**874**	**0**
RFAA	874	0
97.036 / DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	**194,279,465**	**180,166,162**
RFAA	24,871,148	23,788,613
RFAA (COVID-19)	169,408,317	156,377,549
97.039 / HAZARD MITIGATION GRANT	**2,113,246**	**728,698**
RFAA	2,113,246	728,698
97.040 / CHEMICAL STOCKPILE EMERGENCY PREPAREDNESS PROGRAM	**1,278,863**	**1,056,623**
RFAA	1,278,863	1,056,623
97.041 / NATIONAL DAM SAFETY PROGRAM	**259,991**	**0**
PEAA	259,991	0
97.042 / EMERGENCY MANAGEMENT PERFORMANCE GRANTS	**6,850,261**	**3,800,398**
RFAA	6,850,261	3,800,398
97.043 / STATE FIRE TRAINING SYSTEMS GRANTS	**37,770**	**0**
RCAA	37,770	0
97.044 / ASSISTANCE TO FIREFIGHTERS GRANT	**59,391**	**0**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
RCAA	59,391	0
97.045 / COOPERATING TECHNICAL PARTNERS	**4,965,762**	**0**
PDAA	4,965,762	0
97.046 / FIRE MANAGEMENT ASSISTANCE GRANT	**5,898,191**	**0**
RCAA	5,898,191	0
97.047 / BRIC: BUILDING RESILIENT INFRASTRUCTURE AND COMMUNITIES	**1,889,014**	**1,614,773**
RFAA	1,889,014	1,614,773
97.050 / PRESIDENTIAL DECLARED DISASTER ASSISTANCE TO INDIVIDUALS AND HOUSEHOLDS - OTHER NEEDS	**-10,858,244**	**0**
KABA	-10,858,244	0
97.067 / HOMELAND SECURITY GRANT PROGRAM	**8,652,988**	**7,090,333**
RFAA	8,652,988	7,090,333
97.132 / FINANCIAL ASSISTANCE FOR TARGETED VIOLENCE AND TERRORISM PREVENTION	**213,013**	**0**
GFEA	164,029	0
RFAA	48,984	0
97.137 / STATE AND LOCAL CYBERSECURITY GRANT PROGRAM TRIBAL CYBERSECURITY GRANT PROGRAM	**2,213,020**	**0**
RFAA	2,213,020	0
97.141 / SHELTER AND SERVICES PROGRAM	**6,256,655**	**0**
RFAA	6,256,655	0
DEPARTMENT OF HOMELAND SECURITY, U.S. CITIZENSHIP AND IMMIGRATION SERVICES		
97.010 / CITIZENSHIP EDUCATION AND TRAINING	**28,457**	**0**
GJCA / LUTHERAN SOCIAL SERVICES OF COLORADO (PROJECT 134819)	28,457	0
DEPARTMENT OF HOMELAND SECURITY, U.S. COAST GUARD		
97.012 / BOATING SAFETY FINANCIAL ASSISTANCE	**1,123,646**	**0**
PMAA	1,123,646	0
DEPARTMENT OF HOMELAND SECURITY, U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT		
97.COCSP4100 / U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT	**82,749**	**0**
RBAA	82,749	0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT		
14.228 / COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	**24,153,166**	**23,484,916**
NHAA	1,758,477	1,623,476
NHAA (COVID-19)	6,752,172	6,707,047
NLAA	10,652,646	10,232,988
NLAA (COVID-19)	4,989,871	4,921,405
14.231 / EMERGENCY SOLUTIONS GRANT PROGRAM	**4,089,624**	**3,472,179**
NHAA	2,649,068	2,487,929
NHAA (COVID-19)	1,440,556	984,250
14.239 / HOME INVESTMENT PARTNERSHIPS PROGRAM	**8,676,746**	**8,063,185**
NHAA	8,552,952	8,054,318
NHAA (COVID-19)	123,794	8,867
14.241 / HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	**1,392,643**	**1,374,798**
NHAA	1,392,643	1,374,798
14.267 / CONTINUUM OF CARE PROGRAM	**7,987,169**	**1,370,054**
NHBA	7,987,169	1,370,054
14.275 / HOUSING TRUST FUND	**16,029,882**	**15,705,757**
NHAA	16,029,882	15,705,757
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, ASSISTANT SECRETARY FOR FAIR HOUSING AND EQUAL OPPORTUNITY		
14.401 / FAIR HOUSING ASSISTANCE PROGRAM	**557,614**	**0**
SDAA	557,614	0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, ASSISTANT SECRETARY FOR HOUSING - FEDERAL HOUSING COMMISSIONER		
14.171 / MANUFACTURED HOUSING	**7,569**	**0**
NHAA	7,569	0
14.326 / PROJECT RENTAL ASSISTANCE DEMONSTRATION (PRA DEMO) PROGRAM OF SECTION 811 SUPPORTIVE HOUSING FOR PERSONS WITH DISABILITIES	**1,037,056**	**0**
NHBA	1,037,056	0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, ASSISTANT SECRETARY FOR PUBLIC AND INDIAN HOUSING		
14.896 / FAMILY SELF-SUFFICIENCY PROGRAM	**50,750**	**24,414**
NHBA	50,750	24,414
DEPARTMENT OF JUSTICE, COMMUNITY ORIENTED POLICING SERVICE		
16.710 / PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	**1,975,406**	**0**
GFBA	6,577	0
RBAA	1,968,829	0
DEPARTMENT OF JUSTICE, CRIMINAL DIVISION		
16.922 / EQUITABLE SHARING PROGRAM	**62,334**	**0**
CAAA	83	0
LAAA	62,251	0
DEPARTMENT OF JUSTICE, DRUG ENFORCEMENT ADMINISTRATION		
16.001 / LAW ENFORCEMENT ASSISTANCE NARCOTICS AND DANGEROUS DRUGS LABORATORY ANALYSIS	**43,571**	**0**
RBAA	43,571	0
16.004 / LAW ENFORCEMENT ASSISTANCE NARCOTICS AND DANGEROUS DRUGS TRAINING	**51,755**	**48,566**
JAAA	51,755	48,566
16.G18RM0018A/OCDETF / DEPARTMENT OF JUSTICE	**11,059**	**0**
REAA	11,059	0
DEPARTMENT OF JUSTICE, FEDERAL BUREAU OF INVESTIGATION		
16.50D-DN-A6194333 / DEPARTMENT OF JUSTICE	**24,375**	**0**
RBAA	24,375	0
16.66F-DN-A53538-D / DEPARTMENT OF JUSTICE	**15,837**	**0**
RBAA	15,837	0
DEPARTMENT OF JUSTICE, OFFICE OF JUSTICE PROGRAMS		

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
16.320 / SERVICES FOR TRAFFICKING VICTIMS	**62,109**	**0**
GGBA / ASIAN PACIFIC DEVELOPMENT CENTER (APDC MOU)	43,455	0
GGBA / DENVER DISTRICT ATTORNEY'S OFFICE (202366405)	18,654	0
16.321 / ANTITERRORISM EMERGENCY RESERVE	**1,284,295**	**1,284,295**
RDAA	1,284,295	1,284,295
16.540 / JUVENILE JUSTICE AND DELINQUENCY PREVENTION	**331,360**	**0**
RDAA	331,360	0
16.554 / NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	**625,218**	**0**
RDAA	625,218	0
16.575 / CRIME VICTIM ASSISTANCE	**20,954,160**	**17,116,871**
GFEA	465,082	255,680
RDAA	20,489,078	16,861,191
16.576 / CRIME VICTIM COMPENSATION	**5,725,294**	**5,518,401**
RDAA	5,725,294	5,518,401
16.582 / CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	**10,807**	**10,856**
IHAA	10,807	10,856
16.585 / TREATMENT COURT DISCRETIONARY GRANT PROGRAM	**1,477,517**	**0**
JAAA	1,477,517	0
16.593 / RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	**236,106**	**0**
RDAA	236,106	0
16.606 / STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	**2,630,918**	**0**
CAAA	2,630,918	0
16.609 / PROJECT SAFE NEIGHBORHOODS	**407,944**	**363,702**
RDAA	407,944	363,702
16.735 / PREA PROGRAM: STRATEGIC SUPPORT FOR PREA IMPLEMENTATION	**22,895**	**0**
CAAA	22,895	0
16.738 / EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	**3,986,522**	**3,128,680**
CAAA	5,634	0
RDAA	3,980,888	3,128,680
16.745 / CRIMINAL AND JUVENILE JUSTICE AND MENTAL HEALTH COLLABORATION PROGRAM	**235,341**	**155,080**
RDAA	235,341	155,080
16.750 / SUPPORT FOR ADAM WALSH ACT IMPLEMENTATION GRANT PROGRAM	**66,705**	**37,093**
RDAA	66,705	37,093
16.751 / EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	**42,776**	**0**
RDAA	42,776	0
16.754 / HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM	**400,513**	**400,513**
SJAA	400,513	400,513
16.816 / JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	**37,882**	**33,941**
RDAA	37,882	33,941
16.827 / JUSTICE REINVESTMENT INITIATIVE	**428,588**	**0**
RDAA	428,588	0
16.834 / DOMESTIC TRAFFICKING VICTIM PROGRAM	**316,218**	**148,365**
RDAA	316,218	148,365
16.835 / BODY WORN CAMERA POLICY AND IMPLEMENTATION	**0**	**0**
CAAA	0	0
16.838 / COMPREHENSIVE OPIOID, STIMULANT, AND OTHER SUBSTANCES USE PROGRAM	**2,889,690**	**525,162**
FHLA	2,889,690	525,162
16.839 / STOP SCHOOL VIOLENCE	**344,708**	**179,412**
DAAA	87,085	0
RFAA	257,623	179,412
DEPARTMENT OF JUSTICE, OFFICE ON VIOLENCE AGAINST WOMEN		
16.017 / SEXUAL ASSAULT SERVICES FORMULA PROGRAM	**504,907**	**467,201**
RDAA	502,658	467,201
REAA	2,249	0
16.021 / JUSTICE SYSTEMS RESPONSE TO FAMILIES	**96,396**	**0**
JAAA / CASA (JOVW-22-00230-JFFX)	96,396	0
16.525 / GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS	**54,037**	**0**
GGJA	37,903	0
GYAA	16,134	0
16.588 / VIOLENCE AGAINST WOMEN FORMULA GRANTS	**2,868,699**	**2,504,218**
RDAA	2,868,699	2,504,218
16.590 / GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	**394,722**	**322,359**
JAAA	144,414	72,688
RDAA	250,308	249,671
DEPARTMENT OF JUSTICE, OJP BUREAU OF JUSTICE ASSISTANCE		
16.034 / CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	**395,317**	**252,371**
RDAA (COVID-19)	395,317	252,371
16.2018-CZ-BX-0018 / EVAL OF BEXAR COUNTY REENTRY	**-2,347**	**0**
GKAA	-2,347	0
16.741 / DNA BACKLOG REDUCTION PROGRAM	**388,204**	**0**
REAA	388,204	0
16.742 / PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	**338,725**	**187,092**
RDAA	338,725	187,092
16.820 / POSTCONVICTION TESTING OF DNA EVIDENCE	**182,817**	**0**
GFBA	182,817	0
DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS		
17.002 / LABOR FORCE STATISTICS	**1,507,146**	**0**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
KAAA	247,299	0
KAFA	1,259,847	0
17.005 / COMPENSATION AND WORKING CONDITIONS	**77,539**	**0**
FHCA	62,833	0
KAAA	574	0
KAFA	14,132	0
DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION		
17.225 / UNEMPLOYMENT INSURANCE	**468,707,489**	**1,340,473**
KAAA	4,828,409	0
KABA	462,226,773	0
KADA	1,330,517	1,330,517
KARA	321,790	9,956
17.235 / SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	**634,057**	**602,514**
IHAA	634,057	602,514
17.245 / TRADE ADJUSTMENT ASSISTANCE	**984,903**	**403,027**
KAAA	52,161	0
KADA	834,633	403,027
KARA	98,109	0
17.261 / WORKFORCE DATA QUALITY INITIATIVE (WDQI)	**518,257**	**0**
GJBA	424,041	0
GJKA	94,216	0
17.268 / H-1B JOB TRAINING GRANTS	**3,109,244**	**0**
GAAA	2,672,760	0
GJAA	436,484	0
17.270 / REENTRY EMPLOYMENT OPPORTUNITIES	**1,077,431**	**831,560**
KAAA	50,865	0
KADA	1,026,566	831,560
17.271 / WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	**220,586**	**0**
KAAA	30,420	0
KADA	190,166	0
17.273 / TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	**383,047**	**51,906**
KAAA	73,581	0
KADA	236,411	51,906
KARA	73,055	0
17.277 / WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS	**5,687,313**	**4,097,366**
KAAA	315,726	0
KADA	4,146,717	3,888,970
KARA	1,224,870	208,396
17.285 / REGISTERED APPRENTICESHIP	**4,341,225**	**3,048,978**
KAAA	178,830	0
KADA	-44	-13
KAPP	4,038,894	3,043,777
KARA	123,545	5,214
DEPARTMENT OF LABOR, MINE SAFETY AND HEALTH ADMINISTRATION		
17.602 / MINE HEALTH AND SAFETY EDUCATION AND TRAINING	**283,213**	**0**
PKAA	283,213	0
17.603 / BROOKWOOD-SAGO GRANT	**12,931**	**0**
PKAA	12,931	0
DEPARTMENT OF LABOR, OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION		
17.504 / CONSULTATION AGREEMENTS	**1,119,219**	**0**
GGBA	1,119,219	0
17.505 / OSHA DATA INITIATIVE	**34,785**	**0**
GFEA / EASTERN RESEARCH GROUP, INC. (DSG-0001-04_MOD01)	34,785	0
DEPARTMENT OF LABOR, WOMEN'S BUREAU		
17.700 / WOMEN'S BUREAU	**48,840**	**0**
FHLA	48,840	0
DEPARTMENT OF STATE		
19.3000327517 / DEPARTMENT OF STATE PROGRAMS	**42,238**	**0**
GFBA / INSTITUTE OF INTERNATIONAL EDUCATION (3000327517)	42,238	0
DEPARTMENT OF STATE, BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS		
19.009 / ACADEMIC EXCHANGE PROGRAMS - UNDERGRADUATE PROGRAMS	**10,248**	**0**
GFEA	10,248	0
19.401 / ACADEMIC EXCHANGE PROGRAMS - SCHOLARS	**126,683**	**0**
GGBA / INSTITUTE OF INTERNATIONAL EDUCATION (3000295897)	63,229	0
GGBA / INSTITUTE OF INTERNATIONAL EDUCATION (3000333936)	63,454	0
19.408 / ACADEMIC EXCHANGE PROGRAMS - TEACHERS	**213,412**	**0**
GKAA / INTERNATIONAL RESEARCH AND EXCHANGES BOARD (FY23-FTEA-UNC-01)	213,412	0
DEPARTMENT OF STATE, BUREAU OF INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS		
19.703 / CRIMINAL JUSTICE SYSTEMS	**634,131**	**0**
CAAA	634,131	0
DEPARTMENT OF STATE, OFFICE OF THE UNDER SECRETARY FOR PUBLIC DIPLOMACY AND PUBLIC AFFAIRS		
19.040 / PUBLIC DIPLOMACY PROGRAMS	**80,110**	**0**
GGBA	74,423	0
GKAA	5,687	0
DEPARTMENT OF THE INTERIOR		
15.140D0421P0129 / DEPARTMENT OF THE INTERIOR PROGRAMS	**48,661**	**0**
GFBA	48,661	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
15.8P0042 / 140L1718P0042 CPW WATER AUGMENTATION LEASE	**4,204**	**0**
PMAA	4,204	0
DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT		
15.140L0618D0058 / TRAVEL ONLY: REFINING SUITABLE HABITAT MODELS TO IMPROVE MODEL PERFORMANCE ON BLM LANDS	**1,537**	**0**
GGBA	1,537	0
15.140R4018P0075 / 8P0075, HYDRA DATA COLLECTION 140R4018P0075	**-5**	**0**
PEAA	-5	0
15.224 / CULTURAL AND PALEONTOLOGICAL RESOURCES MANAGEMENT	**42,065**	**0**
GCAA	42,065	0
15.225 / RECREATION AND VISITOR SERVICES	**180,630**	**0**
GFEA	40,277	0
GWAA	14,801	0
GZAA	37,703	0
GZAA / UNIVERSITY OF ALASKA, FAIRBANKS (UA23-0018)	87,849	0
15.228 / BLM FUELS MANAGEMENT AND COMMUNITY FIRE ASSISTANCE PROGRAM ACTIVITIES	**33,844**	**0**
GGBA	13,048	0
GWAA	16,717	0
RCAA	4,079	0
15.231 / FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE MANAGEMENT	**62,060**	**0**
GWAA	10,885	0
PMAA	51,175	0
15.232 / JOINT FIRE SCIENCE PROGRAM	**158,252**	**0**
GGBA	158,252	0
15.233 / FOREST AND WOODLANDS RESOURCE MANAGEMENT	**256,941**	**0**
GGBA	256,941	0
15.236 / ENVIRONMENTAL QUALITY AND PROTECTION	**308,180**	**0**
PHAA	903	0
PKAA	307,277	0
15.244 / AQUATICS RESOURCES MANAGEMENT	**52,793**	**0**
GGBA	38,322	0
GZAA	14,471	0
15.247 / WILDLIFE RESOURCE MANAGEMENT	**24,366**	**0**
GWAA	24,366	0
15.L23AC00372-00 / CESU-RM: CO-PRODUCTION OF ACCESSIBLE CURRICULA ON WESTERN WILD HORSES AND BURROS FOR K-12 AND COMMUNITY AUDIENCES	**57,701**	**0**
GGBA	57,701	0
15.PG23-62128-01 / 2023 BLM WY R&W AIM SAMPLING	**222,408**	**0**
GGBA / UNIVERSITY OF MONTANA (PG23-62128-01)	222,408	0
15.PG236212901 / CEN AW-12 LOTIC AIM UT 2023	**85,604**	**0**
GGBA / UNIVERSITY OF MONTANA (PG236212901)	85,604	0
15.PG23-62130-01 / CEN-AQ-11 WYOMING 2023	**161,380**	**0**
GGBA / UNIVERSITY OF MONTANA (PG23-62130-01)	161,380	0
15.PG23-62133-01 / 2023 BLM UT LOTIC AIM DATA SPECIALIST	**25,719**	**0**
GGBA / UNIVERSITY OF MONTANA (PG23-62133-01)	25,719	0
15.PG23-62135-01 / LOTIC AIM NOC-AQ-2	**2,167**	**0**
GGBA / UNIVERSITY OF MONTANA (PG23-62135-01)	2,167	0
15.PG23-62136-01 / CEN LEN-3 UT 2023	**87,136**	**0**
GGBA / UNIVERSITY OF MONTANA (PG23-62136-01)	87,136	0
15.PG24-62160-01 / 2024 UTAH LOTIC AIM CEN AQ-10	**41,545**	**0**
GGBA / UNIVERSITY OF MONTANA (PG24-62160-01)	41,545	0
15.PG24-62165-01 / WYOMING LOTIC AIM 2024	**68,417**	**0**
GGBA / UNIVERSITY OF MONTANA (PG24-62165-01)	68,417	0
15.PG24-62166-01 / WY RIPARIAN WETLAND 2023-2024	**42,315**	**0**
GGBA / UNIVERSITY OF MONTANA (PG24-62166-01)	42,315	0
DEPARTMENT OF THE INTERIOR, BUREAU OF RECLAMATION		
15.509 / TITLE II, COLORADO RIVER BASIN SALINITY CONTROL	**370,951**	**0**
BCAA	120,547	0
PMAA	250,404	0
15.511 / CULTURAL RESOURCES MANAGEMENT	**8,399**	**0**
GCAA	8,399	0
15.514 / RECLAMATION STATES EMERGENCY DROUGHT RELIEF	**797,378**	**797,378**
PDAA / UPPER COLORADO RIVER COMMISSION (R23AP00295)	797,378	797,378
15.517 / FISH AND WILDLIFE COORDINATION ACT	**254,863**	**0**
PMAA	254,863	0
15.524 / RECREATION RESOURCES MANAGEMENT	**496,589**	**0**
PMAA	496,589	0
15.529 / UPPER COLORADO AND SAN JUAN RIVER BASINS ENDANGERED FISH RECOVERY	**214,037**	**0**
GGBA	45,488	0
PEAA	6,030	0
PMAA	162,519	0
15.560 / SECURE WATER ACT – RESEARCH AGREEMENTS	**15,157**	**0**
PDAA	15,157	0
15.567 / COLORADO RIVER SYSTEM CONSERVATION PILOT	**4,890**	**0**
GGBA	4,890	0
DEPARTMENT OF THE INTERIOR, DEPARTMENTAL OFFICES		
15.018 / ENERGY COMMUNITY REVITALIZATION PROGRAM (ECRP)	**11,705,836**	**0**
PHAA	11,705,836	0
DEPARTMENT OF THE INTERIOR, NATIONAL PARK SERVICE		

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
15.904 / HISTORIC PRESERVATION FUND GRANTS-IN-AID	**1,501,866**	**0**
GCAA	1,501,866	0
15.916 / OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	**2,401,210**	**1,869,874**
PMAA	2,401,210	1,869,874
15.922 / NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT	**15,716**	**0**
GFBA	13,920	0
GKAA	1,796	0
15.945 / COOPERATIVE RESEARCH AND TRAINING PROGRAMS – RESOURCES OF THE NATIONAL PARK SYSTEM	**1,073,993**	**20,946**
GFEA	198,647	0
GGBA	875,346	20,946
15.946 / CULTURAL RESOURCES MANAGEMENT	**70,368**	**0**
GGBA	70,368	0
15.954 / NATIONAL PARK SERVICE CONSERVATION, PROTECTION, OUTREACH, AND EDUCATION	**191,223**	**0**
PMAA	191,223	0
DEPARTMENT OF THE INTERIOR, NATURAL RESOURCES REVENUE		
15.427 / FEDERAL OIL AND GAS ROYALTY MANAGEMENT STATE AND TRIBAL COORDINATION	**634,894**	**0**
TAAA	634,894	0
15.433 / FLOOD CONTROL ACT LANDS	**9,572**	**9,572**
WAAA	9,572	9,572
15.435 / GOMESA	**854,685**	**241,346**
PMAA	854,685	241,346
15.437 / MINERALS LEASING ACT	**96,399,710**	**36,279,206**
WAAA	96,399,710	36,279,206
DEPARTMENT OF THE INTERIOR, OFFICE OF SURFACE MINING, RECLAMATION AND ENFORCEMENT		
15.250 / REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	**2,178,688**	**0**
PKAA	2,178,688	0
15.252 / ABANDONED MINE LAND RECLAMATION (AMLR)	**6,695,628**	**0**
PKAA	6,695,628	0
DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE		
15.608 / FISH AND WILDLIFE MANAGEMENT ASSISTANCE	**252,872**	**0**
GGBA / STATE OF MINNESOTA (231176)	14,617	0
PMAA	238,255	0
15.615 / COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	**119,661**	**24,763**
PMAA	119,661	24,763
15.616 / CLEAN VESSEL ACT	**23,815**	**23,815**
PMAA	23,815	23,815
15.634 / STATE WILDLIFE GRANTS	**1,182,787**	**0**
PMAA	1,182,787	0
15.657 / ENDANGERED SPECIES RECOVERY IMPLEMENTATION	**356,470**	**0**
GGBA	356,470	0
15.664 / FISH AND WILDLIFE COORDINATION AND ASSISTANCE	**66,198**	**0**
GGBA	66,198	0
15.666 / ENDANGERED SPECIES CONSERVATION-WOLF LIVESTOCK LOSS COMPENSATION AND PREVENTION	**1,890**	**0**
PMAA	1,890	0
15.679 / COMBATING WILDLIFE TRAFFICKING	**526,710**	**229,031**
GGBA	526,710	229,031
15.684 / WHITE-NOSE SYNDROME NATIONAL RESPONSE IMPLEMENTATION	**28,940**	**150**
PMAA	28,940	150
DEPARTMENT OF THE INTERIOR, U.S. GEOLOGICAL SURVEY		
15.820 / NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	**198,341**	**7,730**
GGBA / UNIVERSITY OF ARIZONA (680644)	74,718	7,730
GGBA / UNIVERSITY OF ARIZONA (SUBAWARD # 678404)	123,623	0
DEPARTMENT OF THE TREASURY		
21.016 / EQUITABLE SHARING	**130**	**0**
REAA	130	0
DEPARTMENT OF THE TREASURY, DEPARTMENTAL OFFICES		
21.019 / CORONAVIRUS RELIEF FUND	**52,614**	**-196**
GJKA (COVID-19)	52,810	0
HAAA (COVID-19)	0	0
IHAA (COVID-19)	-196	-196
21.023 / EMERGENCY RENTAL ASSISTANCE PROGRAM	**33,667,703**	**29,136,994**
NHBA (COVID-19)	33,667,703	29,136,994
21.026 / HOMEOWNER ASSISTANCE FUND	**77,723,943**	**75,744,961**
NHAA (COVID-19)	77,723,943	75,744,961
21.027 / CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	**1,950,565,528**	**450,120,127**
AAAA (COVID-19)	27,249	0
AABA (COVID-19)	248,532	0
AADA (COVID-19)	4,829	0
AAEA (COVID-19)	4,165,380	0
AAHA (COVID-19)	2,643,743	0
BAAA (COVID-19)	1,734	0
BMAA (COVID-19)	2,431,509	0
BSFA (COVID-19)	619,749	0
CAAA (COVID-19)	495,270,193	0
CBAA (COVID-19)	3,653,683	0
DAAA (COVID-19)	2,528,486	1,921,358
DACA (COVID-19)	798,168	798,168

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
DBAA (COVID-19)	2,689,915	0
EAAA (COVID-19)	2,848,633	0
EBBA (COVID-19)	1,311,488	1,311,488
ECAA (COVID-19)	1,267,241	0
EDAA (COVID-19)	22,203,521	14,347,308
EGBA (COVID-19)	17,080,062	16,717,012
FAAA (COVID-19)	11,615,280	9,459,172
FHCA (COVID-19)	24,103,297	0
FHLA (COVID-19)	23,030,785	7,120,443
FHMA (COVID-19)	2,100,000	0
FHOA (COVID-19)	68,916	40,986
GAAA (COVID-19)	11,303,971	10,360,578
GCAA (COVID-19)	3,138	0
GFCA (COVID-19)	3,535,323	0
GFCA (COVID-19) / CITY OF COLORADO SPR (CITY AGREEMENT # C-11293)	61,365	0
GFCA (COVID-19) / EL PASO COUNTY (CIG-2022-049)	23,323	-12,233
GFCA (COVID-19) / EL PASO COUNTY (CIG-2022-050)	208,248	0
GFEA (COVID-19)	8,960,705	61,175
GFEA (COVID-19) / SHERIDAN SCHOOL DISTRICT NO. 2 (AWD-232334_AMD01)	28,760	0
GGBA (COVID-19)	10,084,989	0
GGBA (COVID-19) / LARIMER COUNTY (SUB AWARD ON SLFRP0126)	79,565	0
GGEA (COVID-19)	299,597	0
GGJA (COVID-19)	1,901,540	0
GJAA (COVID-19)	7,435,692	739,087
GJBA (COVID-19)	5,667,544	0
GJCA (COVID-19)	1,372,739	0
GJDA (COVID-19)	1,135,427	0
GJEA (COVID-19)	6,240,842	0
GJFA (COVID-19)	751,677	0
GJGA (COVID-19)	912,653	0
GJHA (COVID-19)	263,185	0
GJJA (COVID-19)	1,882,551	0
GJKA (COVID-19)	6,985,185	0
GJLA (COVID-19)	4,871,973	0
GJMA (COVID-19)	1,412,261	0
GJRA (COVID-19)	6,532,126	0
GJTA (COVID-19)	1,773,824	0
GKAA (COVID-19)	4,018,469	0
GLAA (COVID-19)	1,153,443	0
GMAA (COVID-19)	1,884,947	0
GSAA (COVID-19)	8,655,582	0
GTAA (COVID-19)	12,248,439	0
GWAA (COVID-19)	3,661,414	0
GYAA (COVID-19)	5,243,668	0
GZAA (COVID-19)	36,553,319	0
HAAA (COVID-19)	115,604,515	93,707,202
IHAA (COVID-19)	490,373,136	78,946,687
JAAA (COVID-19)	317,922,813	4,014,789
KAAA (COVID-19)	224,531	0
KADA (COVID-19)	12,154,470	0
KARA (COVID-19)	1,407,323	0
KFAM (COVID-19)	9,318,601	0
KONA (COVID-19)	125,638	0
NAAA (COVID-19)	273,705	0
NHAA (COVID-19)	75,461,790	70,579,709
NHBA (COVID-19)	14,889,678	14,645,044
NLAA (COVID-19)	55,135,793	54,244,590
OAAA (COVID-19)	529,260	0
PAAA (COVID-19)	-2,994	0
PDAA (COVID-19)	30,576,305	30,484,715
QAAA (COVID-19)	7,900,370	6,508,624
RBAA (COVID-19)	33,710	0
RDAA (COVID-19)	15,848,822	14,484,503
RFAA (COVID-19)	9,957,091	7,640,121
TAAA (COVID-19)	1,945,874	0
UHAA (COVID-19)	13,025,220	11,999,601
21.029 / CORONAVIRUS CAPITAL PROJECTS FUND	**4,247,770**	**1,139,709**
EGBA (COVID-19)	4,247,770	1,139,709
21.031 / STATE SMALL BUSINESS CREDIT INITIATIVE TECHNICAL ASSISTANCE GRANT PROGRAM	**6,024,141**	**5,469,646**
EDAA	2,322,336	1,822,336
EDAA (COVID-19)	3,701,805	3,647,310
DEPARTMENT OF TRANSPORTATION, FEDERAL AVIATION ADMINISTRATION		
20.106 / AIRPORT IMPROVEMENT PROGRAM, COVID-19 AIRPORTS PROGRAMS, AND INFRASTRUCTURE INVESTMENT AND JOBS ACT PROGRAMS	**0**	**0**
HAAA	0	0
20.111 / AIRCRAFT PILOTS WORKFORCE DEVELOPMENT GRANT PROGRAM	**217,413**	**0**
GGBA	217,413	0
DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION		

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
20.200 / HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	**276,738**	**0**
HAAA	276,738	0
20.205 / HIGHWAY PLANNING AND CONSTRUCTION	**721,854,225**	**147,299,190**
HAAA	672,488,506	130,157,819
HAAA (COVID-19)	34,673,409	17,141,371
HTBA	14,692,310	0
20.215 / HIGHWAY TRAINING AND EDUCATION	**138,467**	**124,091**
GFCA	5,000	0
HAAA	133,467	124,091
20.219 / RECREATIONAL TRAILS PROGRAM	**1,387,736**	**1,387,736**
PMAA	1,387,736	1,387,736
20.224 / FEDERAL LANDS ACCESS PROGRAM	**0**	**0**
HAAA	0	0
20.240 / FUEL TAX EVASION-INTERGOVERNMENTAL ENFORCEMENT EFFORT	**0**	**0**
HAAA	0	0
DEPARTMENT OF TRANSPORTATION, FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION		
20.232 / COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	**287,613**	**0**
TAAA	287,613	0
DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION		
20.505 / METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	**3,031,064**	**2,854,316**
HAAA	3,031,064	2,854,316
20.509 / FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	**17,054,637**	**14,589,486**
HAAA	15,305,958	14,420,356
HAAA (COVID-19)	1,748,679	169,130
20.528 / RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	**484,174**	**0**
SGAA	484,174	0
20.534 / COMMUNITY PROJECT FUNDING CONGRESSIONALLY DIRECTED SPENDING	**143,584**	**143,584**
HAAA	143,584	143,584
DEPARTMENT OF TRANSPORTATION, NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION		
20.608 / MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	**782,152**	**722,153**
HAAA	782,152	722,153
20.609 / SAFETY BELT PERFORMANCE GRANTS	**77,788**	**0**
HAAA	77,788	0
20.614 / NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA) DISCRETIONARY SAFETY GRANTS AND COOPERATIVE AGREEMENTS	**68,973**	**0**
FHLA	68,973	0
DEPARTMENT OF TRANSPORTATION, OFFICE OF THE SECRETARY		
20.223 / TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION ACT (TIFIA) PROGRAM	**154,230,000**	**0**
HTCA	154,230,000	0
20.933 / NATIONAL INFRASTRUCTURE INVESTMENTS	**20,734,781**	**15,378,420**
HAAA	20,734,781	15,378,420
20.934 / NATIONALLY SIGNIFICANT FREIGHT AND HIGHWAY PROJECTS	**5,596,755**	**0**
HAAA	5,596,755	0
DEPARTMENT OF TRANSPORTATION, PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATION		
20.700 / PIPELINE SAFETY PROGRAM STATE BASE GRANT	**961,451**	**0**
SGAA	961,451	0
20.703 / INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	**700,197**	**269,723**
RFAA	700,197	269,723
DEPARTMENT OF VETERANS AFFAIRS, VETERANS AFFAIRS HEALTH ADMINISTRATION CENTER		
64.014 / VETERANS STATE DOMICILIARY CARE	**822,117**	**0**
IHAA	822,117	0
64.015 / VETERANS STATE NURSING HOME CARE	**37,454,760**	**0**
IHAA	37,454,760	0
DEPARTMENT OF VETERANS AFFAIRS, VETERANS BENEFITS ADMINISTRATION		
64.027 / POST-9/11 VETERANS EDUCATIONAL ASSISTANCE	**8,736**	**0**
GJEA	8,736	0
64.101 / BURIAL EXPENSES ALLOWANCE FOR VETERANS	**209,569**	**0**
OAAA	209,569	0
64.124 / ALL-VOLUNTEER FORCE EDUCATIONAL ASSISTANCE	**2,049**	**0**
GJBA	2,049	0
ELECTION ASSISTANCE COMMISSION		
90.401 / HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	**31,579**	**31,579**
VAAA	31,579	31,579
90.404 / HAVA ELECTION SECURITY GRANTS	**2,183,007**	**326,763**
VAAA	2,183,007	326,763
ENVIRONMENTAL PROTECTION AGENCY		
66.034 / SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	**580,423**	**51,885**
FEDA	580,423	51,885
66.039 / DIESEL EMISSION REDUCTION ACT (DERA) NATIONAL GRANTS	**44,304**	**0**
GFBA	44,304	0
66.040 / DIESEL EMISSIONS REDUCTION ACT (DERA) STATE GRANTS	**654,667**	**0**
FEDA	654,667	0
66.046 / CLIMATE POLLUTION REDUCTION GRANTS	**388,822**	**0**
EFAA	388,822	0
66.419 / WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	**112,769**	**0**
FEEA	112,769	0
66.433 / STATE UNDERGROUND WATER SOURCE PROTECTION	**117,000**	**0**
PHAA	117,000	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
66.442 / WATER INFRASTRUCTURE IMPROVEMENTS FOR THE NATION SMALL AND UNDERSERVED COMMUNITIES EMERGING CONTAMINANTS GRANT PROGRAM	**102,075**	**67,993**
FEGA	102,075	67,993
66.444 / VOLUNTARY SCHOOL AND CHILD CARE LEAD TESTING AND REDUCTION GRANT PROGRAM (SDWA 1464(D))	**87,499**	**10,788**
FHCA	87,499	10,788
66.454 / WATER QUALITY MANAGEMENT PLANNING	**7,102,599**	**356,854**
FEGA	7,102,599	356,854
66.458 / CLEAN WATER STATE REVOLVING FUND	**316,835**	**0**
NLAA / COLORADO WATER RESOURCE & POWER DEVELOPMENT AUTHORITY (SRF PROGRAM)	316,835	0
66.460 / NONPOINT SOURCE IMPLEMENTATION GRANTS	**1,391,716**	**1,210,948**
FEGA	1,269,190	1,210,948
GGBA / COLORADO AG WATER ALLIANCE (2022-151709)	98,500	0
GGBA / COLORADO AG WATER ALLIANCE (2024-158232)	24,026	0
66.468 / DRINKING WATER STATE REVOLVING FUND	**6,749,045**	**437,081**
FEGA	6,749,045	437,081
66.605 / PERFORMANCE PARTNERSHIP GRANTS	**11,327,683**	**318,855**
BDAA	81,874	0
BPAA	436,794	32,749
FAAA	754,078	0
FEDA	4,416,463	0
FEEA	1,335,811	63,460
FEFA	1,181,733	0
FEGA	3,120,930	222,646
66.608 / ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	**135,757**	**0**
FEDA	41,658	0
FEGA	94,099	0
66.716 / RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, OUTREACH, TRAINING, DEMONSTRATIONS, AND STUDIES	**621,827**	**49,772**
GGBA	609,914	49,772
GGBA / EXTENSION FOUNDATION (PSEFMP-2024-2411)	11,913	0
GGBA / EXTENSION FOUNDATION (SA-2022-19)	0	0
66.802 / SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	**3,913,769**	**0**
FEEA	3,913,769	0
66.804 / UNDERGROUND STORAGE TANK (UST) PREVENTION, DETECTION, AND COMPLIANCE PROGRAM	**592,666**	**0**
KAAA	93,465	0
KATA	499,201	0
66.805 / LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	**642,458**	**0**
KAAA	47,250	0
KATA	595,208	0
66.809 / SUPERFUND STATE AND INDIAN TRIBE CORE PROGRAM COOPERATIVE AGREEMENTS	**3,499**	**0**
FEEA	3,499	0
66.815 / BROWNFIELDS JOB TRAINING COOPERATIVE AGREEMENTS	**910**	**910**
NHAA	910	910
66.817 / STATE AND TRIBAL RESPONSE PROGRAM GRANTS	**1,240,667**	**0**
FEEA	1,240,667	0
66.818 / BROWNFIELDS MULTIPURPOSE, ASSESSMENT, REVOLVING LOAN FUND, AND CLEANUP COOPERATIVE AGREEMENTS	**705,461**	**0**
FEEA	705,461	0
66.920 / SOLID WASTE INFRASTRUCTURE FOR RECYCLING INFRASTRUCTURE GRANTS	**533**	**0**
FEEA	533	0
66.961 / SUPERFUND STATE AND INDIAN TRIBE COMBINED COOPERATIVE AGREEMENTS (SITE-SPECFIC AND CORE)	**951,068**	**0**
FEEA	951,068	0
EXECUTIVE OFFICE OF THE PRESIDENT		
95.001 / HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	**273,222**	**0**
RBAA	155,281	0
RBAA / EL PASO COUNTY SHERIFF'S OFFICE (G22RM0049A)	1	0
RBAA / EL PASO COUNTY SHERIFF'S OFFICE (G23RM0049A)	6,874	0
RBAA / EL PASO COUNTY SHERIFF'S OFFICE (G24RM0049A)	1,250	0
REAA	109,816	0
EXPORT - IMPORT BANK OF THE U.S.		
31.007 / EXPORT - LOAN GUARANTEE/INSURED LOANS	**490,342**	**0**
GFEA / UNIVERSITY OF NORTH TEXAS (RF00250-2022-0040_AMD07)	340,657	0
GFEA / UNIVERSITY OF NORTH TEXAS (RF00250-2022-0040_AMD08)	149,685	0
FEDERAL COMMUNICATIONS COMMISSION		
32.001 / COMMUNICATIONS INFORMATION AND ASSISTANCE AND INVESTIGATION OF COMPLAINTS	**140,273**	**0**
IHAA	140,273	0
INSTITUTE OF MUSEUM AND LIBRARY SERVICES		
45.301 / MUSEUMS FOR AMERICA	**110,141**	**0**
GCAA	93,942	0
GFBA	7,582	0
GGBA	8,617	0
45.310 / GRANTS TO STATES	**4,589,530**	**0**
DAAA	3,501,906	0
GTAA	1,087,624	0
45.312 / NATIONAL LEADERSHIP GRANTS	**348,063**	**0**
DAAA	54,098	0
GCAA	293,965	0
45.313 / LAURA BUSH 21ST CENTURY LIBRARIAN PROGRAM	**64,636**	**0**
GFBA	64,636	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
43.001 / SCIENCE	**324,300**	**0**
GFBA	27,462	0
GGBA	296,838	0
43.008 / OFFICE OF STEM ENGAGEMENT (OSTEM)	**1,120,513**	**392,385**
GFBA	1,086,662	392,385
GJKA	33,851	0
43.SUBCONTRACT NO. 1647029 / AEROSOL FILTER ANALYSIS RELATED SERVICES FOR JET PROPOSAL LABORATORIES	**6,538**	**0**
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (SUBCONTRACT NO. 1647029)	6,538	0
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		
89.003 / NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS	**162,049**	**0**
AADA	38,357	0
GCAA	106,689	0
GFBA	17,003	0
NATIONAL ENDOWMENT FOR THE ARTS		
45.024 / PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS	**101,054**	**0**
GCAA	9,020	0
GFBA	8,124	0
GFBA / ARTS MIDWEST (31176)	0	0
GFCA	26,698	0
GFCA / ARTS MIDWEST (2023-1547)	25,000	0
GGBA	12,095	0
GTAA	20,117	0
45.025 / PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS	**926,666**	**397,205**
EDAA	926,666	397,205
45.FORD0089-30394 / NATIONAL ENDOWMENT FOR THE ARTS PROGRAMS	**11,932**	**0**
GFBA / FORDHAM UNIVERSITY (FORD0089-30394)	11,932	0
NATIONAL ENDOWMENT FOR THE HUMANITIES		
45.161 / PROMOTION OF THE HUMANITIES RESEARCH	**30,460**	**0**
GFBA	30,460	0
45.162 / PROMOTION OF THE HUMANITIES TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT	**175,080**	**0**
GFBA	46,705	0
GFCA	7,906	0
GFEA	31,554	0
GSAA	51,406	0
GSAA / TEAGLE FOUNDATION (2005508)	37,509	0
45.164 / PROMOTION OF THE HUMANITIES PUBLIC PROGRAMS	**313,189**	**0**
GCAA	313,189	0
45.169 / PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES	**36,928**	**0**
GFCA / VANDERBILT UNIVERSITY (UNIV62405)	309	0
GSAA	36,619	0
NUCLEAR REGULATORY COMMISSION		
77.008 / U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	**34,921**	**0**
GLAA	34,921	0
OFFICE OF PERSONNEL MANAGEMENT		
27.011 / INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	**150,633**	**0**
GFEA	150,633	0
SECURITIES AND EXCHANGE COMMISSION		
58.AWD-21-09-0110 / SECURITIES AND EXCHANGE COMMISSION	**288,897**	**0**
GFBA	288,897	0
SMALL BUSINESS ADMINISTRATION		
59.037 / SMALL BUSINESS DEVELOPMENT CENTERS	**2,049,551**	**799,786**
EDAA	1,939,081	799,786
GJKA	110,470	0
59.058 / FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM	**147,941**	**147,941**
EDAA	147,941	147,941
59.059 / CONGRESSIONAL GRANTS	**87,977**	**0**
GSAA	87,977	0
59.061 / STATE TRADE EXPANSION	**564,439**	**133,173**
EDAA	564,439	133,173
59.077 / COMMUNITY NAVIGATOR PILOT PROGRAM	**70,037**	**0**
GJKA	70,037	0
SOCIAL SECURITY ADMINISTRATION		
96.007 / SOCIAL SECURITY RESEARCH AND DEMONSTRATION	**36,482**	**0**
KAVA	36,482	0
96.009 / SOCIAL SECURITY STATE GRANTS FOR WORK INCENTIVES ASSISTANCE TO DISABLED BENEFICIARIES	**3,475,415**	**140,767**
KAVA	3,475,415	140,767
AGING CLUSTER	**30,912,247**	**28,254,816**
DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING		
93.044 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	**11,770,157**	**11,071,387**
IHAA	7,914,823	7,450,397
IHAA (COVID-19)	3,855,334	3,620,990
93.045 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	**18,170,818**	**17,183,429**
IHAA	11,665,169	10,968,265
IHAA (COVID-19)	6,505,649	6,215,164
93.053 / NUTRITION SERVICES INCENTIVE PROGRAM	**971,272**	**0**
IHAA	971,272	0
CCDF CLUSTER	**256,146,406**	**162,283,668**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES		
93.575 / CHILD CARE AND DEVELOPMENT BLOCK GRANT	**196,640,382**	**107,402,329**
GFCA / EARLY MILESTONES COLORADO ($10O-2427)	-277	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0258-A470-4609_AMD01)	269,232	0
GJKA	80,835	0
GJLA	0	0
QAAA	64,531,500	50,977,545
QAAA (COVID-19)	131,759,092	56,424,784
93.596 / CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	**59,506,024**	**54,881,339**
QAAA	59,506,024	54,881,339
CDBG - DISASTER RECOVERY GRANTS CLUSTER	**293,223**	**230,154**
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT		
14.269 / HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)	**293,223**	**230,154**
NDRA	230,154	230,154
NLAA	63,069	0
CHILD NUTRITION CLUSTER	**263,415,704**	**243,316,282**
DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE		
10.553 / SCHOOL BREAKFAST PROGRAM	**53,541,785**	**53,541,785**
DAAA	53,541,785	53,541,785
10.555 / NATIONAL SCHOOL LUNCH PROGRAM	**189,575,183**	**175,110,289**
DAAA	175,110,289	175,110,289
IHAA	14,464,894	0
10.556 / SPECIAL MILK PROGRAM FOR CHILDREN	**43,218**	**43,218**
DAAA	43,218	43,218
10.559 / SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	**16,554,877**	**11,002,224**
DAAA	11,070,531	11,002,224
IHAA	5,484,346	0
10.582 / FRESH FRUIT AND VEGETABLE PROGRAM	**3,700,641**	**3,618,766**
DAAA	3,700,641	3,618,766
DISABILITY INSURANCE/SSI CLUSTER	**36,749,641**	**0**
SOCIAL SECURITY ADMINISTRATION		
96.001 / SOCIAL SECURITY DISABILITY INSURANCE	**36,749,641**	**0**
IHAA	36,749,641	0
ECONOMIC DEVELOPMENT CLUSTER	**5,474,180**	**1,918,146**
DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION		
11.307 / ECONOMIC ADJUSTMENT ASSISTANCE	**5,474,180**	**1,918,146**
EDAA (COVID-19)	3,980,262	1,988,330
GFEA	707,299	0
GGBA (COVID-19)	266,460	44,193
GZAA	429,366	0
NLAA (COVID-19)	90,793	-114,377
EMPLOYMENT SERVICE CLUSTER	**15,879,762**	**272,136**
DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION		
17.207 / EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	**13,065,875**	**77,793**
KAAA	341,646	0
KADA	8,057,318	0
KAFA	2,779,667	0
KARA	1,887,244	77,793
SJAA	0	0
DEPARTMENT OF LABOR, VETERANS EMPLOYMENT AND TRAINING SERVICES		
17.801 / JOBS FOR VETERANS STATE GRANTS	**2,813,887**	**194,343**
KAAA	406,811	0
KADA	2,396,713	194,343
KARA	10,363	0
FEDERAL TRANSIT CLUSTER	**12,599,452**	**12,599,452**
DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION		
20.500 / FEDERAL TRANSIT CAPITAL INVESTMENT GRANTS	**0**	**0**
HAAA	0	0
20.526 / BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS	**12,599,452**	**12,599,452**
HAAA	12,599,452	12,599,452
FISH AND WILDLIFE CLUSTER	**37,355,061**	**1,501,563**
DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE		
15.605 / SPORT FISH RESTORATION	**15,965,566**	**588,295**
GGBA / WYOMING GAME AND FISH DEPARTMENT (5055)	44,228	0
PMAA	15,921,338	588,295
15.611 / WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION AND SAFETY	**21,357,895**	**913,268**
GGBA / UNIVERSITY OF GEORGIA (SUB00002743)	76,871	0
PMAA	21,281,024	913,268
15.626 / ENHANCED HUNTER EDUCATION AND SAFETY	**31,600**	**0**
PMAA	31,600	0
FMCSA CLUSTER	**7,088,855**	**0**
DEPARTMENT OF TRANSPORTATION, FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION		
20.218 / MOTOR CARRIER SAFETY ASSISTANCE	**6,308,941**	**0**
RBAA	6,308,941	0
20.237 / MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	**779,914**	**0**
GGBA	28,994	0
RBAA	607,150	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
TAAA	143,770	0
FOOD DISTRIBUTION CLUSTER	**39,372,957**	**2,331,095**
DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE		
10.565 / COMMODITY SUPPLEMENTAL FOOD PROGRAM	**1,355,113**	**1,033,276**
IHAA	1,355,113	1,033,276
10.568 / EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	**38,017,844**	**1,297,819**
IHAA	37,183,587	918,944
IHAA (COVID-19)	834,257	378,875
FOREST SERVICE SCHOOLS AND ROADS CLUSTER	**12,574,121**	**12,574,121**
DEPARTMENT OF AGRICULTURE, FOREST SERVICE		
10.665 / SCHOOLS AND ROADS - GRANTS TO STATES	**12,574,121**	**12,574,121**
WAAA	12,574,121	12,574,121
HEAD START CLUSTER	**10,007,884**	**0**
DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES		
93.600 / HEAD START	**10,007,884**	**0**
GFEA	542,052	0
GFEA / CITY AND COUNTY OF DENVER (201841860_20180803)	80,000	0
GFEA / CITY AND COUNTY OF DENVER (201841860_20180803_154129)	-104	0
GJHA	9,245,758	0
QAAA	140,178	0
HEALTH CENTER PROGRAM CLUSTER	**2,004,719**	**0**
DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION		
93.224 / COMMUNITY HEALTH CENTERS	**1,937,526**	**0**
GFEA	1,937,526	0
93.527 / AFFORDABLE CARE ACT (ACA) GRANTS FOR NEW AND EXPANDED SERVICES UNDER THE HEALTH CENTER PROGRAM	**67,193**	**0**
GFEA	67,193	0
HIGHWAY SAFETY CLUSTER	**10,854,041**	**6,534,980**
DEPARTMENT OF TRANSPORTATION, NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION		
20.600 / STATE AND COMMUNITY HIGHWAY SAFETY	**6,782,444**	**4,735,461**
FHLA	219,532	0
HAAA	6,562,912	4,735,461
20.616 / NATIONAL PRIORITY SAFETY PROGRAMS	**4,071,597**	**1,799,519**
HAAA	4,071,597	1,799,519
HOPE VI CLUSTER	**23,389**	**0**
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, ASSISTANT SECRETARY FOR PUBLIC AND INDIAN HOUSING		
14.889 / CHOICE NEIGHBORHOODS IMPLEMENTATION GRANTS	**23,389**	**0**
GJDA / DENVER HOUSING (034840)	23,389	0
HOUSING VOUCHER CLUSTER	**97,921,745**	**4,622,671**
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, ASSISTANT SECRETARY FOR PUBLIC AND INDIAN HOUSING		
14.871 / SECTION 8 HOUSING CHOICE VOUCHERS	**89,952,221**	**4,326,387**
NHBA	81,721,611	4,048,877
NHBA (COVID-19)	8,230,610	277,510
14.879 / MAINSTREAM VOUCHERS	**7,969,524**	**296,284**
NHBA	7,969,524	296,284
MEDICAID CLUSTER	**8,542,602,301**	**129,444,311**
DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES		
93.775 / STATE MEDICAID FRAUD CONTROL UNITS	**3,152,514**	**0**
LAAA	3,152,514	0
93.777 / STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	**10,071,729**	**0**
FHCA	167,152	0
FHMA (COVID-19)	5,165,258	0
UHAA	4,739,319	0
93.778 / MEDICAL ASSISTANCE PROGRAM	**8,529,378,058**	**129,444,311**
FHLA	8,460	0
FHOA	949,942	661,337
UHAA	8,190,751,413	128,471,893
UHAA (COVID-19)	337,668,243	311,081
RESEARCH AND DEVELOPMENT CLUSTER	**1,375,381,486**	**165,588,337**
AGENCY FOR INTERNATIONAL DEVELOPMENT		
98.001 / USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	**471,616**	**120,903**
GFBA	67,416	22,763
GFBA / CHEMONICS INTERNATIONAL (SUB-913)	239,702	12,949
GFBA / KANSAS STATE UNIVERSITY (A20-0163-S015)	72,994	0
GFEA / SEMILLA NUEVA (AWD-241862)	1,313	0
GFEA / TUFTS UNIVERSITY (EP0229392_AMD01)	24,770	0
GGBA / FLORIDA INTERNATIONAL UNIVERSITY (SUBAWARD NO. 000654)	11,085	0
GGBA / KANSAS STATE UNIVERSITY (A00-0868-S022)	-12,242	0
GGBA / KANSAS STATE UNIVERSITY (A00-0868-S024)	5,108	0
GGBA / KANSAS STATE UNIVERSITY (A00-0868-S025)	61,470	85,191
98.111648-1 / AGENCY FOR INTERNATIONAL DEVELOPMENT RESEARCH AND DEVELOPMENT PROGRAMS	**153,863**	**0**
GFBA / DELOITTE (111648-1)	153,863	0
98.89915-21006 / FEED THE FUTURE INNOVATION LAB FOR CROP IMPROVEMENT	**317,514**	**0**
GGBA / CORNELL UNIVERSITY (89915-21006)	317,514	0
DEPARTMENT OF AGRICULTURE		
10.17-CS-11221636-119 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	**53**	**0**
GFBA	53	0
10.21-CS-11221636-125 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	**270,153**	**0**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFBA	270,153	0
10.21-CS-11221637-185 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	**56,778**	**0**
GFBA	56,778	0
10.23-CS-11221636-124 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	**67,748**	**0**
GFBA	67,748	0
10.24-CS-11221634-047 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	**15,277**	**0**
GFBA	15,277	0
10.AGREEMENT DATED 10/27/22 / EXPLORING REPRODUCTIVE CONSEQUENCES OF GESTATIONAL HEAT STRESS IN EWE LAMBS	**7,025**	**0**
GGBA	7,025	0
DEPARTMENT OF AGRICULTURE, AGRICULTURAL MARKETING SERVICE		
10.164 / WHOLESALE FARMERS AND ALTERNATIVE MARKET DEVELOPMENT	**32,771**	**0**
GGBA / THE OHIO STATE UNIVERSITY (SPC-1000007336 | GR130019)	32,771	0
10.170 / SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	**73,931**	**0**
GGBA / COLORADO POTATO ADMINISTRATIVE COMMITTEE (POGG1, BMAA2021-2528)	15,036	0
GGBA / COLORADO POTATO ADMINISTRATIVE COMMITTEE (POGG1BMAA202200002707)	781	0
GGBA / WASHINGTON STATE UNIVERSITY (141872 WSU001025)	58,114	0
10.23-LPGMN-CO-0004 / CATTLE AND CARCASS GRADING CORRELATION TRAINING CENTER	**10,230**	**0**
GGBA	10,230	0
10.3200003264-21-019 / CROSS-STATE HETEROGENEITY OF FARM-SCALE HEMP PRODUCTION COSTS	**11,386**	**0**
GGBA / UNIVERSITY OF KENTUCKY (3200003264-21-019)	11,386	0
DEPARTMENT OF AGRICULTURE, AGRICULTURAL RESEARCH SERVICE		
10.001 / AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	**3,889,785**	**29,958**
GFBA	362,491	0
GGBA	3,522,246	29,958
GGBA / ARCHBOLD BIOLOGICAL STATION (AGREEMENT DATED 08/16/2023)	5,048	0
10.SUB00002872 / UNDERSTANDING THE IMPACTS OF CLIMATE ON LIVESTOCK	**21,426**	**0**
GGBA / UNIVERSITY OF FLORIDA (SUB00002872)	21,426	0
DEPARTMENT OF AGRICULTURE, ANIMAL AND PLANT HEALTH INSPECTION SERVICE		
10.025 / PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	**2,015,255**	**283,762**
GGBA	1,704,829	283,762
GGBA (COVID-19)	285,867	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (A21-2762-S002)	24,559	0
10.028 / WILDLIFE SERVICES	**2,631,975**	**47,664**
GGBA	1,974,105	47,664
GGBA (COVID-19)	423,866	0
GGBA / TENNESSEE WILDLIFE RESOURCES FOUNDATION (77331)	221,350	0
GGBA / UNIVERSITY OF GEORGIA (SUB00003310)	10,253	0
GGBA / UNIVERSITY OF WYOMING (23-1614-A0001)	2,401	0
DEPARTMENT OF AGRICULTURE, ECONOMIC RESEARCH SERVICE		
10.250 / AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	**255,747**	**112,444**
GFEA	6,526	0
GGBA	242,350	112,444
GGBA / NEW YORK UNIVERSITY (F2228-03)	6,871	0
10.253 / CONSUMER DATA AND NUTRITION RESEARCH	**6,564**	**0**
GGBA	6,564	0
DEPARTMENT OF AGRICULTURE, FARM SERVICE AGENCY		
10.22-JV11221635-194 / USING SMARTPHONE GPS LOCATIONS TO TRACK INCREASED VISITATION AND MINIMIZE IMPACTS ON WILDLIFE	**268,709**	**0**
GGBA	268,709	0
DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE		
10.575 / FARM TO SCHOOL GRANT PROGRAM	**15,900**	**0**
GGBA / TIDES FOUNDATION (1094-7017)	15,900	0
DEPARTMENT OF AGRICULTURE, FOREIGN AGRICULTURAL SERVICE		
10.20-JV-11221633-140 / CHARACTERIZATION OF FOREST STRUCTURAL HETEROGENEITY AND ITS IMPACTS ON TREE GROWTH	**52,785**	**0**
GGBA (COVID-19)	52,785	0
10.620 / SCIENTIFIC EXCHANGES PROGRAM	**39,410**	**0**
GGBA	39,410	0
10.777 / NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	**14,545**	**0**
GGBA	14,545	0
10.960 / TECHNICAL AGRICULTURAL ASSISTANCE	**217,810**	**0**
GGBA	185,706	0
GGBA / UNIVERSITY OF MINNESOTA (P010343301)	32,104	0
DEPARTMENT OF AGRICULTURE, FOREST SERVICE		
10.18-CR-11242305-109 / EMISSION/REMOVAL ESTIMATES FOR THE U.S. GHG INVENTORY'S AFOLU SECTOR, AND ECONOMIC ANALYSES AND PROJECTIONS	**182,677**	**0**
GGBA	182,677	0
10.19-CS-11021000-028 / FIELD INVESTIGATIONS FOR GREENBACK CUTTHROAT TROUT RECOVERY	**21,683**	**0**
GGBA	21,683	0
10.19-CS-11052007-027 / 2020 SPOTTED OWL DEMOGRAPHIC STUDY: WILLOW CREEK STUDY AREA (MOD FOR 5350078)	**37,404**	**0**
GGBA	37,404	0
10.19-JV-11221611-097 / MODIFICATION TO COLLABORATIVE SUPPORT FOR MEDIA, JOURNALISM, AND COMMUNICATION	**24,385**	**0**
GGBA	24,385	0
10.19-JV-11221630-064 / COOPERATIVE RESEARCH IN ECOLOGICAL STATISTICS	**2,571**	**0**
GGBA	2,571	0
10.19-JV-11221632-154 / FIRE EFFECTS ON HERBACEOUS REGENERATION ACROSS AN INVASION GRADIENT OF GRASSLANDS AND SHRUBLANDS	**18,162**	**0**
GGBA (COVID-19)	18,162	0
10.19-JV-11221633-114 / QUANTIFYING TRADEOFFS AMONG POTENTIAL FIRE BEHAVIOR AND SPATIAL HETEROGENEITY TO ENHANCE FUEL HAZARD REDUCTION AND RESTORATION TREATMENT DESIGN - (YEAR 4 OF PROJECT THOUGH NEW AWARD EXPECTED)	**17,841**	**0**
GGBA	17,841	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
10.19-JV-11221633-126 / RISK OF DISEASE TO GREAT BASIN FORESTS	**2,095**	**0**
GGBA	2,095	0
10.19-JV-11221633-138 / DISTRIBUTION AND PATHOGENICITY OF A HYBRID RUST IN THE ROCKY MOUNTAINS	**5,434**	**0**
GGBA	5,434	0
10.19-JV-11221633-198 / RESTORING RESILIENCY IN CONIFEROUS FORESTS OF THE WESTERN UNITED STATES	**4,559**	**0**
GGBA (COVID-19)	4,559	0
10.19-JV-11221636-170 / STRATEGIC WILDFIRE MANAGEMENT PLANNING	**194,375**	**0**
GGBA	194,375	0
10.19-JV-11221636-211 / HYDROLOGICAL MODELING TO ASSESS VULNERABILITY OF WATER SUPPLY IN THE CONTIGUOUS US	**13,132**	**0**
GGBA	13,132	0
10.19-JV-11221637-188 / IMPROVING FIRE-MANAGEMENT DECISION MAKING THROUGH ADVANCED MODELING AND FORECASTING OF FIRE-WEATHER INTERACTIONS, SMOKE DISPERSION, FIRE DANGER, LARGE-FIRE IGNITION PROBABILITIES AND THE DEVELOPMENT	**104,986**	**0**
GGBA	104,986	0
10.19-JV-11242305-066 / MODELING AND ESTIMATING TREE COVER AND LAND CHANGE IN DRAINAGE BASINS OF THE GREAT LAKES, USA	**6,722**	**0**
GGBA	6,722	0
10.19-JV-11261957-078 / DEVELOPMENT OF TOOLS FOR EARLY DETECTION, MONITORING, AND MANAGEMENT OF FOREST PATHOGENS AND MICROBES ASSOCIATED WITH DIVERSE FOREST ECOSYSTEMS AND TREE NURSERIES	**60,657**	**0**
GGBA	60,657	0
10.19-JV-11261972-136 / MODELING POPULATION MOVEMENT DYNAMICS OF RED TREE VOLES IN NORTH COASTAL OREGON	**13,355**	**0**
GGBA	13,355	0
10.19-JV-11261987-085 / ADVANCING WILDLAND FIRE SCIENCE THROUGH THE DEVELOPMENT, EVALUATION AND APPLICATION OF PHYSICS BASED FIRE BEHAVIOR MODELS.	**30,631**	**0**
GGBA	30,631	0
10.19-PA-11221610-186 / CESU-RM: USDA FOREST SERVICE HISTORY, 1960-2020	**45,550**	**0**
GGBA	45,550	0
10.20-CR-11242306-100 / FOREST, GRASSLAND, AND WEB-BASED ADAPTATION STRATEGIES FOR DECISION SUPPORT: A COLLABORATIVE APPROACH BETWEEN THE NORTHERN FORESTS AND SOUTHWEST HUBS	**7,051**	**0**
GGBA	7,051	0
10.20-CS-11015600-048 / DEVELOP A SOFTWARE TOOL TO SUPPORT EFFICIENT NATIONAL FOREST SERVICE PLANNING	**16,749**	**0**
GGBA	16,749	0
10.20-CS-11020000-033 / DROUGHT RESPONSES OF WALNUT INOCULATED WITH GEOSMITHIA MORBIDA	**24,608**	**0**
GGBA	24,608	0
10.20-CS-11020400-018 / SPRUCE BEETLE EPIDEMIC AND ASPEN DECLINE MANAGEMENT RESPONSE (SBEADMR)	**29,075**	**0**
GGBA	29,075	0
10.20-CS-11020400-035 / SCIENCE-BASED SUPPORT TO INFORM FOR COLLABORATIVE ADAPTIVE MANAGEMENT ON THE GMUG NATIONAL FOREST	**68,919**	**0**
GGBA	68,919	0
10.20-CS-11021000-036 / COLLABORATIVE ADAPTIVE MANAGEMENT TO SUPPORT WILDFIRE-RESILIENT FORESTS, WATERSHEDS, AND COMMUNITIES ON THE COLORADO FRONT RANGE	**155,794**	**0**
GGBA	155,794	0
10.20-CS-11021500-068 / RARE PLANT AND WILDLIFE SURVEYS ON THE WHITE RIVER NATIONAL FOREST	**43,485**	**0**
GGBA	43,485	0
10.20-CS-11132422-159 / VERDE RIVER WILD AND SCENIC RIVER RIVERINE ENVIRONMENTAL FLOW DECISION SUPPORT SYSTEM (REFDSS)	**36,854**	**0**
GGBA	36,854	0
10.20-CS-11132422-274 / GEOSPATIAL FLOOD PREDICTION TOOL FOR INFRASTRUCTURE RESILIENCE	**112,670**	**0**
GGBA	112,670	0
10.20-JV-11221633-049 / A BOTTOM-UP, STAKEHOLDER-DRIVEN CMS FOR REGIONAL BIOMASS CARBON DYNAMICS: PHASE 2 (ORIGINAL KRPD 142787)	**86,644**	**0**
GGBA	86,644	0
10.20-JV-11221633-141 / SURVEYS AND GENETIC ANALYSES OF FOREST PATHOGENS, HOSTS, AND ASSOCIATED MICROBES	**29,546**	**0**
GGBA (COVID-19)	29,546	0
10.20-JV-11221633-158 / VEGETATIVE RESPONSES TO COLLABORATIVE FOREST RESTORATION TREATMENTS	**2,533**	**0**
GGBA	2,533	0
10.20-JV-11221633-160 / TREE PLANTING IN SEVERELY-BURNED FORESTS: ASSESSING THE FACTORS THAT CONTROL PLANTED TREE SEEDLING SURVIVAL AND GROWTH IN THE SOUTHWESTERN UNITED STATES	**72,580**	**0**
GGBA	72,580	0
10.20-JV-11221633-176 / ASSESSING REGENERATION IN MANAGED AND UNMANAGED WESTERN CONIFER STANDS	**68,340**	**0**
GGBA	68,340	0
10.20-JV-11221634-169 / MICROBIOME DRIVERS OF POST-FIRE NUTRIENT CYCLING IN FOREST SOILS	**20,562**	**0**
GGBA	20,562	0
10.20-JV-11221636-120 / FRONT RANGE URBAN AREAS STUDY	**12,010**	**0**
GGBA	12,010	0
10.20-JV-11221636-123 / EXTENDING UTILIZATION OF THE OUTPUTS AND PRODUCTS OF NATIONAL FOREST MANAGEMENT TO PROMOTE BENEFITS AND SUSTAINABILITY	**50,875**	**0**
GGBA	50,875	0
10.20-JV-11221636-142 / INFORMING STRATEGIC DEVELOPMENT WITHIN THE USFS RESEARCH AND DEVELOPMENT DEPUTY AREA	**38,373**	**0**
GGBA	38,373	0
10.21-CR-11242305-058 / AGRICULTURE, FORESTRY AND OTHER LAND USE SECTOR TOOL DEVELOPMENT FOR NATIONAL GHG INVENTORY SYSTEM	**230,937**	**0**
GGBA	230,937	0
10.21-CR-11242305-072 / REMOTE SENSING-BASED TIME SERIES ANALYSIS OF EASTERN REDCEDAR EXPANSION IN KANSAS	**64,041**	**0**
GGBA	64,041	0
10.21-CS-11020600-021 / MAPPING AND MONITORING CHEATGRASS FOLLOWING THE MULLEN FIRE	**82,620**	**0**
GGBA	82,620	0
10.21-CS-11021500-045 / CAVE BAT INVENTORY AND MONITORING PARTNERSHIP	**780**	**0**
GGBA	780	0
10.21-CS-11030000-023 / IDENTIFICATION OF A NEW BISCOGNIAUXIA SPECIES ON OAKS IN THE SOUTHWEST	**1,200**	**0**
GGBA	1,200	0
10.21-CS-11132400-158 / INCORPORATING CLIMATE CHANGE CONSIDERATIONS INTO FOREST SERVICE PLANNING AND ACTIVITIES	**19,986**	**0**
GGBA	19,986	0
10.21-CS-11221634-088 / EVALUATING HILLSLOPE SOIL EROSION AND FOREST RECOVERY AFTER TETHERED LOGGING ON STEEP SLOPES	**53,013**	**46,098**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GGBA (COVID-19)	53,013	46,098
10.21-CS-11221636-129 / WORKING WITH THE WILDFIRE RESEARCH TEAM TO SUPPORT COMMUNITY WILDFIRE RESILIENCE	**6,008**	**0**
GGBA	6,008	0
10.21-CS-11221636-143 / PHASE 2 QUANTITATIVE RESEARCH AND DEVELOPMENT DEPUTY AREA STUDY	**14,886**	**0**
GGBA	14,886	0
10.21-CS-11221636-151 / COST DRIVERS, EFFECTIVENESS OF WILDFIRE SUPPRESSION OPERATIONS, AND INVESTMENTS IN PREPAREDNESS	**60,770**	**0**
GGBA	60,770	0
10.21-CS-11221637-201 / ARE WE THINNING ENOUGH? COST SHARE: QUANTITATIVE EVALUATION OF FUEL TREATMENT EFFECTIVENESS	**17,068**	**0**
GGBA	17,068	0
10.21-JV-11221632-224 / DROUGHT RECOVERY IN THE NORTHERN GREAT PLAINS: UNDERSTANDING SEASONAL PRECIPITATION LEGACY EFFECTS ON GRAZING AND FORAGE PRODUCTION	**16,187**	**0**
GGBA	16,187	0
10.21-JV-11221636-119 / MASBIO 2.4: MULTI-FEEDSTOCK BIOMASS SUPPLY CHAIN MODELING TO EXPAND THE BIOECONOMY	**10,375**	**0**
GGBA (COVID-19)	10,375	0
10.21-JV-11221638-132 / SATELLITE-BASED ACTIVE REMOTE SENSING FOR IMPROVING AND QUANTIFYING SENSITIVITIES OF TCC PRODUCTS ACROSS WESTERN U. S FOREST SYSTEMS	**18,355**	**0**
GGBA	18,355	0
10.22-CS-11020000-041 22-CS-11020000-006 / DEVELOPMENT OF ROCKY MOUNTAIN REGION NATIVE PLANT MATERIALS PROGRAM	**210,610**	**47,745**
GGBA	210,610	47,745
10.22-CS-11020400-045 / UNCOMPAHGRE PLATEAU COLLABORATIVE FOREST LANDSCAPE RESTORATION PROGRAM MONITORING	**18,641**	**0**
GGBA	18,641	0
10.22-CS-11021200-028 / PIKE NATIONAL FOREST BOREAL TOAD SURVEY AND HABITAT INVENTORY 2022	**5,000**	**0**
GGBA	5,000	0
10.22-CS-11021200-033 / BOREAL TOAD MONITORING AND SURVEYS ON THE SAN ISABEL NATIONAL FOREST 2022.	**4,012**	**0**
GGBA	4,012	0
10.22-CS-11031000-226 / COLORADO NATURAL HERITAGE SMALL MAMMAL COMMUNITY SURVEYS	**19,084**	**0**
GGBA	19,084	0
10.22-CS-11132422-391 / INFORMING WOOD PLACEMENT FOR STREAM AND RIPARIAN RESTORATION PROJECTS	**13,150**	**0**
GGBA	13,150	0
10.22-CS-11132422-400 / VERDE RIVER INSTREAM FLOW RECOMMENDATIONS - OUTSTANDINGLY REMARKABLE VALUES	**21,790**	**0**
GGBA	21,790	0
10.22-CS-11221634-065 / EVALUATING POST-FIRE TREE REGENERATION PATTERNS TO IDENTIFY PLANTING NEEDS ON THE MEDICINE BOW-ROUTT NATIONAL FOREST	**99,644**	**0**
GGBA	99,644	0
10.22CS11221636189 / IMPROVING ANALYTICS AND UNDERSTANDING EFFECTIVENESS TO SUPPORT WILDFIRE RISK MANAGEMENT	**19,631**	**0**
GGBA	19,631	0
10.22JV11111133035 / CAPSTONE SEISMIC TESTING OF MASS TIMBER BUILDING	**8,297**	**0**
GGBA	8,297	0
10.22-JV-11221633-152 / MOLECULAR TOOLS FOR DETECTION, IDENTIFICATION, AND MONITORING OF FOREST PATHOGENS	**39,559**	**0**
GGBA	39,559	0
10.22-JV-11221633-170 / OBJECT-BASED AGGREGATION OF FUEL STRUCTURES, PHYSICS-BASED FIRE BEHAVIOR AND SELF-ORGANIZING SMOKE PLUMES FOR IMPROVED FUEL, FIRE, AND SMOKE MANAGEMENT ON MILITARY LANDS	**52,908**	**0**
GGBA	52,908	0
10.22-JV-11221638-132 / FIRE IMPACTS ON FOREST CARBON IN THE SOUTHERN ROCKY MOUNTAINS	**56,732**	**0**
GGBA	56,732	0
10.22-JV-11261975-092 / A COMPARATIVE ANALYSIS OF WILDFIRE IMPACTS ON WESTERN DRINKING WATER SYSTEMS	**40,056**	**0**
GGBA	40,056	0
10.22-PA-11272136-045 / DEVELOPMENT OF A MYRTLE RUST SURVEILLANCE NETWORK IN HAWAII TO DISTINGUISH AUSTROPUCCINIA PSIDII BIOTYPES USING A NEWLY DEVELOPED DIAGNOSTIC TOOL	**22,490**	**0**
GGBA	22,490	0
10.23-CS-11020000-054 / STREAM TRACKER: MONITORING STREAMFLOW INTERMITTENCE THROUGH CITIZEN SCIENCE	**18,703**	**0**
GGBA	18,703	0
10.23-CS-11020400-058 / FEN MAPPING	**17,639**	**0**
GGBA	17,639	0
10.23-CS-11021200-033 / COLLABORATIVE ADAPTIVE MANAGEMENT TO SUPPORT WILDFIRE RESILIENT FORESTS, WATERSHEDS, AND COMMUNITIES ON THE CO FRONT RANGE PHASE	**111,689**	**0**
GGBA	111,689	0
10.23-CS-11021200-055 / CIMARRON AND COMANCHE NGS VEGETATION RESEARCH	**132,320**	**0**
GGBA	132,320	0
10.23-CS-11021500-068 / RARE PLANT AND WILDLIFE SURVEYS ON THE WHITE RIVER NATIONAL FOREST	**8,426**	**0**
GGBA	8,426	0
10.23-CS-11021600-059 / ASSESSING THE DRIVERS OF PONDEROSA PINE DIEBACK AND MORTALITY IN THE ROCKY MOUNTAINS	**32,089**	**0**
GGBA	32,089	0
10.23-CS-11030000-006 / FUNGAL PATHOGENS POSE EMERGING THREAT TO SUCCESS OF POST-FIRE RESTORATION PROJECTS	**4,490**	**0**
GGBA	4,490	0
10.23-CS-11030000-040 / THE LONG TERM IMPACTS OF ASPEN DECLINE AND CLIMATE VULNERABILITY IN THE SOUTHWEST	**11,437**	**0**
GGBA	11,437	0
10.23-CS-11062754-046 / WETLAND AND RIPARIAN ECOLOGICAL MONITORING, CONSERVATION, MANAGEMENT, AND RESTORATION COLLABORATION	**5,583**	**0**
GGBA	5,583	0
10.23-CS-11132422-280 / AQUATIC CONSERVATION SUPPORT ON NATIONAL FORESTS	**24,870**	**0**
GGBA	24,870	0
10.23-CS-11221634-045 / RIPARIAN REVEGETATION TO RESTORE WATER QUALITY AND AQUATIC HABITAT AFTER SEVERE WILDFIRE	**22,714**	**0**
GGBA	22,714	0
10.23-CS-11221634-046 / INSTALLATION CRITERIA AND EFFICACY OF PROCESSED-BASED RESTORATION IN WILDFIRE-IMPACTED STREAMS	**30,380**	**0**
GGBA	30,380	0
10.23-JV-11221630-167 / COOPERATIVE RESEARCH IN ECOLOGICAL STATISTICS	**36,925**	**0**
GGBA	36,925	0
10.23-JV-11221632-043 / DEVELOPING A DECISION SUPPORT FRAMEWORK FOR PRIORITIZING PINYON-JUNIPER TREATMENTS ON THE COLORADO PLATEAU	**7,161**	**0**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GGBA	7,161	0
10.23-JV-11221633-180 / REMOTE SENSING OF FOREST STRUCTURAL HETEROGENEITY	**14,399**	**0**
GGBA	14,399	0
10.23-JV-11221634-150 / GEOSPATIAL INVENTORY OF POST-FIRE HILLSLOPE TO STREAM BIOGEOCHEMIAL LINKAGES	**14,803**	**0**
GGBA	14,803	0
10.23-JV-11221634-151 / GEOMORPHOLOGY AND HYDRAULIC IMPACTS OF POST-FIRE IN-STREAM TREATMENTS	**28,912**	**0**
GGBA	28,912	0
10.23-JV-11221634-154 / MICROBIOME AND SUBSURFACE BIOGEOCHEMICAL IMPACTS OF POST-FIRE IN-STREAM TREATMENTS	**4,460**	**0**
GGBA	4,460	0
10.23-JV-11221635-076 / ASSESSING WILDLIFE TRENDS AND THE IMPACTS OF ECOLOGICAL DISTURBANCE	**144,052**	**0**
GGBA	144,052	0
10.23-JV-11221635-089 / PROVIDING BACKGROUND MATERIAL FOR THE BIODIVERSITY RESEARCH AND POLICY CENTER'S WORKING GROUPS	**8,813**	**0**
GGBA	8,813	0
10.23-JV-11221636-082 / SUPPLY CHAIN MODELS FOR CENTRALIZED BIOMASS PROCESSING AND BIOCHAR PRODUCTION	**7,047**	**0**
GGBA	7,047	0
10.23-JV-11221636-158 / EMPIRICAL ASSESSMENTS OF POST-WILDFIRE FUEL TREATMENT OUTCOMES UNDER CHANGING CLIMATE	**179,819**	**0**
GGBA	179,819	0
10.23-JV-11221638-098 / ASSESSING HIGH RESOLUTION IMAGERY FOR FOREST DISTURBANCE CHARACTERIZATIONS AND INFORMING FIA ESTIMATES	**25,774**	**0**
GGBA	25,774	0
10.23-JV-11261955-115 / DEVELOPMENT OF DNA-BASED, DIAGNOSTIC TOOLS TO DETECT AND IDENTIFY INVASIVE FOREST PATHOGENS IN THE FIELD AND PORTS OF ENTRY	**6,947**	**0**
GGBA	6,947	0
10.23-JV-11261955-116 / DETECTING, TRACKING, AND MONITORING INVASIVE PATHOGENS INTRODUCED IN UNITED STATES TREE NURSERIES AND RESTORATION SITES	**4,402**	**0**
GGBA	4,402	0
10.23-JV-11330160-059 / CHARACTERIZE BIOTIC AND ABIOTIC FACTORS DRIVING EMERGENCE IN BROWN SPOT NEEDLE BLIGHT ON LOBLOLLY PINE IN THE SOUTHEASTERN USA	**20,168**	**0**
GGBA	20,168	0
10.23-JV-11330180-092 / EFFECTIVENESS OF TRANSFERABLE TAX CREDIT INCENTIVES FOR CONSERVATION	**15,757**	**0**
GGBA	15,757	0
10.24-CS-11020000-010 / LIDAR ANALYSIS FOR THE ROCKY MOUNTAIN REGION	**23,675**	**0**
GGBA	23,675	0
10.24-CS-11020000-011 / FOREST AND LAND MANAGEMENT PLAN ANALYSIS	**9,588**	**0**
GGBA	9,588	0
10.24-CS-11021500-016 / EVALUATING RECREATIONAL USE OF THE WHITE RIVER NATIONAL FOREST	**32,905**	**0**
GGBA	32,905	0
10.24-CS-11221634-083 / EVALUATING THE ROLE OF RIPARIAN VEGETATION IN POST FIRE SEDIMENT RETENTION	**6,488**	**0**
GGBA	6,488	0
10.24-JV-11221632-033 / UNDERSTANDING MECHANISMS AND INDICATORS OF NORTHERN GRASSLAND RECOVERY FROM FLASH DROUGHT TO INFORM POST-DROUGHT GRAZING MANAGEMENT DECISIONS	**1,928**	**0**
GGBA	1,928	0
10.24-JV-11221637-043 / WEATHER-DEPENDENT PROBABILISTIC FORECASTING OF WILDFIRE GROWTH OVER THE USA	**75,000**	**0**
GGBA	75,000	0
10.652 / FORESTRY RESEARCH	**19,946**	**0**
GFCA	19,946	0
10.674 / WOOD UTILIZATION ASSISTANCE	**242,140**	**21,238**
GGBA / U.S. ENDOWMENT FOR FORESTRY AND COMMUNITIES (23-00612)	165,043	0
GLAA	77,097	21,238
10.680 / FOREST HEALTH PROTECTION	**37,388**	**0**
GGBA	37,388	0
10.694 / SOUTHWEST FOREST HEALTH AND WILDFIRE PREVENTION	**2,095,679**	**0**
GFBA / NORTHERN ARIZONA UNIVERSITY (1004841-01)	-1	0
GFBA / NORTHERN ARIZONA UNIVERSITY (1005564-01)	44,317	0
GGBA	2,051,363	0
10.698 / STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE	**195,973**	**45,794**
GGBA	164,878	45,794
RCAA	31,095	0
10.699 / PARTNERSHIP AGREEMENTS	**157,497**	**0**
GGBA	157,497	0
10.707 / RESEARCH JOINT VENTURE AND COST REIMBURSABLE AGREEMENTS	**64,866**	**0**
GGBA	64,866	0
10.729 / INFLATION REDUCTION ACT - NATIONAL FOREST SYSTEM	**15,089**	**0**
GGBA	15,089	0
10.AP21PPQS&T00C177 / EXPANSION OF THE PDI DATA MANAGEMENT TOOLS SUITES AND SYSTEMS TO DIRECTLY SUPPORT APHIS PPQ FUNDING CITRUS PROGRAMS	**51,525**	**0**
GGBA	51,525	0
10.NIST GCR 10-917-8 / FEMA P695 STUDY ON POST-TENSIONED MASS TIMBER ROCKING WALL LATERAL SYSTEMS	**10,435**	**0**
GLAA / CHARLES PANKOW FOUNDATION (RGA #02-23)	10,435	0
DEPARTMENT OF AGRICULTURE, NATIONAL INSTITUTE OF FOOD AND AGRICULTURE		
10.200 / GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	**1,599,493**	**153,662**
GGBA	1,287,943	153,662
GGBA / KANSAS STATE UNIVERSITY (SUBAWARD AGREEMENT NO. A22-0149-S004)	12,692	0
GGBA / TEXAS A AND M UNIVERSITY (M2400160)	280,587	0
GGBA / TEXAS A AND M UNIVERSITY (SUBAWARD # M2103083)	125	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (UCD1094808)	8,960	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (UCDPO00015410)	9,186	0
10.202 / COOPERATIVE FORESTRY RESEARCH	**304,353**	**0**
GGBA	304,353	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
10.203 / PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	**3,799,579**	**0**
GGBA	3,799,579	0
10.207 / ANIMAL HEALTH AND DISEASE RESEARCH	**153,870**	**0**
GGBA	153,870	0
10.215 / SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	**352,446**	**84,184**
GGBA / MONTANA STATE UNIVERSITY (G101-24-W9981)	69,220	0
GGBA / MONTANA STATE UNIVERSITY (G136-23-W9212)	13,625	0
GGBA / MONTANA STATE UNIVERSITY (G171-21-W7899)	21,150	0
GGBA / MONTANA STATE UNIVERSITY (G297-23-W9981)	63,245	39,505
GGBA / MONTANA STATE UNIVERSITY (G345-20-W7901)	15,215	0
GGBA / MONTANA STATE UNIVERSITY (SUBAWARD # G325-21-W8612)	132,075	44,679
GGBA / MONTANA STATE UNIVERSITY (SUBAWARD ID# G343-21-W8617)	37,916	0
10.217 / HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM	**38,274**	**0**
GGBA / UNIVERSITY OF NORTH CAROLINA AT GREENSBORO (20200443.2)	38,274	0
10.219 / BIOTECHNOLOGY RISK ASSESSMENT RESEARCH	**236,544**	**54,717**
GFBA	93,312	0
GFCA	143,232	54,717
10.220 / HIGHER EDUCATION - MULTICULTURAL SCHOLARS GRANT PROGRAM	**22,750**	**0**
GGBA	22,750	0
10.223 / HISPANIC SERVING INSTITUTIONS EDUCATION GRANTS	**221,125**	**0**
GGJA	140,197	0
GYAA	80,928	0
10.304 / FOOD AND AGRICULTURE DEFENSE INITIATIVE (FADI)	**44,450**	**0**
GGBA / KANSAS STATE UNIVERSITY (A23-0126-S001)	44,450	0
10.307 / ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE	**532,525**	**207,673**
GGBA	532,525	207,673
10.309 / SPECIALTY CROP RESEARCH INITIATIVE	**432,620**	**79,582**
GGBA	105,247	79,582
GGBA / MICHIGAN STATE UNIVERSITY (RC115670G)	15,193	0
GGBA / NEW MEXICO CONSORTIUM (PTE 2020-70029-33199 SUB 734-002)	24,523	0
GGBA / UNIVERSITY OF GEORGIA (SUB00002160)	3,550	0
GGBA / UNIVERSITY OF IDAHO (AN4829-846780)	245,688	0
GGBA / UNIVERSITY OF MINNESOTA (H007082501)	38,419	0
GGBA / WASHINGTON STATE UNIVERSITY (133321-G004113)	0	0
10.310 / AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	**7,891,353**	**1,263,873**
GFBA	1,036,380	232,933
GFBA / AUBURN UNIVERSITY (21-SFWS-205223-UCOLORADO)	33,535	0
GFBA / LOUISIANA STATE UNIVERSITY (PO-0000118825)	233,588	0
GFBA / MISSISSIPPI STATE UNIVERSITY (060500.361432.02)	24,451	0
GFEA / CORNELL UNIVERSITY (138112-21116_PRE)	35,468	0
GFEA / UNIVERSITY OF ARIZONA (729532_PRE)	25,442	0
GGBA	4,566,911	1,030,940
GGBA / ARIZONA STATE UNIVERSITY (ASUB00001657)	4,917	0
GGBA / CLEMSON UNIVERSITY (SUBAWARD # 2289-207-2014537)	127,257	0
GGBA / KANSAS STATE UNIVERSITY (A23-0430-S001)	2,080	0
GGBA / KANSAS STATE UNIVERSITY (A23-0509-S001)	9,098	0
GGBA / NEW MEXICO STATE UNIVERSITY (Q02326)	79,898	0
GGBA / OKLAHOMA STATE UNIVERSITY (SUBAWARD # 2-570360.CSU)	43,967	0
GGBA / SOUTH DAKOTA STATE UNIVERSITY (SUBAWARD # 3TJ156)	22,619	0
GGBA / UNIVERSITY OF ARIZONA (SUBAWARD #426108)	54,900	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (A22-1483-S005 / UCDPO00032153)	74,051	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (A23-2591-S001)	34,006	0
GGBA / UNIVERSITY OF FLORIDA (SUB00002044)	88,631	0
GGBA / UNIVERSITY OF HAWAII (MA1987)	14,518	0
GGBA / UNIVERSITY OF ILLINOIS (106174-18625)	388,242	0
GGBA / UNIVERSITY OF MARYLAND (91307-Z5208201)	103,468	0
GGBA / UNIVERSITY OF MINNESOTA (A010910006)	313,411	0
GGBA / UNIVERSITY OF MINNESOTA (H008644301)	2,632	0
GGBA / UNIVERSITY OF NEBRASKA (25-6234-0016-002)	70,496	0
GGBA / UNIVERSITY OF NEVADA (UNR-19-02)	41,440	0
GGBA / UNIVERSITY OF NEVADA RENO (UNR-22-98)	41,753	0
GGBA / UNIVERSITY OF NEVADA RENO (UNR-23-24)	19,252	0
GGBA / UNIVERSITY OF VERMONT (AWD00000135SUB00000067)	38,532	0
GGBA / UNIVERSITY OF WYOMING (1004952-CSU)	1,797	0
GGBA / UTAH STATE UNIVERSITY (203909-778)	86,115	0
GKAA	87,863	0
GLAA	30,706	0
GLAA / THE TRUSTEES OF PRINCETON UNIVERSITY (SUB0000474)	151,392	0
GLAA / UNIVERSITY OF ARKANSAS (SA1909231)	2,537	0
10.311 / BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM	**52,280**	**0**
GGBA / UNIVERSITY OF MINNESOTA (P009357601)	52,280	0
10.329 / CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	**251,932**	**0**
GGBA	251,932	0
10.330 / ALFALFA SEED AND ALFALFA FORAGE SYSTEMS PROGRAM	**59,893**	**59,893**
GGBA	59,893	59,893
10.331 / GUS SCHUMACHER NUTRITION INCENTIVE PROGRAM	**9,870**	**0**
GGBA / CENTURA HEALTH (AGREEMENT DATED 9/1/2021)	9,870	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
10.333 / URBAN, INDOOR, AND OTHER EMERGING AGRICULTURAL PRODUCTION RESEARCH, EDUCATION, AND EXTENSION INITIATIVE	**89,089**	**0**
GGBA / UNIVERSITY OF DELAWARE (UDR0000412)	89,089	0
10.500 / COOPERATIVE EXTENSION SERVICE	**123,606**	**111,321**
GGBA	123,606	111,321
10.525 / FARM AND RANCH STRESS ASSISTANCE NETWORK COMPETITIVE GRANTS PROGRAM	**315,635**	**0**
GGBA / WASHINGTON STATE UNIVERSITY (139244 SPC002606)	315,635	0
10.SUB00001742 / SOUTHEAST PARTNERSHIP OF ADVANCED RENEWABLES FROM CARINATA	**21,586**	**0**
GGBA / UNIVERSITY OF FLORIDA (SUB00001742)	21,586	0
DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES CONSERVATION SERVICE		
10.072 / WETLANDS RESERVE PROGRAM	**72,690**	**7,350**
GGBA	72,690	7,350
10.902 / SOIL AND WATER CONSERVATION	**1,244,937**	**95,107**
GFBA	9,649	0
GGBA	1,233,801	95,107
GGBA / COLUMBIA UNIVERSITY (3(GG019447-01))	1,487	0
10.907 / SNOW SURVEY AND WATER SUPPLY FORECASTING	**371,687**	**0**
GGBA	371,687	0
10.912 / ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	**158,979**	**0**
GGBA	99,843	0
GGBA / COLORADO CONSERVATION TILLAGE ASSOCIATION (FARMS-2020-3)	51,096	0
GGBA / TROUT UNLIMITED (CONTRACT FOR SERVICES DATED 1/25/2023)	8,040	0
10.937 / PARTNERSHIPS FOR CLIMATE-SMART COMMODITIES	**564,652**	**0**
GGBA / GEVO (2024-152474)	44,462	0
GGBA / LYNKER CORPORATION (SUBK-2023-1001-026)	54,568	0
GGBA / NATIONAL CENTER FOR APPROPRIATE TECHNOLOGY (NR233A750004G021)	415,818	0
GGBA / UNIVERSITY OF ARIZONA (713912)	49,804	0
DEPARTMENT OF AGRICULTURE, OFFICE OF THE CHIEF ECONOMIST		
10.290 / AGRICULTURAL MARKET AND ECONOMIC RESEARCH	**1,046,450**	**0**
GGBA	1,046,450	0
10.291 / AGRICULTURAL AND FOOD POLICY RESEARCH CENTERS	**9,976**	**0**
GFBA / UNIVERSITY OF NEBRASKA AT LINCOLN (25-6238-0965-005)	9,976	0
DEPARTMENT OF COMMERCE		
11.0415.09.0870B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	**-25,439**	**0**
GFBA	-25,439	0
11.44927 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	**46,293**	**0**
GFBA / ENSEMBLE GOVERNMENT SERVICES, LLC (44927)	46,293	0
11.AWD-23-07-0020 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	**11,289**	**0**
GFBA	11,289	0
11.HTF-22OAR-01-20230124 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	**173,678**	**0**
GFBA / HIGH TECHNOLOGY FOUNDATION (HTF-22OAR-01-20230124)	173,678	0
11.NA23OAR4050183D / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	**88,398**	**0**
GFBA	88,398	0
11.OCG6391B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	**0**	**0**
GFBA	0	0
11.OCG6839B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	**60,996**	**0**
GFBA / RIVERSIDE TECHNOLOGY INC (OCG6839B)	60,996	0
11.PTS2-CU-CDR-FETTERER / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	**3,871**	**0**
GFBA / RIVERSIDE TECHNOLOGY INC (PTS2-CU-CDR-FETTERER)	3,871	0
11.ST1330-17-CQ-0058 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	**40,709**	**0**
GFBA / RIVERSIDE TECHNOLOGY INC (ST1330-17-CQ-0058)	40,709	0
11.SUBCON004091 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	**227,168**	**0**
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBCON004091)	227,168	0
DEPARTMENT OF COMMERCE, ECONOMIC DEVELOPMENT ADMINISTRATION		
11.313 / TRADE ADJUSTMENT ASSISTANCE FOR FIRMS	**958,092**	**0**
GFBA	958,092	0
DEPARTMENT OF COMMERCE, NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY		
11.609 / MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	**13,367,943**	**2,540,784**
GFBA	8,099,514	-298
GGBA	4,860,859	2,541,082
GGBA (COVID-19) / INTELLIGENT FIBER OPTIC SYSTEMS CORPORATION (IFOS-CSU-NIST-2022)	42,760	0
GLAA	364,810	0
11.617 / CONGRESSIONALLY-IDENTIFIED PROJECTS	**416,991**	**168,432**
GFBA	115,400	0
GLAA	301,591	168,432
11.619 / ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	**246,914**	**0**
GFBA / NORTH CAROLINA STATE UNIVERSITY (2022-0444-05)	246,914	0
11.620 / SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	**15,144,430**	**0**
GFBA	14,746,562	0
GFEA	354,222	0
GLAA	43,646	0
11.FA8650-20-2-5700 / METHODS FOR AM CROSS-PLATFORM CONSISTENCY	**110,088**	**0**
GLAA / NATIONAL CENTER FOR DEFENSE MANUFACTURING AND MACHINING (20230122)	110,088	0
DEPARTMENT OF COMMERCE, NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION		
11.008 / NOAA MISSION-RELATED EDUCATION AWARDS	**156,205**	**0**
GFBA	156,205	0
11.011 / OCEAN EXPLORATION	**15,152**	**0**
GFBA	15,152	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
11.012 / INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	**376,266**	**170,976**
GFBA	248,436	170,976
GFBA / TEXAS A&M UNIVERSITY (M2201252-02-410041-02001)	32,979	0
GLAA / GREAT LAKES OBSERVING SYSTEM (IOOS098/YR3-WOB-02)	60,273	0
GLAA / GREAT LAKES OBSERVING SYSTEM (IOOS098/YRS-MODEL-02)	34,578	0
11.021 / NOAA SMALL BUSINESS INNOVATION RESEARCH (SBIR) PROGRAM	**34,930**	**0**
GFBA / NEXTGEN FEDERAL SYSTEMS, LLC (MINTS-23-UOC)	34,930	0
11.022 / BIPARTISAN BUDGET ACT OF 2018	**1,753**	**0**
GFBA	1,753	0
11.405 / COOPERATIVE INSTITUTE (INTER-AGENCY FUNDED ACTIVITIES)	**9,886,551**	**0**
GFBA	6,681,086	0
GGBA	3,205,465	0
11.417 / SEA GRANT SUPPORT	**12,958**	**0**
GFBA / UNIVERSITY OF MARYLAND CENTER (SA075258860 PO 110047)	12,958	0
11.431 / CLIMATE AND ATMOSPHERIC RESEARCH	**4,374,608**	**237,151**
GFBA	2,545,591	237,151
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD004447)	118,096	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD005252)	11,414	0
GFBA / UNIVERSITY OF ARIZONA (730334)	7,773	0
GGBA	1,691,734	0
11.432 / NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	**76,582,340**	**2,045**
GFBA	55,513,102	2,045
GFBA / UNIVERSITY OF MARYLAND COLLEGE PARK (93467-Z7554211)	10,390	0
GGBA	20,038,674	0
GLAA / UNIVERSITY OF ALABAMA (A22-0303-S004)	356,665	0
GLAA / UNIVERSITY OF ALABAMA (A22-0307-S005)	3,304	0
GLAA / UNIVERSITY OF ALABAMA (A22-0310-S001)	270,532	0
GLAA / UNIVERSITY OF ALABAMA (A23-0241-S001)	73,693	0
GLAA / UNIVERSITY OF ALABAMA (A23-0252-S001)	40,643	0
GLAA / UNIVERSITY OF ALABAMA (A23-0254-S001)	74,200	0
GLAA / UNIVERSITY OF ALABAMA (A23-0256-S001)	174,685	0
GLAA / UNIVERSITY OF ALABAMA (A23-0262-S001)	6,921	0
GLAA / UNIVERSITY OF ALABAMA (A23-0265-S002)	16,227	0
GLAA / UNIVERSITY OF ALABAMA (A23-0271-S002)	3,304	0
11.440 / ENVIRONMENTAL SCIENCES, APPLICATIONS, DATA, AND EDUCATION	**116,873**	**0**
GFBA	116,873	0
11.459 / WEATHER AND AIR QUALITY RESEARCH	**2,704,906**	**65,489**
GFBA	1,637,163	65,489
GFBA / UNIVERSITY OF OKLAHOMA (2023-47)	19,748	0
GGBA	1,001,670	0
GGBA / TEXAS TECH UNIVERSITY (SUBAWARD NO: 21B053-01)	13,738	0
GLAA / UNIVERSITY OF MICHIGAN (SUBK00016687 / NA22OAR4590188)	32,587	0
11.467 / METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT	**464,087**	**0**
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD003937)	430,422	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBCON003282)	33,665	0
11.468 / APPLIED METEOROLOGICAL RESEARCH	**381,275**	**29,274**
GFBA	222,616	0
GGBA	158,659	29,274
11.472 / UNALLIED SCIENCE PROGRAM	**20,389**	**0**
GGBA / NORTH PACIFIC RESEARCH BOARD (2314)	20,389	0
11.478 / CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM	**2,723**	**0**
GFBA / OLD DOMINION UNIVERSITY RESEARCH FOUNDAT (23-117-100963-010)	2,723	0
11.TBD / DEVELOPING DECADAL CLIMATE PROJECTION SERVICES THROUGH STAKEHOLDER GUIDANCE AND FOUNDATIONAL SCIENCE	**9,072**	**0**
GGBA	9,072	0
DEPARTMENT OF DEFENSE		
12.006 / NATIONAL DEFENSE EDUCATION PROGRAM	**1,338,946**	**573,403**
GFBA	1,338,946	573,403
12.10-16008-8113-46 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**139,027**	**0**
GFBA / PHYSICAL SCIENCES INC. (10-16008-8113-46)	139,027	0
12.10869 / NEXT GENERATION BIOSECURITY MONITORING OF INVASIVE ALIEN ARTHROPOD SPECIES	**50,864**	**0**
GGBA / UNIVERSITY OF CALIFORNIA, BERKELEY (10869)	50,864	0
12.1138-00063 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**6,163**	**0**
GFBA / VERUS RESEARCH (1138-00063)	6,163	0
12.13000844-058 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**126,957**	**0**
GFBA / PURDUE UNIVERSITY (13000844-058)	126,957	0
12.13001218 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**631,408**	**0**
GFBA / PURDUE UNIVERSITY (13001218)	631,408	0
12.13270 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**9,137**	**0**
GFBA / QORVO (13270)	9,137	0
12.2024003 / DEMONSTRATION OF NOVEL METHODS FOR EFFECTIVE AM PR 01/22/2024	**41,133**	**0**
GLAA / RTX CORPORATION (2610220)	41,133	0
12.2106834 / PHASE II: 300W PROTONIC CERAMIC FUEL CELL 07/22/2022	**7,569**	**0**
GLAA / ADAPTIVE ENERGY LLC (CSM PROP # 22-0058)	7,569	0
12.212014.05.00.2016.00.19C3 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**-121**	**0**
GFBA / ARCTOS TECHNOLOGY SOLUTIONS, LLC (212014.05.00.2016.00.19C3)	-121	0
12.22029-231258-HS / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**135,516**	**0**
GFBA / HRL LABORATORIES (22029-231258-HS)	135,516	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
12.22-C-0059 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**7,518**	**0**
GFBA	7,518	0
12.22-C-0067 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**-14,381**	**0**
GFBA	-14,381	0
12.22-C-0098 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**1,420**	**0**
GFBA	1,420	0
12.23107-CO / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**13,095**	**0**
GFBA / DONALD DANFORTH PLANT SCIENCE CENTER (23107-CO)	13,095	0
12.231214 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**31,969**	**0**
GFBA / OPTOWARES (231214)	31,969	0
12.2317097 / SOLID OXIDE FUEL CELL GENERATOR 10/29/2021	**21,940**	**0**
GLAA / ADAPTIVE ENERGY LLC (CSM PROP #210549)	21,940	0
12.2339634 / PFAS LEACHING AT AFFF-IMPACTED SITES: INSIGHT INTO SOIL-TO-GROUNDWATER RATIOS	**89,118**	**0**
GLAA / CDM SMITH (6539-001-001-CS)	89,118	0
12.289-CU / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**-51**	**0**
GFBA / OPTO-KNOWLEDGE SYSTEMS, INC. (289-CU)	-51	0
12.292-002-UCB / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**48,037**	**0**
GFBA / AZIMUTH CORPORATION (292-002-UCB)	48,037	0
12.3089301 / DEVELOPMENT OF DF-COV FOR THE TREATMENT AND PREVENTION OF COVID-19 AND ASSOCIATED IMMUNOPATHOLOGIC RESPIRATORY COMPLICATIONS	**35,721**	**0**
GGBA (COVID-19) / DANA-FARBER CANCER INSTITUTE (3089301)	35,721	0
12.3723-001-3026 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**51,808**	**0**
GFBA / SPECTRAL SCIENCES, INC. (3723-001-3026)	51,808	0
12.4-312-0216908-65567L / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**630,184**	**0**
GFBA / RTI INTERNATIONAL (4-312-0216908-65567L)	630,184	0
12.544468-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**14,171**	**0**
GFBA / LEHIGH UNIVERSITY (544468-78001)	14,171	0
12.544469-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**40,069**	**0**
GFBA / LEHIGH UNIVERSITY (544469-78001)	40,069	0
12.544637-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**45,528**	**0**
GFBA / LEHIGH UNIVERSITY (544637-78001)	45,528	0
12.544870-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**31,365**	**0**
GFBA / LEHIGH UNIVERSITY (544870-78001)	31,365	0
12.544923-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**25,621**	**0**
GFBA / LEHIGH UNIVERSITY (544923-78001)	25,621	0
12.544924-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**46,176**	**0**
GFBA / LEHIGH UNIVERSITY (544924-78001)	46,176	0
12.544925-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**11,762**	**0**
GFBA / LEHIGH UNIVERSITY (544925-78001)	11,762	0
12.62326995-156499 / LOCALIZED GENE THERAPY FOR PROLONGED ANTI-INFLAMMATORY TREATMENT TO PREVENT OR DELAY PTOA IN AN EQUINE MODEL	**476,273**	**0**
GGBA / STANFORD UNIVERSITY (62326995-156499)	476,273	0
12.63109273-236811 / STANFORD DOD --> A HYTEC IMPLANTABLE DEVICE THAT ENABLES PERSONALIZED, SUSTAINED RELEASE OF BIOAGENT FOR LARGE BONE DEFECT RECONSTRUCTION AND LIMB SALVAGE	**139,008**	**0**
GGBA / STANFORD UNIVERSITY (63109273-236811)	139,008	0
12.7000582659 / SENSOR-IN-THE-LOOP TESTBED TO ENABLE VERSATILE/INTELLIGENT/DYNAMIC EARTH OBSERVATION (VIDEO)	**142,134**	**0**
GGBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY LINCOLN LABORATORY (7000582659)	142,134	0
12.7051-SC-CU-P1 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**-12**	**0**
GFBA / COLDQUANTA, INC (7051-SC-CU-P1)	-12	0
12.75D30119C05412 / DEMONSTRATION-SCALE EVALUATION OF A NOVEL SURFACE- 09/30/2022	**269,514**	**0**
GLAA	269,514	0
12.A10552-0013-S004 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**-12,805**	**0**
GFBA / WYLE LABORATORIES (A10552-0013-S004)	-12,805	0
12.A23-0746-COLORADO / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**62,402**	**0**
GFBA / UNIVERSITY OF TENNESSEE (A23-0746-COLORADO)	62,402	0
12.AOS-21-002 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**12,488**	**0**
GFBA / AOSENSE (AOS-21-002)	12,488	0
12.AWD¿22¿08¿0013 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**33,224**	**0**
GFBA / DARWIN BIOSCIENCES (AWD¿22¿08¿0013)	33,224	0
12.AWD-20-10-0237 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**89,307**	**0**
GFBA / STABLE LASER SYSTEMS (AWD-20-10-0237)	89,307	0
12.AWD-21-03-0058 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**-9,042**	**0**
GFBA / COLORADO ENGINEERING INC (AWD-21-03-0058)	-9,042	0
12.AWD-21-03-0167 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**41,386**	**0**
GFBA / QORVO (AWD-21-03-0167)	41,386	0
12.AWD-21-05-0184 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**299,561**	**0**
GFBA / URBAN SKY THEORY INC. (AWD-21-05-0184)	299,561	0
12.AWD-21-08-0204 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**164,426**	**0**
GFBA / ARTIMUS ROBOTICS INC. (AWD-21-08-0204)	164,426	0
12.AWD-22-01-0196 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**96,544**	**0**
GFBA / ATOMOS SPACE (AWD-22-01-0196)	96,544	0
12.AWD-22-02-0085 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**50,761**	**0**
GFBA / GRID RASTER (AWD-22-02-0085)	50,761	0
12.AWD-22-04-0096 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**87,998**	**52,185**
GFBA / XCMR, INC. (AWD-22-04-0096)	87,998	52,185
12.AWD-22-06-0238 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**4,441**	**0**
GFBA / ORBITAL MICRO SYSTEMS (AWD-22-06-0238)	4,441	0
12.AWD-22-09-0041 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**135,833**	**0**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFBA / DYNAGRACE ENTERPRISES (AWD-22-09-0041)	135,833	0
12.AWD-22-09-0099 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**137,276**	**0**
GFBA / TUNOPTIX, INC. (AWD-22-09-0099)	137,276	0
12.AWD-22-11-0228 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**81,354**	**0**
GFBA / LOCKHEED MARTIN (AWD-22-11-0228)	81,354	0
12.AWD-22-12-0070 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**292,652**	**165,000**
GFBA / ECCALON, LLC (AWD-22-12-0070)	292,652	165,000
12.AWD-23-01-0098 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**58,319**	**0**
GFBA / EATON CORPORATION (AWD-23-01-0098)	58,319	0
12.AWD-23-02-0279 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**14,929**	**0**
GFBA / TB2 AEROSPACE (AWD-23-02-0279)	14,929	0
12.AWD-23-03-0015 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**160,968**	**0**
GFBA / LOCKHEED MARTIN (AWD-23-03-0015)	160,968	0
12.AWD-23-03-0038 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**357,943**	**0**
GFBA	357,943	0
12.AWD-23-03-0090 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**35,396**	**0**
GFBA / MAXENTRIC TECHNOLOGIES (AWD-23-03-0090)	35,396	0
12.AWD-23-03-0326 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**163,860**	**0**
GFBA / INTELLECTUAL VENTURES MANAGEMENT (AWD-23-03-0326)	163,860	0
12.AWD-23-04-0184 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**272,579**	**0**
GFBA / GRID RASTER (AWD-23-04-0184)	272,579	0
12.AWD-23-06-0123 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**25,862**	**0**
GFBA / VERUS RESEARCH (AWD-23-06-0123)	25,862	0
12.AWD-23-06-0256 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**30,000**	**0**
GFBA / CANOPY AEROSPACE (AWD-23-06-0256)	30,000	0
12.AWD-23-09-0126 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**27,443**	**0**
GFBA / MATERIALS RESEARCH & DESIGN, INC. (AWD-23-09-0126)	27,443	0
12.AWD-23-09-0254 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**29,200**	**0**
GFBA / CANOPY AEROSPACE (AWD-23-09-0254)	29,200	0
12.AWD-23-10-0167 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**29,523**	**0**
GFBA / IN ORBIT AEROSPACE (AWD-23-10-0167)	29,523	0
12.AWD-23-11-0211 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**51,340**	**0**
GFBA / CANOPY AEROSPACE (AWD-23-11-0211)	51,340	0
12.AWD-23-11-0248 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**11,058**	**0**
GFBA / RAYTHEON TECHNOLOGIES (AWD-23-11-0248)	11,058	0
12.AWD-24-02-0248 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**44,368**	**0**
GFBA / EXCET, INC. (AWD-24-02-0248)	44,368	0
12.BE.1404.009.CU.22.01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**119,959**	**0**
GFBA / TDA RESEARCH INC. (BE.1404.009.CU.22.01)	119,959	0
12.CSM PROP 23-0235 / REGENERABLE RESIN SORBENT TECHNOLOGIES WITH REGENE 09/17/2018	**9,741**	**0**
GLAA	9,741	0
12.DRC.11223.03.RR00XXXX.19 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**8,295**	**0**
GFBA / RIVERSIDE RESEARCH (DRC.11223.03.RR00XXXX.19)	8,295	0
12.FA8808-21-C-0006 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**352,576**	**188,392**
GFBA	352,576	188,392
12.FA9453-19-1-0001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**18,050**	**0**
GFBA	18,050	0
12.FA9453-19-C-0029 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**468,213**	**156,087**
GFBA	468,213	156,087
12.FA9453-20-C-2000 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**642,507**	**0**
GFBA	642,507	0
12.G22AC00509/0051027707-00010 / PVD COATINGS 01/15/2021	**154,415**	**0**
GLAA / ATI SPECIALTY ALLOYS & COMPONENTS (2021-315)	154,415	0
12.GS.1404.005.CU.21.01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**-3**	**0**
GFBA / TDA RESEARCH INC. (GS.1404.005.CU.21.01)	-3	0
12.HR00112390125 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**534,731**	**254,704**
GFBA	534,731	254,704
12.N001742390029 / GEOMETRICALLY COMPLEX HIGH-DENSITY ADDITIVELY MANU 11/02/2023	**12,076**	**0**
GLAA / ADVANCED TECHNOLOGY INTERNATIONAL (2023-416)	12,076	0
12.NRO000-23-C-0053 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**328,800**	**165,000**
GFBA	328,800	165,000
12.NRO000-23-C-0056 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**302,896**	**0**
GFBA	302,896	0
12.OCG6490B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**-84**	**0**
GFBA / COLORADO ENGINEERING INC (OCG6490B)	-84	0
12.OCG6563B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**196**	**0**
GFBA / BOULDER PRECISION ELECTRON-OPTICS (OCG6563B)	196	0
12.OCG6640B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**-15,175**	**0**
GFBA / UTAH STATE UNIVERSITY RESEARCH FOUNDATIO (OCG6640B)	-15,175	0
12.OCG6982B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**19,984**	**0**
GFBA / TRUENANO (OCG6982B)	19,984	0
12.OCG7056B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**1,579**	**0**
GFBA / STABLE LASER SYSTEMS (OCG7056B)	1,579	0
12.OCG7057B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**-2,104**	**0**
GFBA / STABLE LASER SYSTEMS (OCG7057B)	-2,104	0
12.PO # A385910 / COVID-19: DEVELOPMENT OF EIDD-2749 AND SUPPLEMENTAL CANDIDATES FOR ALPHAVIRUS, ARENAVIRUS AND OTHER BIODEFENSE THREATS	**39,185**	**0**
GGBA (COVID-19) / EMORY UNIVERSITY (PO # A385910)	39,185	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
12.PO 29136 / DEVELOPMENT OF AN INTRANASAL MULTI-TLR AGONIST AS A PAN-VIRAL COUNTERMEASURE FOR PROJECT PANACEA	**44,141**	**0**
GGBA / ACCESS TO ADVANCED HEALTH INSTITUTE (PO 29136)	44,141	0
12.PO 30051 / DEVELOPMENT OF AN INTRANASAL MULTI-TLR AGONIST AS A PAN-VIRAL COUNTERMEASURE FOR PROJECT PANACEA - PHASE II	**80,795**	**0**
GGBA / ACCESS TO ADVANCED HEALTH INSTITUTE (PO 30051)	80,795	0
12.PO# 25086865 / A GLP TOTAL MENISCUS REPLACEMENT STUDY WILL BE PERFORMED IN SHEEP WITH A GOAL	**73,964**	**0**
GGBA / RUTGERS - STATE UNIVERSITY OF NEW JERSEY (PO# 25086865)	73,964	0
12.S-111-072-001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**-335**	**0**
GFBA / UES, INC. (S-111-072-001)	-335	0
12.S-210-11E-003 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**257,995**	**0**
GFBA / UES, INC. (S-210-11E-003)	257,995	0
12.S2-8019-20-02 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**149,323**	**0**
GFBA / S2 CORPORATION (S2-8019-20-02)	149,323	0
12.SA1003202309EXT0736 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**10,000**	**0**
GFBA / GRIFFISS INSTITUTE INC. (SA1003202309EXT0736)	10,000	0
12.SB2109-001-1 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**-46,540**	**0**
GFBA / SPECTRAL ENERGIES (SB2109-001-1)	-46,540	0
12.SCON-00006640 / DOD	**29,513**	**0**
GFCA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00006640)	29,513	0
12.S-D00125.00013-UOFCB / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**-20,756**	**0**
GFBA / APPLIED RESEARCH ASSOCIATES (S-D00125.00013-UOFCB)	-20,756	0
12.S-D00309-TO1-UCB / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**222,589**	**0**
GFBA / APPLIED RESEARCH ASSOCIATES (S-D00309-TO1-UCB)	222,589	0
12.SMIOSTC0803 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**22,327**	**0**
GFBA / SOTERIX MEDICAL, INC. (SMIOSTC0803)	22,327	0
12.SUBAWARD # CPZEN-D-1_COLOSTATE / AEROSOL DELIVERY OF CPZEN-45 FOR TREATMENT OF NON-TUBERCULOUS MYCOBACTERIAL (NTMS) INFECTIONS	**228,985**	**0**
GGBA / PAI LIFE SCIENCES (SUBAWARD # CPZEN-D-1_COLOSTATE)	228,985	0
12.TASK ORDER 20006-S1 / POWER DENSE TURBO-COMPRESSION COOLING DRIVEN BY WASTE HEAT	**203,703**	**0**
GGBA / MANTEL TECHNOLOGIES (TASK ORDER 20006-S1)	203,703	0
12.TBD / SASCWATCH: STUDY ON AIR-SEA COUPLING WITH WAVES, TURBULENCE, AND CLOUDS AT HIGH WINDS	**589**	**0**
GGBA / UNIVERSITY OF NOTRE DAME (TBD)	589	0
12.UC 996516 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**15,534**	**0**
GFBA / NEW JERSEY INST OF TECHNOLOGY (UC 996516)	15,534	0
12.UTAUS-SUB00001227 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**22,136**	**0**
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00001227)	22,136	0
12.W15QKN-16-9-1002 - MCDC2022-401 / AN INTRANASAL, BIVALENT SARNA VACCINE AGAINST H5N1 AND H7N9 INFLUENZA	**120,706**	**0**
GGBA / ACCESS TO ADVANCED HEALTH INSTITUTE (W15QKN-16-9-1002 - MCDC2022-401)	120,706	0
12.W81XWH2210663 / NUCLEAR RECEPTOR NR4A2/NURR1 AS A THERAPEUTIC TARGET FOR NEUROTOXIC INJURY IN PARKINSON'S DISEASE	**496,433**	**178,166**
GGBA	496,433	178,166
12.W911NF2420029 / DEFENSE HEALTH AGENCY SMALL BUSINESS TECHNOLOGY TR 09/19/2022	**123,560**	**0**
GLAA / ADVANCED MATERIALS AND DEVICES, INC. (AMAD-CSM-01-2022)	123,560	0
12.W911NF2420029 / LONG-DURATION SLAM IN DEGRADED ENVIRONMENTS 12/31/2023	**27,703**	**0**
GLAA	27,703	0
12.W911QY2120003 / PAPER-BASED COLORIMETRIC WATER QUALITY SENSORS	**111,356**	**0**
GGBA	111,356	0
12.W912HQ18C0053 / REGENERABLE RESIN SORBENT TECHNOLOGIES WITH REGENE 09/17/2018	**157**	**157**
GLAA	157	157
12.W912HQ18C0053 / REMEDIATION OF AFFF-IMPACTED FIRE SUPPRESSION SYST 05/26/2020	**3,808**	**0**
GLAA	3,808	0
12.W912HQ19C0049 / CHARACTERIZING MULTISCALE FEEDBACKS BETWEEN FOREST STRUCTURE, FIRE BEHAVIOR AND EFFECTS: INTEGRATING MULTIPLE MECHANISMS FOR IMPROVED UNDERSTANDING OF PATTERN AND PROCESS (ORIGINAL KR RECORD 138063)	**361,334**	**171,503**
GGBA	361,334	171,503
12.W912HQ20C0011 / REMEDIATION OF AFFF-IMPACTED FIRE SUPPRESSION SYST 05/26/2020	**53,092**	**53,092**
GLAA	53,092	53,092
12.W912HQ20C0011 / STAR10: ENHANCING PROPERTIES BY NOVEL PROCESSING O 11/14/2022	**145,731**	**0**
GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (STAR10)	145,731	0
12.W912HQ20C0028 / COMPREHENSIVE FORENSIC APPROACH FOR SOURCE ALLOCAT 10/02/2020 (VERSION 0)	**215,825**	**215,825**
GLAA	215,825	215,825
12.W912HQ20C0028 / COMPREHENSIVE FORENSIC APPROACH FOR SOURCE ALLOCATION	**84,078**	**0**
GLAA	84,078	0
12.W912HQ220013 / ESTCP: IMPACT OF PARTIAL EXCAVATION ON LEACHING IN 05/31/2023	**28,587**	**0**
GLAA / CDM SMITH (6572-001-001-CS / W912HQ220013)	28,587	0
12.W912HQ22C0022 / A QUANTUM CHEMICAL - MACHINE LEARNING APPROACH FOR THE PREDICTION OF THERMAL PFAS DESTRUCTION A	**168,990**	**71,083**
GGBA	168,990	71,083
12.W912HQ22C0023 / ADVANCEMENT OF HYDROTHERMAL ALKALINE TREATMENT TEC	**351,037**	**0**
GLAA	351,037	0
12.W912HQ22C0023 / ADVANCEMENT OF HYDROTHERMAL ALKALINE TREATMENT TEC 05/31/2022 (VERSION 0)	**43,164**	**40,880**
GLAA	43,164	40,880
12.W912HQ22C0042 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**217,322**	**77,903**
GFBA	217,322	77,903
12.W912HQ23C0071 / REMOVAL, CONCENTRATION, AND DESTRUCTION OF HIGH-ST 09/05/2023 (VERSION 0)	**75,688**	**62,000**
GLAA	75,688	62,000
12.W912HQ23C0071 / REMOVAL, CONCENTRATION, AND DESTRUCTION OF HIGH-STRENGTH PFAS AQUEOUS WASTE STREAMS USING CCMF, SAFF, AND HALT	**159,403**	**0**
GLAA	159,403	0
12.W912HQ23C0073 / ATOMIC SCALE TOMOGRAPHY OF QUANTUM MATERIALS 09/12/2019	**73,628**	**0**
GLAA / LABORATORY FOR PHYSICAL SCIENCES (H98230-19-C-0428)	73,628	0
12.W912HQ23C0073 / LEACHING OF PFASS FROM AFFF-IMPACTED CONSTRUCTION 09/18/2023 (VERSION 0)	**18,020**	**11,894**
GLAA	18,020	11,894

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
12.W912HQ23C0073 / LEACHING OF PFASS FROM AFFF-IMPACTED CONSTRUCTION MATERIALS	**172,517**	**0**
GLAA	172,517	0
12.W912HQ23C0094 / DEVELOPMENT OF A SCREENING-LEVEL TOOL TO ESTIMATE PFAS RETENTION LIFETIMES FOR ENGINEERED SORBENTS IN PASSIVE STORMWATER FILTRATION SYSTEMS	**50,718**	**0**
GLAA / UNIVERSITY OF MINNESOTA (D010008301)	50,718	0
12.W912HQ23P0075 / DEMONSTRATION OF A PROTOTYPE CONTINUOUS HYDROTHERMAL ALKALINE TREATMENT (HALT) SYSTEM FOR DOD-RELEVANT, PFAS-IMPACTED MATRICES	**15,184**	**0**
GLAA / AQUAGGA, INC. (CSM PROP 23-0793)	15,184	0
12.W912HQ24C0001 / EX-SITU TREATMENT OF PFAS-IMPACTED SOILS AND SEDIM 10/17/2023 (VERSION 0)	**328,802**	**268,869**
GLAA	328,802	268,869
12.W912HQ24C0001 / EX-SITU TREATMENT OF PFAS-IMPACTED SOILS AND SEDIMENTS	**101,000**	**0**
GLAA	101,000	0
12.W912HQ24C0001 / STAR9: ADDRESSING KEY TECHNOLOGICAL NEEDS FOR THE 10/21/2022	**87,037**	**0**
GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (STAR9)	87,037	0
12.W912HQ24C0017 / DISSEMINATING PFAS TRANSFORMATION PATHWAYS EXPLICITLY THROUGH ENVIPATH	**14,632**	**0**
GLAA	14,632	0
12.W912HQ24C0028 / DEVELOPMENT OF A LOW-COST METHOD FOR TOTAL ORGANIC FLUORINE (TOF) ANALYSIS USING HYDROTHERMAL ALKALINE TREATMENT (HALT)	**16,581**	**0**
GLAA	16,581	0
12.W912PP23P0002 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**0**	**0**
GFBA	0	0
12.W913E520C0007 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**81,104**	**0**
GFBA	81,104	0
12.W913E524C0003 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	**31,743**	**0**
GFBA	31,743	0
DEPARTMENT OF DEFENSE, DEFENSE ADVANCED RESEARCH PROJECTS AGENCY		
12.1194-SB / NREL AMP TOOL DEMONSTRATION	**21,146**	**0**
GGBA / ASSURED INFORMATION SECURITY, INC. (1194-SB)	21,146	0
12.910 / RESEARCH AND TECHNOLOGY DEVELOPMENT	**5,965,404**	**1,993,821**
GFBA	4,611,974	1,762,480
GFBA / ARETÉ ASSOCIATES (AZ-401846)	4,953	0
GFBA / CALIFORNIA INSTITUTE OF TECHNOLOGY (S619940)	234,555	0
GFBA / CHARLES STARK DRAPER LAB (SC001-0000001516)	11,840	0
GFBA / COLUMBIA UNIVERSITY (1(GG017191-04))	-13,462	0
GFBA / RAYTHEON TECHNOLOGIES RESEARCH CENTER (1254273)	0	0
GFBA / RAYTHEON TECHNOLOGIES RESEARCH CENTER (2609881)	5,884	0
GFBA / STANFORD UNIVERSITY (63345963-287652)	160,829	0
GFBA / UNIVERSITY OF CALIFORNIA RIVERSIDE (S1725)	135,004	0
GFBA / UNIVERSITY OF PENNSYLVANIA (577443)	95,876	0
GFCA / KITWARE, INC. (K003518-00-S01)	141,635	0
GFCA / KITWARE, INC. (SUB. NO. K003870-00-S01)	-1,426	0
GFCA / KITWARE, INC. (SUB. NO. K004009-00-S02)	178,327	0
GFEA / APPLIED RESEARCH ASSOCIATES, INC., NEW (S-D00309-TO1-UCD_MOD01)	24,768	0
GGBA	116,569	0
GGBA / MONTANA STATE UNIVERSITY (G228-19-W7329)	0	0
GGBA / UNIVERSITY OF CALIFORNIA, LOS ANGELES (0160 G ZD046)	26,737	0
GLAA	231,341	231,341
12.AIS SUBCONTRACT NUMBER: 1131-SA / EVALUATION SYSTEM FOR MICROPATCHING OF EMBEDDED SYSTEM BINARIES	**330,987**	**0**
GGBA (COVID-19) / ASSURED INFORMATION SECURITY, INC. (AIS SUBCONTRACT NUMBER: 1131-SA)	330,987	0
12.EAR-1935321 / RAPID TACTICAL TUNNELING	**220**	**0**
GLAA	220	0
12.HR001123C0030 / DARPA INNOV8X SUPPLY DEMAND CHALLENGE 02/27/2024	**11,882**	**0**
GLAA / UNCHARTERED SOFTWARE, INC. (USI-24-001C)	11,882	0
12.HR00112490399 / DARPA OPEN PROJECT WITH GE AEROSPACE	**1,777**	**0**
GLAA / GENERAL ELECTRIC GLOBAL RESEARCH (HR00112490399)	1,777	0
12.SUBK00020707 / HALL EFFECT LOW-ALTITUDE ENGINE WITH OXYGEN-COMPATIBLE SELF-NEUTRALIZATION (HELEOS)	**104,189**	**0**
GGBA / UNIVERSITY OF MICHIGAN (SUBK00020707)	104,189	0
DEPARTMENT OF DEFENSE, DEFENSE LOGISTICS AGENCY		
12.1935674 / DIE-CASTING OF HIGH TEMPERATURE ALLOYS 07/31/2018	**13,471**	**0**
GLAA / ADVANCED TECHNOLOGY INTERNATIONAL (TASK ORDER NO. 1 - 2018-504-001)	13,471	0
12.1949046 / ADVANCED ENGINEERED COATINGS WITH EXTENDED DIE LIF 05/31/2018	**10,358**	**0**
GLAA / ADVANCED TECHNOLOGY INTERNATIONAL (2018-504)	10,358	0
12.60NANB23D205 / STAR6: MICROSTRUCTURE AND PROPERTY EVOLUTION IN UL 10/21/2022	**202,195**	**0**
GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (STAR6)	202,195	0
12.DE-EE0010913 / MICROSTRUCTURAL CHARACTERIZATION OF HY STEEL SAMPL 12/06/2022	**29,938**	**0**
GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (SPI024)	29,938	0
12.DE-EE0011151 / ADVANCING AF96 – NEXT-GENERATION STRONG/TOUGH STEE 01/30/2023	**32,966**	**0**
GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (SPI025)	32,966	0
12.SP4701-20-C-0076 / STEEL PERFORMANCE INITIATIVE 11/16/2020	**18,657**	**0**
GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (SPI002)	18,657	0
12.SP4701-23-D-5001 / IDENTIFYING AND CONTROLLING FACTORS TO IMPROVE THE 01/29/2024	**20,862**	**0**
GLAA / ADVANCED TECHNOLOGY INTERNATIONAL (2024-313)	20,862	0
DEPARTMENT OF DEFENSE, DEFENSE THREAT REDUCTION AGENCY		
12.351 / SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	**128,752**	**0**
GGBA / NATIONAL CENTER FOR DISEASE CONTROL & PUBLIC HEALTH (HDTRA11910044)	128,752	0
12.MA1638 / DEFENSE AGAINST BURKHOLDERIA PSEUDOMALLEI INFECTIONS: SUBUNIT VACCINE AND MONOCLONAL ANTIBODY/NANOBODY TECHNOLOGIES	**149,176**	**0**
GGBA (COVID-19) / UNIVERSITY OF HAWAII (MA1638)	149,176	0
12.SUB00002914 / VIRULENCE AND PROTECTIVE EFFICACY OF VACCINES AGAINST ANTIGENICALLY NOVEL BACILLUS ANTHRACIS STRAINS	**16,599**	**0**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GGBA / UNIVERSITY OF FLORIDA (SUB00002914)	16,599	0
DEPARTMENT OF DEFENSE, DEPARTMENT OF THE AIR FORCE		
12.2350519 / PROCESSING AND CHARACTERIZATION OF CHROMIUM-CONTAINING RCCAS	**114,727**	**0**
GLAA / ARCTOS (225292.00.01.0101.AA.01-C1)	114,727	0
12.800 / AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	**16,661,485**	**2,649,233**
GFBA	11,540,126	2,446,989
GFBA / COLUMBIA UNIVERSITY (3(GG016303))	187,875	0
GFBA / CORNELL UNIVERSITY (80776-11019)	188,216	0
GFBA / DARTMOUTH COLLEGE (R1457)	3,138	0
GFBA / DARTMOUTH COLLEGE (R1759)	16,897	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-001564-G1)	99,037	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-004534-G2)	12,270	0
GFBA / HARVARD UNIVERSITY (130427-5114450)	358,328	0
GFBA / ROCCOR (SC-RC01-7045)	28,857	0
GFBA / SPACE DYNAMICS LABORATORY (CP0071893)	148,715	0
GFBA / UNIVERSITY OF CALIFORNIA AT DAVIS (A23-1872-S001)	169,613	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (706505)	18,738	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1000 G LF406)	185,991	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1295 G LA133)	212,822	0
GFBA / UNIVERSITY OF MINNESOTA (A010465101)	254,128	0
GFBA / UNIVERSITY OF TEXAS AT ARLINGTON (26-0201-51-64)	0	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00001122)	222,202	0
GFBA / VERUS RESEARCH (1154-00076)	86,028	0
GFCA	279,196	0
GFCA / GRIFFISS INSTITUTE INC. (SA10012023060688)	400,157	0
GFCA / GRIFFISS INSTITUTE INC. (UCB) (SA10012023060688)	86,738	0
GFCA / SPECTRABOTICS LLC INC. (SUB. FA864922P0762-UCCS)	3,684	0
GFCA / UNIVERSITY OF ILLINOIS (090955-17299)	14,400	0
GFEA	336,663	27,929
GFEA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-001564-G2_AMD03)	240,739	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (21548)	19,275	0
GGBA	450,232	86,006
GGBA (COVID-19)	91,951	0
GGBA / APPILI THERAPEUTICS, INC. (AGREEMENT DTD 11/10/23)	23,330	0
GGBA / DUKE UNIVERSITY (313-1083)	24,994	0
GLAA	264,365	0
GLAA / CDM SMITH (6354-001- 002-CS /FA890322C0029)	79,090	0
GLAA / GEORGE MASON UNIVERSITY (E2061702)	14,362	0
GLAA / NATIONAL CENTER FOR DEFENSE MANUFACTURING AND MACHINING (PO 20210052/401890)	497,985	39,709
GLAA / NATIONAL CENTER FOR DEFENSE MANUFACTURING AND MACHINING (PO# 20230119)	71,799	48,600
GLAA / THE BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVER. (62681767-227888)	29,544	0
12.DE-EE0008904 / OPTIMIZED ADDITIVE MANUFACTURED AIRCRAFT STRUCTURE 06/24/2022	**43,347**	**0**
GLAA / BIG METAL ADDITIVE LLC (CSM PROP # 22-0077)	43,347	0
12.FA9453-19-C-0068 / FULL-WAVEFORM INVERSION IRAN	**2,000**	**0**
GLAA	2,000	0
12.FA9453-22-C-0019 / DEVELOPMENT OF GERMANIUM CONTROLLED SPALLING TECHNOLOGY FOR LOW COST III-V PHOTOVOLTAIC SUBSTRATES	**200,076**	**0**
GLAA	200,076	0
12.S-162-11-MR007 / CONCEPTUAL LEVEL THERMAL SYSTEM ARCHITECTURE DESIGN AND MODEL BASED SYSTEMS ENGINEERING	**58,837**	**0**
GGBA (COVID-19) / UES, INC. (S-162-11-MR007)	58,837	0
12.S-200266-004190-CSU / ROBUST AND EFFICIENT COMPUTATIONAL ELECTROMAGNETICS TECHNIQUES FOR RF ANALYSIS AND DESIGN	**74,097**	**0**
GGBA (COVID-19) / APPLIED RESEARCH ASSOCIATES, INC. (S-200266-004190-CSU)	74,097	0
DEPARTMENT OF DEFENSE, DEPARTMENT OF THE ARMY		
12.005 / CONSERVATION AND REHABILITATION OF NATURAL RESOURCES ON MILITARY INSTALLATIONS	**226,371**	**0**
GFBA	129,736	0
GGBA	96,635	0
12.400 / MILITARY CONSTRUCTION, NATIONAL GUARD	**739,671**	**550,243**
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-20.1_CR)	270,097	237,683
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-20.1_FR)	115,351	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-20.1_PULM-)	12,180	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-21.1)	148,040	148,040
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-21_CR)	171,476	164,520
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-21_FR)	22,527	0
12.420 / MILITARY MEDICAL RESEARCH AND DEVELOPMENT	**20,997,478**	**2,073,810**
GFBA	948,474	248,510
GFBA / ARIZONA STATE UNIVERSITY (ASUB00000935)	117,806	0
GFEA	14,355,515	1,117,743
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301_TO#301-45.)	24,388	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-16.1_NCE)	0	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-17_CR)	57,724	57,724
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-17_FR)	40,011	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-23_CR)	78,273	58,290
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-23_FR)	16,203	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-25_CR)	94,145	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-25_FR)	30,598	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-26_CR)	75,046	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-26_FR)	91,411	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-28.1_CR)	33,710	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-28.1_FR)	16,757	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-30_CR)	12,914	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-30_FR)	42,994	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-31_CR)	69,131	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-31_FR)	120,047	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-33_CR)	110,383	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-33_FR)	23,481	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-34.1_CR)	43,545	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-34.1_FR)	58,382	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-36.1)	119,935	91,063
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-37)	134,782	1,368
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-38)	284,702	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-42.1)	139,050	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-43)	40,962	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-43_TON03)	57,620	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-44_CR)	8,071	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-44_FR)	167,114	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-45_FR)	85,411	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-46.1_TON07)	109,063	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-48)	271,208	68,322
GFEA / ADVANCED TECHNOLOGY INTERNATIONAL (2019-632)	526,527	349,088
GFEA / ADVANCED TECHNOLOGY INTERNATIONAL (MTEC-19-08-MULTI-0043_NCE)	353,785	34,342
GFEA / AMERICAN NANOTECHNOLOGIES, INC. (AWD-232471_NCE)	25,216	0
GFEA / BOSTON UNIVERSITY (4500004541)	42,097	0
GFEA / CEDARS-SINAI MEDICAL CENTER (1623827_AMD02)	0	0
GFEA / DANA FARBER CANCER INSTITUTE (3086101_AMD02)	13,211	0
GFEA / DENVER RESEARCH INSTITUTE (W81XWH2210077)	20,382	0
GFEA / IHP THERAPEUTICS INC (AWD-221333_AMD01_NCE)	58,955	0
GFEA / LOVELACE RESPIRATORY RESEARCH INSTITUTE (6010596 SUBN2_AMD01)	21,955	0
GFEA / MAYO CLINIC ROCHESTER (UCA-319907)	9,764	0
GFEA / MELANOMA RESEARCH ALLIANCE (W81XWH2110819-UCOL01)	49,264	0
GFEA / METIS FOUNDATION (HT9425-23-1-1074-01_YR03)	73,715	0
GFEA / METIS FOUNDATION (S-W81XWH-21-2-0053-02)	234,995	0
GFEA / MIND RESEARCH NETWORK (6010596 SUBN3_PRE)	13,794	0
GFEA / OHIO STATE UNIVERSITY (SPC100013182 | GR135424)	10,334	0
GFEA / UNIV OF TEXAS HSC HOUSTON (SA0003064_AMD01)	30,801	0
GFEA / UNIVERSITY OF ARKANSAS (55722)	34,359	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (13950SC)	2,017	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (13950SC_AMD01)	49,804	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00013872_AMD01)	227,364	0
GFEA / UNIVERSITY OF MINNESOTA (N006814104_AMD03)	1,629	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000003046_AMD01)	17,351	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC109193_AMD04)	12,617	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC118146)	7,669	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-242-MOD04)	3,110	0
GGBA	690,955	47,360
GGBA / JOHNS HOPKINS UNIVERSITY (2004142877)	29,682	0
GGBA / MEDSHAPE SOLUTIONS, INC. (RESEARCH AGREEMENT DATED 8/15/2020)	271,911	0
GGBA / THE GENEVA FOUNDATION (S-11000-01)	3,162	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (SUBAWARD#/ PO# 706303)	10,373	0
GGBA / VETERANS MEDICAL RESEARCH FOUNDATION (102550000-327957)	12,682	0
GLAA	259,142	0
12.431 / BASIC SCIENTIFIC RESEARCH	**7,211,111**	**403,877**
GFBA	5,094,955	166,327
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S5827)	127,035	0
GFBA / NORTHWESTERN UNIVERSITY (60066171 UCOL)	37,237	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S003814-ARO)	135,520	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0160 G ZB336)	162,966	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0205 G XD011)	0	0
GFBA / UNIVERSITY OF MISSOURI-COLUMBIA (C00064278-2)	173,255	0
GFEA	28,530	0
GFEA / UNIVERSITY OF MASSACHUSETTS LOWELL (S5131004313701D)	42,478	0
GGBA	595,445	127,047
GGBA / UNIVERSITY OF ALABAMA (A21-0199-S001)	167,940	0
GLAA	598,834	110,503
GLAA / DREXEL UNIVERSITY (940036-CSM)	46,916	0
12.632 / LEGACY RESOURCE MANAGEMENT PROGRAM	**33,486**	**0**
GGBA	33,486	0
12.W911QY2120004 / PAPER SENSOR FOR FOOD-BORNE PATHOGEN DETECTION	**87,840**	**0**
GGBA	87,840	0
12.W911SR-14-2-00 / EXPERIMENTAL INVESTIGATION OF REACTIVE MATERIALS SUBJECTED TO SHOCK AND BLAST LOADING	**10,724**	**0**
GLAA / MINORITY SERVING INSTITUTIONS SCIENCE TECHNOLOGY ENGINEERING (W911SR22F0047)	10,724	0
12.W912DQ2320001 / DYE TRACING AND SPRINGSHED CHARACTERIZATION NEAR FORT LEONARD WOOD, MISSOURI	**65,717**	**0**
GGBA	65,717	0
DEPARTMENT OF DEFENSE, DEPARTMENT OF THE NAVY		
12.300 / BASIC AND APPLIED SCIENTIFIC RESEARCH	**17,574,938**	**1,654,320**
GFBA	7,946,891	1,187,185

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFBA / BLAZETECH CORPORATION (AWD-22-06-0233)	20,958	0
GFBA / BRIGHAM YOUNG UNIVERSITY (23-0604)	3,081	0
GFBA / JOHNS HOPKINS UNIVERSITY (169420)	25,730	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S4642)	136,722	0
GFBA / OHIO STATE UNIVERSITY (60076521)	158,172	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S001853-ONR)	108,370	0
GFBA / RENSSELAER POLYTECHNIC INSTITUTE (A20-0047-S005)	515,540	0
GFBA / STRATEGIC OHIO COUNCIL FOR HIGHER (RY21-UCB-23-2-AFRL2)	66,971	0
GFBA / UNIVERSITY OF ARIZONA (663052)	0	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 704527)	32,601	0
GFBA / UNIVERSITY OF MARYLAND COLLEGE PARK (84760-Z8241201)	-8,555	-8,555
GFBA / UNIVERSITY OF MASSACHUSETTS AMHERST (20-010783-F-00)	43,487	0
GFBA / UNIVERSITY OF NEW MEXICO (282109-874X)	515,398	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC12837)	113,210	0
GFCA	161,869	0
GFEA	448,816	0
GGBA	5,019,318	152,716
GGBA / DUKE UNIVERSITY (AWARD # 313-1044)	111,512	0
GGBA / INDIANA UNIVERSITY (PO# 0334236/8934)	40,430	0
GGBA / JOHNS HOPKINS UNIVERSITY (2004779087)	2,743	0
GLAA	1,427,634	322,974
GLAA / JOHNS HOPKINS UNIVERSITY (2004876157)	47,355	0
GLAA / UNIVERSITY OF SOUTHERN MISSISSIPPI (8007213-02.01 CSM)	8,743	0
GLAA / UNIVERSITY OF TENNESSEE KNOXVILLE (A19-0099-S001)	316,649	0
GLAA / UNIVERSITY OF WISCONSIN (1089)	281,581	0
GLAA / UNIVERSITY OF WISCONSIN (1694)	29,712	0
12.330 / SCIENCE, TECHNOLOGY, ENGINEERING & MATHEMATICS (STEM) EDUCATION, OUTREACH AND WORKFORCE PROGRAM	**57,978**	**0**
GFBA / VIRGINIA TECH UNIVERSITY (325100-19557)	57,978	0
DEPARTMENT OF DEFENSE, MISSILE DEFENSE AGENCY		
12.PIONEER HQ0860-23-C-7404 STTR PH II / ENABLING SMALLSAT PROPULSION FOR ORBITAL MANEUVERABILITY	**15,208**	**0**
GGBA / PIONEER ASTRONAUTICS (PIONEER HQ0860-23-C-7404 STTR PH II)	15,208	0
DEPARTMENT OF DEFENSE, NATIONAL SECURITY AGENCY		
12.901 / MATHEMATICAL SCIENCES GRANTS	**22,299**	**0**
GTAA	22,299	0
12.902 / INFORMATION SECURITY GRANTS	**9,673**	**0**
GYAA / FORDHAM UNIVERSITY (FORD0093-30353)	9,673	0
12.905 / CYBERSECURITY CORE CURRICULUM	**17,203**	**3,013**
GFCA	17,203	3,013
12.H98230-22-1-0280 / CYSP@MINES: COLORADO SCHOOL OF MINES DOD CYSP PROG 09/15/2022 (VERSION 0)	**72,576**	**0**
GLAA	72,576	0
12.H98230-22-1-0280 / CYSP@MINES: COLORADO SCHOOL OF MINES DOD CYSP PROGRAM 2022	**4,518**	**0**
GLAA	4,518	0
DEPARTMENT OF DEFENSE, OFFICE OF LOCAL DEFENSE COMMUNITY COOPERATION		
12.607 / COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR REALIGNMENT OR CLOSURE OF A MILITARY INSTALLATION	**2,173,902**	**321,053**
GFEA / ADVANCED TECHNOLOGY INTERNATIONAL (2019-632_003)	1,000,002	53,424
GFEA / ADVANCED TECHNOLOGY INTERNATIONAL (2019-632_MOD02)	1,173,900	267,629
DEPARTMENT OF DEFENSE, OFFICE OF THE SECRETARY OF DEFENSE		
12.630 / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	**3,237,839**	**470,702**
GFBA	544,582	274,886
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (122987435)	163,585	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (703662)	28,165	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (706534)	3,476	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 705330)	142,006	0
GFBA / UNIVERSITY OF SOUTH FLORIDA (1230-1292-00-A)	61,769	0
GFBA / US IGNITE (OCG6934B)	1,997	0
GFEA / UNIVERSITY OF MASSACHUSETTS LOWELL (S51310000053343_AMD02)	14,287	0
GLAA	2,078,961	195,816
GLAA / UNIVERSITY OF PENNSYLVANIA (572622)	55,198	0
GLAA / UNIVERSITY OF PENNSYLVANIA (586938)	143,813	0
DEPARTMENT OF DEFENSE, U.S. ARMY CORPS OF ENGINEERS - CIVIL PROGRAM FINANCING ONLY		
12.1950924 / DEVELOPMENT AND DEMONSTRATION OF PFAS-LEACH – A COMPREHENSIVE DECISION SUPPORT PLATFORM FOR PREDICTING PFAS LEACHING IN SOURCE ZONES	**152,669**	**0**
GLAA / UNIVERSITY OF ARIZONA (PO 614941)	152,669	0
12.2003861 / ANALYTICAL AND MODELING DEVELOPMENT SUPPORT SERVICES FOR TASK 3 OF THE ESTCP PROJECT	**180,803**	**0**
GLAA / CDM SMITH (6559-001-001-CS)	180,803	0
12.CSM PROP# 24-0488 / T. ILLANGASEKARE: JOINT APPOINTMENT WITH DOD ARMY CORPS OF ENGINEERS	**8,914**	**0**
GLAA	8,914	0
12.W912HQ23C0053 / ABIOTIC AND COUPLED ABIOTIC-BIOTIC PROCESSES IMPACTING PFAA PRECURSOR TRANSFORMATION AND BACK-DIFFUSION IN CLAYS	**29,412**	**0**
GLAA / CDM SMITH (6581-001-001-CS)	29,412	0
12.W912HZ22P0035 / FIELD COLLECTION AND MONITORING OF ENDANGERED HAWAIIAN COOT AND HAWAIIAN GALLINULE ON MCBH, KANEOHE BAY, OAHU – OY2	**93,175**	**0**
GGBA	93,175	0
DEPARTMENT OF DEFENSE, UNIFORMED SERVICES UNIVERSITY OF THE HEALTH SCIENCES		
12.750 / UNIFORMED SERVICES UNIVERSITY MEDICAL RESEARCH PROJECTS	**478,912**	**1,696**
GFEA	-1,729	0
GFEA / GENEVA FOUNDATION (S-11186-01_AMD01)	13,309	0
GFEA / HENRY M. JACKSON FOUNDATION (5937_AMD02)	277,099	0
GFEA / HENRY M. JACKSON FOUNDATION (67492)	71,367	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFEA / TRISERVICE NURSING RESEARCH PROGRAM (11207-N23-C05_MOD02)	12,932	0
GFEA / TRISERVICE NURSING RESEARCH PROGRAM (11207-N23-D03)	45,910	0
GFEA / TRISERVICE NURSING RESEARCH PROGRAM (11207-N23-D04)	60,024	1,696
12.HU00012320066 / DEVELOPMENT OF NEXT-GENERATION DYNAMICALLY ADAPTIVE ORTHOSES FOR DISTAL EXTREMITY INJURY	**58,527**	**0**
GLAA / HENRY M JACKSON FOUNDATION FOR THE ADVANCEMENT OF MILITARY MEDICINE (6184)	58,527	0
DEPARTMENT OF EDUCATION		
84.7602665 / A NOVEL ELECTROLYTIC CRYSTALLIZER FOR ENERGY EFFICIENT ZERO LIQUID DISCHARGE	**135,311**	**0**
GGBA	135,311	0
84.AGMT # UGA-0-41027-29 TASK NUMBER BB148060 / BIOCHEMICAL PRODUCTION OF ISO-ALCOHOLS FOR ADVANCED ENGINES	**-896**	**0**
GGBA	-896	0
84.UGA-0-41027-50 WORK ORDER NO. 0003 AND WORK ORDER NO. 0005 / BIODEGRADABLE & RECYCLABLE POLYESTERS AS ALTERNATIVES TO PET FOR FIBER APPLICATIONS FUNDED BY THE NORTH FACE CRADA [SUPPORT FOR THE BOTTLE CONSORTIUM]	**94,296**	**0**
GGBA	94,296	0
DEPARTMENT OF EDUCATION, INSTITUTE OF EDUCATION SCIENCES		
84.305 / EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION	**296,957**	**87,818**
GFBA / UNIVERSITY OF VIRGINIA (AWD-004024.GR100521)	31,998	0
GFEA	250,989	87,818
GSAA / RAND CORPORATION (R305A200101)	13,970	0
DEPARTMENT OF EDUCATION, OFFICE OF ELEMENTARY AND SECONDARY EDUCATION		
84.141 / MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM	**484,301**	**0**
GFBA	484,301	0
84.184 / SCHOOL SAFELY NATIONAL ACTIVITIES	**496,025**	**0**
GKAA	496,025	0
84.365 / ENGLISH LANGUAGE ACQUISITION STATE GRANTS	**18,020**	**0**
GFBA	18,020	0
DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION		
84.016 / UNDERGRADUATE INTERNATIONAL STUDIES AND FOREIGN LANGUAGE PROGRAMS	**91,494**	**0**
GFBA	91,494	0
84.022 / OVERSEAS PROGRAMS - DOCTORAL DISSERTATION RESEARCH ABROAD	**25,790**	**0**
GFBA	25,790	0
84.031 / HIGHER EDUCATION INSTITUTIONAL AID	**3,148,891**	**0**
GGJA	-40,175	0
GJCA	516,416	0
GTAA	463,825	0
GYAA	2,208,825	0
84.116 / FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	**573,634**	**268,641**
GFEA	178,662	0
GGBA	394,972	268,641
84.200 / GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	**1,165,683**	**0**
GFBA	724,880	0
GFEA	132,914	0
GLAA	307,889	0
DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES		
84.325 / SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	**134,635**	**0**
GKAA	134,635	0
DEPARTMENT OF ENERGY		
81.010 / OFFICE OF TECHNOLOGY TRANSITIONS (OTT)-TECHNOLOGY DEPLOYMENT, DEMONSTRATION AND COMMERCIALIZATION	**416,499**	**191,947**
GGBA	416,499	191,947
81.041 / STATE ENERGY PROGRAM	**-19,978**	**0**
GFBA / QCOEFFICIENT, INC (AWD-19-04-0267)	-19,978	0
81.049 / OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	**28,431,633**	**2,484,622**
GFBA	11,697,450	610,936
GFBA / ADVANCED RESEARCH SYSTEMS (AWD-20-10-0238)	29,764	0
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (1F-60573)	162,113	0
GFBA / BATTELLE - OAK RIDGE NATIONAL LABORATORY (4000158397)	14,437	0
GFBA / BROWN UNIVERSITY (2170)	61,199	0
GFBA / CERFE LABS (AWD-21-02-0310)	297,722	0
GFBA / GENERAL ATOMICS (AWD-23-04-0148)	164,170	0
GFBA / GENERAL ATOMICS (PO 4500072435)	59,773	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-100498-G21)	26,047	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (RK586-G2)	-23	0
GFBA / KAPTEYN-MURNANE LABORATORIES (AWD-20-02-0126)	82,485	0
GFBA / MICHIGAN STATE UNIVERSITY (RC115542 - UCO)	21,638	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-179)	593,079	0
GFBA / NORTH CAROLINA AGRICULTURAL AND TECHNICA (270197E)	343,350	0
GFBA / OREGON STATE UNIVERSITY (G0207A-B)	19,490	0
GFBA / PACIFIC NORTHWEST NATIONAL LABORATORY/ (691604)	24,285	0
GFBA / PRINCETON UNIVERSITY (SUB0000456)	108,772	0
GFBA / RADIABEAM TECHNOLOGIES (AWD-23-02-0123)	57,337	0
GFBA / RENSSELAER POLYTECHNIC INSTITUTE (A22-0026-S002)	202,228	0
GFBA / ROCKY TECH (AWD 23-02-0158)	56,407	0
GFBA / ROCKY TECH (AWD-21-02-0182)	276,097	0
GFBA / ROCKY TECH (AWD-21-02-0183)	328,834	0
GFBA / STATE UNIVERSITY NEW YORK AT ALBANY (3-98611)	16,187	0
GFBA / THE RESEARCH FOUNDATION FOR THE STATE (86736/1158349/2)	-5,766	1,096
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD001819)	5,281	0
GFBA / UNIVERSITY OF ARIZONA (686886)	520,375	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFBA / UNIVERSITY OF CALIFORNIA AT IRVINE (2022-1823)	115,809	0
GFBA / UNIVERSITY OF CALIFORNIA AT IRVINE (2022-1840)	177,510	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (11539)	31,786	0
GFBA / UNIVERSITY OF DELAWARE (UDR0000307)	131,696	0
GFBA / UNIVERSITY OF NEBRASKA AT LINCOLN (25-1215-0265-005)	172,698	0
GFBA / UNIVERSITY OF PENNSYLVANIA (578218)	150,432	0
GFBA / UNIVERSITY OF UTAH (10064052-02-CU)	29,443	0
GFCA	317,170	0
GFEA	238,975	0
GFEA / TDA RESEARCH INC. (AJ.2101.043.UCD.23.01)	-3	0
GFEA / TDA RESEARCH INC. (GS2101039-UCD-2201)	3,921	0
GGBA	7,076,231	1,690,118
GGBA / BAYLOR UNIVERSITY (1001590-01)	9,233	0
GGBA / J. CRAIG VENTER INSTITUTE (JCVI-17-012)	11,304	0
GGBA / MESA PHOTONICS, LLC (2020-153993)	46,136	0
GGBA / OREGON STATE UNIVERSITY (SUBAWARD # G0200A-A)	92,783	0
GGBA / RADIATION DETECTION TECHNOLOGIES (2023-155574)	46,507	0
GGBA / STONY BROOK UNIVERSITY (SUBAWARD: 82192/1148574/2)	33,675	0
GGBA / THE OHIO STATE UNIVERSITY (60078604 / GR120741)	31,278	0
GGBA / THE OHIO STATE UNIVERSITY (SUBAWARD: SPC-1000005510-GR124929)	103,005	0
GGBA / UNIVERSITY OF CALIFORNIA, IRVINE (2020-1386)	113,245	0
GGBA / UNIVERSITY OF CALIFORNIA, RIVERSIDE (S-001609)	122,882	0
GGBA / UNIVERSITY OF ILLINOIS (090634-16921)	193,806	0
GGBA / UNIVERSITY OF MARYLAND BALTIMORE (OFED0029-01)	4,957	0
GGBA / UNIVERSITY OF NEW HAMPSHIRE (PZL0287)	109,220	0
GGBA / UNIVERSITY OF NEW MEXICO (869447-87A5)	85,039	0
GGBA / XUV LASERS, INC. (20-0917)	-32,399	0
GGBA / XUV LASERS, INC. (22-0914)	90,570	0
GGBA / XUV LASERS, INC. (23-0719)	71,023	0
GGBA / XUV LASERS, INC. (CONTRACT NO.22-0812)	15,272	0
GLAA	2,634,357	182,472
GLAA / GINER ELX, INC. (409373)	56,601	0
GLAA / MEADOWLARK OPTICS, INC. (CSM PROP 24-0150)	25,911	0
GLAA / NORTHWESTERN UNIVERSITY (60063420 CSM)	181,109	0
GLAA / OAK RIDGE NATIONAL LABORATORY ORNL (CW51350)	50,123	0
GLAA / OREGON STATE UNIVERSITY (G0207A-A / DE-SC0023312)	154,888	0
GLAA / TECHNOLOGY HOLDING LLC (CSM PROP 20-0616)	50	0
GLAA / TENNESSEE TECHNOLOGICAL UNIVERSITY (DE-SC0018033)	24,236	0
GLAA / UNIVERSITY OF CALIFORNIA BERKELEY (00011161 / PO# BB01735544)	261,376	0
GLAA / UNIVERSITY OF CALIFORNIA BERKELEY (9683)	546	0
GLAA / UNIVERSITY OF MICHIGAN (SUBK00016770)	104,585	0
GLAA / UNIVERSITY OF ROCHESTER (SUB00000756 - UR FAO GR534101)	38,596	0
GSAA / THE REGENTS OF THE UNIVERSITY OF CALIFORNIA (2022-1844)	38,734	0
GTAA	104,586	0
81.086 / CONSERVATION RESEARCH AND DEVELOPMENT	**3,798,086**	**946,931**
GFBA	1,100,405	809,007
GFBA / MICHIGAN TECHNOLOGICAL UNIVERSITY (23-7811-CZ1)	28,251	0
GFBA / TYNT TECHNOLOGIES, INC. (T-DOE100)	69,910	0
GGBA	1,767,710	137,924
GGBA / SMARTVILLE, INC. (2024-157757)	24,079	0
GLAA	445,243	0
GLAA / KENNEDY/JENKS CONSULTANTS, INC. (2153004)	340,690	0
GLAA / UNIVERSITY OF WYOMING (1005315-CSM / DE-EE0009432)	21,798	0
81.087 / RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	**11,129,906**	**4,572,976**
GFBA	3,826,874	2,039,346
GFBA / WOODS HOLE OCEANOGRAPHIC INSTITUTION (A101568)	117,324	0
GFCA / ALLIANCE FOR SUSTAINABLE ENERGY, LLC (SUB-2024-10242)	17,547	0
GGBA	2,819,644	808,426
GGBA / ARIZONA STATE UNIVERSITY (SUBAWARD #ASUB00000668)	31,867	0
GGBA / NEW MEXICO CONSORTIUM (671-003)	205,056	0
GGBA / SILICON RANCH CORPORATION (2243-1982)	88,628	0
GGBA / UNIVERSITY OF ALABAMA (A20-0108-S001)	22,159	0
GGBA / UNIVERSITY OF CALIFORNIA, LOS ANGELES (2155 G XB235)	31,580	0
GGBA / UNIVERSITY OF ILLINOIS (093140-17665)	41,881	0
GGBA / UNIVERSITY OF WISCONSIN (2098)	82,264	0
GGBA / VITRO ARCHITECTURAL GLASS (2024-155881)	72,384	0
GLAA	2,196,046	1,238,334
GLAA / ARIZONA STATE UNIVERSITY (ASUB00000550)	91,781	0
GLAA / BRAYTON ENERGY LLC (8368-22)	204,700	0
GLAA / MISSOURI UNIVERSITY OF SCIENCE AND TECHNOLOGY (00075913-01)	149,550	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-206)	23,272	0
GLAA / NAVAJO TECHNICAL UNIVERSITY (NTU-30809-02)	87	0
GLAA / PLUG POWER INC (DE-EE0009236 / 133585)	181,351	0
GLAA / THE OHIO STATE UNIVERSITY (SPC-1000003900/GR116024)	10,106	0
GLAA / THE REGENTS OF THE UNIVERSITY OF CALIFORNIA (A19-2112-S005)	13,333	0
GLAA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0135 G WA666)	2,116	0
GLAA / UNIVERSITY OF UTAH (10039612-10039612-CSM-1-2551-AF1)	900,356	486,870

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
81.089 / FOSSIL ENERGY RESEARCH AND DEVELOPMENT	**3,486,377**	**816,421**
GFBA	331,866	192,513
GFBA / SONOMA TECHNOLOGY (AWD-22-10-0073)	36,805	0
GFBA / UNIVERSITY OF DELAWARE (UDR0000013)	0	0
GGBA	1,892,747	623,908
GGBA / GTI ENERGY (SR116)	88,560	0
GGBA / ION CLEAN ENERGY (2024-155900)	57,372	0
GGBA / PIEDMONT NATURAL GAS COMPANY, INC. (DE-FE0032284 PO 11361461)	20,330	0
GGBA / PRABHU ENERGY LABS (PEL-LBE00003)	108,807	0
GGBA / SOLAR TURBINES, INC. (PO INP006193)	4,368	0
GGBA / UNIVERSITY OF KENTUCKY (3200003651-23-178)	76,249	0
GGBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00001216)	97,188	0
GLAA / NATIONAL ENERGY TECHNOLOGY LABORATORY NETL (DE-FE0032336)	101,832	0
GLAA / NEW MEXICO INSTITUTE OF MINING AND TECHNOLOGY (P0019599)	173,735	0
GLAA / NEXCERIS, LLC (DE-FE0031986)	119,701	0
GLAA / PENNSYLVANIA STATE UNIVERSITY (S002503-USDOE)	20,576	0
GLAA / UNIVERSITY OF TEXAS AUSTIN (UTAUS-SUB00000915)	18,509	0
GLAA / UNIVERSITY OF TEXAS AUSTIN (UTAUS-SUB00001214)	93,666	0
GLAA / UNIVERSITY OF TEXAS AUSTIN (UTAUS-SUB00001223)	78,755	0
GLAA / UNIVERSITY OF UTAH (U000350856_10060158-02 / DE-FE0032046)	24,192	0
GLAA / UNIVERSITY OF WYOMING (1005254-CSM)	141,119	0
81.0F-60173 / ARM LEAD MENTOR	**113,536**	**0**
GGBA / UNIVERSITY OF CHICAGO, ARGONNE NATIONAL LABORATORY (0F-60173)	113,536	0
81.0F-60239 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**23,810**	**0**
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (0F-60239)	23,810	0
81.112 / STEWARDSHIP SCIENCE GRANT PROGRAM	**1,439,940**	**109,375**
GFBA	156,901	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00001269)	50,429	0
GGBA	223,008	0
GLAA	1,009,602	109,375
81.113 / DEFENSE NUCLEAR NONPROLIFERATION RESEARCH	**317,408**	**0**
GLAA / GEORGIA INSTITUTE OF TECHNOLOGY (000372-G10)	317,408	0
81.117 / ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	**300,380**	**32,150**
GFCA / ELECTRIC POWER RESEA (AGREEMENT NO. 10015515)	23,826	0
GLAA	276,554	32,150
81.121 / NUCLEAR ENERGY RESEARCH, DEVELOPMENT AND DEMONSTRATION	**1,075,873**	**0**
GFBA	43,952	0
GGBA / THE OHIO STATE UNIVERSITY (SUBAWARD# GR121295-SPC-1000004767)	39,714	0
GLAA	929,530	0
GSAA / THE REGENTS OF THE UNIVERSITY OF MICHIGAN (SUBK00016967)	62,677	0
81.123 / NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM	**164,776**	**0**
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B644907)	78,670	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B664403)	203	0
GFCA / TRIAD NATIONAL SECUR (SUB. NO. 619019/CW37763)	85,903	0
81.124 / PREDICTIVE SCIENCE ACADEMIC ALLIANCE PROGRAM	**3,428,676**	**631,504**
GFBA	3,216,343	631,504
GFBA / STANFORD UNIVERSITY (62486836-138242)	212,333	0
81.1254804 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**-3,867**	**0**
GFBA / RAYTHEON TECHNOLOGIES RESEARCH CENTER (1254804)	-3,867	0
81.128 / ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT PROGRAM (EECBG)	**190,772**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-258)	190,772	0
81.135 / ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	**9,224,885**	**3,212,037**
GFBA	3,533,561	1,669,047
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (11067)	189,581	0
GFBA / UNIVERSITY OF ILLINOIS (114881-19779)	31,113	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00000839)	51,739	0
GGBA	2,061,648	519,398
GGBA / IMPACT COOLING (DE-AR0001663)	104,767	0
GGBA / PLANTMADEWORKS (DE-AR0001247-CSU-001)	31,320	0
GGBA / UNIVERSITY OF ILLINOIS (114881-19778)	11,312	0
GGBA / VIRGINIA POLYTECHNIC INSTITUTE (429477-19019)	75,645	0
GLAA	2,730,602	1,023,592
GLAA / CARNEGIE MELLON UNIVERSITY (1070250-448759)	21,780	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B643823)	51,862	0
GLAA / UNIVERSITY OF MARYLAND (97874-Z7122202)	330,097	0
GLAA / UNIVERSITY OF VIRGINIA (GG11916-151522)	-142	0
81.1743749 / CDTE CORE	**73,227**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-214)	73,227	0
81.1743749 / PUMPED THERMAL ENERGY STORAGE USING LOW-COST PARTICLES AND A FLUIDIZED BED HEAT EXCHANGER FOR MAXIMUM POWER EFFICIENCY (PUMP)	**-18,542**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-228)	-18,542	0
81.1821710 / DECARBONIZING THE INTERMOUNTAIN WEST 07/20/2021	**12,962**	**0**
GLAA / LOS ALAMOS NATIONAL LABORATORY LANL (C251 (CW7240) / PO EP6288)	12,962	0
81.1821710 / FLASH (FUEL ADDITIVE FOR SOLID HYDROGEN CARRIERS) 03/31/2022	**12,291**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-229)	12,291	0
81.1821710 / IN-LINE ENERGY DEPOSITION CALCULATIONS FOR MONTE C 01/14/2022	**15,035**	**0**
GLAA / ARGONNE NATIONAL LABORATORY (IF-60590)	15,035	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
81.1839232 / NAWI: DEMONSTRATION AND VALIDATION OF LOW SALT REJ 11/17/2022	**1,990**	**0**
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7668223)	1,990	0
81.1849359 / ADVANCED ELECTRON SPATIO-TEMPORAL SHAPING TECHNIQU 09/30/2019	**6,930**	**0**
GLAA / THE BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVER. (197793)	6,930	0
81.18525 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**64,900**	**0**
GFBA / LOS ALAMOS NATIONAL LABORATORIES/DOE (18525)	64,900	0
81.18998E / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**33,523**	**0**
GFBA / KAPTEYN-MURNANE LABORATORIES (18998E)	33,523	0
81.18998F / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**113,767**	**0**
GFBA / KAPTEYN-MURNANE LABORATORIES (18998F)	113,767	0
81.1904527 / DEVELOPMENT OF ADVANCED MATERIALS AND CHARACTERIZA 02/11/2019	**98**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-155)	98	0
81.192956 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**105,043**	**0**
GFBA	105,043	0
81.1931253 / LEWIS ACID CATALYSIS FOR BIOMASS TRANSFORMATION	**78**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-125)	78	0
81.1932482 / WELDING MODELING AND SIMULATION FOR CSP HOT TANK'S 07/22/2022	**3,001**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-234)	3,001	0
81.1935674 / DETECTION OF BURIED PLASTIC PIPELINES 11/08/2021	**12,864**	**0**
GLAA / LEIDOS (P010237260 TASK 6)	12,864	0
81.1F-60251 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**40,666**	**0**
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (1F-60251)	40,666	0
81.1F-60254 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**81,800**	**0**
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (1F-60254)	81,800	0
81.1F-60362 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**13,835**	**0**
GFBA	13,835	0
81.2112893 / NEWMAN JOINT APPOINTMENT	**65,671**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (JOINTAPPT-NEWMAN)	65,671	0
81.2117660 / ELECTROSTATIC DISCHARGE PHYSICS-1 08/24/2018	**11,270**	**0**
GLAA / LOS ALAMOS NATIONAL LABORATORY LANL (501188/ARIBA C1083/PO# EP91013)	11,270	0
81.2117660 / GEOCHEMICAL MONITORING 01/17/2023	**12,120**	**0**
GLAA / LEIDOS (P010237260 TASK 13)	12,120	0
81.2118201 / AUTO AND VECTOR AUTOREGRESSIVE MOVING AVERAGE METH 09/28/2020	**155,870**	**0**
GLAA / IDAHO NATIONAL LABORATORY INL (238803)	155,870	0
81.2118201 / EVALUATION OF ALTERNATIVE MATERIALS AND WELD FILLERS TO SS347H FOR GEN2 CSP HOT STORAGE TANK CONSTRUCTION	**1,565**	**0**
GLAA	1,565	0
81.2118201 / JOINT ELECTROMAGNETIC/SEISMIC/INSAR IMAGING OF SPA 08/02/2022	**168,682**	**0**
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7652214)	168,682	0
81.2118201 / NAWI: ADVANCED PROCESS CONTROLS – AUTONOMOUS CONTR 04/18/2022	**186,508**	**0**
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7629553)	186,508	0
81.2118201 / QUANTIFICATION AND IDENTIFICATION OF PFAS AND TOTA 04/30/2023	**142,816**	**0**
GLAA / OREGON STATE UNIVERSITY (RM158A-A)	142,816	0
81.2118201 / STRATEGY DEVELOPMENT FOR THIN FILM AND TANDEM PHOT 04/20/2023	**195,147**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-262)	195,147	0
81.2118201 / SUPERCONDUCTING QUANTUM MATERIALS AND SYSTEMS (CEN 01/05/2022	**319,599**	**0**
GLAA / FERMI NATIONAL ACCELERATOR LABORATORY (682399)	319,599	0
81.2119281 / LOWERING THE COST OF III-V GROWTH AND SUBSTRATES	**75,144**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-193)	75,144	0
81.2119281 / PRODUCED WATER PILOT SCALE TREATMENT, SUPPLY AND CHARACTERIZATION	**267,975**	**0**
GLAA / LEIDOS (P010237260 TASK 12)	267,975	0
81.2120721 / ADVANCED MINERAL SEPARATIONS WITH NOVEL SIMULATED 02/14/2022	**24,455**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-210)	24,455	0
81.2125899 / FABRICATION AND CHARACTERIZATION OF TANDEM PHOTOVO 01/11/2023	**14,768**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-257)	14,768	0
81.2125899 / ION CONDUCTORS 12/10/2021	**20,842**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-221)	20,842	0
81.2130157 / HOUSEHOLD- AND ESTABLISHMENT-LEVEL ECONOMIC IMPACT 02/25/2021	**20,053**	**0**
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7557131)	20,053	0
81.2137243 / NAWI: POROUS POLYMER NETWORKS AND MEMBRANES FOR PF 02/18/2022	**105,628**	**0**
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7625219)	105,628	0
81.2151038 / SMART PHASE II TASK 10 06/30/2022	**1,603**	**0**
GLAA / LEIDOS (P010237260 TASK 10)	1,603	0
81.2224681 / SOLAR-ASSISTED, STAKEHOLDER-ENGAGED, AUTONOMOUS RE 05/10/2023	**23,074**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-51025-263)	23,074	0
81.2238701 / RHEOLOGICAL MEASUREMENT AND CHARACTERIZATION OF PR 12/31/2021	**1,823**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-220)	1,823	0
81.2241822 / IDENTIFICATION OF HALOTOLERANT ALGAE WITH EXEMPLARY BIOMASS PRODUCTIVITY METRICS	**356**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-00)	356	0
81.2241892 / INTERDIGITATED BACK CONTACT SOLAR CELLS FOR SWITCH 12/31/2018	**-2,899**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-148)	-2,899	0
81.2243963 / ORMAT GEOTHERMAL DRILLING EFFICIENC	**11**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-21025-212)	11	0
81.2244331 / OXIDE ELECTRONIC DEVICES FOR EXTREME OPERATING ENVIRONMENTS	**143,063**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-198)	143,063	0
81.2301682 / CMI: 4.3.12 IMPACT OF RESEARCH ON GLOBAL MATERIAL 07/31/2018	**24,416**	**0**
GLAA / AMES LABORATORY (SC-18-478)	24,416	0
81.2303344 / ADDITIVELY-MANUFACTURED ELECTROCHEMICAL-CHIP BASED 09/28/2022	**21,560**	**0**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GLAA / PRECISION COMBUSTION, INC. (PO 2590)	21,560	0
81.2310111 / METAL OXIDE CATALYSIS FOR COUPLING BIOMASS-DERIVED KETONES TO FUEL PRE	**82,682**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-256)	82,682	0
81.2310920 / SMART PHASE II TASK 9 07/08/2022	**980**	**0**
GLAA / LEIDOS (P010237260 TASK 9)	980	0
81.2314339 / ADAPTIVE COMPUTING- MATERIAL SYNTHESIS	**72,271**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-260)	72,271	0
81.2317097 / CLOSING THE GREEN GAP IN GAN-BASED LEDS USING TERN 01/03/2020	**21,995**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-185)	21,995	0
81.2317927 / CMI: 4.2.11 BIOGEOCHEMICAL IMPACTS OF WASTES FROM 07/31/2018	**22,298**	**0**
GLAA / AMES LABORATORY (SC-18-478)	22,298	0
81.2341183 / MATHAUDHU JOINT APPOINTMENT WITH PNNL 07/21/2021	**9,301**	**0**
GLAA / PACIFIC NORTHWEST NATIONAL LABORATORY PNNL (CSM PROP # 21-0780)	9,301	0
81.31310023M0035 / QUANTITATIVE IMAGING OF 4D PRESSURE CHANGES USING 08/25/2020	**25,333**	**0**
GLAA / LEIDOS (P010237260 TASK 3)	25,333	0
81.3F-60098 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**137,060**	**0**
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (3F-60098)	137,060	0
81.3F-60138 / SOIL ORGANIC CARBON AND NITROUS OXIDE EMISSIONS MODELING TO SUPPORT CROP-RELATED GHG EMISSION ANALYSIS AT ARGONNE NATIONAL LABORATORY	**110,671**	**0**
GGBA / UNIVERSITY OF CHICAGO, ARGONNE NATIONAL LABORATORY (3F-60138)	110,671	0
81.3F-60198 / ARM LEAD MENTOR 2023	**306,520**	**0**
GGBA / UNIVERSITY OF CHICAGO, ARGONNE NATIONAL LABORATORY (3F-60198)	306,520	0
81.3F-60199 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**132,560**	**0**
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (3F-60199)	132,560	0
81.3F-60202 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**97,282**	**0**
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (3F-60202)	97,282	0
81.3F-60204 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**47,535**	**0**
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (3F-60204)	47,535	0
81.401298 / PROCESS-LEVEL ADVANCEMENTS OF CLIMATE THROUGH CLOUD AND AEROSOL LIFECYCLE STUDIES (PASCCALS)	**57,545**	**0**
GGBA	57,545	0
81.417945 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**17,313**	**0**
GFBA / BROOKHAVEN SCIENCE ASSOCIATES/DOE LABS (417945)	17,313	0
81.439378 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**46,396**	**0**
GFBA / BROOKHAVEN SCIENCE ASSOCIATES/DOE LABS (439378)	46,396	0
81.47273 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**58,799**	**0**
GFBA / ADVANCED COOLING TECHNOLOGIES, INC. (47273)	58,799	0
81.60NANB23D205 / FY22-FY24 SILICON CORE APUP WITH CSM 01/26/2022	**179,333**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-223)	179,333	0
81.60NANB23D205 / HIGH EXPLOSIVE SYSTEM EXPERIMENT (HESE) 04/30/2023	**241,731**	**0**
GLAA / LOS ALAMOS NATIONAL LABORATORY LANL (C3522)	241,731	0
81.653586 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**119,551**	**0**
GFBA	119,551	0
81.657219 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**123,580**	**0**
GFBA	123,580	0
81.663427 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**184,517**	**0**
GFBA	184,517	0
81.677806 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**157,696**	**0**
GFBA / FERMI NATIONAL ACCELERATOR LABORATORY (677806)	157,696	0
81.677890 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**5,833**	**0**
GFBA / FERMI NATIONAL ACCELERATOR LABORATORY (677890)	5,833	0
81.696137 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**46,284**	**0**
GFBA / FERMI NATIONAL ACCELERATOR LABORATORY (696137)	46,284	0
81.709009 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**73,109**	**0**
GFBA / FERMI NATIONAL ACCELERATOR LABORATORY (709009)	73,109	0
81.7542010 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**166,389**	**0**
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7542010)	166,389	0
81.7556334 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**-4,112**	**0**
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7556334)	-4,112	0
81.7565477 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**2,374,847**	**0**
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7565477)	2,374,847	0
81.7646209 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**82,650**	**0**
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7646209)	82,650	0
81.7725829 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**125,296**	**0**
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7725829)	125,296	0
81.7730801 / TO2: CONTROLLING THE EFFECTS OF ANTISCALANTS ON THE NUCLEATION OF HIGHLY SOLUBLE SALTS IN REVERSE OSMOSIS CONCENTRATE	**9,676**	**0**
GGBA	9,676	0
81.7734057 / CREATING SERVICES TO ENABLE TRANSFER OF DATA BETWEEN BER FUNDED PROGRAMS	**32,005**	**0**
GGBA	32,005	0
81.7740346 / AO2 OPTIMIZING ELECTRIC AND WATER GRID COORDINATION UNDER TECHNICAL, OPERATIONAL, AND ENVIRONMENTAL CONSIDERATIONS	**34,644**	**0**
GGBA	34,644	0
81.80NSSC24K0169 / THERMO-MECHANICAL BEHAVIOR OF ADVANCED MANUFACTURI 04/30/2020	**144,969**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-192)	144,969	0
81.83948201 / ATTAINING IMPROVED OUTDOOR PICOCHLORUM SP. BIOMASS 12/13/2021	**25,233**	**0**
GLAA / PACIFIC NORTHWEST NATIONAL LABORATORY PNNL (601762)	25,233	0
81.89233218CNA000001 / DEPARTMENT OF ENERGY	**93,269**	**0**
GFCA / TRIAD NATIONAL SECUR (SUBCONTRACT NO. C4295)	93,269	0
81.89233218CNA000001 / ENHANCING DUCTILITY IN HIGH ENTROPY ALLOYS THROUGH PROCESSING	**41,357**	**0**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GLAA / LOS ALAMOS NATIONAL LABORATORY LANL (C4058)	41,357	0
81.89243318CFE000003 / MONITORING WELL-TO-WELL COMMUNICATION TO REDUCE ENVIRONMENTAL IMPACTS	**40,000**	**0**
GLAA / LEIDOS (P010237260 TASK 14)	40,000	0
81.89243318CFE000003 / SMART PHASE II TASK 15	**91,039**	**0**
GLAA / LEIDOS (P010237260 TASK 15)	91,039	0
81.89243318CFE000003 / SMART PHASE II TASK 7 06/30/2022	**-17**	**0**
GLAA / LEIDOS (P010237260 TASK 7)	-17	0
81.89243318CFE000003 / SMART PHASE II TASK.17	**146,415**	**0**
GLAA / LEIDOS (P010237260 TASK 17)	146,415	0
81.89243318CFE000003 / SMART PHASE II-TASK 16	**118,415**	**0**
GLAA / LEIDOS (P010237260 TASK 16)	118,415	0
81.89243318CFE000003 / TASK 18: EXPLORING THE POTENTIAL OF LF-DAS IN MONI 03/08/2024	**51,169**	**0**
GLAA / LEIDOS (P010237260)	51,169	0
81.APUP NO. UGA-0-41027-42 / REDESIGN TOMORROW'S CIRCULAR PLASTICS USING BIO-BASED OR WASTE-PLASTIC-DERIVED FEEDSTOCKS	**476,984**	**0**
GGBA	476,984	0
81.APUP-UGA-0-41026-176 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**9,846**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (APUP-UGA-0-41026-176)	9,846	0
81.APUP-UGA-0-41026-189 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**36,518**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (APUP-UGA-0-41026-189)	36,518	0
81.AWD-20-10-0063 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**-3,382**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-20-10-0063)	-3,382	0
81.AWD-20-10-0064 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**-1,506**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-20-10-0064)	-1,506	0
81.AWD-20-12-0041 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**354,159**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (AWD-20-12-0041)	354,159	0
81.AWD-21-03-0175 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**254,236**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-03-0175)	254,236	0
81.AWD-21-05-0013 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**27,496**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-05-0013)	27,496	0
81.AWD-21-08-0123 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**-2,907**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-08-0123)	-2,907	0
81.AWD-21-09-0217 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**13,985**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-09-0217)	13,985	0
81.AWD-21-10-0085 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**259,714**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (AWD-21-10-0085)	259,714	0
81.AWD-21-12-0093 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**47,839**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-12-0093)	47,839	0
81.AWD-21-12-0158 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**195,433**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-12-0158)	195,433	0
81.AWD-22-01-0026 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**79,327**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-01-0026)	79,327	0
81.AWD-22-02-0121 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**-119**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-02-0121)	-119	0
81.AWD-22-02-0150 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**66,292**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-02-0150)	66,292	0
81.AWD-22-08-0114 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**8,348**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-08-0114)	8,348	0
81.AWD-22-09-0132 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**45,038**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-09-0132)	45,038	0
81.AWD-22-10-0161 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**80,190**	**50,000**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-10-0161)	80,190	50,000
81.AWD-22-10-0188 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**232,865**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-10-0188)	232,865	0
81.AWD-23-01-0129 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**88,530**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-23-01-0129)	88,530	0
81.AWD-23-02-0265 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**80,100**	**0**
GFBA / VESCENT PHOTONICS, INC. (AWD-23-02-0265)	80,100	0
81.AWD-23-03-0096 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**189,658**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-23-03-0096)	189,658	0
81.AWD-23-05-0264 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**58,757**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-23-05-0264)	58,757	0
81.AWD-23-06-0153 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**30,000**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-23-06-0153)	30,000	0
81.B644521 / HIGH REPETITION RATE (>HZ) HEDLP PARTICLE AND X-RAY DIAGNOSTICS FOR A NEW PARADIGM OF FES SHORT PULSE LASER EXPERIMENTS	**152,498**	**0**
GGBA	152,498	0
81.B644526 MOD 4 / Y3: DEVELOPMENT OF HIGH BRIGHTNESS LASER DIODE PACKAGES	**52,154**	**0**
GGBA	52,154	0
81.B645633 / EXPLAINABLE AI FOR CLIMATE SCIENCE AND CLIMATE MODELING	**219,208**	**0**
GGBA	219,208	0
81.B650900 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**12,139**	**0**
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B650900)	12,139	0
81.B652977 / COMPUTATIONAL MODELING OF DIRECT INK WRITING FOR A FILAMENT-BASED 3D PRINTING PROCESS	**3,286**	**0**
GGBA	3,286	0
81.B655787 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**73,177**	**0**
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B655787)	73,177	0
81.B658732 / MUON2 PROPOSAL WITH LIVERMORE	**828,208**	**0**
GGBA	828,208	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
81.B661105 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**50,183**	**0**
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B661105)	50,183	0
81.B661938 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**186,680**	**0**
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B661938)	186,680	0
81.B663859 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**498**	**0**
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B663859)	498	0
81.CANNOT LOCATE / SOLAR ENERGY RESEARCH INSTITUTE FOR INDIA AND THE 08/19/2013	**-10,764**	**-10,764**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-48)	-10,764	-10,764
81.CONTRACT B644946 / IMPLICIT-EXPLICIT TIME INTEGRATORS IN NUMERICAL EDGE-PLASMA MODELING	**7,500**	**0**
GGBA	7,500	0
81.CONTRACT NUMBER 551358 / RIVER CORRIDOR HYDROBIOGEOCHEMISTRY FROM REACTION TO BASIN SCALE SUBSURFACE BIOGEOCHEMICAL RESEARCH SCIENTIFIC FOCUS AREA	**130**	**0**
GGBA	130	0
81.CONTRACT NUMBER 656162 / IN VIVO AND IN VITRO TESTING OF TOXIN ACTIVITY ASSAYS.	**62,309**	**0**
GGBA	62,309	0
81.CSM PROP 23-0858 / BATTERY WORKFORCE CHALLENGE PROPOSAL	**59,472**	**0**
GLAA / AMERICAN SOCIETY FOR ENGINEERING EDUCATION (CSM PROP 23-0858)	59,472	0
81.CSM PROP# 24-0067 / CMI: 8.2.12 EDUCATION AND OUTREACH 07/31/2018	**104,025**	**0**
GLAA / AMES LABORATORY (SC-18-478)	104,025	0
81.CSM PROP# 24-0488 / INVESTIGATION OF OPTOELECTRONIC PROPERTIES IN PERO 02/03/2022	**71,055**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-224)	71,055	0
81.CW35533 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**160,091**	**0**
GFBA / LOS ALAMOS NATIONAL LABORATORIES/DOE (CW35533)	160,091	0
81.CW46102 / DEVELOPING MODELS TO IDENTIFY DRIVERS AND DRIVER STATE BASED ON CAN DATA	**77,964**	**0**
GGBA	77,964	0
81.CW51177 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**71,597**	**0**
GFBA	71,597	0
81.CW53561 / QUANTIFYING BOREAL AND TEMPERATE ECOSYSTEM VULNERABILITIES AND THEIR MODEL UNCERTAINTIES.	**9,999**	**0**
GGBA / UT-BATTELLE, LLC (CW53561)	9,999	0
81.DE-AC02-05CH11231 / CENTER FOR IONOMER-BASED WATER ELECTROLYSIS (CIWE) 01/31/2024	**94,807**	**0**
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7733077)	94,807	0
81.DE-AC02-05CH11231 / LABORATORY ROCK PHYSICS MEASUREMENTS FOR ACT4: PERBAS	**13,437**	**0**
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7738137)	13,437	0
81.DE-AC02-05CH11231 / NAWI TASK 3.20: DEMONSTRATION POTABLE REUSE IN CALIFORNIA: COMPARISON OF RO AND NON-RO POTABLE REUSE FOR AEROBIC AND ANAEROBIC EFFLUENTS	**8,526**	**0**
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7752960)	8,526	0
81.DE-AC02-05CH11231 / NAWI TASK 3.22: RECIPROCATING PISTON BATCH REVERSE OSMOSIS: PUSHING THE LIMITS OF EFFICIENCY AND FOULING RESISTANCE	**5,103**	**0**
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7746260)	5,103	0
81.DE-AC02-05CH11231 / NAWI: ENHANCING DATA-DRIVEN SCIENCE FOR WATER TREA 02/08/2024	**23,405**	**0**
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7740260)	23,405	0
81.DE-AC02-06CH11357 / DEPARTMENT OF ENERGY	**22,865**	**0**
GFCA / ARGONNE NATIONAL LAB (AGREEMENT NO. 3F-60133)	22,865	0
81.DE-AC02-07CH11358 / CMI 905: EDUCATION, WORKFORCE DEVELOPMENT 11/14/2023	**173,121**	**0**
GLAA / AMES LABORATORY (SC-24-593)	173,121	0
81.DE-AC05-76RL01830 / ADDRESSING CHALLENGES IN ENERGY: FLOATING WIND IN 04/09/2024	**16,727**	**0**
GLAA / PACIFIC NORTHWEST NATIONAL LABORATORY PNNL (736392)	16,727	0
81.DE-AC05-76RL01830 / CENTER FOR UNDERSTANDING SUBSURFACE SIGNALS AND PERMEABILITY (CUSSP)	**35,419**	**0**
GLAA / PACIFIC NORTHWEST NATIONAL LABORATORY PNNL (722234)	35,419	0
81.DE-AC05-76RL01830 / ISOLATION OF HIGH LIPID ALKALIPHILES FOR OUTDOOR C 09/20/2023	**113,121**	**0**
GLAA / PACIFIC NORTHWEST NATIONAL LABORATORY PNNL (696285)	113,121	0
81.DE-AC36-08GO283308 / ACCELERATED QUALIFICATION OF GALLIUM OXIDE SEMICON 03/01/2024	**22,006**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-276)	22,006	0
81.DE-AC36-08GO28308 / COMPREHENSIVE ELECTROCHEMICAL ANALYSIS OF LIQUID ALKALINE SYSTEMS WITH FOCUS ON CATALYST-ELECTRODE-SEPARATOR INTERFACE	**96,795**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-275)	96,795	0
81.DE-AC36-08GO28308 / CONTROLLING PHOTOISOMERIZATION TO SEPARATE CRITICA 12/02/2020	**98,414**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-203)	98,414	0
81.DE-AC36-08GO28308 / DEVELOPMENT OF A RIGOROUS, TRANSFERRABLE COARSE GR 02/16/2024	**32,084**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-278)	32,084	0
81.DE-AC36-08GO28308 / DEVELOPMENT OF SPECTRALLY SELECTIVE ORGANIC PHOTOV 11/07/2023	**38,235**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (0-41025-277)	38,235	0
81.DE-AC36-08GO28308 / ELECTRICALLY DETECTED MAGNETIC RESONANCE EFFECTS I 02/14/2024	**28,421**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-279)	28,421	0
81.DE-AC36-08GO28308 / ION CONDUCTORS 12/10/2021	**45,732**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-221)	45,732	0
81.DE-AC36-08GO28308 / MODEL INTERCOMPARISON AND CASE STUDIES CONCERNING HYBRID CSP-TES/PV-BATTERY SYSTEMS	**30,104**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-236)	30,104	0
81.DE-AC36-08GO28308 / MODELING AND ANALYTICAL SUPPORT FOR CROSS-SECTORAL DECARBONIZATION ANALYSIS AND ENERGY SYSTEM PLANNING	**36,487**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-281)	36,487	0
81.DE-AC36-08GO28308 / NEW FUNCTIONALITY OF HYBRID SYSTEMS CONTROL TO INC 02/20/2024	**5,544**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-273)	5,544	0
81.DE-AC36-08GO28308 / NEXT GENERATION SILICON PV 12/20/2019	**-8,678**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-184)	-8,678	0
81.DE-AC36-08GO28308 / PRINTED DIELECTRIC FILMS FOR LOW-COST III-V SOLAR 12/19/2023	**57,212**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-274)	57,212	0
81.DE-AC36-08GO28308 / RUBBER AND SULFUR CHEMISTRY	**60,557**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-264)	60,557	0
81.DE-AC36-08GO28308 / SUBSTRATE MATURATION: CONTROLLED SPALLING 03/12/2024	**17,101**	**0**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-280)	17,101	0
81.DE-AR0000954 / GROUND- AND EXCITED-STATE CHARGE TRANSFER AT INTER 08/30/2019	**58,873**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-168)	58,873	0
81.DE-AR0000954 / MODELING TRANSPORT AND REACTION KINETICS OF REACTO 02/22/2023	**58,236**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-261)	58,236	0
81.DE-AR0001004 / ALGAE BIOTECHNOLOGY PARTNERSHIP 06/30/2022	**52,963**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-233)	52,963	0
81.DE-AR0001709 / ELECTROCHEMICAL ANALYSIS AND DIAGNOSTICS OF SURFAC 03/11/2022	**54,446**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-226)	54,446	0
81.DE-AR0001709 / LIGHT TRAPPING, ENCLOSED PLANAR-CAVITY RECEIVER FO 07/08/2022	**57,092**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-232)	57,092	0
81.DE-EE0008760 / CMI: 4.3.14 CRITICALITY, LIFE CYCLES, MATERIAL FLO 07/31/2018	**38,366**	**0**
GLAA / AMES LABORATORY (SC-18-478)	38,366	0
81.DE-EE0008904 / CMI: 8.1.1 HUB MANAGEMENT 07/31/2018	**34,369**	**0**
GLAA / AMES LABORATORY (SC-18-478)	34,369	0
81.DE-EE0009389 / MICROSCOPY, SPECTROSCOPY, AND ELECTRODE INVESTIGAT 02/12/2020	**32,639**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-188)	32,639	0
81.DE-EE0010292 / CASTING MODELING AND QUALITY OF METALLIC ALLOYS 08/31/2021	**38,268**	**0**
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B648375)	38,268	0
81.DE-EE0010292 / GROWTH KINETICS OF SURFACE PLANARIZATION 10/21/2022	**38,722**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-237)	38,722	0
81.DE-EE0011093 / GALLIUM, INDIUM, AND GERMANIUM EXTRACTION FROM ZIN 07/28/2021	**35,196**	**0**
GLAA / AMES LABORATORY (SC-18-478)	35,196	0
81.DE-FOA-0002783 / DISTRIBUTED FIBER OPTICS ELECTROMAGNETIC SENSING F 10/05/2023	**49,799**	**0**
GLAA / SENTEK INSTRUMENT (CSM PROP 23-0522)	49,799	0
81.DE-NA0004152 / IMPROVEMENTS TO COBALT BENEFICIATION FROM DOMESTIC 03/23/2021	**47,781**	**0**
GLAA / AMES LABORATORY (SC-21-544)	47,781	0
81.DE-NA0004152 / MACHINE LEARNING ANALYSIS OF MAGNETIC DRONE SURVEY 11/04/2022	**44,507**	**0**
GLAA / LEIDOS (PO 10237260 TASK 11)	44,507	0
81.DE-NE0009385 / ION CHEMISTRY STUDIES IN SUPPORT OF THE IDAHO NATI 03/14/2023	**49,126**	**0**
GLAA / IDAHO NATIONAL LABORATORY INL (3894134)	49,126	0
81.EAR-1935321 / ELECTROCHEMICAL PURIFICATION OF MOLTEN CHLORIDE SA 10/29/2021	**409**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-219)	409	0
81.EAR-1935321 / SMART PHASE II TASK 8 06/30/2022	**379**	**0**
GLAA / LEIDOS (P010237260 TASK 8)	379	0
81.HR00112190068 / NITRIDE MATERIALS AND INTERFACES FOR RADIATION-HAR 11/09/2021	**384,210**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-218)	384,210	0
81.N000422023 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**12,121**	**0**
GFBA	12,121	0
81.OCG6847B / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**11,947**	**0**
GFBA	11,947	0
81.OCG6892B / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**31,276**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (OCG6892B)	31,276	0
81.OCG6903B / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**128,358**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (OCG6903B)	128,358	0
81.PO 2152651 / RESEARCH ON PULSED POWER & LASER TRIGGERED HIGH-VOLTAGE SWITCHES	**94,633**	**0**
GGBA	94,633	0
81.PO 2267172 / HIGH SPEED MASS SPECTROMETER	**-2,378**	**0**
GGBA	-2,378	0
81.PRIME CONTRACT IS DE-AC52-07NA27344 / MAHEM: A MODERN APPROACH TO HIGH EXPLOSIVES MANUFA 12/04/2023	**73,451**	**0**
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B661765)	73,451	0
81.R01EY034477 / THE INVESTIGATION OF SI ANODES FOR LITHIUM ION BAT 06/25/2019	**68,371**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-165)	68,371	0
81.R21AR081522 / NREL JOINT APPOINTMENT - G. FIERRO 06/30/2021	**136,049**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (CSM PROP 21-0652)	136,049	0
81.S210758 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**33,715**	**0**
GFBA	33,715	0
81.SP4701-20-C-0076 / TETRAHEDRAL NITRIDE MULTIFERROICS 10/23/2023	**73,455**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-265)	73,455	0
81.SR125 / GTI DOE FOA AIO4 INTEGRATED MULTISCALE METHANE MONITORING PLATFORM DESIGN	**78,215**	**0**
GGBA / GTI ENERGY (SR125)	78,215	0
81.SUB-2022-10300 / SUPPORT FOR THE DELIVERY OF NREL TECHNICAL ASSISTANCE TO STATE UTILITY REGULATORY COMMISSIONS CONCERNING INTERCONNECTION STANDARDS	**9,352**	**0**
GGBA	9,352	0
81.SUBCONTRACT #7702398 / CONCEPT DESIGN MUON SOURCE LBNL	**79,035**	**0**
GGBA	79,035	0
81.SUBCONTRACT NO. 549137 / LASER DRIVEN COMPUTED TOMOGRAPHY	**120,095**	**0**
GGBA (COVID-19)	120,095	0
81.SUBCONTRACT NO. 667341 / DEEP UNDERGROUND NEUTRINO EXPERIMENT (DUNE).	**298,167**	**0**
GGBA	298,167	0
81.UDR0000022 / CIRCULAR ECONOMY OF COMPOSITES ENABLED BY TUFF TECHNOLOGY	**73,533**	**0**
GGBA / UNIVERSITY OF DELAWARE (UDR0000022)	73,533	0
81.UGA-0-41026-115 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**24,335**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-115)	24,335	0
81.UGA-0-41026-125 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**53,360**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-125)	53,360	0
81.UGA-0-41026-129 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**62,802**	**0**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-129)	62,802	0
81.UGA-0-41026-130 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**32,476**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-130)	32,476	0
81.UGA-0-41026-145 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**70,790**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-145)	70,790	0
81.UGA-0-41026-149 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**148,997**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-149)	148,997	0
81.UGA-0-41026-150 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**-446**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-150)	-446	0
81.UGA-0-41026-152 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**246,153**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-152)	246,153	0
81.UGA-0-41026-154 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**24,920**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-154)	24,920	0
81.UGA-0-41026-155 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**109,006**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-155)	109,006	0
81.UGA-0-41026-158 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**247,347**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-158)	247,347	0
81.UGA-0-41026-159 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**1,940**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-159)	1,940	0
81.UGA-0-41026-161 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**71,692**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-161)	71,692	0
81.UGA-0-41026-164 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**165,619**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-164)	165,619	0
81.UGA-0-41026-167 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**6,207**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-167)	6,207	0
81.UGA-0-41026-168 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**45,213**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-168)	45,213	0
81.UGA-0-41026-169 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**657**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-169)	657	0
81.UGA-0-41026-171 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**102,107**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-171)	102,107	0
81.UGA-0-41026-172 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**110,377**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-172)	110,377	0
81.UGA-0-41026-173 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**64,970**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-173)	64,970	0
81.UGA-0-41026-174 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**105,074**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-174)	105,074	0
81.UGA-0-41026-175 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**8,972**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-175)	8,972	0
81.UGA-0-41026-177 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**62,333**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-177)	62,333	0
81.UGA-0-41026-180 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**123,039**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-180)	123,039	0
81.UGA-0-41026-181 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**111,910**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-181)	111,910	0
81.UGA-0-41026-182 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**27,696**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-182)	27,696	0
81.UGA-0-41026-184 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**110,779**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-184)	110,779	0
81.UGA-0-41026-185 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**62,563**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-185)	62,563	0
81.UGA-0-41026-186 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**430,128**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-186)	430,128	0
81.UGA-0-41026-187 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**97,000**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-187)	97,000	0
81.UGA-0-41026-188 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**76,117**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-188)	76,117	0
81.UGA-0-41026-190 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**39,995**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-190)	39,995	0
81.UGA-0-41026-191 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**47,846**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-191)	47,846	0
81.UGA-0-41026-193 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	**99,986**	**0**
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-193)	99,986	0
81.UGA-0-41027-43 / CIRA PUERTO RICO SOLAR	**-220**	**0**
GGBA	-220	0
81.UGA04102749 / GASOLINE COMPOSITION IMPACT ON GASOLINE PARTICLE EMISSIONS INVESTIGATION VIA FLOW REACTOR EXPERIMENTS AND DENSITY-FUNCTIONAL THEORY	**54,438**	**0**
GGBA	54,438	0
81.UGA-0-41027-50 WORK ORDER 0001 AND 0006 / AMAZON CRADA PROJECT TASK 2 [SUPPORT FOR THE BOTTLE CONSORTIUM]	**143,573**	**0**
GGBA	143,573	0
81.UGA-0-41027-50 WORK ORDER 0002 / KRAFT HEINZ CRADA COMPOSTABLE POLYESTERS [SUPPORT FOR THE BOTTLE CONSORTIUM]	**11,768**	**0**
GGBA	11,768	0
81.UGA-0-41027-50 WORK ORDER 0004 / KRAFT HEINZ CRADA COMPOSTABLE POLYESTERS [SUPPORT FOR THE BOTTLE CONSORTIUM]	**34,998**	**0**
GGBA	34,998	0
81.UGA-0-41027-51 / MECHANISTIC AND KINETIC STUDIES TO DESIGN BIOMIMETIC COFACTORS FOR CELL-FREE BIOCATALYSIS	**30,846**	**0**
GGBA	30,846	0
81.UGA-0-41027-55 / REDESIGN TOMORROW'S CIRCULAR POLYMERS USING BIO-BASED OR WASTE-PLASTICS-DERIVED BUILDING BLOCKS	**238,109**	**0**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GGBA	238,109	0
81.W912HQ18C0053 / DEVELOPMENT OF ADVANCED MATERIALS AND CHARACTERIZA 03/10/2023	**117,034**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-259)	117,034	0
81.W912HQ20C0028 / ALL-SOLID-STATE CELLS 04/20/2022	**96,318**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-230)	96,318	0
81.W912HQ20C0028 / AUTONOMOUS URBANIZATION FOR MOBILITY AND COMMUNITI 05/18/2021	**80,940**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-208)	80,940	0
81.W912HQ20C0028 / PRELIMINARY ASSESSMENT OF LONG-TERM ANTHROPOGENIC 12/22/2022	**96,728**	**0**
GLAA / LOS ALAMOS NATIONAL LABORATORY LANL (C3142/EP101216)	96,728	0
81.W912HQ22C0023 / COMMERCIAL VIABILITY OF CONTROLLED SPALLING 12/01/2022	**91,763**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-253)	91,763	0
81.W912HQ22C0023 / JOINT APPOINTMENT AGREEMENT WITH NREL CONTINUATION 10/03/2012	**72,377**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (JOINT APPOINTMENT / JOHNSON)	72,377	0
81.W912HQ23C0071 / METAL-TO-CERAMIC JOINING METHODS TO SUPPORT DEVELO 01/31/2022	**95,546**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-225)	95,546	0
81.W912HQ23C0071 / THREE-TERMINAL TANDEM III-V DEVICES FOR PHOTOELECT 12/09/2021	**72,266**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-216)	72,266	0
81.W912HQ23C0073 / HIGH-RESOLUTION LONG-TERM WEATHER DATA FOR ENERGY" 02/07/2022	**102,462**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-222)	102,462	0
81.W912HQ23C0073 / NREL: JOINT APPOINTMENT 06/30/2017	**73,096**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (CSM A18-0017)	73,096	0
81.W912HQ24C0001 / CMI :1.1.12 CRITICAL MATERIAL RECOVERY FROM ORES A 07/31/2018	**87,079**	**0**
GLAA / AMES LABORATORY (SC-18-478)	87,079	0
81.W912HQ24C0001 / CONTROLLING PHOTOISOMERIZATION TO SEPARATE CRITICA 12/02/2020	**99,825**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-203)	99,825	0
81.W912HQ24C0001 / INVESTIGATION OF SEPARATION AND CHARACTERIZATION O 04/29/2022	**71,795**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-231)	71,795	0
81.W912HQ24C0001 / MASS FLUX AS A TOOL TO ASSESS THE NEED FOR PFAS RE 02/16/2023	**95,982**	**0**
GLAA / CDM SMITH (6350-001-005-CS)	95,982	0
81.W912HQ24C0001 / SYNTHESIS AND CHARACTERIZATION OF PEROVSKITES FOR 09/07/2021	**92,618**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-209)	92,618	0
81.W912HQ24C0028 / H2NEW SUPPORT ACTIVITIES (PYLYPENKO) 10/11/2021	**86,140**	**0**
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-217)	86,140	0
DEPARTMENT OF ENERGY, NATIONAL NUCLEAR SECURITY ADMINISTRATION		
81.1R21EB034464-01 / MEASUREMENT OF COMPOSITION WITH THE INTENTION TO M 10/10/2022	**63,608**	**0**
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B654723)	63,608	0
81.2118201 / ELECTROSTATIC DISCHARGE PHYSICS-2 11/17/2022	**532,013**	**0**
GLAA / LOS ALAMOS NATIONAL LABORATORY LANL (24129 / 595813 MASTER / EP103381)	532,013	0
81.2118201 / MODELING AND QUALITY PREDICTIONS OF U-10MO CASTING 07/26/2022	**112,585**	**0**
GLAA / LOS ALAMOS NATIONAL LABORATORY LANL (C2450/PO# EP75277)	112,585	0
81.2234617 / QUASI-STATIC TO DYNAMIC RESPONSE AND MICROSTRUCTUR 02/07/2023	**347,470**	**0**
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B655070)	347,470	0
81.2243554 / SOLAR THERMOCHEMICAL WATER SPLITTING MATERIALS ASS 10/03/2022	**15,987**	**0**
GLAA / SANDIA NATIONAL LABORATORIES (2418215)	15,987	0
81.2334261 / HIGH STRAIN-RATE TESTING AND DATA COLLECTION FOR R 08/26/2022	**190,701**	**0**
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B653865)	190,701	0
81.DE-AC02-07CH11358 / CMI 105: ENHANCED DOMESTIC EXTRACTION OF PLATINUM 11/15/2023	**175,503**	**0**
GLAA / AMES LABORATORY (SC-24-593 TASK NO 1.1.5)	175,503	0
81.DE-AC02-07CH11358 / CMI 106: EXTRACTION OF RARE EARTH PHOSPHATE MINERA 11/15/2023	**73,129**	**0**
GLAA / AMES LABORATORY (SC-24-593 TASK NO 1.1.6)	73,129	0
81.DE-AC02-07CH11358 / CMI 107: IMPROVING BENEFICIATION EFFICIENCY VIA PR 11/15/2023	**158,806**	**0**
GLAA / AMES LABORATORY (SC-24-593 TASK NO 1.1.7)	158,806	0
81.DE-AC02-07CH11358 / CMI 109: DIVERSIFYING LITHIUM SUPPLY FROM BRINES T 11/15/2023	**50,040**	**0**
GLAA / AMES LABORATORY (SC-24-593 TASK NO 1.1.9)	50,040	0
81.DE-AC02-07CH11358 / CMI 406: ECOSYSTEM IMPACTS OF CRITICAL MATERIAL RE 11/14/2023	**63,201**	**0**
GLAA / AMES LABORATORY (SC-24-593 PROJECT 4.3.6)	63,201	0
81.DE-AC02-07CH11358 / CMI 407: ENHANCING CRITICALITY ASSESSMENT – FROM B 11/14/2023	**182,283**	**0**
GLAA / AMES LABORATORY (SC-24-593 TASK NO 4.2.7)	182,283	0
81.DE-AC02-07CH11358 / CMI 408: SOCIAL ACCEPTANCE OF CRITICAL BATTERY MIN 11/15/2023	**121,545**	**0**
GLAA / AMES LABORATORY (SC-24-593 TASK NO 4.3.8)	121,545	0
81.DE-AC02-07CH11358 / CMI 900 - MANAGEMENT 11/06/2023	**193,487**	**0**
GLAA / AMES LABORATORY (SC-24-593 TASK NO 1)	193,487	0
81.DE-AC02-07CH11358 / CMI: 4.3.14 CRITICALITY, LIFE CYCLES, MATERIAL FLO 07/31/2018	**19,121**	**19,121**
GLAA / AMES LABORATORY (SC-18-478)	19,121	19,121
81.DE-AC52-07NA27344 / DEFLAGRATION-TO-DETONATION TRANSITION 04/23/2024	**1,608**	**0**
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B663630)	1,608	0
81.DE-AC52-07NA27344 / NONLINEAR SINGLE-SHOT SPATIAL FREQUENCY MODULATION 03/19/2024	**13,803**	**0**
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B663192)	13,803	0
81.DE-EE0010292 / TOUGHENING OF POROUS PIEZOELECTRICS VIA INSOLUBLE 09/16/2022	**33,661**	**0**
GLAA / SANDIA NATIONAL LABORATORIES (PO#2414173)	33,661	0
81.DE-NA0003525 / INDENTATION OF MUSCOVITE MICA UNDER VARYING LOADING RATES AND TEMPERATURE	**6,986**	**0**
GLAA / SANDIA NATIONAL LABORATORIES (2600762)	6,986	0
81.DE-NA0003525 / NON-IDEAL AIR BLAST VISUALIZATION 02/09/2024	**5,564**	**0**
GLAA / SANDIA NATIONAL LABORATORIES (2531976)	5,564	0
81.DE-NA0004152 / NOVEL ORGANIC SCINTILLATOR COMPOUNDS-2 08/23/2022	**46,859**	**0**
GLAA / SANDIA NATIONAL LABORATORIES (SF 6432-EI-SAND2020-2693 F/ PO2374356)	46,859	0
81.R01NS102465 / SINGLE SHOT STRUCTURAL IMAGING-BASED MEASUREMENTS 02/10/2023	**67,493**	**0**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B656015)	67,493	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES		
93.1AY2AX000014 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	**1,460,888**	**559,736**
GFBA	1,460,888	559,736
93.21-08-0207 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	**53,135**	**0**
GFBA / VESICLE THERAPEUTICS (21-08-0207)	53,135	0
93.31804-01 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	**-1,324**	**0**
GFBA / ROCHESTER INSTITUTE OF TECHNOLOGY (31804-01)	-1,324	0
93.493 / CONGRESSIONAL DIRECTIVES	**773,078**	**0**
GFEA	695,831	0
GFEA / UCHEALTH (AWD-233839)	77,247	0
93.60065403 COLORADO / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	**161,046**	**0**
GFBA / NORTHWESTERN UNIVERSITY (60065403 COLORADO)	161,046	0
93.75N93020C00053 / COVID-19: DEVELOPMENT OF A RAPID VACCINE PRODUCTION PLATFORM FOR EMERGING DISEASES	**837,883**	**0**
GGBA (COVID-19)	837,883	0
93.75N93020C00053 / COVID-19: DEVELOPMENT OF A RAPID VACCINE PRODUCTION PLATFORM FOR EMERGING DISEASES - BASE COST OVERRUN	**24,990**	**0**
GGBA (COVID-19)	24,990	0
93.75N93020C00053 / COVID-19: DEVELOPMENT OF A RAPID VACCINE PRODUCTION PLATFORM FOR EMERGING DISEASES - OPTION 2	**110,774**	**0**
GGBA (COVID-19)	110,774	0
93.AWD-21-10-0183 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	**21,213**	**0**
GFBA / VESICLE THERAPEUTICS (AWD-21-10-0183)	21,213	0
93.IP17101968 / UNIVERSITY OF RWANDA MENTORING ACTIVITIES	**2**	**0**
GGBA	2	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES		
93.556 / MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM	**286,698**	**0**
GFBA	286,698	0
93.648 / CHILD WELFARE RESEARCH TRAINING OR DEMONSTRATION	**109,767**	**0**
GFEA / UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0308-002_AMD07)	109,767	0
93.652 / ADOPTION OPPORTUNITIES	**202,783**	**0**
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659_AMD04)	16,510	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659_AMD06)	186,273	0
93.669 / CHILD ABUSE AND NEGLECT STATE GRANTS	**592,589**	**0**
GFEA / STATE OF KENTUCKY (ULRF_23-0027-01)	41,891	0
GFEA / STATE OF KENTUCKY (ULRF_23-0027-01_YR02)	550,698	0
93.872 / TRIBAL MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING	**714,332**	**158,204**
GFEA	714,332	158,204
93.FEDERAL GRANT AWARD 90CA1863-01-00 / COMMUNITY COLLABORATION TO STRENGTHEN AND PRESERVE FAMILIES	**93,626**	**0**
GGBA / LARIMER COUNTY DEPARTMENT OF HUMAN SERVICES (FEDERAL GRANT AWARD 90CA1863-01-00)	93,626	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, ADMINISTRATION FOR COMMUNITY LIVING		
93.433 / ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	**386,896**	**126,443**
GFBA / GALLAUDET UNIVERSITY (2178UC)	140,338	6,000
GFEA	17,535	0
GFEA / CRAIG HOSPITAL (2813-UCD_AMD01)	1,024	0
GFEA / CRAIG HOSPITAL (2813-UCD_AMD02)	6,921	0
GGBA	221,078	120,443
93.632 / UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	**604,837**	**0**
GFEA	604,837	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, AGENCY FOR HEALTHCARE RESEARCH AND QUALITY		
93.226 / RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	**4,171,545**	**477,077**
GFEA	3,611,915	439,477
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00003929)	5,017	0
GFEA / EMORY UNIVERSITY, ATLANTA (A723211_AMD05)	67,136	37,600
GFEA / GEORGE WASHINGTON UNIVERSITY (S-GRD2223-SC24_AMD02)	12,049	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (710086-0624-00_AMD01)	42,980	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1021183_UCDAMD_PRE)	21,451	0
GFEA / PACE UNIVERSITY (TCM003904_AMD01)	12,567	0
GFEA / STANFORD UNIVERSITY (63368287-264673)	4,978	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (14389SC)	10,706	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (14409SC_AMD01)	213,721	0
GFEA / UNIVERSITY OF UTAH (10064615-02-UCD_PRE)	58,150	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000002289_AMD02)	27,831	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-23-0264)	1,641	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-24-0356-MOD-1_AMD01)	81,403	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR DISEASE CONTROL AND PREVENTION		
93.069 / PUBLIC HEALTH EMERGENCY PREPAREDNESS	**35,347**	**0**
GFEA / DUKE UNIVERSITY (WBSE: 383000909_AMD01)	35,347	0
93.070 / ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	**1,469,828**	**252,159**
GFEA	1,469,828	252,159
93.073 / BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	**874,719**	**0**
GFEA	847,519	0
GFEA / FRAGILE X FOUNDATION (21010101-SUB01)	-3,438	0
GFEA / FRAGILE X FOUNDATION (21010101-SUB01_AMD01)	5,680	0
GFEA / FRAGILE X FOUNDATION (21010101-SUB01_AMD02)	24,958	0
93.135 / CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION	**1,157,029**	**94,054**
GFEA	1,157,029	94,054
93.136 / INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	**1,975,550**	**59,941**
GFBA	1,893,381	59,941

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A21-0122-S001)	13,015	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (710089-0824-00_AMD01)	26,945	0
GFEA / UNIVERSITY OF IOWA (S04451-01)	42,209	0
93.161 / HEALTH PROGRAM FOR TOXIC SUBSTANCES AND DISEASE REGISTRY	**61,059**	**0**
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S005_AMD01)	5,296	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S005_AMD02)	15,062	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S006)	6,783	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S008)	1,847	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S009)	32,071	0
93.185 / IMMUNIZATION RESEARCH, DEMONSTRATION, PUBLIC INFORMATION AND EDUCATION TRAINING AND CLINICAL SKILLS IMPROVEMENT PROJECTS	**-381**	**0**
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0258-A458-4609)	-381	0
93.24-87000-01 / A RICKETTSIA AMBLYOMMATIS VACCINE TO PREVENT TRANSMISSION OF RICKETTSIA RICKETTSII BY BROWN DOG TICKS	**92,447**	**0**
GGBA / UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON (24-87000-01)	92,447	0
93.262 / OCCUPATIONAL SAFETY AND HEALTH PROGRAM	**3,026,259**	**179,693**
GFEA	1,109,204	19,525
GFEA / BARROW NEUROLOGICAL INSTITUTE (AWD-242109)	4,314	0
GFEA / CENTER FOR CONSTRUCTION RESEARCH AND TRA (23-6-PS)	22,543	0
GFEA / UNIVERSITY OF FLORIDA (SUB00003577)	7,215	0
GFEA / UNIVERSITY OF FLORIDA (SUB00004096)	15,581	0
GGBA	1,393,242	160,168
GGBA / THE OHIO STATE UNIVERSITY (SPC-1000004353 / GR120571)	4,512	0
GLAA	469,648	0
93.283 / CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	**366,416**	**0**
GFEA	27,502	0
GFEA / HARVARD PILGRIM HEALTH CARE, INC. (PH1009)	67,922	0
GFEA / WESTAT, INC (6989-00-SA007)	211,273	0
GFEA / WESTAT, INC (6989-00-SA007_AMD01)	59,719	0
93.314 / EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	**118,006**	**118,006**
GFBA	118,006	118,006
93.323 / EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	**177,173**	**0**
GFEA / FAMILY HEALTH CENTERS OF SAN DIEGO (75D301-21-C-11341)	177,173	0
93.387 / NATIONAL AND STATE TOBACCO CONTROL PROGRAM	**220,170**	**0**
GFEA	89,851	0
GFEA / MISSOURI DEPARTMENT OF HEALTH (DH230051621_AMD01)	130,319	0
93.421 / STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	**165,110**	**0**
GFEA / NATL ASSN OF CHRONIC DISEASE DIRECTORS (240111-AMD01)	71,857	0
GFEA / NATL ASSN OF CHRONIC DISEASE DIRECTORS (240200)	54,378	0
GFEA / THE TASK FORCE FOR GLOBAL HEALTH (AWD-211586_YR03)	38,875	0
93.738 / PPHF: RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH PROGRAM FINANCED SOLELY BY PUBLIC PREVENTION AND HEALTH FUNDS	**469,574**	**0**
GFEA	469,574	0
93.945 / ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL	**713,868**	**0**
GFEA	713,868	0
93.991 / PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	**1,380**	**0**
GFEA / FRED HUTCHINSON CANCER CENTER (1119914)	1,380	0
93.SUB-CES-PHR-04-2021 / INFLUENZA A VIRUSES SEROLOGY IN BACKYARD POULTRY AND SWINE IN SOUTHWEST GUATEMALA, 2022 (AGRICASA_ZOONOSIS)	**-1,276**	**0**
GGBA / UNIVERSIDAD DEL VALLE DE GUATEMALA (SUB-CES-PHR-04-2021)	-1,276	0
93.SUB-CES-PHR-04-2023 / INFLUENZA A VIRUSES SEROLOGY IN BACKYARD POULTRY AND SWINE IN SOUTHWEST GUATEMALA, 2022 (AGRICASA_ZOONOSIS)	**4,297**	**0**
GGBA / UNIVERSIDAD DEL VALLE DE GUATEMALA (SUB-CES-PHR-04-2023)	4,297	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, CENTERS FOR MEDICARE AND MEDICAID SERVICES		
93.687 / MATERNAL OPIOID MISUSE MODEL	**77,838**	**0**
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A22-0027-002-S001_AMD01)	77,838	0
93.774 / MEDICARE SUPPLEMENTARY MEDICAL INSURANCE	**60,380**	**0**
GFEA / ABT ASSOCIATES INC (53207_AMD08)	-1	0
GFEA / ABT ASSOCIATES INC (53207_MOD12)	60,381	0
93.779 / CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS	**1,434,175**	**0**
GFEA / ABT ASSOCIATES INC (55317)	67,415	0
GFEA / INSIGHT POLICY RESEARCH (30011.UCD_AMD01)	254,748	0
GFEA / INSIGHT POLICY RESEARCH (30011.UCD_YR03)	784,623	0
GFEA / LEWIN GROUP (TLG15044-5645.04_MOD14)	28,565	0
GFEA / LEWIN GROUP (TLG15044-5645.04_MOD15)	9,679	0
GFEA / VIRGINIA COMMONWEALTH UNIVERSITY (FP00018680_SA002_AMD01)	289,145	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, FOOD AND DRUG ADMINISTRATION		
93.103 / FOOD AND DRUG ADMINISTRATION RESEARCH	**1,228,541**	**0**
BIAA	862,145	0
GFEA / AMERICAN COLLEGE OF MEDICAL TOXICOLOGY (AWD-231921_AMD01)	20,663	0
GFEA / CHILDREN'S HOSPITAL BOSTON (AWD-211272_AMD01)	-5,055	0
GFEA / CRITICAL PATH INSTITUTE (AWD-233151)	27,395	0
GFEA / CRITICAL PATH INSTITUTE (AWD-233151_AMD02)	46,774	0
GFEA / NEW YORK MEDICAL COLLEGE (123903_PRE)	1,306	0
GFEA / VIRGINIA COMMONWEALTH UNIVERSITY (FP00017078_SA009_AMD02)	148	0
GGBA	268,799	0
GLAA / UNIVERSITY OF BATH (U01FD007957)	6,366	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION		
93.110 / MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	**7,383,330**	**588,071**
GFEA	1,318,381	588,071
GFEA / HHT FOUNDATION INTERNATIONAL, INC. (AWD-232328)	18,394	0
GFEA / HHT FOUNDATION INTERNATIONAL, INC. (AWD-232328_AMD01)	21,824	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1010559_UCDENVER)	5,837,868	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1021741_UCDENVER_AMD02)	3,181	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1021741_UCDENVER_YR02)	36,441	0
GFEA / SAINT LOUIS UNIVERSITY,MO (AWD-214178_AMD01)	9,073	0
GFEA / SAINT LOUIS UNIVERSITY,MO (AWD-214178_AMD02)	69,679	0
GFEA / TEXAS HEALTH INSTITUTE (H46MC24095_AMD04)	60,764	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00008169-2)	7,725	0
93.127 / EMERGENCY MEDICAL SERVICES FOR CHILDREN	**255,762**	**0**
GFEA	-22,147	0
GFEA / COLUMBIA UNIVERSITY (1(GG012892-04)_AMD06)	30,609	0
GFEA / COLUMBIA UNIVERSITY (2(GG016539-01)_PRE)	188,870	0
GFEA / UNIVERSITY OF TEXAS AT AUSTIN (UTA20-000616_AMD04)	24,156	0
GFEA / YALE UNIVERSITY (CON-80003891 (GR117902))	21,375	0
GFEA / YALE UNIVERSITY (CON-80005005 (GR123440))	12,899	0
93.153 / COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	**815,095**	**267**
GFEA	815,095	267
93.186 / NATIONAL RESEARCH SERVICE AWARD IN PRIMARY CARE MEDICINE	**565,568**	**10,312**
GFEA	565,568	10,312
93.247 / ADVANCED EDUCATION NURSING GRANT PROGRAM	**21,683**	**0**
GFEA / UNIVERSITY OF ARIZONA (642843_AMD02)	21,683	0
93.250 / GERIATRIC ACADEMIC CAREER AWARDS PROGRAMS	**67,313**	**0**
GFEA	67,313	0
93.266 / HIV DEMONSTRATION, RESEARCH, PUBLIC AND PROFESSIONAL EDUCATION PROJECTS	**61,992**	**0**
GFEA	22,004	0
GGBA / GEORGE WASHINGTON UNIVERSITY (22-M40)	39,988	0
93.732 / MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	**8,890**	**0**
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A21-0088-S001)	0	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A21-0088-S002_YR02)	0	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A21-0088-S003_YR03)	8,890	0
93.877 / AUTISM COLLABORATION, ACCOUNTABILITY, RESEARCH, EDUCATION, AND SUPPORT (CARES) ACT OF 2014	**22,832**	**0**
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1557-G-ZB524_AMD03)	19,373	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1557-G-ZB524-AMD01)	3,459	0
93.914 / HIV EMERGENCY RELIEF PROJECT GRANTS	**293,971**	**0**
GFEA / DENVER OFFICE OF HIV RESOURCES (AWD-183684_AMD02)	6,584	0
GFEA / DENVER OFFICE OF HIV RESOURCES (AWD-183684_AMD03)	6	0
GFEA / DENVER OFFICE OF HIV RESOURCES (AWD-183684_AMD06)	227,862	0
GFEA / DENVER OFFICE OF HIV RESOURCES (AWD-183684_EIS)	5,984	0
GFEA / DENVER OFFICE OF HIV RESOURCES (AWD-183684_MCM)	21,811	0
GFEA / DENVER OFFICE OF HIV RESOURCES (AWD-183684_MH)	6,420	0
GFEA / DENVER OFFICE OF HIV RESOURCES (AWD-183684_MTS)	959	0
GFEA / DENVER OFFICE OF HIV RESOURCES (AWD-183684_OAM)	11,243	0
GFEA / DENVER OFFICE OF HIV RESOURCES (AWD-183684_PSS)	7,901	0
GFEA / DENVER OFFICE OF HIV RESOURCES (AWD-183684_SUSO)	5,201	0
93.928 / SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	**54,558**	**0**
GFEA / COLORADO HEALTH NETWORK (AWD-222617)	15,612	0
GFEA / UNIVERSITY OF CHICAGO (AWD103147 (SUB00000892))	38,946	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, NATIONAL INSTITUTES OF HEALTH		
93.113 / ENVIRONMENTAL HEALTH	**9,907,564**	**1,199,229**
GFBA	361,579	107,684
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (122885743)	39,639	0
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00003400)	108,507	0
GFEA	4,975,264	660,617
GFEA / NATIONAL JEWISH HEALTH (20118005_PRE)	88,390	0
GFEA / NATIONAL JEWISH HEALTH (20132201_2_PRE)	54,604	0
GFEA / NATIONAL JEWISH HEALTH (20134201_AMD02)	369,804	0
GFEA / UNIVERSITY OF ARKANSAS (55320)	20,012	0
GFEA / UNIVERSITY OF KENTUCKY (3200004386-22-078_PRE)	105,423	0
GGBA	2,846,969	430,928
GGBA / ACCESS SENSOR TECHNOLOGIES, LLC (2R44ES02404104)	573,546	0
GGBA / COLUMBIA UNIVERSITY (1(GG017459-01))	98,977	0
GGBA / EMORY UNIVERSITY (A734640)	123,369	0
GGBA / RUTGERS - STATE UNIVERSITY OF NEW JERSEY (3039; PO 25484287)	10,092	0
GGBA / UNIVERSITY OF IOWA (S00428-01)	19,241	0
GGBA / UNIVERSITY OF KENTUCKY (3200005426-23-271)	67,217	0
GGBA / UNIVERSITY OF OKLAHOMA (RS20210200-02)	44,931	0
93.121 / ORAL DISEASES AND DISORDERS RESEARCH	**6,467,026**	**475,725**
GFBA	324,632	62,862
GFEA	5,565,341	412,863
GFEA / BAYLOR COLLEGE OF MEDICINE (AWD-223764_AMD01)	22,736	0
GFEA / CHILDREN'S HOSPITAL LOS ANGELES (000012943-D_AMD02)	26,964	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000304-400220_AMD01)	47,590	0
GFEA / M2 TECHNOLOGIES LLC (202109-R41-NIDCR_AMD02)	29,155	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1.3500000062E+13)	39,049	0
GFEA / UNIVERSITY OF MINNESOTA (P010579701)	82,655	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00005612_AMD03)	22,586	0
GFEA / UNIVERSITY OF UTAH (10044863_AMD05 (CR))	5,358	0
GFEA / UNIVERSITY OF UTAH (10044863_AMD05 (FR))	1,461	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GGBA	218,804	0
GGBA / BOSTON UNIVERSITY (4500004638)	80,695	0
93.12903SUB / IMMUNE MECHANISMS OF PROTECTION AGAINST MYCOBACTERIUM TUBERCULOSIS CENTER (IMPAC-TB) – LEVERAGING THE VALIDATION OF NEW ANTIBODY REAGENTS TO ADVANCE THE GUINEA PIG MODEL OF TUBERCULOSIS	**318,347**	**0**
GGBA / SEATTLE CHILDREN'S RESEARCH INSTITUTE (12903SUB)	318,347	0
93.13221SUB / IMMUNE MECHANISMS OF PROTECTION AGAINST MYCOBACTERIUM TUBERCULOSIS CENTER (IMPAC-TB)	**9,504**	**0**
GGBA / SEATTLE CHILDREN'S RESEARCH INSTITUTE (13221SUB)	9,504	0
93.13242SUB / IMMUNE MECHANISMS OF PROTECTION AGAINST MYCOBACTERIUM TUERCULOSIS CENTER (IMPAC-TB)	**514,342**	**500,967**
GGBA / SEATTLE CHILDREN'S RESEARCH INSTITUTE (13242SUB)	514,342	500,967
93.143 / NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION	**88,966**	**0**
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (113146-5111899_AMD06)	54,556	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (113146-5111899_PRE)	34,410	0
93.172 / HUMAN GENOME RESEARCH	**6,160,440**	**1,866,568**
GFBA	660,256	50,725
GFEA	4,840,338	1,815,843
GFEA / NEW YORK STRUCTURAL BIOLOGY CENTER, INC. (AWD-232155)	-1,577	0
GFEA / RUTGERS UNIVERSITY (1200_MOD04 NCE)	2,327	0
GFEA / THE JACKSON LABORATORY (210376-0622-02)	-3,542	0
GFEA / THE JACKSON LABORATORY (210376-0623-02_AMD01)	-19,593	0
GFEA / THE JACKSON LABORATORY (210376-0624-02_AMD04)	231,433	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (132624240_AMD02)	-18,481	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1460 G ZA004_AMD02)	267,381	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1460 G ZA004_PRE)	79,159	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (RM1HG010860_PRE)	3,610	0
GFEA / YALE UNIVERSITY (CON-80004607(GR120852))	45,308	0
GTAA	73,821	0
93.173 / RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	**8,256,765**	**636,801**
GFBA	176,978	60,592
GFBA / NORTHWESTERN UNIVERSITY (SP0039333-PROJ0010825)	12,506	0
GFBA / REHABILITATION INSTITUTE OF CHICAGO (7978)	190,959	0
GFEA	7,250,925	576,209
GFEA / BOYS TOWN (96433-G_AMD03/NCE)	-935	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000568/312169)	173,950	0
GFEA / UNIVERSITY OF FLORIDA (SUB00003797_AMD01)	170,348	0
GFEA / UNIVERSITY OF KENTUCKY (3200002435-20-274_AMD05)	140,159	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (119766754_AMD05)	108,055	0
GFEA / UNIVERSITY OF VIRGINIA (GR013393.SUB00000515)	21,927	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC110008_AMD02)	8,990	0
GGBA (COVID-19) / MONELL CHEMICAL SENSES CENTER (NIH074S02)	2,903	0
93.20X133QT1 / PREPARATION OF M. BOVIS BCG FOR NHP VACCINE - CHALLENGE STUDIES	**0**	**0**
GGBA / LEIDOS BIOMEDICAL RESEARCH, INC. (20X133QT1)	0	0
93.213 / RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	**2,100,198**	**635,283**
GFBA	447,164	126,985
GFBA / DARTMOUTH COLLEGE (R1693)	79,646	0
GFEA	549,232	84,372
GFEA / CASE WESTERN RESERVE UNIVERSITY (RES514845_AMD01)	-7,552	0
GFEA / CASE WESTERN RESERVE UNIVERSITY (RES515867_AMD01)	-18,602	0
GFEA / CASE WESTERN RESERVE UNIVERSITY (RES600894)	29,821	0
GFEA / CASE WESTERN RESERVE UNIVERSITY (RES602621_AMD01)	209,743	0
GFEA / CASE WESTERN RESERVE UNIVERSITY (RES602621_AMD02)	18,789	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (312339_AMD04)	125,195	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (312339_YR05)	10,019	0
GFEA / DUKE UNIVERSITY (303002991)	77,944	0
GFEA / DUKE UNIVERSITY (A033747/A035406_AMD02)	-16,828	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (AWD-243948_PRE)	11,357	0
GFEA / UNIVERSITY OF MINNESOTA (AWD-243074_PRE)	31,150	0
GFEA / UNIVERSITY OF MINNESOTA (AWD-243074-SUPP_PRE)	50,696	0
GGBA	502,424	423,926
93.233 / NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	**1,444,502**	**219,612**
GFBA	320,136	51,608
GFBA / YALE UNIVERSITY (CON-80004776(GR121629))	20,990	0
GFEA	1,103,376	168,004
93.242 / MENTAL HEALTH RESEARCH GRANTS	**16,525,769**	**3,149,072**
GFBA	5,551,840	902,852
GFBA / DUKE UNIVERSITY (A035003)	-22	0
GFBA / FIELDLINE, INC. (AWD-20-08-0175)	141,020	0
GFBA / HENRY FORD HEALTH SYSTEM (B11266UC)	19,910	0
GFBA / KAISER FOUNDATION HEALTH PLAN COLORADO (RNG210278-BUDG01-UCO)	20,944	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00000056)	230,189	0
GFBA / VULINTUS, INC. (R44MH119734-P2SUB2)	273	0
GFEA	8,832,582	2,074,176
GFEA / ARIZONA STATE UNIVERSITY (ASUB00000916)	249,140	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01063579_AMD01)	2,998	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01063579_AMD02)	22,647	0
GFEA / CHILDRENS RESEARCH INSTITUTE (30006256-01_AMD03)	58,091	0
GFEA / COLORADO SEMINARY (SC37764-PO161689+AMD01)	333	0
GFEA / COLORADO SEMINARY (SC38159-02 | P0173043_AMD)	48	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFEA / HEKTOEN INSTITUTE FOR MEDICAL RESEARCH (50081-R01-UCCH1_EARLY TER)	488	0
GFEA / MICHIGAN STATE UNIVERSITY (1RF1MH126706-01)	59,510	0
GFEA / PUBLIC HEALTH FOUNDATION ENTERPRISES, IN (AWD-240668)	8,792	0
GFEA / RESEARCH FOUNDATION FOR MENTAL HYGIENE, (1846000555A7_AMD02)	37,796	0
GFEA / UNIVERSITY OF VIRGINIA (AWD-004197-GR100556_AMD02)	46,922	0
GFEA / UNIVERSITY OF VIRGINIA (GB10691.PO#2133384_AMD05)	1,536	0
GGBA	928,116	140,352
GGBA / HARVARD MEDICAL SCHOOL (236498)	1	0
GGBA / HARVARD MEDICAL SCHOOL (236500)	12,391	0
GGBA / HARVARD MEDICAL SCHOOL (236501)	14,604	0
GGBA / HARVARD MEDICAL SCHOOL (240694)	60,079	0
GGBA / MASSACHUSETTS GENERAL HOSPITAL (243950)	115,822	31,692
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (706163)	11,669	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (KR 704296)	28,658	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (KR 705182)	9,550	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (SUBAWARD/ PO# 706173, PTE# 1R01MH132112-01)	8,644	0
GGBA / YALE UNIVERSITY (CON-80003288 (GR114627))	51,198	0
93.273 / ALCOHOL RESEARCH PROGRAMS	**5,223,770**	**300,600**
GFBA	35,725	0
GFCA	25,615	631
GFCA / UNIVERSITY OF NEBRASKA (24-1714-0251-003)	32,369	0
GFCA / UNIVERSITY OF NEBRASKA (SUB. NO. 24-1714-0251-060)	3,101	0
GFEA	4,323,458	299,969
GFEA / COLORADO RESEARCH PARTNERS LLC (2023-01_AMD02)	395,911	0
GFEA / COLORADO RESEARCH PARTNERS LLC (2023-2_AMD02)	96,761	0
GFEA / COLORADO RESEARCH PARTNERS LLC (44562)	-3,923	0
GFEA / COLORADO RESEARCH PARTNERS LLC (44593)	-88	0
GFEA / WASHINGTON STATE UNIVERSITY (130996 SPC004070F_AMD01)	39,913	0
GGBA	270,652	0
GGBA / UNIVERSITY OF CALIFORNIA, IRVINE (2022-1781)	4,276	0
93.279 / DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	**17,467,849**	**2,359,099**
GFBA	5,751,623	527,099
GFBA / EMORY UNIVERSITY, ATLANTA (A034462)	53,741	0
GFBA / MICHIGAN STATE UNIVERSITY (RC115977UC)	4,140	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (703974)	20,842	0
GFBA / UNIVERSITY OF MINNESOTA (P006761501)	-858	0
GFBA / UNIVERSITY OF MINNESOTA (P007318201)	257,137	0
GFEA	8,616,152	1,719,095
GFEA / ADVANCED BRAIN MONITORING, INC. (AWD-202598)	33,834	0
GFEA / AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD02)	2,167	0
GFEA / AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD03)	255,638	0
GFEA / BOSTON MEDICAL CENTER (47_UCD_04655_AMD02)	144,480	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006147578)	20,230	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006280505)	88,682	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (241934_PRE)	41,123	0
GFEA / MEDICAL UNIVERSITY OF SOUTH CAROLINA (A22-0064-S001_AMD03)	602,780	0
GFEA / NATIONAL JEWISH HEALTH (20138501_UCD MOORE)	10,003	0
GFEA / NATIONAL JEWISH HEALTH (20138501_UCD)	12,342	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 704514_AMD02)	34,467	0
GFEA / UNIVERSITY OF MIAMI (OS00000237_YR04)	10,340	0
GFEA / UNIVERSITY OF MIAMI (OS00001343_AMD01)	121,422	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00018284_AMD02)	46,907	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (116161860_AMD07)	65,856	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC11523_AMD05)	3,475	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC13842_AMD02)	57,641	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC13842_PRE)	24,896	0
GFEA / WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (1960-30151-110000020)	34,267	0
GFEA / YALE UNIVERSITY (CON-80004899(GR122996))	144,907	112,905
GGBA	777,462	0
GGBA / KAISER PERMANENTE (RNG010109-CSU-02)	8,171	0
GGBA / MASSACHUSETTS GENERAL HOSPITAL (241517)	26,286	0
GGBA / MASSACHUSETTS GENERAL HOSPITAL (244149)	49,283	0
GGBA / OREGON SOCIAL LEARNING CENTER (HENRY OSLC 2018)	23,562	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (14906SC)	41,397	0
GGBA / UNIVERSITY OF TENNESSEE (A20-0184-S001)	83,454	0
93.286 / DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	**4,298,846**	**1,034,083**
GFBA	714,167	840
GFBA / UNIVERSITY OF ILLINOIS (101726-19107)	58,282	0
GFBA / URSA ANALYTICS (AWD-19-12-0159)	2,084	0
GFEA	601,987	133,089
GFEA / UNIVERSITY OF PITTSBURGH (AWD00003848 (138605-1))	11,292	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00003848 (139371-1))	11,515	0
GFEA / WESTAT, INC (6922-03-COVID-S018_MOD09)	1,252,597	372,793
GFEA / WESTAT, INC (WESTAT COVID19 CEALFC)	32,894	0
GGBA	632,849	317,008
GGBA (COVID-19)	675,781	210,353
GGBA / UNIVERSITY AT BUFFALO-THE STATE UNIVERSITY OF NEW YORK (R1348367)	113,668	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GGBA / WASHINGTON UNIVERSITY IN ST. LOUIS (WU-24-0081)	72,703	0
GLAA	119,027	0
93.307 / MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	**4,794,728**	**1,921,798**
GFBA / CHILDREN'S HOSPITAL LOS ANGELES (000014408-A)	133,273	0
GFBA / COLUMBIA UNIVERSITY (3(GG019107-01))	21,477	0
GFEA	3,861,476	1,921,798
GFEA / ACCESS SENSOR TECHNOLOGIES (2R44MD014915)	40,290	0
GFEA / DARTMOUTH-HITCHCOCK (GC10358-01-DGR15294_AMD03)	5,444	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (115442-5122513_AMD02)	70,551	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005790768_PRE)	18,786	0
GFEA / KAIROS RESEARCH (KR202213S1P1)	105,417	0
GFEA / UNIVERSITY OF CALIFORNIA AT IRVINE (2022-1798_PRE)	251,257	0
GFEA / WASHINGTON STATE UNIVERSITY (127687 SPC003379_AMD J)	19,415	0
GGBA	63,458	0
GGBA / ACCESS SENSOR TECHNOLOGIES, LLC (2R44MD014915)	203,884	0
93.310 / TRANS-NIH RESEARCH SUPPORT	**11,470,263**	**1,536,296**
GFBA	4,245,755	227,482
GFBA / RHODE ISLAND HOSPITAL (7137538)	-1,234	0
GFBA / WOMEN AND INFANT HOSPITAL OF RHODE ISLAN (5001451-LEBOURGEOIS)	0	0
GFEA	6,784,269	1,279,794
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00002465)	52,814	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00002465-0824_AMD02)	66,677	0
GFEA / DUKE UNIVERSITY (303001145)	186	0
GFEA / DUKE UNIVERSITY (303001146_AMD01)	13,767	0
GFEA / DUKE UNIVERSITY (303001148-AMD01)	13,899	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005001742_PRE)	1,024	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006268140)	26,536	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (AWD-232353)	34,882	0
GFEA / RUTGERS UNIVERSITY (SUB00002762_AMD02)	47,269	29,020
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000540956-SC002)	47,550	0
GFEA / UNIVERSITY OF ARIZONA (747034)	24,248	0
GFEA / UNIVERSITY OF NEW MEXICO (3RMA4)	647	0
GFEA / UNIVERSITY OF TEXAS AT EL PASO (226141439G)	11,142	0
GFEA / UNIVERSITY OF TEXAS AT EL PASO (226141439G_AMD01)	8,149	0
GFEA / WASHINGTON STATE UNIVERSITY (127687 SPC001988_3_AMD0F)	3,975	0
GGBA / DUKE UNIVERSITY (303001159)	301	0
GGBA / DUKE UNIVERSITY (SUBAWARD: 303001166)	524	0
GSAA / UNIVERSITY OF ALASKA FAIRBANKS (RL5GM118990)	87,883	0
93.313 / NIH OFFICE OF RESEARCH ON WOMEN'S HEALTH	**459,106**	**232,415**
GGBA / HARVARD MEDICAL SCHOOL (236498)	445,268	232,415
GGBA / HARVARD MEDICAL SCHOOL (236500)	7,996	0
GGBA / HARVARD MEDICAL SCHOOL (236501)	5,842	0
93.350 / NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	**7,150,113**	**2,092,795**
GFEA	6,820,190	2,092,795
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000504AM1/400552)	2,584	0
GFEA / DUKE UNIVERSITY (2037853_NCE)	562	0
GFEA / DYSTONIA MEDICAL RESEARCH FOUNDATION (AWD-164595)	1,382	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (12868SUB)	-3,315	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (12868SUB_MOD02)	63,440	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (12886SUB_YR05)	9,519	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (12886SUB_YR06)	15,029	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5127922_AMD02)	68,896	0
GFEA / VIRGINIA COMMONWEALTH UNIVERSITY (FP00010833_SA004_PRE)	8,985	0
GGBA	9,551	0
GGBA / CLINICAL & TRANSLATIONAL SCIENCE AWARD (COHA) -ONE HEALTH AL (3180)	63,290	0
GGBA / CLINICAL & TRANSLATIONAL SCIENCE AWARD (COHA) -ONE HEALTH AL (3182)	53,031	0
GGBA / THE OHIO STATE UNIVERSITY (SPC-1000012381 | GR133332)	31,611	0
GGBA / UNIVERSITY OF WISCONSIN (2353)	5,358	0
93.351 / RESEARCH INFRASTRUCTURE PROGRAMS	**5,153,253**	**816,398**
GFBA	444,875	0
GFEA	3,869,627	816,398
GGBA	838,751	0
93.352 / CONSTRUCTION SUPPORT	**4,244,621**	**0**
GGBA	4,244,621	0
93.353 / 21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	**2,206,774**	**406,054**
GFEA	1,501,356	310,061
GFEA / HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (115007-5128684)	20,332	0
GFEA / YALE UNIVERSITY (CON-80004010 (GR118292))	555,458	0
GGBA	122,915	95,993
GGBA / UNIVERSITY OF PENNSYLVANIA (580818)	6,713	0
93.361 / NURSING RESEARCH	**4,507,546**	**1,233,111**
GFBA	505,933	55,463
GFEA	3,595,435	1,177,648
GFEA / BRIGHAM AND WOMENS HOSPITAL (127712_AMD02)	38,428	0
GFEA / CASE WESTERN RESERVE UNIVERSITY (RES516446)	14,258	0
GFEA / CASE WESTERN RESERVE UNIVERSITY (RES516446_AMD03)	14,357	0
GFEA / COLUMBIA UNIVERSITY (4(GG011322-01)_AMD01)	59,161	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFEA / EMORY UNIVERSITY, ATLANTA (A564253_AMD01)	281	0
GFEA / EMORY UNIVERSITY, ATLANTA (A970418_PRE)	18,101	0
GFEA / MAYO CLINIC ROCHESTER (UCD-298304-01)	11,240	0
GFEA / MAYO CLINIC ROCHESTER (UCD-298304-02_AMD03)	10,112	0
GFEA / MEDICAL UNIVERSITY OF SOUTH CAROLINA (A23-0340-S002_AMD01)	36,455	0
GFEA / SOUTHCENTRAL FOUNDATION (2023-395_PRE)	14,198	0
GFEA / UNIVERSITY OF PENNSYLVANIA (581600_AMD03)	15,195	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00004758-136886-4_PRE)	101,474	0
GFEA / UNIVERSITY OF ROCHESTER (SUB00000254_URFAOGR532081)	23,752	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-297_PRE)	49,166	0
93.368 / 21ST CENTURY CURES ACT - PRECISION MEDICINE INITIATIVE	**8,968,675**	**8,307,349**
GFEA	8,968,675	8,307,349
93.384 / ADVANCED RESEARCH PROJECTS AGENCY FOR HEALTH (ARPA-H)	**146,128**	**0**
GFBA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-24-0478)	27,406	0
GFEA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S6333)	118,722	0
93.393 / CANCER CAUSE AND PREVENTION RESEARCH	**12,755,208**	**1,885,843**
GFBA	598,658	19,289
GFBA / UNIVERSITY OF PITTSBURGH (AWD00003755 (135767-1))	34,013	0
GFEA	10,700,871	1,866,554
GFEA / BOSTON UNIVERSITY (4500002990_AMD02)	5,036	0
GFEA / COLUMBIA UNIVERSITY (1-GG013871-01_AMD02)	22,638	0
GFEA / COLUMBIA UNIVERSITY (2-GG016866-01_AMD03)	45,169	0
GFEA / FRED HUTCHINSON CANCER CENTER (0001126801_AMD01)	-1,191	0
GFEA / FRED HUTCHINSON CANCER CENTER (0001154312_YR03)	31,071	0
GFEA / FRED HUTCHINSON CANCER CENTER (1132005)	5,716	0
GFEA / FRED HUTCHINSON CANCER CENTER (1162460)	145,793	0
GFEA / FRED HUTCHINSON CANCER CENTER (1172266)	53,914	0
GFEA / GEORGETOWN UNIVERSITY (424986_GR424901-UCD_AMD01)	19,038	0
GFEA / GEORGETOWN UNIVERSITY (424986_GR424901-UCD_AMD02)	13,610	0
GFEA / H.LEE MOFFITT CANCER CENTR & RESEARCH IN (10-19488-99-01-G5_AMD05)	-180	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005512006_AMD02)	20,103	0
GFEA / KAISER FOUNDATION HEALTH PLAN COLORADO (RNG210593-04_AMD01)	73,797	0
GFEA / KLEIN BUENDEL, INC. (0341-0186-001_PRE)	113,579	0
GFEA / LEIDOS BIOMEDICAL RESEARCH , INC (21X181Q-F2_MOD02)	211,601	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (234264)	12,464	0
GFEA / OHIO STATE UNIVERSITY (SPC-1000011528 | GR130995)	118,362	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1016879_UCDENVER_AMD03)	8,126	0
GFEA / ROSWELL PARK CANCER INSTITUTE (464-01_PRE)	78,834	0
GFEA / RSCH FUND OF CITY UNIVERSITY OF NEW YORK (CM00008722-00)	87,191	0
GFEA / RSCH FUND OF CITY UNIVERSITY OF NEW YORK (CM00009583-01)	68,326	0
GFEA / UNIVERSITY OF CONNECTICUT (UCHC7-93133658-A5_AMD06)	3,826	0
GFEA / UNIVERSITY OF PENNSYLVANIA (571532_AMD04_NCE_C-F_PRE)	-9,320	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00006291_PRE)	8,472	0
GFEA / UNIVERSITY OF UTAH (10054672-01_AMD03)	51,965	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000000022_AMD04)	12,118	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (883K153_AMD05)	168,678	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC-90591_AMD01)	6,739	0
GGBA / JOHNS HOPKINS UNIVERSITY (2005511826)	52,364	0
GGBA / KLEIN BUENDEL (0341-0190-001)	12,654	0
GGBA / ROSWELL PARK CANCER INSTITUTE (480-01)	21,898	0
GGBA / UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE (20180271-02-CSU/ 20180271-04-CSU)	27,330	0
GGBA / UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER SAN ANTONIO (170914/170912)	-68,055	0
93.394 / CANCER DETECTION AND DIAGNOSIS RESEARCH	**2,779,116**	**315,332**
GFBA	397,812	0
GFBA / HARVARD UNIVERSITY (117276-5117543)	22,978	0
GFBA / MYCOBACTERIA THERAPEUTICS CORPORATION (AWD-20-01-0004)	-9,564	0
GFEA	1,336,569	300,025
GFEA / BOSTON UNIVERSITY (4500003014_AMD03)	268,694	0
GFEA / BOSTON UNIVERSITY (4500003014_YR03)	-10,555	0
GFEA / CASE WESTERN UNIVERSITY (RES600954)	8,668	0
GFEA / CASE WESTERN UNIVERSITY (RES602189_AMD01)	61,499	0
GFEA / CASE WESTERN UNIVERSITY (RES602262)	31,889	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-Z428-4609)	2,344	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-Z428-4609_CORE)	2,344	0
GFEA / RUTGERS UNIVERSITY (SUB 3080_AMD01)	28,444	0
GFEA / UNIVERSITY OF ARKANSAS (54776 - UCD_AMD01)	2,008	0
GFEA / UNIVERSITY OF ARKANSAS (54776 - UCD_AMD03)	15,934	0
GFEA / UNIVERSITY OF SOUTH CAROLINA (21-4345_AMD03)	26,786	0
GFEA / VANDERBILT UNIVERSITY (VUMC106003)	8,935	0
GFEA / VANDERBILT UNIVERSITY (VUMC106003_AMD01)	48,873	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC97305_AMD03)	120,208	0
GGBA	212,312	15,307
GLAA	76,614	0
GLAA / PATHWARE INC (1R43CA285170-01-SUB)	126,324	0
93.395 / CANCER TREATMENT RESEARCH	**8,502,590**	**514,451**
GFBA	252,578	10,822
GFBA / UNIVERSITY OF NORTH CAROLINA (5110556)	58,512	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFEA	5,919,327	503,629
GFEA / CAROLINAS MEDICAL CENTER (1972-45501-13100310069)	134,953	0
GFEA / CAROLINAS MEDICAL CENTER (A20-0189-S001_AMD02)	4,787	0
GFEA / CEDARS-SINAI MEDICAL CENTER (0002127359_PRE)	226,382	0
GFEA / CHILDRENS HOSPITAL (2)	12,257	0
GFEA / CHILDRENS HOSPITAL (AR10903)	-7,921	0
GFEA / CHILDRENS HOSPITAL (AR65374)	8,328	0
GFEA / INDIANA UNIVERSITY (8309_UCD(CR)_AMD04)	88,253	0
GFEA / INDIANA UNIVERSITY (8780_UCD(FP)_AMD04)	6,791	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006036348_MOD01)	102,189	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006036348_YR02)	50,114	0
GFEA / MEDICAL COLLEGE OF WISCONSIN INC (AWD-192916_AMD02)	2,943	0
GFEA / NEW YORK UNIVERSITY (22-A1-00-1007002_AMD02)	322,387	0
GFEA / NRG ONCOLOGY FOUNDATION , INC (NRG-RABINOVITCH-GY10)	6,991	0
GFEA / NRG ONCOLOGY FOUNDATION , INC (NRG-RABINOVITCH-GY8)	0	0
GFEA / NRG ONCOLOGY FOUNDATION , INC (NRG-RABINOVITCH-GY8_AMD01)	0	0
GFEA / NSABP FOUNDATION, INC (NSABP-TIND #340_NCE04)	12,040	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1013080_SWOG_UCDENVER)	54,725	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1013080_UCDENVER_AMD04)	8,212	0
GFEA / PUBLIC HEALTH INSTITUTE (AR62032)	-22,984	0
GFEA / PUBLIC HEALTH INSTITUTE (AR64232)	2,506	0
GFEA / PUBLIC HEALTH INSTITUTE (AR65324)	84,872	0
GFEA / PUBLIC HEALTH INSTITUTE (AR65328)	53,706	0
GFEA / PUBLIC HEALTH INSTITUTE (AR66792)	8,011	0
GFEA / PUBLIC HEALTH INSTITUTE (AR66792_PRE)	2,839	0
GFEA / PUBLIC HEALTH INSTITUTE (AR66793_PRE)	5,512	0
GFEA / PUBLIC HEALTH INSTITUTE (AR66793_YR02)	5,379	0
GFEA / PUBLIC HEALTH INSTITUTE (AR66794)	2,828	0
GFEA / PUBLIC HEALTH INSTITUTE (AR66794_YR02)	5,304	0
GFEA / PUBLIC HEALTH INSTITUTE (AR68127)	5,875	0
GFEA / PUBLIC HEALTH INSTITUTE (AR68179_AMD02)	13,129	0
GFEA / PUBLIC HEALTH INSTITUTE (AR69787)	960	0
GFEA / PUBLIC HEALTH INSTITUTE (AR69827)	16,585	0
GFEA / PUBLIC HEALTH INSTITUTE (AR72390_YR03)	43,198	0
GFEA / ROCK IMMUNE LLC (AWD-210544-AMD01)	124,167	0
GFEA / SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR (SWOG-CA32102/37429)	79,404	0
GFEA / ST. JUDE CHILDREN'S RESEARCH HOSPITAL (11128729K-8138370_AMD01)	11,787	0
GFEA / ST. JUDE CHILDREN'S RESEARCH HOSPITAL (GR-0003336-PO8138370)	7,288	0
GFEA / THE EMMES COMPANY, LLC (13765)	37,605	0
GFEA / THE EMMES COMPANY, LLC (13765_MOD03)	68,018	0
GFEA / THE EMMES COMPANY, LLC (13992_MOD04)	183,521	0
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (25387)	113,569	0
GFEA / UNIVERSITY OF TENNESSEE HEALTH SCIENCE (23-4664)	13,010	0
GFEA / UNIVERSITY OF TENNESSEE HEALTH SCIENCE (24-1584-UCD_AMD01)	10,545	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC94369_AMD03)	30,718	0
GFEA / VONA ONCOLOGY, LLC (AWD-210456)	-6,346	0
GFEA / VONA ONCOLOGY, LLC (AWD-210456_PRE)	202,875	0
GGBA / TUFTS UNIVERSITY (104548-00001)	10,991	0
GGBA / TUFTS UNIVERSITY (EP0232146)	8,827	0
GGBA / UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES (55679)	31,114	0
GGBA / UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5110554)	83,929	0
93.396 / CANCER BIOLOGY RESEARCH	**8,474,341**	**901,157**
GFEA	7,881,092	901,157
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (312061_AMD02)	3,660	0
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (312061_AMD03)	57,190	0
GFEA / M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3001596417_AMD05)	130,642	0
GFEA / SAGE BIONETWORKS (2022.8)	3,126	0
GFEA / SAGE BIONETWORKS (2022.8_AMD01)	16,568	0
GFEA / THE JACKSON LABORATORY (210380-0822-02)	-43	0
GFEA / THE JACKSON LABORATORY (210380-0823-02_AMD02)	35,414	0
GFEA / THE JACKSON LABORATORY (210380-0824-02_AMD04)	103,804	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (21652)	95,190	0
GFEA / UNIVERSITY OF MINNESOTA (P007782001_AMD04)	60,027	0
GFEA / UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20201915-01_AMD02)	1,661	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (3103)	42,626	0
GFEA / VIRGINIA COMMONWEALTH UNIVERSITY (FP00017629_SA001)	-232	0
GGBA	43,616	0
93.397 / CANCER CENTERS SUPPORT GRANTS	**2,049,487**	**473,299**
GFBA / JOHNS HOPKINS UNIVERSITY (2004591934)	104,653	0
GFEA	1,944,834	473,299
93.398 / CANCER RESEARCH MANPOWER	**3,665,650**	**7,821**
GFBA	2,196	0
GFEA	3,598,481	7,821
GFEA / PURDUE UNIVERSITY (2023-2108)	3,222	0
GFEA / THE UNIVERSITY OF TEXAS M.D. ANDERSON (3002252669_AMD01)	25,828	0
GGBA	35,923	0
93.399 / CANCER CONTROL	**253,454**	**77,296**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFEA	131,255	77,296
GFEA / ALLIANCE FOR CLINICAL TRIALS IN ONCOLOGY (202110102_AMD01)	6,574	0
GFEA / ALLIANCE FOR CLINICAL TRIALS IN ONCOLOGY (202110102_AMD02)	75,497	0
GFEA / DENVER RESEARCH INSTITUTE (60060036 DRI_AMD01)	746	0
GFEA / NORTHWESTERN UNIVERSITY (60063078 UCD_CR)	22,646	0
GFEA / NORTHWESTERN UNIVERSITY (60063078/9 UCD_A01)	7,225	0
GFEA / NORTHWESTERN UNIVERSITY (60063078/9 UCD_PRE)	433	0
GFEA / NORTHWESTERN UNIVERSITY (60066950 UCD_A03)	196	0
GFEA / PUBLIC HEALTH INSTITUTE (AR61566)	1,378	0
GFEA / PUBLIC HEALTH INSTITUTE (AR68162_YR02)	7,504	0
93.75N93020F00002 / HHSN272201700018I / DEVELOPMENT OF A CRYOPRESERVATION PROCESS FOR MOSQUITO VECTORS OF HUMAN PATHOGENS	**59,296**	**0**
GGBA	59,296	0
93.75N93021C00029 / IMMUNE MECHANISMS OF PROTECTION AGAINST MYCOBACTERIUM TUBERCULOSIS CENTER (IMPAC-TB)	**764,582**	**0**
GGBA / SEATTLE CHILDREN'S RESEARCH INSTITUTE (75N93021C00029)	764,582	0
93.75N93021D00014 / 75N93022F00001 / TESTING OF DRUG COMBINATIONS FOR MYCOBACTERIUM TUBERCULOSIS (MTB) IN MICE	**591,571**	**157,129**
GGBA	591,571	157,129
93.75N93022P00808 / JAMAICAN FRUIT BAT COLONY MANAGEMENT	**-305**	**0**
GGBA	-305	0
93.837 / CARDIOVASCULAR DISEASES RESEARCH	**30,596,502**	**3,456,866**
GFBA	3,120,441	579,050
GFBA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0423-S2)	54,698	0
GFBA / KLEIN BUENDEL, INC. (0345-0197-000)	105,095	0
GFBA / NATIONAL JEWISH HEALTH (20120701)	749	0
GFBA / UNIVERSITY OF IOWA (S00476-01)	8,834	0
GFBA / UNIVERSITY OF SOUTH CAROLINA (23-5273)	138,601	0
GFBA / VESICLE THERAPEUTICS (AWD-21-04-0076)	-6,770	0
GFEA	21,355,287	2,717,005
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01064417_AMD01)	31,469	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (PS#108025_NCE06)	-24,979	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (PS#225708)	22,096	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0423-S2)	-199	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0424-S3)	171,991	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0823-AMD05)	148,818	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0823-S1)	38,805	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0824)	513,967	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0824_AMD07)	177,981	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0824-S1)	465,212	0
GFEA / DUKE UNIVERSITY (WBSE-303003534 SPS-292076)	3,467	0
GFEA / FLORIDA INTERNATIONAL UNIVERSITY (000289_AMD01)	4,798	0
GFEA / FRED HUTCHINSON CANCER CENTER (0001163902_AMD01)	556,215	0
GFEA / FRED HUTCHINSON CANCER CENTER (1129904)	42,153	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001129350_PRE)	20,955	0
GFEA / GEORGE WASHINGTON UNIVERSITY (20-M28_AMD05)	119,698	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-A348-4605_NCE01)	7,488	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-D561-4609_AMD04)	121,221	0
GFEA / JOHNS HOPKINS UNIVERSITY (2004930824)	26,668	0
GFEA / KAISER PERMANENTE (RNG212010-UCD-02)	61,625	0
GFEA / LOYOLA UNIVERSITY OF CHICAGO (215312_AMD01)	29,179	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (240989)	559	0
GFEA / MEDICAL COLLEGE OF WISCONSIN INC (AWD-211449)	2,766	0
GFEA / MOREHOUSE SCHOOL OF MEDICINE (M091223_PRE)	40,265	0
GFEA / NATIONAL JEWISH HEALTH (20112506_AMD08)	56,134	0
GFEA / NATIONAL JEWISH HEALTH (20120104_AMD06_PRE)	165,626	0
GFEA / NEW ENGLAND RESEARCH INSTITUTES (AWD-151489_MOD03)	-2,710	0
GFEA / NEW ENGLAND RESEARCH INSTITUTES (AWD-175131_AMD03)	6,454	0
GFEA / NEW ENGLAND RESEARCH INSTITUTES (AWD-211181)	48,821	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1016790_UCDENVER_AMD02)	32,899	0
GFEA / RTI INTERNATIONAL (2-312-0218666-66943L_MOD7)	217,044	0
GFEA / STATE UNIVERSITY OF NEW YORK,BUFFALO (R1173727_AMD09)	202,208	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000530812-SC018)	-9	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000530812-SC018_A02)	25,497	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000530812-SC018_AMD01)	44,344	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1520-G-XB833_AMD03)	270,415	0
GFEA / UNIVERSITY OF DELAWARE (53083_AMD05)	25,219	0
GFEA / UNIVERSITY OF DENVER (SC3810-01 | P0170671_AMD0)	37,927	0
GFEA / UNIVERSITY OF HOUSTON-DIVISION OF RESEAR (R-23-0071)	12,698	0
GFEA / UNIVERSITY OF KENTUCKY (3200005572-24-014)	15,183	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00012541_AMD04)	10,500	10,500
GFEA / UNIVERSITY OF MICHIGAN (SUBK00017970_AMD04)	3,344	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5122281_PRE)	75,017	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5127671_AMD01)	47,021	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC11808 BPO#47555)	0	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC105923_AMD01_NCE)	22,136	0
GFEA / VERSITI WISCONSIN INC. (1001487_4UCD_AMD02)	339,065	0
GFEA / VERSITI WISCONSIN INC. (2001487-05_UCD_AMD03)	2,736	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-24-0428)	15,315	0
GFEA / WESTAT, INC (6922-06-CH-S004_MOD02)	648,064	150,311

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GGBA	900,652	0
GGBA / GEORGIA INSTITUTE OF TECHNOLOGY (PTE R01HL135505 SUBAWARD AWD-001374-G3)	7,554	0
GKAA / TRUSTEES OF INDIANA UNIVERSITY (9480)	8,195	0
93.838 / LUNG DISEASES RESEARCH	**32,553,701**	**9,559,543**
GFBA	870,702	361,548
GFBA / NATIONAL JEWISH HEALTH (20024110)	50,292	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 705095)	157,903	0
GFBA / UNIVERSITY OF TEXAS AT SAN ANTONIO (172765/172836)	256,534	0
GFEA	20,458,814	3,742,787
GFEA / ARKANSAS CHILDREN'S HOSPITAL (4903-CO)	1,454	0
GFEA / ATTUNE MEDICAL (AWD-233742)	15,795	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01064496_AMD04)	10,447	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (1061838)	-2,406	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00001622_AMD05)	172,906	0
GFEA / COLUMBIA UNIVERSITY (12(GG015000-03)_AMD02)	36,772	0
GFEA / COLUMBIA UNIVERSITY (12(GG015000-03)_CR_AMD03)	33,479	0
GFEA / COLUMBIA UNIVERSITY (17(GG015000-01)_CR_AMD01)	-25,558	0
GFEA / COLUMBIA UNIVERSITY (17(GG015000-03)_AMD02)	85,140	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A21-0031-S001-A03)	15,325	0
GFEA / DUKE UNIVERSITY (383001279)	37,913	0
GFEA / DUKE UNIVERSITY (AWD-240124)	5,791	0
GFEA / DUKE UNIVERSITY (SPS- 282236)	27,285	0
GFEA / DUKE UNIVERSITY (WBSE 383001278)	8,360	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001110365_AMD01)	9,325	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001131423_AMD01)	8,622	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001162607_AMD01)	47,448	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (1092793)	-9,325	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (1162606)	9,946	0
GFEA / GEORGE WASHINGTON UNIVERSITY (1-AF-30_NCE02)	-18,225	0
GFEA / INDIANA UNIVERSITY (IN4687683UCD_AMD05)	151,048	0
GFEA / JOHNS HOPKINS HOSPITAL (2004756665_AMD03)	14,555	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005988232_AMD01)	20,793	0
GFEA / KAISER PERMANENTE (RNG211577-UCDENVER)	45,414	0
GFEA / LURIE CHILDRENS HOSPITAL (A23-0051-S003-CUDENVER)	62,055	0
GFEA / LURIE CHILDRENS HOSPITAL (A23-0051-S003-CUDENVER_FR)	1,982	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (229886_MOD05)	0	-104
GFEA / MASSACHUSETTS GENERAL HOSPITAL (239080_AMD03)	79,682	23,529
GFEA / MASSACHUSETTS GENERAL HOSPITAL (242484_EM)	136,443	59,183
GFEA / MASSACHUSETTS GENERAL HOSPITAL (242484_PULM)	79,018	0
GFEA / MAYO CLINIC ROCHESTER (THE-297785-01_AMD01)	33,771	0
GFEA / MAYO CLINIC ROCHESTER (THE-297785-01_AMD03)	27,769	0
GFEA / NATIONAL JEWISH HEALTH (20051715_AMD09)	1,659	0
GFEA / NATIONAL JEWISH HEALTH (20051715_PRE)	365,526	0
GFEA / NATIONAL JEWISH HEALTH (20094909_UCD_AMD05)	10,954	0
GFEA / NATIONAL JEWISH HEALTH (20094910_UCD_AMD06)	16,098	0
GFEA / NATIONAL JEWISH HEALTH (20113005_AMD07)	28,886	0
GFEA / NATIONAL JEWISH HEALTH (20113405_AMD07)	9,158	0
GFEA / NATIONAL JEWISH HEALTH (20113406_AMD07)	42,876	0
GFEA / NATIONAL JEWISH HEALTH (20113406_PRE)	0	0
GFEA / NATIONAL JEWISH HEALTH (20117304)	-5,298	0
GFEA / NATIONAL JEWISH HEALTH (20133903_AMD02)	16,896	0
GFEA / NEW YORK UNIVERSITY (EHR-03-21_TERMINATION)	5,047,956	4,979,481
GFEA / NORTHSHORE UNIVERSITY HEALTHSYSTEM RESEA (FAKHRUL-2021-01_AMD01)	0	0
GFEA / OHIO STATE UNIVERSITY (SPC-1000012715)	38,219	0
GFEA / STANFORD UNIVERSITY (62664429-207399)	175,107	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (12833SC_PRE)	34,607	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (13767SC)	0	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (13767SC_AMD01)	70,986	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (13767SC_CC)	-419	0
GFEA / UNIVERSITY OF INDIANA (8497-UCD_AMD01)	1,115	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00010695_AMD04)	8,455	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00014385_AMD04)	3,158	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00017489_PRE)	23,440	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00019382)	9,334	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5125694_AMD03)	10,111	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5125917-H3CHCOLORA_PRE)	36,921	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5125917-H3CODENVER)	391	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5125917-H3CODENVER_AMD05)	19,133	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5129018_AMD05)	65,492	0
GFEA / UNIVERSITY OF PENNSYLVANIA (582591)	1,923	0
GFEA / UNIVERSITY OF PENNSYLVANIA (583172)	467	0
GFEA / UNIVERSITY OF PENNSYLVANIA (583172_YR02)	-17	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00003601 (135687-1))	134,902	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00003670 (135690-1))	4	0
GFEA / UNIVERSITY OF UTAH (10063237-01-UC_AMD07)	2,086,631	393,119
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (108946_AMD02_NCE)	566,218	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC96474)	-8,041	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFEA / WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (581-101780-117621)	-28	0
GFEA / WAYNE STATE UNIVERSITY (WSU22083)	-682	0
GFEA / WAYNE STATE UNIVERSITY (WSU22149_AMD02)	20,432	0
GFEA / WAYNE STATE UNIVERSITY (WSU22149_FR_AMD01)	14,566	0
GFEA / WAYNE STATE UNIVERSITY (WSU23087_FR_PRE)	7,327	0
GFEA / WAYNE STATE UNIVERSITY (WSU24097_CR_YR04)	11,304	0
GFEA / WEILL MEDICAL COLLEGE OF CORNELL UNIVERS (233296-5E)	44,644	0
GGBA	693,380	0
GGBA / UNIVERSITY OF GEORGIA (SUB00003273)	32,641	0
93.839 / BLOOD DISEASES AND RESOURCES RESEARCH	**5,527,890**	**1,291,618**
GFEA	4,292,980	1,282,118
GFEA / CHILDREN'S HOSPITAL BOSTON (UCDR34_AMD03_NCE)	6,131	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (3201710624_AMD04)	9,845	0
GFEA / COLUMBIA UNIVERSITY (2(GG014702-01)_AMD06)	123,804	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (238447_AMD02)	17,849	9,500
GFEA / NEMOURS CHILDREN¿S HOSPITAL (PO0132592_AMD01)	108,918	0
GFEA / OHIO STATE UNIVERSITY (GR124200 / SPC-1000005203)	206,731	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000524452-SC022_AMD03)	-4,156	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (20469_AMD02)	161,547	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (21460_PRE)	16,271	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00011659_AMD01)	-1,717	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5128111_AMD02)	148,757	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00008239 (139572-1))	84,062	0
GFEA / UNIVERSITY OF WASHINGTON (WU-20-377-MOD-4)	36,513	0
GFEA / VITALANT RESEARCH INSTITUTE (11735CUA168_AMD01)	14,140	0
GGBA	306,215	0
93.840 / TRANSLATION AND IMPLEMENTATION SCIENCE RESEARCH FOR HEART, LUNG, BLOOD DISEASES, AND SLEEP DISORDERS	**1,317,095**	**262,277**
GFEA	1,018,146	262,277
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A18-0082-005-S001_AMD01)	27,300	0
GFEA / INSTITUTE OF NUTRITION OF CENTRAL (1U01HL138647-05-03)	0	0
GFEA / SEATTLE INST FOR BIOMEDICAL AND CLINICAL (AD226-UCD-4_AMD02)	0	0
GFEA / UNIVERSITY OF CHICAGO (AWD101462-AA SUB00000858)	108,268	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC92333_AMD04_NCE)	135,718	0
GFEA / YALE UNIVERSITY (CON-80004864 (GR122475))	10,855	0
GGBA	16,808	0
93.846 / ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	**18,084,005**	**1,378,459**
GFBA	3,634,151	238,720
GFBA / REHABILITATION INSTITUTE OF CHICAGO (80335 UCB.Y1)	23,711	0
GFBA / UNIVERSITY OF PENNSYLVANIA (578671)	187,143	0
GFBA / UNIVERSITY OF PENNSYLVANIA (579393)	303,513	0
GFCA / UNIVERSITY OF MICHIGAN (SUBK00019425)	55,440	0
GFCA / UNIVERSITY OF MICHIGAN (SUBK00021708)	7,050	0
GFEA	12,184,783	1,139,739
GFEA / BRIGHAM AND WOMENS HOSPITAL (126080_PRE)	117,427	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002259626_AMD02)	14,110	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00001510_AMD03)	993	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000445/400256_PRE)	4,126	0
GFEA / CLEVELAND CLINIC FOUNDATION (CCF21246633_AMD03_CR)	44,624	0
GFEA / CLEVELAND CLINIC FOUNDATION (CCF21246633_AMD03_FR)	2,279	0
GFEA / GEORGE WASHINGTON UNIVERSITY (22-M47)	15,496	0
GFEA / GEORGE WASHINGTON UNIVERSITY (22-M47_AMD01)	37,925	0
GFEA / GEORGE WASHINGTON UNIVERSITY (23-M59)	20,543	0
GFEA / JOHNS HOPKINS UNIVERSITY (AWD-222904_MOD02)	60,909	0
GFEA / LURIE CHILDRENS HOSPITAL (901634-COLORADO_AMD03 FR)	3,470	0
GFEA / LURIE CHILDRENS HOSPITAL (901634-COLORADO_CR)	561	0
GFEA / NORTHWESTERN UNIVERSITY (60057488-UCD_AMD03)	27,030	0
GFEA / NORTHWESTERN UNIVERSITY (60063634-UCD)	23,556	0
GFEA / NORTHWESTERN UNIVERSITY (60064632 UC DENVER_A01)	13,694	0
GFEA / OKLAHOMA MEDICAL RESEARCH FOUNDATION (035201_MORELAND_AMD02)	107,367	0
GFEA / OKLAHOMA MEDICAL RESEARCH FOUNDATION (035201_MORELAND_PRE)	28,100	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1011396_UCDENVER)	12,367	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1011396_UCDENVER_AMD09)	27,322	0
GFEA / PENNSYLVANIA STATE UNIVERSITY (UCDAR071077_AMD07)	72,267	0
GFEA / SEATTLE INST FOR BIOMEDICAL AND CLINICAL (R01AR078487_AMD04)	1,638	0
GFEA / UNIVERSITY OF CALIFORNIA AT IRVINE (2021-1478_AMD03)	13,172	0
GFEA / UNIVERSITY OF ROCHESTER (SUB00000291_AMD01)	35,210	0
GFEA / UNIVERSITY OF ROCHESTER (SUB00000291_AMD02)	52,823	0
GFEA / UNIVERSITY OF ROCHESTER (SUB00000772 URFAO GR53433)	3,425	0
GGBA	365,706	0
GGBA / ALLANDER BIOTECHNOLOGIES, LLC (ALLANDER PRIME NO. R44AR078669)	4,387	0
GGBA / CYTEX THERAPEUTICS, INC. (1R41AR083778-01)	87,762	0
GGBA / UNIVERSITY OF ALABAMA (2022-1491)	171,218	0
GGBA / UNIVERSITY OF CALIFORNIA, LOS ANGELES (1559 G ZC790)	170,991	0
GGBA / UNIVERSITY OF CALIFORNIA, LOS ANGELES (1717 G VA472)	51,879	0
GLAA	73,970	0
GLAA / VANDERBILT UNIVERSITY (UNIV60640/5RO1AR072679)	21,867	0
93.847 / DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	**51,002,621**	**4,292,187**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFBA	1,216,977	149,923
GFBA / EMORY UNIVERSITY, ATLANTA (A062715)	0	0
GFBA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-19-212)	-16,408	0
GFEA	40,515,366	3,608,177
GFEA / ADVENTIST HEALTH SYSTEM/SUNBELT, INC. (1329760-UCD_AMD03)	79,428	0
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE (312283)	8,537	0
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE (312283_AMD01)	1,749	0
GFEA / AMINO MEDICAL SCIENCE, INC. (1R44DK135312-S)	46,026	0
GFEA / ARIZONA STATE UNIVERSITY (ASUB00000948_AMD02)	12,599	0
GFEA / ARIZONA STATE UNIVERSITY (ASUB00001344_AMD01)	15,656	0
GFEA / AUGUSTA UNIVERSITY (36350-6)	7,054	0
GFEA / BAYLOR COLLEGE OF MEDICINE (7000001501_AMD03)	12,090	0
GFEA / BAYLOR COLLEGE OF MEDICINE (MW8JHK6ZYEX8_PRE)	3,224	0
GFEA / BAYLOR COLLEGE OF MEDICINE (P700000153_AMD04)	62,267	0
GFEA / BAYLOR COLLEGE OF MEDICINE (P700000522_AMD05)	57,346	0
GFEA / BAYLOR COLLEGE OF MEDICINE (PO#7000000740_AMD07)	148,988	0
GFEA / BAYLOR COLLEGE OF MEDICINE (PO#7000000740_PRE)	318	0
GFEA / BECKMAN RESEARCH INSTITUTE-CITY OF HOPE (61294.2006834.669311)	24,193	0
GFEA / BECKMAN RESEARCH INSTITUTE-CITY OF HOPE (61294.2006834.669311_AMD0)	283,650	0
GFEA / BROAD INSTITUTE (5001486-5500001898_AMD02)	27,688	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002037131_AMD06_NCE)	613	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002167485_AMD05_NCE)	249	0
GFEA / CHILDREN'S HOSPITAL LOS ANGELES (RGF011634-A_AMD02)	17	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00002742)	191,694	0
GFEA / COLUMBIA UNIVERSITY (1(GG014669-01)_AMD04)	6,888	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0041-005-S001)	73,532	0
GFEA / GEORGE WASHINGTON UNIVERSITY (17-D25_NCE_AMD01)	-1,517	0
GFEA / INDIANA UNIVERSITY (10138_AMD01)	44,107	0
GFEA / INDIANA UNIVERSITY (9817_UCD_AMD01)	61,625	0
GFEA / KIDNEY PRECISION MEDICINE PROJECT (UWSC11654_AMD03)	-1	0
GFEA / KIDNEY PRECISION MEDICINE PROJECT (UWSC15584)	0	0
GFEA / LURIE CHILDRENS HOSPITAL (901628-UC DENVER_AMD04)	10,461	0
GFEA / LURIE CHILDRENS HOSPITAL (901628-UC DENVER_FR)	8,057	0
GFEA / LURIE CHILDRENS HOSPITAL (901628-UC DENVER_PRE)	557	0
GFEA / LURIE CHILDRENS HOSPITAL (901645- CU DENVER_AMD02)	55,697	0
GFEA / MAYO CLINIC ROCHESTER (UNI-314755)	8,716	0
GFEA / MAYO CLINIC ROCHESTER (UNI-314755-01_AMD01)	3,589	0
GFEA / MEDICAL UNIVERSITY OF SOUTH CAROLINA (A00-2010-S013_AMD13)	-3,100	0
GFEA / MITOTHERAPEUTIX LLC (AWD-210458_AMD04)	32,078	0
GFEA / MITOTHERAPEUTIX LLC (AWD-230442)	120,393	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (700198-0524-00_AMD06)	21,429	0
GFEA / NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SCH2284-10_AMD02)	4,809	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1021113_UCDENVER_AMD01)	1,050	0
GFEA / SACHI BIOWORKS (1R43DK132980-01A1SUB1)	1,707	0
GFEA / STANFORD UNIVERSITY (62971203-247133_AMD01)	11,771	0
GFEA / THE NEMOURS FOUNDATION (1275867-0-PO_AMD02)	47,944	0
GFEA / THE RESEARCH FOUNDATION FOR SUNY ON (1138946-77867)	1,650	0
GFEA / UNIV OF KANSAS MEDICAL CNTR RSRCH INSTIT (ZAT00060_AMD04)	35,946	0
GFEA / UNIVERSITY OF ALABAMA (A00-46-S002-A07_AMD07)	-220	0
GFEA / UNIVERSITY OF ALABAMA (A19-0479-S002-A04)	14,134	0
GFEA / UNIVERSITY OF ARIZONA (71075?7_AMD01)	9,787	0
GFEA / UNIVERSITY OF ARIZONA (712648)	57,656	0
GFEA / UNIVERSITY OF ARIZONA (AWD-214045_PRE)	14,205	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (705472_AMD02)	24,696	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B XA416_AMD02)	179	0
GFEA / UNIVERSITY OF FLORIDA (SUB00003099_NCE)	-16,778	0
GFEA / UNIVERSITY OF FLORIDA (SUB00003695)	12,992	0
GFEA / UNIVERSITY OF FLORIDA (SUB00003734)	44,163	0
GFEA / UNIVERSITY OF IOWA (S02047-04_AMD08)	34,813	0
GFEA / UNIVERSITY OF IOWA (S02366-01_AMD02)	205,949	0
GFEA / UNIVERSITY OF IOWA (S04359-01_YY02_PRE)	167,886	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (142075-Z0518201)	25,218	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (20459_AMD01)	-26	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (20952_AMD01)	59,450	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (21099_AMD01)	61,724	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (21099_AMD02)	12,710	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00010725_AMD04)	90,484	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00014384_AMD03)	237,373	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00019062_AMD03)	2,505	0
GFEA / UNIVERSITY OF MINNESOTA (N007980002_AMD02)	2,272	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5129522)	23,127	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5130170)	30,625	0
GFEA / UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20211515-01)	116,448	0
GFEA / UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20220033-02_AMD02)	21,284	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00005635 (137890-5))	6,864	0
GFEA / UNIVERSITY OF SOUTH CAROLINA (23-5338_PRE)	76,927	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6119-114-00-Y_PRE)	119,898	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-BL_04)	1,398	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-BL_AMD02)	104	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-10-R_AMD03)	9,761	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-40-AZ_AMD04)	24,212	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-40-BL)	676,629	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-40-CI_AMD01)	13,271	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-40-P_AMD06)	779,297	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-40-R_AMD06)	243,528	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1092-10-C)	-561	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1092-10-C_AMD03)	47	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1103-01-BQ)	144,884	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1103-01-BQ_AMD01)	115,123	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1103-01-U)	136,508	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1103-02-BQ_AMD03)	176,815	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1103-02-U_AMD02)	71,993	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1112-00-P)	9,892	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00005489)	16,957	0
GFEA / UNIVERSITY OF TENNESSEE (A22-1361-S001-A02)	138,158	0
GFEA / UNIVERSITY OF VIRGINIA (GR101373.SUB00000586_PRE)	215,182	0
GFEA / UNIVERSITY OF VIRGINIA (GR102339/AWD-001440.SUB00)	294,755	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC137791_PRE)	308,248	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC119970_PRE01)	19,499	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC82582_AMD03)	11,696	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-22-0079_AMD03)	8,549	0
GFEA / YALE UNIVERSITY (CON-80004512 (GR120315))	40,806	0
GGBA	2,658,638	534,087
GGBA / JOHNS HOPKINS UNIVERSITY (2006319048)	11,762	0
GGBA / UNIVERSITY OF CALIFORNIA, RIVERSIDE (SUBAWARD # S-001568)	25,544	0
GGBA / WASHINGTON UNIVERSITY IN ST. LOUIS (WU-19-260)	57,606	0
GLAA	28,859	0
GLAA / UNIVERSITY OF OKLAHOMA (RS20220033-04)	60,407	0
93.853 / EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	**30,066,522**	**2,933,782**
GFBA	1,345,182	13,491
GFBA / MAYO CLINIC ROCHESTER (UOC-282591)	13,490	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (706520)	228,512	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (2000 G YM068)	316,986	0
GFBA / UNIVERSITY OF TEXAS SW MEDICAL CENTER (GMO210110)	-69	0
GFBA / WASHINGTON STATE UNIVERSITY (11703-G003808)	-8,179	0
GFCA	152,910	0
GFEA	21,515,231	2,753,278
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (312158_AMD05)	9,842	0
GFEA / BAYLOR COLLEGE OF MEDICINE (P700000267_AMD02)	15,748	0
GFEA / BOSTON UNIVERSITY (4500004381)	15,398	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (117542_AMD10)	1,863	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (121803_AMD01)	449	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (121803_AMD07)	224,551	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (121999_MOD05)	2,330	0
GFEA / CEDARS-SINAI MEDICAL CENTER (0002119159_AMD02)	11,172	0
GFEA / CEDARS-SINAI MEDICAL CENTER (0002119159_AMD03)	137,451	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00002996)	58,321	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00002996_PRE)	15,395	0
GFEA / CLEVELAND CLINIC FOUNDATION (1416-SUB_AMD03)	47,168	0
GFEA / COLUMBIA UNIVERSITY (1(GG014929-32))	2,145	0
GFEA / COLUMBIA UNIVERSITY (1(GG014929-42))	10,280	0
GFEA / COLUMBIA UNIVERSITY (15(GG015970-05)_AMD04)	39,772	0
GFEA / COLUMBIA UNIVERSITY (23(GG014929-33)_SUPP)	33,629	0
GFEA / COLUMBIA UNIVERSITY (3(GG014929-27))	32,644	0
GFEA / COLUMBIA UNIVERSITY (3(GG014929-37) PROJEC_PRE)	161,674	0
GFEA / DIAGNOSTIC CONSULTING NETWORK (AWD-190410_NCE02)	38	0
GFEA / HOUSTON METHODIST RESEARCH INSTITUTE (AGMT00004445AM1_NCE)	9,500	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005671351_AMD02)	120,792	0
GFEA / KENNEDY KRIEGER INSTITUTE (113126-0721-23B_MOD03)	10,011	0
GFEA / KENNEDY KRIEGER INSTITUTE (AWD-211919_MOD01)	-22,470	0
GFEA / KENNEDY KRIEGER INSTITUTE (AWD-211919_MOD02)	208,097	0
GFEA / KENNEDY KRIEGER INSTITUTE (AWD-241374)	162,521	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (235400_AMD03)	86,782	0
GFEA / MAYO CLINIC JACKSONVILLE , FLORIDA (MCR-224063_AMD03)	5,221	0
GFEA / MAYO CLINIC ROCHESTER (UCO-260175-03_AMD03)	2,685	0
GFEA / MAYO CLINIC ROCHESTER (UCO-260175-04_AMD05)	16,270	0
GFEA / MIND RESEARCH NETWORK (6010593 SUBN3_AMD01)	29,651	0
GFEA / NEUREXIS THERAPEUTICS (AWD-204084-NCE)	0	0
GFEA / NORTHWESTERN UNIVERSITY (60054977 UCD_AMD03)	65	0
GFEA / NORTHWESTERN UNIVERSITY (60054977 UCD-FR)	106,040	0
GFEA / NORTHWESTERN UNIVERSITY (60054977 UCD-FR_A04)	232,886	0
GFEA / OHIO STATE UNIVERSITY (GR125422/GR125423_AMD03)	177,849	0
GFEA / POINT DESIGNS, LLC (AWD-210606_AMD02)	145,995	0
GFEA / POPNEURON LIMITED (AWD-231733)	133,767	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFEA / STANFORD UNIVERSITY (63305980-242575_AMD01)	10,538	0
GFEA / STANFORD UNIVERSITY (63439894-319717)	21,074	0
GFEA / STONY BROOK UNIVERSITY MEDICAL CENTER (91724_2_1169239_PRE)	0	0
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5385-2100-003_AMD04)	7,514	0
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5385-2100-304_AMD05)	223,227	0
GFEA / UNIVERSITY OF ARKANSAS (55684)	43,169	0
GFEA / UNIVERSITY OF ARKANSAS (55684_AMD01)	20,002	0
GFEA / UNIVERSITY OF CALIFORNIA AT DAVIS (A21-0985-S001_AMD03)	22,519	0
GFEA / UNIVERSITY OF CALIFORNIA AT DAVIS (A21-0985-S001-A01_AMD02)	62,682	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (10493SC_AMD05)	81	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (11624SC_AMD08)	4,713	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (14195SC)	9,292	0
GFEA / UNIVERSITY OF CINCINNATI (012765-140265_AMD01)	12,059	0
GFEA / UNIVERSITY OF CONNECTICUT (UCHC7-167420058-A1)	68,115	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5128841_PRE)	15,488	0
GFEA / UNIVERSITY OF PENNSYLVANIA (577197_AMD03)	50,038	0
GFEA / UNIVERSITY OF PENNSYLVANIA (586981)	40,574	0
GFEA / UNIVERSITY OF PENNSYLVANIA (588644_AMD01)	14,895	0
GFEA / UNIVERSITY OF ROCHESTER (SUB00000676AM1)	56,592	0
GFEA / UNIVERSITY OF TEXAS HEALTH SCIENCE (169804/169802_AMD03)	192,204	0
GFEA / UNIVERSITY OF TEXAS SW MEDICAL CENTER (GMO240506)	15,144	0
GFEA / UNIVERSITY OF UTAH SCHOOL OF MEDICINE (10050533-02)	11,302	0
GFEA / UNIVERSITY OF UTAH SCHOOL OF MEDICINE (10050533-02_AMD05)	2,188	0
GFEA / UNIVERSITY OF UTAH SCHOOL OF MEDICINE (10050533-02_AMD06)	17,566	0
GFEA / VIRGINIA COMMONWEALTH UNIVERSITY (FP00017049_SA006)	2,277	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-23-0593-MOD-1)	112,778	0
GFEA / WEILL MEDICAL COLLEGE OF CORNELL UNIVERS (240209-4_AMD01)	1,165	0
GGBA	2,950,215	73,959
GGBA / COLUMBIA UNIVERSITY (37 GG014929-32)	24,491	0
GGBA / CREIGHTON UNIVERSITY (270744-824554)	15,881	0
GGBA / CREIGHTON UNIVERSITY (270748)	30,129	0
GLAA	199,015	93,054
93.855 / ALLERGY AND INFECTIOUS DISEASES RESEARCH	**67,143,796**	**6,586,852**
GFBA	2,680,742	373,154
GFBA / GEORGETOWN UNIVERSITY (414701_GR 414915-UC)	129,344	0
GFBA / RUTGERS UNIVERSITY (SUB00002691)	8,779	0
GFBA / SCRIPPS RESEARCH INSTITUTE (5-55187)	69,540	0
GFEA	33,305,829	3,725,362
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0142202S03_AMD01)	283,553	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0142202S03_YR03)	162,728	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY19ITN340_AMD02)	165	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY19ITN340_FR)	282	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY20ITN273_FR)	-4	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY22ITN559_FR)	-3,260	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN273_AMD06_CR)	1,564	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN273_AMD06_FR)	12,689	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN340_AMD04-CR)	1,120	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN340_AMD04-FR)	2,807	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN391_AMD05)	7,460	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN543_AMD02)	3,902	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN555_AMD04 (FR))	57,402	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN555_YR02 (FR))	32,710	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN556_FR)	12,894	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY23ITN567_AMD01_CR)	2,026	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY24ITN340_AMD05)	1,605	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY24ITN555_AMD05_CR)	40,109	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY24ITN567_AMD02_CR)	1,746	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY24ITN567_AMD02_FR)	50,710	0
GFEA / CHANNING LABORATORY AT HARVARD MEDICAL S (151715.5123193.0002_PRE)	274,048	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0001867994_AMD09)	196,004	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0001983503_AMD01)	13,559	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002087911_AMD02)	0	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002263407)	3,694	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002436607_NCE_PRE)	12,525	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (190521_REGENERON)	7,923	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309362(ADMIN)_AMD04)	15,669	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309362(ADMIN)_AMD05)	84,180	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309363(CT1)_AMD05)	7,876	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309363(CT1)_AMD06)	22,062	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309364/OS00000159_AMD03)	2,249	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309364_AMD02)	-18	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (313981)	2,017	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000159AM!/309364(CT2))	67,516	0
GFEA / COLUMBIA UNIVERSITY (1(GG016968-01)_AMD01)	84,190	0
GFEA / COLUMBIA UNIVERSITY (4(GG011631-19))	2	0
GFEA / CRESTONE INC. (231786_AMD01)	31,926	0
GFEA / DUKE UNIVERSITY (303000713)	-578	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFEA / EMORY UNIVERSITY, ATLANTA (A661152_AMD07_NCE)	95,507	0
GFEA / EMORY UNIVERSITY, ATLANTA (A683325)	199,376	0
GFEA / EMORY UNIVERSITY, ATLANTA (A731195_AMD04)	57,771	0
GFEA / EMORY UNIVERSITY, ATLANTA (A786268_AMD02)	199,656	0
GFEA / FAMILY HEALTH INTERNATIONAL (HPTN 083/PO17001905_MOD15)	-460,259	0
GFEA / FAMILY HEALTH INTERNATIONAL (HPTN 083/PO17001905_MOD16)	4,568	0
GFEA / FAMILY HEALTH INTERNATIONAL (PO20003046_MOD08)	-323,146	0
GFEA / FRED HUTCHINSON CANCER CENTER (0001148613_NCE)	255,458	0
GFEA / FRED HUTCHINSON CANCER CENTER (1144974)	251,696	0
GFEA / FRED HUTCHINSON CANCER CENTER (1171679)	146,618	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001089814_POP REDUCTION)	-13	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001095305_AMD02)	-8,228	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (109786.51266)	38,396	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (109786.5126609_AMD02)	122,921	0
GFEA / HOUSTON METHODIST RESEARCH INSTITUTE (AGMT00008056AM2_PRE)	113,397	0
GFEA / INDIANA UNIVERSITY (10052-UCD)	87,272	0
GFEA / IOWA STATE UNIVERSITY (020626B_PRE)	60,728	0
GFEA / JOHNS HOPKINS SCHOOL OF MEDICINE (AWD-241136)	58,145	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005004774_AMD03 (CF))	68,425	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005004774_AMD03)	64,934	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005361773_AMD02)	6,466	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005361773_PRE)	1,397	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR 19 MOD02)	0	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR 30_MOD03)	5,361	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR 30_MOD04)	7,529	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR_I2037_MOD05)	7,539	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR_I2038_MOD06)	21,675	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR_I2039_MOD05)	7,539	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR_P1112_MOD05)	3,816	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR27_MOD04)	15,078	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR27_MOD05)	23,516	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29_I2021_MOD05)	11,308	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29_I2037)	11,794	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29_I2038)	10,350	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29_I2039)	11,794	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29_P1112)	5,922	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29-16)	-1,955	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29-18)	17,691	0
GFEA / JOHNS HOPKINS UNIVERSITY (PTCL 16)	-4,068	0
GFEA / LARIX BIOSCIENCE LLC (AWD-233893_PRE)	28,054	0
GFEA / LURIE CHILDRENS HOSPITAL (A19-0148-S018_AMD06)	0	0
GFEA / MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9167_AMD05)	105,128	0
GFEA / MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9736_AMD01)	-2,741	0
GFEA / MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9752)	0	0
GFEA / MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9752_AMD02)	86,156	0
GFEA / MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9752_AMD03)	28,776	0
GFEA / NATIONAL JEWISH HEALTH (20121514)	73,226	0
GFEA / NATIONAL JEWISH HEALTH (20121615)	52,373	0
GFEA / NATIONAL JEWISH HEALTH (20121814_AMD01)	-405	0
GFEA / NATIONAL JEWISH HEALTH (20121815_AMD02)	76,546	0
GFEA / NATIONAL JEWISH HEALTH (20121914)	42,937	0
GFEA / NATIONAL JEWISH HEALTH (20121915_AMD01)	31,354	0
GFEA / NATIONAL JEWISH HEALTH (20125205_AMD05)	14,010	0
GFEA / NATIONAL JEWISH HEALTH (20125502_UCD_AMD02)	672	0
GFEA / NATIONAL JEWISH HEALTH (20125503_UCD_AMD04)	24,390	0
GFEA / NATIONAL JEWISH HEALTH (20126204_PRE)	283,846	0
GFEA / NATIONAL JEWISH HEALTH (20130603_AMD03)	48,120	0
GFEA / NATIONAL JEWISH HEALTH (20130603_PRE)	19,670	0
GFEA / NATIONAL JEWISH HEALTH (20137701)	58,510	0
GFEA / NORTHWESTERN UNIVERSITY (60068198 UCD)	8,384	0
GFEA / OHIO STATE UNIVERSITY (SPC-1000011418|GR130720)	19,439	0
GFEA / RUTGERS UNIVERSITY (SUB00002582_PRE)	191,131	0
GFEA / SALK INSTITUTE FOR BIOLOGICAL STUDIES (17-0059-S002_AMD09)	99,795	0
GFEA / SCRIPPS RESEARCH INSTITUTE (5-55101_AMD01)	192,550	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (12842SUB)	-3,368	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (12842SUB/13113SUB-PROJECT)	365,765	0
GFEA / SOUTHCENTRAL FOUNDATION (2023-466)	67,279	0
GFEA / THE JACKSON LABORATORY (210335-1123-02_AMD04)	19,402	0
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5301-2095-515_AMD04)	514,361	0
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5301-2210-301_AMD04)	149,246	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000509734-008_AMD02)	23,912	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000520254-003_AMD01)	-609	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000520254-SC003_AMD02)	-229	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000520254-SC003_AMD03)	-4	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000520254-SC003_AMD05)	171,171	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC019_AMD03)	2,554	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC019_AMD05)	12,358	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC025_AMD03)	6,488	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC025_AMD04)	16,283	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC025_AMD05)	9,078	0
GFEA / UNIVERSITY OF CALIFORNIA AT DAVIS (A21-0255-S003_PRE)	67,986	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (704125_AMD05)	334,700	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (704125_AMD07)	370,343	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (12014SC)	70	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (12014SC_AMD04)	6,582	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (12460SC_AMD03)	40,866	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (12460SC_PRE)	582	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (13325SC_AMD03)	25,050	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (14167SC_PRE)	304,388	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B LA547_AMD02)	16,414	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B YB243_AMD07)	1,008,806	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B YB243_AMD11)	1,233,891	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G LB131_AMD01)	14,426	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 G YD385_YR03)	2,427	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (15600000025164_AMD02)	14,503	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (15600000030243_AMD02)	7,893	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560-B-YB243_PRE)	93,613	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560-G-YC893_AMD01)	0	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560-G-YC893_AMD02)	18,784	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560-G-ZC591)	0	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560-G-ZC591_AMD01)	39,844	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G LA419)	53,984	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G ZA099_AMD05)	123,161	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (16500000083287_AMD11)	102,007	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (16500000097060_AMD07)	152,843	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1650-G-YA504_AMD08)	67,076	0
GFEA / UNIVERSITY OF IOWA (S03996-01_AMD01)	138,901	0
GFEA / UNIVERSITY OF MASSACHUSETTS (OSP28780-00_AMD04)	81,064	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5120902_AMD03)	111,556	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5125073)	628	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5125073__AMD02)	347,783	0
GFEA / UNIVERSITY OF PITTSBURGH (CNVA00054144 (128814-3))	-83	0
GFEA / UNIVERSITY OF ROCHESTER (417705G/URFAO:GR511036)	16,106	0
GFEA / UNIVERSITY OF TENNESSEE HEALTH SCIENCE (24-1961)	6,635	0
GFEA / UNIVERSITY OF TEXAS AT DALLAS (23010843_AMD01)	225,680	0
GFEA / UNIVERSITY OF TEXAS SW MEDICAL CENTER (GMO230910_PRE)	21,644	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC12544__AMD03)	28,705	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC12599_AMD03)	283,420	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000002877_YR03)	245,162	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000003629_YR04)	38,644	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC94560_AMD02)	1,422	0
GGBA	15,920,978	2,488,336
GGBA (COVID-19)	31,448	0
GGBA (COVID-19) / AEROSOL DEVICES, INC. (1R41AI57347)	-2,417	0
GGBA (COVID-19) / OKLAHOMA STATE UNIVERSITY (SUBAWARD # 1-507222)	325,493	0
GGBA (COVID-19) / UNIVERSITY OF CALIFORNIA, DAVIS (A20-1992-S005)	266,948	0
GGBA / CELESTIAL THERAPEUTICS, INC. (AGREEMENT DTD 06/27/2023)	21,536	0
GGBA / COLUMBIA UNIVERSITY (1(GG014746-39))	-508	0
GGBA / COLUMBIA UNIVERSITY (1(GG014746-40))	22,658	0
GGBA / CORNELL UNIVERSITY (SUBAWARD NO: 92742-20600)	38,149	0
GGBA / EMORY UNIVERSITY (A818257)	38,342	0
GGBA / SOLARIS VACCINES, INC. (2023-153650)	51,312	0
GGBA / ST. JUDE MEDICAL, INC. (112821030-8109563)	39,738	0
GGBA / ST. JUDE MEDICAL, INC. (GR-0003304-8115812)	215,716	0
GGBA / ST. JUDE MEDICAL, INC. (GR-0003343-8109563)	186,796	0
GGBA / TUFTS UNIVERSITY (102222-00001:NIH062)	123,733	0
GGBA / TULANE UNIVERSITY (TULSCC56007322/23)	12,510	0
GGBA / UNIVERSITY AT BUFFALO-THE STATE UNIVERSITY OF NEW YORK (SUBAWARD# R1305783)	266,332	0
GGBA / UNIVERSITY OF CALIFORNIA, LOS ANGELES (1560 G XA704)	88,009	0
GGBA / UNIVERSITY OF CALIFORNIA, RIVERSIDE (S-001523)	11,229	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (15210SC)	2,241	0
GGBA / UNIVERSITY OF CHICAGO (AWD100279 (SUB00000123))	39,196	0
GGBA / UNIVERSITY OF MISSOURI (C00073906-1)	-3,412	0
GGBA / UNIVERSITY OF STELLENBOSCH (S006823-CSU-03)	44,632	0
GGBA / UNIVERSITY OF STELLENBOSCH (S006823-CSU-04)	28,092	0
GGBA / UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (SA0002659)	551,051	0
GGBA / UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (SA0002664)	1,135,408	0
GGBA / VIRGINIA POLYTECHNIC INSTITUTE (412656-19019)	48,527	0
GGBA / WAKE FOREST UNIVERSITY HEALTH SCIENCES (1065-45108-11000000241)	29,798	0
GLAA	239,887	0
93.856 / MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	**3,513**	**0**
GFEA / COLUMBIA UNIVERSITY (2(GG014929-36)_AMD04)	3,513	0
93.859 / BIOMEDICAL RESEARCH AND RESEARCH TRAINING	**49,824,319**	**1,353,228**
GFBA	15,732,289	816,029

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFBA / NORTHWEST PORTLAND AREA INDIAN HEALTH (C23-72)	1,266	0
GFBA / TEMPLE UNIVERSITY (268800-UC)	43,736	0
GFBA / UNIVERSITY OF CALIFORNIA RIVERSIDE (S-001690)	67,706	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK2023)	49,955	0
GFBA / UNIVERSITY OF CONNECTICUT HEALTH CENTER (UCHC7-135121240)	-19,113	0
GFBA / UNIVERSITY OF IOWA (S04457-01)	21,988	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC11479)	138,544	0
GFCA	580,652	14,512
GFCA / LOUISIANA STATE UNIV (PO-0000190364)	10,478	0
GFEA	21,945,698	238,155
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (AWD-213843_PRE)	7,222	0
GFEA / FLORIDA STATE UNIVERSITY (R000002708_AMD04)	105,787	0
GFEA / FRED HUTCHINSON CANCER CENTER (0001150994_PRE)	24,220	0
GFEA / HARVARD UNIVERSITY (132760-5123257_AMD01)	8,929	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006300866)	24,738	0
GFEA / NATIONAL JEWISH HEALTH (20126104_AMD03)	10,315	0
GFEA / NAVAJO NATION-DINE' EDUCATION (2021-38-522_AMD02)	56,013	0
GFEA / NAVAJO NATION-DINE' EDUCATION (2223-02-522_AMD01)	35,572	0
GFEA / RUTGERS UNIVERSITY (0655_MOD05)	53,384	0
GFEA / UNIVERSITY OF HOUSTON-DIVISION OF RESEAR (R-24-0168)	134,741	0
GFEA / UNIVERSITY OF HOUSTON-DIVISION OF RESEAR (R-24-0168_PRE)	628	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00000238 (136669-8)MD2)	-2,312	0
GFEA / UNIVERSITY OF TENNESSEE HEALTH SCIENCE (22-0448-UC)	7	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000003124_AMD01)	65,606	0
GGBA	9,764,126	284,532
GGBA / EPICYPHER, INC. (GM149036-CSU)	172,310	0
GGBA / UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER SAN ANTONIO (171671/171670)	18,262	0
GGBA / UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER SAN ANTONIO (173471/173470)	72,957	0
GKAA / CREARE, INC. (S642)	57,707	0
GLAA	124,973	0
GSAA	500,182	0
GTAA	15,753	0
93.865 / CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	**33,856,090**	**6,071,609**
GFBA	2,871,739	401,846
GFBA / BOSTON MEDICAL CENTER (4500003525)	-41	0
GFBA / JOHNS HOPKINS UNIVERSITY (2004019900)	13,422	0
GFBA / MEDICAL UNIVERSITY OF SOUTH CAROLINA (A00-2240-S023)	3,742	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (704581)	103,203	0
GFCA	97,617	0
GFCA / UNIVERSITY OF ARIZONA (SUBAWARD 724057)	153,704	0
GFEA	23,768,032	4,023,405
GFEA / BOSTON MEDICAL CENTER (BMC6982_PRE)	-20,988	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (129645)	46,353	0
GFEA / CHILDREN¿S NATIONAL MEDICAL CENTER (30005546-01_AMD03)	1,228	0
GFEA / CHILDREN¿S NATIONAL MEDICAL CENTER (30005546-01_PRE)	13,022	0
GFEA / CHILDREN¿S NATIONAL MEDICAL CENTER (30005547-09_AMD03)	20,649	0
GFEA / CHILDREN¿S NATIONAL MEDICAL CENTER (30005547-09_AMD04)	23,295	0
GFEA / CHILDRENS HOSPITAL OF CINCINNATI (OS00000284_AMD02)	36,296	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (3200710000_NCE)	1,995	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000762__AMD05 (CR))	26,736	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000762_AMD04 (FR))	16,170	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT00001597_AMD04)	819	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00002485_PRE)	7,244	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00003193_AMD01)	2,564	0
GFEA / CHILDRENS RESEARCH INSTITUTE (30004942-03_AMD06)	1,545	0
GFEA / CHILDRENS RESEARCH INSTITUTE (30005550-05)	27,714	0
GFEA / CHILDRENS RESEARCH INSTITUTE (30006058)	2,244	0
GFEA / CHILDRENS RESEARCH INSTITUTE (30006058_AMD03)	2,563	0
GFEA / CHILDRENS RESEARCH INSTITUTE (30008154-04_PRE)	34,908	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000342-400298_AMD01)	52,905	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000762/401299_AMD02)	74,025	0
GFEA / COLUMBIA UNIVERSITY (1(GG011352-01)_PRE)	17,070	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0069-S003)	-38	0
GFEA / DUKE UNIVERSITY (HHSN- 275201800003I)	3,273	0
GFEA / FAMILY HEALTH INTERNATIONAL (PO22003193_MOD02)	45,294	0
GFEA / FLORIDA STATE UNIVERSITY (R000003142)	8,083	0
GFEA / FLORIDA STATE UNIVERSITY (R000003142_AMD01)	9,290	0
GFEA / GEORGE WASHINGTON UNIVERSITY (U24HD036801)	157	0
GFEA / HARVARD PILGRIM HEALTH CARE, INC. (AH000730_AMD05)	105,185	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (117267-0349-5125418)	152	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (117267-0449-5125418)	7,961	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (117267-0452-5126165)	6,211	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (117270-5112855_AMD05)	113,580	0
GFEA / HARVARD UNIVERSITY (117267-0353-5122039_AMD01)	1,692	0
GFEA / HARVARD UNIVERSITY (117267-0353-5122039_AMD02)	36,456	0
GFEA / HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (117267-0345-5119391_AMD02)	57,221	0
GFEA / HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (117267-0351-5119389_AMD01)	7,655	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFEA / HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (117267-0445-5119391_AMD01)	286,838	0
GFEA / HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (117267-0451-5119389_AMD01)	173,306	0
GFEA / JOHNS HOPKINS UNIVERSITY (AWD-192792_FR_MOD04)	1,748	0
GFEA / LURIE CHILDRENS HOSPITAL (A24-0011-S001_PRE)	9,775	0
GFEA / LURIE CHILDRENS HOSPITAL (A24-0049-S002)	40,399	0
GFEA / MEDICAL COLLEGE OF WISCONSIN INC (AWD-182478_FR)	5,477	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (700196-0424-00_AMD05)	1,358	0
GFEA / NEW YORK UNIVERSITY (20-A1-00-1002855_AMD05)	43,629	0
GFEA / NORC AT UNIVERSITY OF CHICAGO (G254.UCDENVER.01)	9,684	0
GFEA / OAK RIDGE ASSOCIATED UNIVERSITIES/DOE (21880_MOD022)	324,308	0
GFEA / OKLAHOMA STATE UNIVERSITY (1-571918-DENVER_AMD05)	554	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1014948_UCDENVER_A1)	76,201	0
GFEA / PETRI BIO (AWD-220170_AMD01)	35,025	0
GFEA / POINT DESIGNS, LLC (4843-3891-1390_NCE)	15,259	0
GFEA / POINT DESIGNS, LLC (AWD-190611_AMD03_NCE)	18,189	0
GFEA / PORTLAND STATE UNIVERSITY (100297)	54,920	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (13381SUB)	4,500	0
GFEA / SHEPHERD CENTER (SHEP-23-0001_AMD02)	24,995	0
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5321-2003-010_AMD05)	10,379	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000538651-SC008_PRE)	7,431	0
GFEA / UNIVERSITY OF CALIFORNIA AT DAVIS (A19-1176-S001_AMD05_NCE)	28,647	0
GFEA / UNIVERSITY OF CALIFORNIA AT IRVINE (2022-1757_AMD02)	170,364	0
GFEA / UNIVERSITY OF DENVER (SC37547-06-P0172632 AMD01)	-424	0
GFEA / UNIVERSITY OF MASSACHUSETTS (1R01HD104772_PRE)	5,560	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00015676_AMD01)	71,471	0
GFEA / UNIVERSITY OF PENNSYLVANIA (579920 / 51472_AMD02)	-16,728	0
GFEA / UNIVERSITY OF UTAH (10035609-DENV PMT MASTER)	8,319	0
GFEA / UNIVERSITY OF UTAH (10051369-12_AMD01)	-3,434	0
GFEA / UNIVERSITY OF UTAH (10051369-12_AMD02)	62,936	0
GFEA / UNIVERSITY OF UTAH (10058860-05-DECH_CR_PRE)	1,051	0
GFEA / UNIVERSITY OF UTAH (10061971-08)	96,056	0
GFEA / UNIVERSITY OF UTAH (10066410-02-UC)	12,128	0
GFEA / UNIVERSITY OF UTAH (10068732-01-UCD)	54,151	0
GFEA / UNIVERSITY OF VIRGINIA (GB10318.PO#2113395_AMD07)	28,907	0
GFEA / UNIVERSITY OF VIRGINIA (GR101654.SUB00000990_PRE)	15,297	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC14538)	11,868	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (AWD-190175_PRE)	2,448	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-22-0178-MOD-2_AMD02)	14,526	0
GFEA / WESTAT, INC (1UM2HD111076-01-SA005)	16,566	0
GFEA / YALE UNIVERSITY (CON-80003415 (GR114865))	17,510	0
GFEA / YALE UNIVERSITY (CON-80003575(GR115857))	-2,534	0
GGBA	4,103,589	1,646,358
GGBA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (PO# 3100604382; SUBAWARD # 304292)	35,931	0
GGBA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (PO# 3100678127 SUBAWARD# 309592)	413	0
GGBA / COLLAMEDIX, INC. (CSU143755)	47,776	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (A19-0460-S003)	114,434	0
GGBA / UNIVERSITY OF FLORIDA (SUB00002353)	-3,489	0
GGBA / UNIVERSITY OF PITTSBURGH (AWD00003188 (419326-14))	11,755	0
GGBA / UNIVERSITY OF PITTSBURGH (AWD00003188 (419326-17))	15,642	0
GGBA / VIRGINIA COMMONWEALTH UNIVERSITY (FP00012593_SA001)	-10,568	0
93.866 / AGING RESEARCH	**41,746,498**	**5,539,248**
GFBA	9,806,559	1,079,012
GFBA / BUCK INSTITUTE FOR RESEARCH ON AGING (SA16027-CO)	39,350	0
GFBA / BUCK INSTITUTE FOR RESEARCH ON AGING (SA16031-CO)	-8,376	0
GFBA / BUCK INSTITUTE FOR RESEARCH ON AGING (SA16034-CO)	12,935	0
GFBA / CLEVELAND CLINIC FOUNDATION (CCF21557577)	40,213	0
GFBA / COLUMBIA UNIVERSITY (2(GG015971-05))	160,541	0
GFBA / NEW YORK UNIVERSITY (F2328-04)	136,399	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S000086-DHHS)	36,720	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S002325-DHHS)	24,110	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S003983-AECM)	32,480	0
GFBA / PRINCETON UNIVERSITY (SUB0000369)	-4	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 705666)	82,104	0
GFBA / UNIVERSITY OF CALIFORNIA RIVERSIDE (S-001367)	21,784	0
GFBA / UNIVERSITY OF MICHIGAN (SUBK00021892)	15,789	0
GFBA / UNIVERSITY OF ROCHESTER (SUB00000619/URFAOGR533967)	49,993	0
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00005227)	53,800	0
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00005228)	152,638	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00000065)	252,196	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC14702)	67,762	0
GFCA	1,188	0
GFCA / PIKES PEAK AREA COUNCIL OF GOVERNMENTS (UCCS 2023-2024)	111,880	0
GFEA	25,349,600	4,429,704
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (33320A_AMD02)	14,290	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01062185_AMD04)	10,824	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01062185_AMD05)	6,110	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01063347_AMD01)	48,823	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01063347_AMD02_CR)	112	0
GFEA / BROWN UNIVERSITY (2431)	54,033	0
GFEA / COLUMBIA UNIVERSITY (3(GG015832-05))	-29,486	0
GFEA / COLUMBIA UNIVERSITY (3(GG015832-07)_AMD01)	31,371	0
GFEA / COLUMBIA UNIVERSITY (8(GG014998-01))	17,015	0
GFEA / ETECTRX (AWD-231356_AMD01)	32,432	0
GFEA / GEORGE WASHINGTON UNIVERSITY (S-DPA2223-LM06)	57,216	0
GFEA / GEORGE WASHINGTON UNIVERSITY (S-DPA2223-LM06_AMD01)	355,528	0
GFEA / GEORGE WASHINGTON UNIVERSITY (S-DPA2223-LM06_AMD02)	184,863	0
GFEA / GEORGE WASHINGTON UNIVERSITY (S-DPA2223-LM06_SUPP)	39,666	0
GFEA / GEORGIA STATE UNIVERSITY (SP00015890-02_AMD01)	42,168	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-D981-4609_AMD04)	2,337	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-D981-4609_YR04)	11,696	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005195338_AMD03)	25,899	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005267962)	87,522	0
GFEA / KLEIN BUENDEL, INC. (0327-9658-001)	31,374	0
GFEA / LOUISIANA STATE UNIVERSITY (AG069476-UCD01_AMD04)	94,563	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (241083_AMD02)	63,974	0
GFEA / MAYO CLINIC ROCHESTER (REC-263134/SIT-263134_FR)	0	0
GFEA / MAYO CLINIC ROCHESTER (REC-263134-01_AMD03)	242	0
GFEA / MAYO CLINIC ROCHESTER (REC-263134-04_CR)	144,474	0
GFEA / MAYO CLINIC ROCHESTER (REC-263134-04_FR)	36,417	0
GFEA / NEW YORK UNIVERSITY (24-A1-00-1011311)	34,979	0
GFEA / NEW YORK UNIVERSITY (F1057-03_AMD05)	3,082	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000517586-SC001_AMD03)	0	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000537726-SC001)	84,259	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000537726-SC001_A01)	14,104	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (13739SC_AMD03_PRE)	393,996	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B WB637_AMD04)	2,188	0
GFEA / UNIVERSITY OF HOUSTON-DIVISION OF RESEAR (R-20-0036B_AMD03)	46,668	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00014436)	1,551	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00014436_AMD02)	42,362	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00016060)	-3,027	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00016060_AMD01)	2,953	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5119786/5123080(FR)_PRE)	183,106	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5119787_AMD04)	13,767	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5126283-AMD01 (CR))	55,475	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5126592 (FR))	49,648	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00003000 (138377-10))	24,771	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (125555821_AMD03)	25,071	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (125555821_AMD04)	66,411	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (135403299_AMD04)	13,287	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000001192_PRE)	25,181	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000001971_AMD02)	26,473	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000002282_PRE)	1,940	0
GFEA / WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (23-009)	60,917	0
GFEA / WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (23-009_AMD01)	473,709	0
GFEA / WASHINGTON STATE UNIVERSITY (136874-SPC003247_AMD-B)	28,422	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (AWD-241225_PRE)	143,341	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-21-271-MOD-04)	68,401	0
GFEA / WEILL MEDICAL COLLEGE OF CORNELL UNIVERS (222852_PRE)	-12,157	0
GFEA / WEILL MEDICAL COLLEGE OF CORNELL UNIVERS (230135-7_AMD01_CF)	72,697	0
GFEA / WICHITA STATE UNIVERSITY (R51744-15910-1_PRE)	-21,872	0
GFEA / WICHITA STATE UNIVERSITY (R53651-24-00376_AMD01)	482,458	0
GGBA	1,104,182	30,532
GGBA / FLORIDA ATLANTIC UNIVERSITY (CR-K319)	30,326	0
GGBA / REVBIO, INC. (1R44AG060881)	223,425	0
GGBA / UNIVERSITY OF CALIFORNIA, IRVINE (2023-2037)	70,501	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (705956)	15,474	0
GGBA / UNIVERSITY OF MICHIGAN (SUBK00017914, 2R01AG03153-17S1)	95,305	0
93.867 / VISION RESEARCH	**5,525,514**	**823,401**
GFBA	122,866	144,822
GFEA	4,270,529	404,287
GFEA / DIOPTER CORP. (AWD-213145_AMD01)	25,069	0
GFEA / INTELLIGENT IMAGING INNOVATIONS, INC. (AWD-190609_NCE02)	2,812	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (237342)	25,067	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (237342_AMD01)	17,859	0
GFEA / MCMASTER UNIVERSITY (20015314_AMD06)	0	0
GFEA / MCMASTER UNIVERSITY (20015314_AMD08)	123,224	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1016626_UCDENVER_AMD02)	11,756	0
GFEA / SCHEPENS EYE RESEARCH INSTITUTE (533470_AMD01)	26,819	0
GFEA / SCHEPENS EYE RESEARCH INSTITUTE (AWD-230743_MOD03)	351	0
GFEA / UNIVERSITY OF AKRON (543635-UCD_AMD01)	7,576	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (11777SC_AMD03)	-1,770	0
GFEA / UNIVERSITY OF IOWA (S02486-01_AMD02_NCE)	56,954	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-432_MOD04)	155,876	0
GGBA	243,217	66,325

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GLAA	404,743	207,967
GTAA	32,566	0
93.879 / MEDICAL LIBRARY ASSISTANCE	**1,368,726**	**0**
GFBA	47,053	0
GFBA / CHILDREN'S HOSPITAL BOSTON (GENFD0001688937)	-1,867	0
GFEA	946,830	0
GFEA / COLUMBIA UNIVERSITY (1(GG014661-01)_AMD05)	22,745	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005218096_AMD03)	85,227	0
GFEA / UNIVERSITY OF CHICAGO (AWD103388 (SUB00000717))	149,984	0
GFEA / UNIVERSITY OF DENVER (SC38224-02_AMD01)	901	0
GFEA / UNIVERSITY OF UTAH (10058621-02_AMD02)	117,853	0
93.989 / INTERNATIONAL RESEARCH AND RESEARCH TRAINING	**175,820**	**0**
GFEA / COLUMBIA UNIVERSITY (1(GG013868-03)_AMD02)	16,782	0
GFEA / COLUMBIA UNIVERSITY (1(GG013868-06))	6,683	0
GFEA / UNIVERSITY OF ZIMBABWE (AWD-193043_AMD04_NCE)	152,355	0
93.AN2NIAID001 / DEVELOPMENT OF EPETRABOROLE AS A NOVEL THERAPEUTIC FOR MELIOIDOSIS AND ADDITIONAL ANTIMICROBIAL RESISTANT (AMR) BACTERIAL BIOTHREAT PATHOGENS	**26,316**	**0**
GGBA / AN2 THERAPEUTICS (AN2NIAID001)	26,316	0
93.AN2NIAID001 / RESEARCH AREA 2: DEVELOPMENT OF THERAPEUTIC FOR BIODEFENSE	**226,953**	**0**
GGBA / AN2 THERAPEUTICS (AN2NIAID001)	226,953	0
93.GR111834 | SPC-1000003744 / MICROBIAL ECOLOGY OF THE INFLAMED INTESTINE	**131,194**	**0**
GGBA / THE OHIO STATE UNIVERSITY (GR111834 | SPC-1000003744)	131,194	0
93.IP17095987 / HAPIN 1.5 BIOMARKER STUDY	**1**	**0**
GGBA	1	0
93.R21AR081522 / EXTRACELLULAR MATRIX IMPACTS ANGIOGENESIS AND GROW 03/14/2023 (VERSION 0)	**42,493**	**35,279**
GLAA	42,493	35,279
93.S-HU0001-19-2-0029-03 / MILITARY CARDIOVASCULAR OUTCOMES RESEARCH: PREVENTING OBESITY, EATING DISORDERS, AND CARDIOVASCULAR DISEASE IN ADOLESCENTS: PILOT STUDY	**58,088**	**0**
GGBA / THE METIS FOUNDATION (S-HU0001-19-2-0029-03)	58,088	0
93.SUBCONTRACT # 20X096F / COMPARATIVE ONCOLOGY TRIALS CONSORTIUM	**4,343**	**0**
GGBA / LEIDOS BIOMEDICAL RESEARCH, INC. (SUBCONTRACT # 20X096F)	4,343	0
93.UWSC13298 / DEVELOPING THE PRIVATELY OWNED COMPANION DOG AS A MODEL FOR ALZHEIMER'S DISEASE	**399,317**	**0**
GGBA / UNIVERSITY OF WASHINGTON (UWSC13298)	399,317	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF ASSISTANT SECRETARY FOR HEALTH		
93.088 / ADVANCING SYSTEM IMPROVEMENTS FOR KEY ISSUES IN WOMEN'S HEALTH	**469,303**	**0**
GFEA	469,303	0
93.297 / TEENAGE PREGNANCY PREVENTION PROGRAM	**19,106**	**0**
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00001158)	19,106	0
93.343 / PUBLIC HEALTH SERVICE EVALUATION FUNDS	**8,869**	**8,869**
GFBA / OREGON HEALTH SCIENCES UNIVERSITY (1019026_UCBOULDER)	8,869	8,869
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF ASSISTANT SECRETARY FOR PREPAREDNESS AND RESPONSE		
93.CSU-75A50121C00087 / DEVELOPING AN INTRANASAL SARNA VACCINE AGAINST H5N1	**62,662**	**0**
GGBA / ACCESS TO ADVANCED HEALTH INSTITUTE (CSU-75A50121C00087)	62,662	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF THE SECRETARY OF HEALTH AND HUMAN SERVICES		
93.817 / HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	**359,387**	**0**
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A20-0137-003-S001-A01)	98,229	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A20-0137-004-S001)	261,158	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION		
93.243 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	**509,514**	**52,251**
GFBA / CITY AND COUNTY OF DENVER (ENVHL-202160821-00)	119,872	0
GFEA	346,005	52,251
GFEA / UNIVERSITY OF UTAH (10060285-01-UCD)	4,931	0
GFEA / UNIVERSITY OF UTAH (10060285-01-UCD_AMD01)	18,004	0
GGBA	20,702	0
93.788 / OPIOID STR	**192,421**	**0**
GFEA	119,399	0
GFEA / ABT ASSOCIATES INC (53021_YR03)	46,545	0
GGBA / IOWA STATE UNIVERSITY (022769C)	26,477	0
DEPARTMENT OF HOMELAND SECURITY		
97.24-CVM-215046-CSU / DETECTION CANINE SCIENCES, INNOVATION, TECHNOLOGY AND EDUCATION (DCSITE)	**5,383**	**0**
GGBA / AUBURN UNIVERSITY (24-CVM-215046-CSU)	5,383	0
97.SUBAWARD #: 23-CVM-215001-CSU / DETECTION CANINE SCIENCES, INNOVATION, TECHNOLOGY AND EDUCATION (DCSITE)	**5,716**	**0**
GGBA / AUBURN UNIVERSITY (SUBAWARD #: 23-CVM-215001-CSU)	5,716	0
DEPARTMENT OF HOMELAND SECURITY, COUNTERING WEAPONS OF MASS DESTRUCTION		
97.130 / NATIONAL NUCLEAR FORENSICS EXPERTISE DEVELOPMENT PROGRAM	**28,644**	**0**
GGBA	28,644	0
DEPARTMENT OF HOMELAND SECURITY, FEDERAL EMERGENCY MANAGEMENT AGENCY		
97.044 / ASSISTANCE TO FIREFIGHTERS GRANT	**54,525**	**0**
GGBA / UNIVERSITY OF ARIZONA (641834)	54,525	0
97.082 / EARTHQUAKE STATE ASSISTANCE	**3,511**	**0**
GLAA	3,511	0
97.132 / FINANCIAL ASSISTANCE FOR TARGETED VIOLENCE AND TERRORISM PREVENTION	**96,609**	**0**
GFBA	96,609	0
DEPARTMENT OF HOMELAND SECURITY, SCIENCE AND TECHNOLOGY		
97.061 / CENTERS FOR HOMELAND SECURITY	**148,123**	**0**
GGBA / TEXAS A AND M UNIVERSITY (CBTS 0506-02 M1901648)	31,082	0
GGBA / UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5125250)	117,041	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
DEPARTMENT OF JUSTICE, OFFICE OF JUSTICE PROGRAMS		
16.544 / YOUTH GANG PREVENTION	**221,533**	**107,183**
GFEA	221,533	107,183
16.560 / NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	**515,537**	**158,890**
GFCA / UNIVERSITY OF SOUTH DAKOTA (A22-0030-S002)	23,528	0
GFEA	76,325	0
GGBA	309,018	158,890
GGBA / FLORIDA STATE UNIVERSITY (R000003301)	17,581	0
GGBA / SAM HOUSTON STATE UNIVERSITY (SUBAWARD #22156A)	89,085	0
16.582 / CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	**27,543**	**0**
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A22-0121-001-S001)	27,543	0
16.738 / EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	**31,090**	**0**
GFEA / CHEYENNE REGIONAL MEDICAL CENTER (AWD-202177_AMD02)	6,859	0
GFEA / CITY OF ALAMOSA (AWD-221623_AMD02)	24,231	0
16.758 / IMPROVING THE INVESTIGATION AND PROSECUTION OF CHILD ABUSE AND THE REGIONAL AND LOCAL CHILDREN'S ADVOCACY CENTERS	**79,037**	**0**
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-18.1_CR)	1,866	0
GFEA / ABSS SOLUTIONS, INC. (¿ASI¿) (ID07200010-301-18.1_FR)	77,171	0
16.818 / CHILDREN EXPOSED TO VIOLENCE	**340,707**	**120,056**
GFBA	340,707	120,056
16.839 / STOP SCHOOL VIOLENCE	**1,157,501**	**0**
GFBA	1,157,501	0
DEPARTMENT OF JUSTICE, OJP BUREAU OF JUSTICE ASSISTANCE		
16.039 / RURAL VIOLENT CRIME INITIATIVE	**49,729**	**0**
GFEA / OFFICE OF THE DISTRICT ATTORNEY 5TH JD (AWD-240461_YR02)	49,729	0
DEPARTMENT OF LABOR, MINE SAFETY AND HEALTH ADMINISTRATION		
17.603 / BROOKWOOD-SAGO GRANT	**-11,926**	**0**
GLAA	-11,926	0
DEPARTMENT OF LABOR, OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION		
17.W912HQ23C0071 / COSINE: COLLABORATIVE SAVE INTEGRATED ENGINEERING 12/12/2019	**100,216**	**0**
GLAA / SOUTH DAKOTA SCHOOL OF MINES & TECHNOLOGY (SDSMT-CSM 20-11)	100,216	0
DEPARTMENT OF STATE, BUREAU OF ECONOMIC AND BUSINESS AFFAIRS		
19.322 / ECONOMIC STATECRAFT	**6,632**	**0**
GLAA	6,632	0
DEPARTMENT OF STATE, BUREAU OF EUROPEAN AND EURASIAN AFFAIRS		
19.878 / EUR-OTHER	**-47**	**0**
GFCA / CRDF GLOBAL (G-202102-67415)	-47	0
DEPARTMENT OF STATE, OFFICE OF THE UNDER SECRETARY FOR PUBLIC DIPLOMACY AND PUBLIC AFFAIRS		
19.040 / PUBLIC DIPLOMACY PROGRAMS	**19,795**	**0**
GFCA	19,795	0
DEPARTMENT OF THE INTERIOR		
15.140D0423C0112 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	**1,367,085**	**693,637**
GFBA	1,367,085	693,637
15.75D30121C12206 / IPA WITH USGS-2 12/19/2022	**12,975**	**0**
GLAA	12,975	0
15.Q2330010 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	**6,486**	**0**
GFBA / CALIFORNIA DEPARTMENT OF FISH AND (Q2330010)	6,486	0
15.R24AC00034 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	**73,362**	**0**
GFBA	73,362	0
DEPARTMENT OF THE INTERIOR, BUREAU OF INDIAN AFFAIRS		
15.156 / TRIBAL CLIMATE RESILIENCE	**19,621**	**15,295**
GFBA	19,621	15,295
DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT		
15.140L1721P0024 / MONITORING GUNNISON BASIN MESIC MEADOW RESILIENCE-BUILDING PROJECT	**33,147**	**0**
GGBA	33,147	0
15.224 / CULTURAL AND PALEONTOLOGICAL RESOURCES MANAGEMENT	**62,941**	**0**
GFBA	49,290	0
GFEA	13,651	0
15.225 / RECREATION AND VISITOR SERVICES	**50,602**	**0**
GGBA	50,602	0
15.232 / JOINT FIRE SCIENCE PROGRAM	**370,870**	**8,096**
GFBA	93,595	8,096
GGBA	275,738	0
GGBA / UNIVERSITY OF NEW MEXICO (0480VK-78A5)	1,537	0
15.244 / AQUATICS RESOURCES MANAGEMENT	**675,464**	**0**
GGBA	675,464	0
15.245 / PLANT CONSERVATION AND RESTORATION MANAGEMENT	**190,302**	**0**
GGBA	5,637	0
GKAA	184,665	0
15.246 / THREATENED AND ENDANGERED SPECIES	**111,148**	**0**
GGBA	43,704	0
GKAA	67,444	0
15.247 / WILDLIFE RESOURCE MANAGEMENT	**149,460**	**0**
GFBA	123,736	0
GGBA	25,724	0
15.248 / NATIONAL LANDSCAPE CONSERVATION SYSTEM	**54,591**	**0**
GGBA	54,591	0
DEPARTMENT OF THE INTERIOR, BUREAU OF RECLAMATION		

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
15.078 / SNOW WATER SUPPLY FORECASTING	**72,231**	**0**
GGBA	72,231	0
15.506 / WATER DESALINATION RESEARCH AND DEVELOPMENT	**673,993**	**52,038**
GFBA	419,931	52,038
GLAA	254,062	0
15.517 / FISH AND WILDLIFE COORDINATION ACT	**206,297**	**0**
GFBA	206,297	0
15.529 / UPPER COLORADO AND SAN JUAN RIVER BASINS ENDANGERED FISH RECOVERY	**1,314,777**	**60,125**
GGBA	1,314,777	60,125
15.560 / SECURE WATER ACT – RESEARCH AGREEMENTS	**162,977**	**0**
GFBA	11,777	0
GFBA / UNIVERSITY OF ARIZONA (640174)	9,250	0
GGBA	24,954	0
GLAA	116,996	0
DEPARTMENT OF THE INTERIOR, NATIONAL PARK SERVICE		
15.014 / SUPPORTING THE LOWER MISSISSIPPI DELTA INITIATIVE	**11,056**	**0**
GGBA / JEFFERSON NATIONAL PARKS ASSOCIATION (AGREEMENT DTD 08/28/23)	11,056	0
15.904 / HISTORIC PRESERVATION FUND GRANTS-IN-AID	**31,979**	**0**
GKAA	31,979	0
15.922 / NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT	**7,130**	**0**
GKAA	7,130	0
15.933 / PRESERVATION OF JAPANESE AMERICAN CONFINEMENT SITES	**14,845**	**0**
GFEA	14,845	0
15.944 / NATURAL RESOURCE STEWARDSHIP	**14,186**	**0**
GLAA / NEW MEXICO INSTITUTE OF MINING AND TECHNOLOGY (P19AC00954)	14,186	0
15.945 / COOPERATIVE RESEARCH AND TRAINING PROGRAMS – RESOURCES OF THE NATIONAL PARK SYSTEM	**5,630,752**	**0**
GFBA	362,913	0
GFBA / UNIVERSITY OF WYOMING (1005851C-UCB-JOHANEMAN)	3,956	0
GFEA	391,140	0
GGBA	4,857,729	0
GGBA / UNIVERSITY OF ARKANSAS (UA2022-295)	1,880	0
GGBA / UNIVERSITY OF WYOMING-NATIONAL PARK SERVICE RESEARCH CENTER (1005396-CSU-HALLIWELL)	2,363	0
GGBA / UNIVERSITY OF WYOMING-NATIONAL PARK SERVICE RESEARCH CENTER (1005396-CSU-SHAMPAIN)	2,580	0
GJEA	-2,641	0
GKAA	7,455	0
GSAA	3,377	0
15.946 / CULTURAL RESOURCES MANAGEMENT	**8,490**	**0**
GGBA	8,490	0
15.954 / NATIONAL PARK SERVICE CONSERVATION, PROTECTION, OUTREACH, AND EDUCATION	**134,504**	**0**
GGBA	134,504	0
DEPARTMENT OF THE INTERIOR, U.S. FISH AND WILDLIFE SERVICE		
15.140F0619P0147 / RANGE-WIDE DEMOGRAPHIC MONITORING FOR PAGOSA SKYROCKET	**13,253**	**0**
GGBA	13,253	0
15.608 / FISH AND WILDLIFE MANAGEMENT ASSISTANCE	**72,788**	**0**
GGBA	72,788	0
15.628 / MULTISTATE CONSERVATION GRANT	**64,953**	**0**
GGBA	64,953	0
15.634 / STATE WILDLIFE GRANTS	**243,218**	**0**
GGBA / ALASKA DEPARTMENT OF FISH AND GAME (23011)	57,023	0
GGBA / ALASKA DEPARTMENT OF FISH AND GAME (23-168)	21,231	0
GGBA / CALIFORNIA DEPARTMENT OF FISH AND WILDLIFE (Q2280106)	138,975	0
GGBA / STATE OF HAWAII DIVISION OF FORESTRY AND WILDLIFE (RESEARCH AGREEMENT DATED AUGUST 15 2021)	25,989	0
15.637 / MIGRATORY BIRD JOINT VENTURES	**49,787**	**0**
GGBA	49,787	0
15.647 / MIGRATORY BIRD CONSERVATION	**24,560**	**0**
GGBA	24,560	0
15.655 / MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION	**3,146**	**0**
GGBA	3,146	0
15.657 / ENDANGERED SPECIES RECOVERY IMPLEMENTATION	**1,312**	**0**
GSAA	1,312	0
15.664 / FISH AND WILDLIFE COORDINATION AND ASSISTANCE	**145,383**	**0**
GGBA	145,383	0
15.669 / COOPERATIVE LANDSCAPE CONSERVATION	**4,147**	**0**
GGBA	4,147	0
15.670 / ADAPTIVE SCIENCE	**4,943**	**0**
GGBA	4,943	0
15.678 / COOPERATIVE ECOSYSTEM STUDIES UNITS	**77,516**	**0**
GGBA	72,688	0
GKAA	4,828	0
15.679 / COMBATING WILDLIFE TRAFFICKING	**68,863**	**0**
GFBA	68,863	0
DEPARTMENT OF THE INTERIOR, U.S. GEOLOGICAL SURVEY		
15.073 / EARTH MAPPING RESOURCES INITIATIVE	**142,205**	**0**
GLAA	136,526	0
GLAA / NEW MEXICO INSTITUTE OF MINING AND TECHNOLOGY (P0024810)	5,679	0
15.805 / ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	**380,550**	**154,848**
GFBA	58,056	38,589

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GGBA	322,494	116,259
15.807 / EARTHQUAKE HAZARDS PROGRAM ASSISTANCE	**29,656**	**0**
GFBA	19,576	0
GLAA	10,080	0
15.808 / U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	**24,803,453**	**60,466**
GFBA	341,188	60,466
GFEA	32,146	0
GGBA	1,945,357	0
GGBA / UNIVERSITY OF WISCONSIN (2777)	50,037	0
GLAA	22,434,725	0
15.810 / NATIONAL COOPERATIVE GEOLOGIC MAPPING	**263,226**	**0**
GLAA	263,226	0
15.812 / COOPERATIVE RESEARCH UNITS	**310,236**	**0**
GGBA	260,325	0
GGBA (COVID-19)	49,911	0
15.814 / NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION	**108,912**	**0**
GLAA	108,912	0
15.815 / NATIONAL LAND REMOTE SENSING EDUCATION OUTREACH AND RESEARCH	**29,356**	**0**
GGBA / AMERICAVIEW (AV18-CO-01)	6,856	0
GGBA / AMERICAVIEW (AV23-CO-01)	22,500	0
15.820 / NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	**2,826,978**	**662,448**
GFBA	2,723,850	612,314
GGBA / SOUTHWEST CLIMATE ADAPTATION SCIENCE CENTER (678348)	39,332	13,854
GGBA / UNIVERSITY OF ARIZONA (476976)	43,433	22,883
GGBA / UNIVERSITY OF ARIZONA (629228)	20,363	13,397
15.CSM PROP# 24-0067 / IPA FOR AARON GIRARD: ACTIVE-SOURCE ELASTIC MODEL BUILDING: KILAUEA CALDERA	**11,650**	**0**
GLAA	11,650	0
DEPARTMENT OF THE TREASURY, DEPARTMENTAL OFFICES		
21.027 / CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	**9,669,270**	**0**
GFBA (COVID-19)	9,378,490	0
GFEA (COVID-19)	0	0
GFEA (COVID-19) / CHILDRENS HOSPITAL (G0102576)	16,587	0
GFEA (COVID-19) / WYOMING DEPARTMENT OF HEALTH, BEHAVIORAL (AWD-241100)	117,083	0
GLAA (COVID-19)	157,110	0
DEPARTMENT OF TRANSPORTATION, FEDERAL AVIATION ADMINISTRATION		
20.109 / AIR TRANSPORTATION CENTERS OF EXCELLENCE	**5,831**	**5,831**
GFBA	5,831	5,831
DEPARTMENT OF TRANSPORTATION, FEDERAL HIGHWAY ADMINISTRATION		
20.205 / HIGHWAY PLANNING AND CONSTRUCTION	**47,712**	**0**
GFBA / MINNESOTA DEPARTMENT OF TRANSPORTATION (1054249)	47,712	0
DEPARTMENT OF TRANSPORTATION, FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION		
20.243 / COMMERCIAL MOTOR VEHICLE ENFORCEMENT TRAINING AND SUPPORT	**8,826**	**0**
GZAA / UNIVERSITY OF MARYLAND, BALTIMORE (R01MH128781)	8,826	0
DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION		
20.505 / METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	**88,068**	**0**
GFEA / UNIVERSITY OF NEW ORLEANS (SCON-000029_AMD01)	88,068	0
DEPARTMENT OF TRANSPORTATION, OFFICE OF THE SECRETARY		
20.701 / UNIVERSITY TRANSPORTATION CENTERS PROGRAM	**1,283,453**	**157,321**
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685)	-95	0
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD03)	-392	0
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD04)	12,712	0
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD05)	13,271	0
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD06)	3,786	0
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD08)	157,375	30,093
GFEA / WASHINGTON STATE UNIVERSITY (135461 SPC002290_AMD02)	3,865	0
GGBA / NORTH DAKOTA STATE UNIVERSITY (SUBAWARD # FAR0028636)	229,618	0
GLAA	862,215	127,228
GSAA / NORTH DAKOTA UNIVERSITY (FAR0037391)	1,098	0
DEPARTMENT OF TRANSPORTATION, PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATION		
20.724 / PIPELINE SAFETY RESEARCH COMPETITIVE ACADEMIC AGREEMENT PROGRAM (CAAP)	**219,809**	**0**
GGBA / UNIVERSITY OF TEXAS AT ARLINGTON (2020GC0541)	21,536	0
GLAA	198,273	0
DEPARTMENT OF VETERANS AFFAIRS		
64.36C25920C0107 / IMPACT OF STERILIZING AND NON-STERILIZING ANTIBIOTICS ON M. TUBERCULOSIS RRNA SYNTHESIS	**-3,706**	**0**
GGBA	-3,706	0
64.AWD-22-06-0032 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	**4,364**	**0**
GFBA	4,364	0
64.AWD-22-06-0033 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	**14,908**	**0**
GFBA	14,908	0
64.AWD-22-06-0034 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	**10,533**	**0**
GFBA	10,533	0
64.AWD-22-06-0123 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	**14,479**	**0**
GFBA	14,479	0
64.AWD-23-05-0055 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	**90,851**	**0**
GFBA	90,851	0
64.OCG6937B / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	**16,398**	**0**
GFBA	16,398	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
64.OCG6944B / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	**-9,933**	**0**
GFBA	-9,933	0
ENVIRONMENTAL PROTECTION AGENCY		
66.034 / SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	**249,035**	**0**
GGBA	136,902	0
GGBA / CITY OF FORT COLLINS (155681-2023)	112,133	0
66.461 / REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	**171,747**	**0**
GGBA	171,747	0
66.4967-RFA18-2/20-1-3 / ENVIRONMENTAL PROTECTION AGENCY RESEARCH AND DEVELOPMENT PROGRAMS	**124,860**	**36,566**
GFBA / HEALTH EFFECTS INSTITUTE (4967-RFA18-2/20-1-3)	124,860	36,566
66.509 / SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	**905,962**	**0**
GFBA	464,472	0
GFBA / PUBLIC HEALTH INSTITUTE (03356-AR04607)	8,140	0
GGBA	433,350	0
66.511 / OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS	**923,883**	**227,153**
GFBA / THE WATER RESEARCH FOUNDATION (5198)	433,006	0
GLAA	226,706	227,153
GLAA / WATER RESEARCH FOUNDATION (5199 / 84046201-0)	264,171	0
66.516 / P3 AWARD: NATIONAL STUDENT DESIGN COMPETITION FOR SUSTAINABILITY	**56,047**	**0**
GFBA	12,163	0
GSAA	43,884	0
GENERAL SERVICES ADMINISTRATION		
39.AWD-22-05-0255 / GENERAL SERVICES ADMINISTRATION	**18,000**	**0**
GFBA	18,000	0
INSTITUTE OF MUSEUM AND LIBRARY SERVICES		
45.301 / MUSEUMS FOR AMERICA	**-2,774**	**0**
GFBA	-2,774	0
45.312 / NATIONAL LEADERSHIP GRANTS	**-4**	**0**
GFBA / UNIVERSITY OF INDIANA (8626)	-4	0
LIBRARY OF CONGRESS		
42.011 / LIBRARY OF CONGRESS GRANTS	**0**	**0**
GFBA	0	0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		
43.00007448 / 20000362 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**223,937**	**0**
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (00007448 / 20000362)	223,937	0
43.001 / SCIENCE	**74,194,456**	**5,116,500**
GFBA	55,017,187	4,038,710
GFBA / ALPHACORE, INC (AWD-23-06-0115)	32,369	0
GFBA / AMERICAN UNIVERSITY (31805-A240032-S01)	2,876	0
GFBA / ATMOSPHERIC AND ENVIRONMENTAL RESEARCH (P2546-01)	31,997	0
GFBA / ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (303-01)	32,194	0
GFBA / AUBURN UNIVERSITY (22-PHYS-209395-UCOB)	100,827	0
GFBA / AUBURN UNIVERSITY (22-PHYS-209398-UCOB)	49,070	0
GFBA / AUBURN UNIVERSITY (23-PHYS-209406-UCOB)	31,151	0
GFBA / BAY AREA ENVIRONMENTAL RESEARCH INSTITUT (AWD-20-12-0118)	32,497	0
GFBA / BOSTON COLLEGE (5115361-2)	150,793	0
GFBA / BOSTON COLLEGE (5115361-5)	63,852	0
GFBA / BOSTON UNIVERSITY (4500003593)	76,105	0
GFBA / BOSTON UNIVERSITY (4500004450)	4,813	0
GFBA / BOSTON UNIVERSITY (4500004514)	1,647	0
GFBA / BRIGHAM YOUNG UNIVERSITY (22-0594)	28,702	0
GFBA / CALIFORNIA INSTITUTE OF TECHNOLOGY (S506111)	67,118	0
GFBA / CALIFORNIA STATE UNIVERSITY, SAN (SA22140)	1,686	0
GFBA / CATHOLIC UNIVERSITY OF AMERICA (362649 SUB 1)	17,793	0
GFBA / CATHOLIC UNIVERSITY OF AMERICA (362696 SUB 2)	53,306	0
GFBA / COLUMBIA UNIVERSITY (2(GG015592-01))	18,772	0
GFBA / DARTMOUTH COLLEGE (R1147)	27,395	0
GFBA / DIAMOND AGE TECHNOLOGY, LLC (AWD-22-03-0060)	9,655	0
GFBA / EARTH & SPACE RESEARCH (2017-241-COLORADO)	-7,993	0
GFBA / GEORGE MASON UNIVERSITY (E2062671)	56,684	0
GFBA / GEORGE WASHINGTON UNIVERSITY (18-M77)	103,439	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-005316-G1)	138,112	0
GFBA / ILLINOIS INSTITUTE OF TECHNOLOGY (A24-0072-S002)	4,697	0
GFBA / JACOBS (AWD-23-06-0234)	29,413	0
GFBA / JET PROPULSION LABORATORY/NASA (1641373)	9,035	0
GFBA / JET PROPULSION LABORATORY/NASA (1646268)	119,662	0
GFBA / JET PROPULSION LABORATORY/NASA (1657003)	36,122	0
GFBA / JET PROPULSION LABORATORY/NASA (1658424)	16,446	0
GFBA / JET PROPULSION LABORATORY/NASA (1659261)	-52,807	0
GFBA / JET PROPULSION LABORATORY/NASA (1659402)	8,965	0
GFBA / JET PROPULSION LABORATORY/NASA (1671216)	38,626	0
GFBA / JET PROPULSION LABORATORY/NASA (1671219)	-9,626	0
GFBA / JET PROPULSION LABORATORY/NASA (1671408)	7,643	0
GFBA / JET PROPULSION LABORATORY/NASA (1671454)	-6,956	0
GFBA / JET PROPULSION LABORATORY/NASA (1687517)	75,577	0
GFBA / JET PROPULSION LABORATORY/NASA (1688009)	7,608	0
GFBA / JET PROPULSION LABORATORY/NASA (1688090)	-1,011	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFBA / JET PROPULSION LABORATORY/NASA (1688531)	11,262	0
GFBA / JET PROPULSION LABORATORY/NASA (1688840)	10,409	0
GFBA / JET PROPULSION LABORATORY/NASA (1691200)	31,079	0
GFBA / JET PROPULSION LABORATORY/NASA (1691910)	26,182	0
GFBA / JET PROPULSION LABORATORY/NASA (1699968)	371,298	0
GFBA / JET PROPULSION LABORATORY/NASA (1701963)	7,749	0
GFBA / JET PROPULSION LABORATORY/NASA (1703545)	47,082	0
GFBA / JET PROPULSION LABORATORY/NASA (1703980)	7,000	0
GFBA / JET PROPULSION LABORATORY/NASA (1704147)	45,755	0
GFBA / JET PROPULSION LABORATORY/NASA (1704520)	40,930	0
GFBA / JET PROPULSION LABORATORY/NASA (1704810)	40,357	0
GFBA / JET PROPULSION LABORATORY/NASA (1704947)	37,395	0
GFBA / JET PROPULSION LABORATORY/NASA (1710891)	8,813	0
GFBA / JET PROPULSION LABORATORY/NASA (1710939)	654	0
GFBA / JOHNS HOPKINS UNIVERSITY (164570)	35,578	0
GFBA / JOHNS HOPKINS UNIVERSITY (169819)	42,085	0
GFBA / JOHNS HOPKINS UNIVERSITY (176447)	949,178	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S4865)	-835	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S5787)	74,058	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S6108)	11,010	0
GFBA / NORTHWESTERN UNIVERSITY (60057449 UCB)	189,608	0
GFBA / OREGON STATE UNIVERSITY (NS331A-B)	1,836	0
GFBA / OREGON STATE UNIVERSITY (NS353A-A)	14,328	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S000885-NASA)	139	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S004216-NASA)	34,458	0
GFBA / PLANETARY SCIENCE INSTITUTE (1523_U CO-BOULDER)	10,737	0
GFBA / PLANETARY SCIENCE INSTITUTE (1553-UNIV CO-BOULDER)	-57	0
GFBA / PLANETARY SCIENCE INSTITUTE (1746-CU)	13,465	0
GFBA / PLANETARY SCIENCE INSTITUTE (1795-CU)	5,205	0
GFBA / PLANETARY SCIENCE INSTITUTE (1877-CU)	1,319	0
GFBA / PLANETARY SCIENCE INSTITUTE (1950-CU)	333,159	0
GFBA / PREDICTIVE SCIENCE INC. (AWD-21-11-0150)	81,848	0
GFBA / PRINCETON UNIVERSITY (SUB0000540)	20,171	0
GFBA / RENSSELAER POLYTECHNIC INSTITUTE (A19-0117-S003)	45,903	0
GFBA / RICE UNIVERSITY (R53824)	105,356	0
GFBA / RIVERSIDE TECHNOLOGY INC (1332KP24F0017)	4,755	0
GFBA / ROCHESTER INSTITUTE OF TECHNOLOGY (32709-01)	14,456	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO1-22005X)	11,077	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO1-22006X)	19,886	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO1-22008X)	22,403	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO1-22014X)	-5	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO1-22022X)	7,708	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO2-23002X)	18,599	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO2-23005X)	34,388	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO2-23009X)	21,555	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO3-24003X)	55,436	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO3-24076X)	2,523	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO3-24092X)	24,203	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO4-25002X)	7,059	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO4-25004X)	7,028	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO4-25006X)	36,525	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO4-25009X)	4,503	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO4-25096X)	10,649	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO8-19017X)	52	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO9-20016A)	1,653	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (TM0-21007A)	-1	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (TM2-23004X)	40,438	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (TM3-24003X)	2,831	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (N99068ZO)	5,156	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (P99084EH)	55,764	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (Q99077CB)	52,702	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (Q99090CB)	66,582	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (Q99092AKP)	185,866	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (R99044JBM)	31,713	0
GFBA / SPACE SCIENCE INSTITUTE (992)	79,745	0
GFBA / SPACE SCIENCE INSTITUTE (SUBAWD 01077)	5,563	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15904.002-A)	14,560	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17234.001-A)	20,197	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17453.001-A)	9,234	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-HF2-51530.001-A)	105,328	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-HF2-51531.002-A)	160,869	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-01874.009-A)	59,196	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-04111.037-A)	14,985	0
GFBA / STONE AEROSPACE/PSC, INC. (SAS) (AWD-21-02-0117)	129,866	0
GFBA / TEXAS A&M UNIVERSITY (M2304447)	38,096	0
GFBA / THE JOHNS HOPKINS UNIVERSITY APPLIED (185779)	2,103	0
GFBA / UNIVERSITIES SPACE RESEARCH ASSOCIATION (02330-05)	7,848	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD001126)	37,188	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002162)	104,782	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002556)	138,269	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002658)	15,682	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002855)	42,934	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD003041)	131,458	0
GFBA / UNIVERSITY OF ALABAMA HUNTSVILLE (2022-1435)	72,085	0
GFBA / UNIVERSITY OF ALABAMA HUNTSVILLE (2022-1485)	3,247	0
GFBA / UNIVERSITY OF ALABAMA HUNTSVILLE (2023-1601)	2,247	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (116871753)	35,268	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (10450)	30,563	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (10511)	17,038	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (11275)	7,930	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (11400)	38,461	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (11458)	35,404	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0965 G LA519)	23,040	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (2090 G YA371)	23,668	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (2090 G YA732)	50,349	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK2132)	6,200	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA CRUZ (A21-0406-S001)	43,044	0
GFBA / UNIVERSITY OF CENTRAL FLORIDA (GR107263)	91,654	0
GFBA / UNIVERSITY OF CHICAGO (AWD102483 (SUB00000642))	54,680	0
GFBA / UNIVERSITY OF CONNECTICUT (185049139)	11,907	0
GFBA / UNIVERSITY OF CONNECTICUT (419321)	133,714	0
GFBA / UNIVERSITY OF HAWAII (MA 1673)	8,789	0
GFBA / UNIVERSITY OF IOWA (S01515-01)	58,033	0
GFBA / UNIVERSITY OF IOWA (S01855-01)	65,269	0
GFBA / UNIVERSITY OF IOWA (S02298-01)	22,825	0
GFBA / UNIVERSITY OF IOWA (S03558-01)	22,176	0
GFBA / UNIVERSITY OF MARYLAND COLLEGE PARK (104052-Z6398201)	128,743	0
GFBA / UNIVERSITY OF MIAMI (OS00000022)	24,680	0
GFBA / UNIVERSITY OF MICHIGAN (SUBK00014446)	73,811	0
GFBA / UNIVERSITY OF MINNESOTA (A010228101)	1,417	0
GFBA / UNIVERSITY OF NEW HAMPSHIRE (L0059)	63,453	0
GFBA / UNIVERSITY OF NEW HAMPSHIRE (PZL0290)	76,910	0
GFBA / UNIVERSITY OF SOUTH FLORIDA (1230-1285-00-A)	198,351	0
GFBA / UNIVERSITY OF TEXAS AT ARLINGTON (2020GC0891)	72,166	0
GFBA / UNIVERSITY OF TEXAS AT ARLINGTON (2021GC1610)	24,997	0
GFBA / UNIVERSITY OF UTAH (10060303-01-UCO)	63,909	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC13397)	72,697	0
GFBA / UNIVERSITY OF WISCONSIN SYSTEM (223405573)	40,502	0
GFBA / UNIVERSITY OF WISCONSIN SYSTEM (849K995)	171,962	0
GFBA / UTAH STATE UNIVERSITY (204557-826)	-41,390	0
GFBA / UTAH STATE UNIVERSITY (205547-914)	377	0
GFBA / UTAH STATE UNIVERSITY RESEARCH FOUNDATIO (CP005871)	211,709	0
GFBA / VIRGINIA TECH UNIVERSITY (426709-19557)	-2,257	0
GFBA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-22-0085)	68,681	0
GFBA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-23-0405)	25,754	0
GFBA / WESLEYAN UNIVERSITY (WESU5011003200)	47,117	0
GFBA / WEST VIRGINIA UNIV RESEARCH CORP (23-710-UCB)	23,959	0
GFBA / WEST VIRGINIA UNIVERSITY (21-481-CU-LASP)	14,519	0
GFBA / WESTERN WASHINGTON UNIVERSITY (54148-UCBX-00)	-66	0
GFBA / WOODS HOLE OCEANOGRAPHIC INSTITUTION (A101609 / 23137400)	39,531	0
GFEA	12,696	7,260
GFEA / BAY AREA ENVIRONMENTAL RESEARCH INSTITUT (80NSSC23K1118-CU DENVER)	78,145	0
GFEA / GLOBAL TECHNOLOGY CONNECTION, INC (AWD-221285)	53,288	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE COUNTY (NASA0098-03_AMD02)	38,637	0
GFEA / UNIVERSITY OF MASSACHUSETTS LOWELL (S52000000048214_AMD02)	52,981	0
GGBA	6,672,314	979,729
GGBA / BAY AREA ENVIRONMENTAL RESEARCH INSTITUTE (SUBAWARD NASA-NNX12AD05A)	24,482	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1439002)	107,650	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1693705)	39,378	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1693773)	14,938	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1695536)	218,421	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1708117)	3,724	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (SUBCONTRACT NO. 1644934)	44,671	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (SUBCONTRACT NUMBER 1670599)	86,198	0
GGBA / COLUMBIA UNIVERSITY (1(GG016670-01))	133,075	0
GGBA / COLUMBIA UNIVERSITY (2(GG015418))	9,425	0
GGBA / PENNSYLVANIA STATE UNIVERSITY (SUBAWARD # S002208-NASA)	28,754	0
GGBA / TEXAS A AND M UNIVERSITY (M2302065)	37,639	0
GGBA / UNIVERSITY OF CALIFORNIA, IRVINE (2022-1845)	262,068	0
GGBA / UNIVERSITY OF IDAHO (NW5123-724917)	59,284	0
GGBA / UNIVERSITY OF MARYLAND (GSTAR200-06)	111,851	0
GGBA / UNIVERSITY OF MIAMI (OS00000023)	35,526	0
GGBA / UNIVERSITY OF MICHIGAN (SUBK00014027)	211,260	0
GGBA / UNIVERSITY OF MINNESOTA (A009502301)	16,723	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GGBA / UNIVERSITY OF NEBRASKA (25-6238-1076-003)	20,954	0
GGBA / UNIVERSITY OF NEVADA (UNR-21-19)	75,020	0
GGBA / UNIVERSITY OF NORTH DAKOTA (UND0025765)	18,458	0
GGBA / UNIVERSITY OF TEXAS AT ARLINGTON (2022GC0519)	68,286	0
GGBA / UNIVERSITY OF WASHINGTON (UWSC12236)	103,950	0
GGBA / UNIVERSITY OF WYOMING (1005618CSU)	33,027	0
GKAA / PLANETARY SCIENCE INSTITUTE (1876-UNCO)	60,382	0
GLAA	1,599,425	90,801
GLAA / CORNELL UNIVERSITY (142076-22020 / 80NSSC22K1431)	227,424	0
GLAA / FREAQSFREESTYLE ANALYTICAL & QUANTITATIVE SERVICES, LLC (SA-CSM-001 /80NSSC19K1228)	14,901	0
GLAA / NATIONAL CENTER FOR ATMOSPHERIC RESEARCH NCAR (SUBAWD004407)	66,816	0
GLAA / PLANETARY SCIENCE INSTITUTE (1734-CSM)	16,675	0
GLAA / THE UNIVERSITY OF CHICAGO (AWD103509(SUB00000772))	313,680	0
GZAA	19,845	0
43.002 / AERONAUTICS	**2,220,393**	**77,305**
GFBA	1,432,344	0
GFBA / HAMPTON UNIVERSITY (45361)	680,181	77,305
GFBA / JET PROPULSION LABORATORY/NASA (1496685)	17,036	0
GFBA / JET PROPULSION LABORATORY/NASA (1572635)	12,981	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (SA3649-26326)	77,851	0
43.003 / EXPLORATION	**1,714,969**	**350,645**
GFBA	1,231,262	350,645
GFBA / BAYLOR COLLEGE OF MEDICINE (P0703)	89,410	0
GFBA / BAYLOR COLLEGE OF MEDICINE (RAD0105)	57,692	0
GFBA / UNIVERSITY OF CENTRAL FLORIDA (24086235-06)	57,173	0
GGBA	171,497	0
GGBA / BAYLOR COLLEGE OF MEDICINE (PO #P700000568)	66,207	0
GGBA / UNIVERSITY OF ARKANSAS (SUBAWARD NO. 52887)	41,728	0
43.007 / SPACE OPERATIONS	**1,304,154**	**146,306**
GFBA	833,485	146,306
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (MIPC-2021-8091-TO-005)	127,307	0
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (MIPC-2021-8091-TO-006)	39,823	0
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (MIPC-2021-8091-TO-007)	12,161	0
GGBA	250,957	0
GLAA	40,421	0
43.008 / OFFICE OF STEM ENGAGEMENT (OSTEM)	**42,136**	**0**
GFBA / UNIVERSITY OF TEXAS AT SAN ANTONIO (1000003148)	42,136	0
43.009 / MISSION SUPPORT	**-262**	**0**
GFBA	-262	0
43.012 / SPACE TECHNOLOGY	**8,424,838**	**2,912,351**
GFBA	5,108,948	2,627,726
GFBA / CARNEGIE MELLON UNIVERSITY (1110248-459563)	51,608	0
GFBA / FAUNA BIO (AWD-23-09-0226)	25	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-002637-G7)	135,341	0
GFBA / JOHNS HOPKINS UNIVERSITY (183274)	44,695	0
GFBA / LUNAR RESOURCES, INC. (FARVIEW_002)	32,199	0
GFBA / MIDDLEBURY COLLEGE (2022-0185 CU BOULDER)	27,405	0
GFBA / MONTANA STATE UNIVERSITY (G303-21-W9008)	1,195	0
GFBA / PREDICTIVE SCIENCE INC. (AWD-20-02-0091)	32,677	0
GFBA / UNIVERSITY OF CALIFORNIA AT DAVIS (A19-2477-S001)	856,757	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00001221)	416,077	0
GGBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-002637-G1)	327,332	0
GLAA	1,390,579	284,625
43.0995-S-VA984 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**312,599**	**0**
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0995-S-VA984)	312,599	0
43.10020-SC01 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**30,736**	**0**
GFBA / OPTERUS (10020-SC01)	30,736	0
43.10303 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**20,751**	**0**
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (10303)	20,751	0
43.11385 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**79,233**	**0**
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (11385)	79,233	0
43.127209-Z6512209 / NASA ACRES: A CLIMATE RESILIENT ECOSYSTEM APPROACH TO STRENGTHENING US AGRICULTURE	**135,678**	**0**
GGBA / UNIVERSITY OF MARYLAND (127209-Z6512209)	135,678	0
43.1439268 / CLOUDSAT DPC (CIRA)	**1,079,482**	**0**
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1439268)	1,079,482	0
43.1439268 / CLOUDSAT SCIENCE	**514,913**	**364,193**
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1439268)	514,913	364,193
43.151628 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**312,963**	**0**
GFBA / JOHNS HOPKINS UNIVERSITY (151628)	312,963	0
43.1531260 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**1,965,034**	**0**
GFBA / JET PROPULSION LABORATORY/NASA (1531260)	1,965,034	0
43.1557985 / OCO-3 TASK	**85,470**	**0**
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1557985)	85,470	0
43.1597971 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**143,655**	**0**
GFBA / JET PROPULSION LABORATORY/NASA (1597971)	143,655	0
43.1602266 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**15,334**	**0**
GFBA / JET PROPULSION LABORATORY/NASA (1602266)	15,334	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
43.1613440 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**31,951**	**0**
GFBA / JET PROPULSION LABORATORY/NASA (1613440)	31,951	0
43.1617116 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**-54**	**0**
GFBA / JET PROPULSION LABORATORY/NASA (1617116)	-54	0
43.1628192 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**17,120**	**0**
GFBA / JET PROPULSION LABORATORY/NASA (1628192)	17,120	0
43.1652337 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**14,812**	**0**
GFBA / JET PROPULSION LABORATORY/NASA (1652337)	14,812	0
43.1652943 / JPL INSIGHT MARS LANDER PROJECT 06/25/2012	**4,804**	**0**
GLAA / JET PROPULSION LABORATORY JPL (1479970)	4,804	0
43.1672867 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**132,693**	**0**
GFBA / JET PROPULSION LABORATORY/NASA (1672867)	132,693	0
43.1673803 / INACTIVATION OF STABLE PROTEINACEOUS TO SUPPORT MARS SAMPLE RETURN BREAK- THE-CHAIN (BTC) ENGINEERING CONCEPTS	**15,454**	**0**
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1673803)	15,454	0
43.1677926 / PLANETARY BOUNDARY LAYER STUDIES WITH UPWARD-LOOKING MICROWAVE RADIOMETERS	**426**	**0**
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1677926)	426	0
43.1680477 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**1,792**	**0**
GFBA / JET PROPULSION LABORATORY/NASA (1680477)	1,792	0
43.1690234 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**36,775**	**0**
GFBA / JET PROPULSION LABORATORY/NASA (1690234)	36,775	0
43.1692807 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**10,501**	**0**
GFBA / JET PROPULSION LABORATORY/NASA (1692807)	10,501	0
43.169921 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**8,320,478**	**0**
GFBA / JOHNS HOPKINS UNIVERSITY (169921)	8,320,478	0
43.1700833 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**89,602**	**0**
GFBA / JET PROPULSION LABORATORY/NASA (1700833)	89,602	0
43.170444 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**10,678**	**0**
GFBA / JOHNS HOPKINS UNIVERSITY (170444)	10,678	0
43.173316 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**-36,492**	**0**
GFBA / JOHNS HOPKINS UNIVERSITY (173316)	-36,492	0
43.1735 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**116,553**	**0**
GFBA / UNIVERSITY OF WISCONSIN SYSTEM (1735)	116,553	0
43.2021GC1752 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**18,812**	**0**
GFBA / UNIVERSITY OF TEXAS AT ARLINGTON (2021GC1752)	18,812	0
43.2022-1469 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**5,691**	**0**
GFBA / UNIVERSITY OF ALABAMA HUNTSVILLE (2022-1469)	5,691	0
43.204319-1 / THE IMPACT OF SPACEFLIGHT AND RADIATION ON CLONAL HEMATOPOIESIS	**18,240**	**0**
GGBA / CORNELL UNIVERSITY (204319-1)	18,240	0
43.2310920 / MOON TO MARS OXYGEN AND STEEL TECHNOLOGY (MMOST) 12/07/2020	**950**	**0**
GLAA / PIONEER ASTRONAUTICS (CSM #401898)	950	0
43.2333654 / ENABLING IN-SITU RESOURCE UTILIZATION IN SPACE THROUGH GAS FERMENTATION: TESTING NOVEL GAS DELIVERY METHODS IN A MICROGRAVITY ENVIRONMENT	**64,875**	**0**
GLAA / MANGO MATERIALS (CSM PROP 20-0659)	64,875	0
43.299449Q / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**177,492**	**0**
GFBA / SOUTHWEST RESEARCH INSTITUTE (299449Q)	177,492	0
43.51657 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**34,949**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (51657)	34,949	0
43.599791Q / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**2,724,915**	**0**
GFBA / SOUTHWEST RESEARCH INSTITUTE (599791Q)	2,724,915	0
43.628472 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**30,404**	**0**
GFBA / UNIVERSITY OF ARIZONA (628472)	30,404	0
43.699050X / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**542,318**	**0**
GFBA / SOUTHWEST RESEARCH INSTITUTE (699050X)	542,318	0
43.7049A-SC01 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**13,450**	**0**
GFBA / OPTERUS (7049A-SC01)	13,450	0
43.80GSFC18C0056 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**-138,292**	**0**
GFBA	-138,292	0
43.80GSFC18C0061 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**4,890,192**	**2,240,483**
GFBA	4,890,192	2,240,483
43.80GSFC22CA012 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**372,819**	**0**
GFBA	372,819	0
43.80GSFC23CA004 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**3,331,776**	**944,822**
GFBA	3,331,776	944,822
43.80GSFC23CA010 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**1,093,839**	**80,000**
GFBA	1,093,839	80,000
43.80GSFC23CA062 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**3,866,067**	**0**
GFBA	3,866,067	0
43.80JSC019F0019 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**11,652**	**0**
GFBA	11,652	0
43.80JSC019F0245 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**0**	**0**
GFBA	0	0
43.80JSC020F0264 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**333,488**	**0**
GFBA	333,488	0
43.80JSC021F0027 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**17,797**	**0**
GFBA	17,797	0
43.80JSC021F0051 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**45,387**	**0**
GFBA	45,387	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
43.80JSC021F0086 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**2,193**	**0**
GFBA	2,193	0
43.80JSC021F0106 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**12,182**	**0**
GFBA	12,182	0
43.80JSC021F0112 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**402**	**0**
GFBA	402	0
43.80JSC021F0230 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**62**	**0**
GFBA	62	0
43.80JSC022F0001 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**-3**	**0**
GFBA	-3	0
43.80JSC022F0065 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**33,597**	**0**
GFBA	33,597	0
43.80JSC022F0090 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**66,381**	**0**
GFBA	66,381	0
43.80JSC022F0154 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**113,840**	**0**
GFBA	113,840	0
43.80JSC022F0155 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**124,018**	**0**
GFBA	124,018	0
43.80JSC022F0169 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**96**	**0**
GFBA	96	0
43.80JSC022F0184 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**76,117**	**0**
GFBA	76,117	0
43.80JSC022F0203 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**340,173**	**0**
GFBA	340,173	0
43.80JSC022F0232 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**259,087**	**0**
GFBA	259,087	0
43.80JSC023F0015 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**192,946**	**0**
GFBA	192,946	0
43.80JSC023F0026 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**119,896**	**0**
GFBA	119,896	0
43.80JSC023F0033 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**14,351**	**0**
GFBA	14,351	0
43.80JSC023F0062 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**147,948**	**0**
GFBA	147,948	0
43.80JSC023F0065 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**257,581**	**0**
GFBA	257,581	0
43.80JSC023F0069 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**194,567**	**0**
GFBA	194,567	0
43.80JSC024F0006 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**78,002**	**0**
GFBA	78,002	0
43.80LARC18C0001 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**11,111,323**	**125,396**
GFBA	11,111,323	125,396
43.80LARC20D0006 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**37,066,060**	**10,383,932**
GFBA	37,066,060	10,383,932
43.80LARC22CA001 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**206,834**	**0**
GFBA	206,834	0
43.80LARC22DA011 / INVESTIGATION OF CONVECTIVE UPDRAFTS	**1,662,889**	**103,621**
GGBA	1,662,889	103,621
43.80LARC24F0018 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**1,536**	**0**
GFBA	1,536	0
43.80NSSC22CA116SUB1 / REVERSAL OF IMMUNE DYSFUNCTION DUE TO RADIATION EXPOSURE USING NANOLIGOMERS	**42,178**	**0**
GGBA / SACHI BIOWORKS, INC. (80NSSC22CA116SUB1)	42,178	0
43.80NSSC23K1280 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**133,075**	**0**
GFBA	133,075	0
43.8209 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**193,981**	**0**
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (8209)	193,981	0
43.ASUB00000117 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**22,429**	**0**
GFBA / ARIZONA STATE UNIVERSITY (ASUB00000117)	22,429	0
43.AWD-20-12-0146 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**-12,647**	**0**
GFBA / ORBIT LOGIC INC. (AWD-20-12-0146)	-12,647	0
43.AWD-21-09-0176 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**79,577**	**0**
GFBA / ORBIT LOGIC INC. (AWD-21-09-0176)	79,577	0
43.AWD-21-11-0083 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**25,558**	**0**
GFBA / INNOVATIVE AEROSPACE LLC (AWD-21-11-0083)	25,558	0
43.AWD-21-12-0113 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**11,246**	**0**
GFBA / ORBITAL MICRO SYSTEMS (AWD-21-12-0113)	11,246	0
43.AWD-22-03-0153 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**0**	**0**
GFBA / SPACE LAB TECHNOLOGIES, LLC (AWD-22-03-0153)	0	0
43.AWD-22-06-0136 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**103,821**	**0**
GFBA / INTELLIGENT IMAGING INNOVATIONS, INC. (AWD-22-06-0136)	103,821	0
43.AWD-23-02-0109 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**14,786**	**0**
GFBA / IN ORBIT AEROSPACE (AWD-23-02-0109)	14,786	0
43.AWD-24-02-0343 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**660**	**0**
GFBA / NATIONAL INSTITUTE OF AEROSPACE (AWD-24-02-0343)	660	0
43.DE-NE0009418 / LASER FABRICATION AND INTEGRATED METROLOGY FOR LOW 04/29/2022	**52,082**	**0**
GLAA / MOMENTUM OPTICS, LLC (CSM PROP # 22-0253)	52,082	0
43.F99081DRC / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**40,173**	**0**

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFBA / SOUTHWEST RESEARCH INSTITUTE (F99081DRC)	40,173	0
43.GA-2022-8799 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**112,811**	**0**
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (GA-2022-8799)	112,811	0
43.H99021MO / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**146,199**	**0**
GFBA / SOUTHWEST RESEARCH INSTITUTE (H99021MO)	146,199	0
43.HST-AR-15635.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**-26,969**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-15635.002-A)	-26,969	0
43.HST-AR-15787.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**15,625**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-15787.001-A)	15,625	0
43.HST-AR-16129.025-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**86,543**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-16129.025-A)	86,543	0
43.HST-AR-16146.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**41,523**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-16146.001-A)	41,523	0
43.HST-AR-16362.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**71,238**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-16362.001-A)	71,238	0
43.HST-AR-17025.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**17,109**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-17025.002-A)	17,109	0
43.HST-AR-17054.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**8,128**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-17054.002-A)	8,128	0
43.HST-AR-17054.005-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**6,935**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-17054.005-A)	6,935	0
43.HST-AR-17546.003-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**21,841**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-17546.003-A)	21,841	0
43.HST-AR-17570.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**20,192**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-17570.001-A)	20,192	0
43.HST-GO-15626.027-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**-33**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15626.027-A)	-33	0
43.HST-GO-15651.014-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**26,357**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15651.014-A)	26,357	0
43.HST-GO-16033.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**29,389**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16033.002-A)	29,389	0
43.HST-GO-16163.003-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**2,481**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16163.003-A)	2,481	0
43.HST-GO-16164.003-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**1,958**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16164.003-A)	1,958	0
43.HST-GO-16166.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**38,833**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16166.001-A)	38,833	0
43.HST-GO-16197.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**23,565**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16197.001-A)	23,565	0
43.HST-GO-16202.006-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**4,305**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16202.006-A)	4,305	0
43.HST-GO-16207.012-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**16,868**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16207.012-A)	16,868	0
43.HST-GO-16225.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**1,793**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16225.002-A)	1,793	0
43.HST-GO-16259.019-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**14,254**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16259.019-A)	14,254	0
43.HST-GO-16650.004-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**4,154**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16650.004-A)	4,154	0
43.HST-GO-16701.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**14,390**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16701.002-A)	14,390	0
43.HST-GO-16701.004-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**220,155**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16701.004-A)	220,155	0
43.HST-GO-16834.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**64,012**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16834.001-A)	64,012	0
43.HST-GO-16933.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**38,809**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16933.001-A)	38,809	0
43.HST-GO-17071.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**41,375**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17071.001-A)	41,375	0
43.HST-GO-17156.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**51,930**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17156.002-A)	51,930	0
43.HST-GO-17192.008-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**9,511**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17192.008-A)	9,511	0
43.HST-GO-17282.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**16,496**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17282.001-A)	16,496	0
43.HST-GO-17576.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**1,859**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17576.001-A)	1,859	0
43.JWST-GO-01810.005-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**50,268**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-01810.005-A)	50,268	0
43.JWST-GO-01895.016-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**29,280**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-01895.016-A)	29,280	0
43.JWST-GO-02571.003-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**19,217**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-02571.003-A)	19,217	0
43.JWST-GO-02708.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**93,719**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-02708.001-A)	93,719	0
43.JWST-GO-02957.015-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**108**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-02957.015-A)	108	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
43.JWST-GO-03215.015-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**148**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-03215.015-A)	148	0
43.JWST-GO-03383.018-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**82**	**0**
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-03383.018-A)	82	0
43.LB.4101.040.CU.22.02 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**2,243**	**0**
GFBA / TDA RESEARCH INC. (LB.4101.040.CU.22.02)	2,243	0
43.M99068EH / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**-2,186**	**0**
GFBA / SOUTHWEST RESEARCH INSTITUTE (M99068EH)	-2,186	0
43.MIPC-2021-8091-TO-002 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**84,560**	**0**
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (MIPC-2021-8091-TO-002)	84,560	0
43.MIPC-2021-8091-TO-003 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**156,327**	**0**
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (MIPC-2021-8091-TO-003)	156,327	0
43.MIPC-2021-8091-TO-004 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**415,928**	**0**
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (MIPC-2021-8091-TO-004)	415,928	0
43.N99027CEP / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**216,154**	**0**
GFBA / SOUTHWEST RESEARCH INSTITUTE (N99027CEP)	216,154	0
43.N99055DS / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**6,493**	**0**
GFBA / SOUTHWEST RESEARCH INSTITUTE (N99055DS)	6,493	0
43.NNG07HW00CP.O.# 420 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**2,060,855**	**0**
GFBA	2,060,855	0
43.NNH10CC04C / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**9,634,699**	**4,528,913**
GFBA	9,634,699	4,528,913
43.OCG6809B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**-13**	**0**
GFBA / PREDICTIVE SCIENCE INC. (OCG6809B)	-13	0
43.OCG7075B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**15,084**	**0**
GFBA / UNIVERSITY OF ARIZONA (OCG7075B)	15,084	0
43.P99052LJ / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**199,020**	**0**
GFBA / SOUTHWEST RESEARCH INSTITUTE (P99052LJ)	199,020	0
43.PZ07064 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**806,125**	**0**
GFBA / UNIVERSITY OF NEW HAMPSHIRE (PZ07064)	806,125	0
43.R01EY034477 / CENTER FOR LUNAR AND ASTEROID SURFACE SCIENCE (CLA 04/30/2020	**67,797**	**0**
GLAA / TRANSASTRA CORPORATION (CSM PROP 19-0233)	67,797	0
43.R99043EDB / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**76,246**	**0**
GFBA / SOUTHWEST RESEARCH INSTITUTE (R99043EDB)	76,246	0
43.SMICU052422 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**158,064**	**0**
GFBA / SOTERIX MEDICAL, INC. (SMICU052422)	158,064	0
43.SUBCONTRACT 1680430 / DIAGNOSING AND ATTRIBUTING ARCTIC BOREAL CARBON FLUXES USING IN SITU AND SATELLITE CO2 MONITORING NETWORK	**27,726**	**0**
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (SUBCONTRACT 1680430)	27,726	0
43.SUBCONTRACT NO. 1068520 / STORM SAR, MODELING AND TESTING	**172,454**	**0**
GGBA / BAE SYSTEMS, INC. (SUBCONTRACT NO. 1068520)	172,454	0
43.SUBCONTRACT NO. 2017-40 / GEOCARB	**637,608**	**172,418**
GGBA / UNIVERSITY OF OKLAHOMA (SUBCONTRACT NO. 2017-40)	637,608	172,418
43.SUBCONTRACT NO. 2017-40 / PROPOSAL TO BUILD AND OPERATE THE GEOCARB GROUND DATA OPERATIONS CENTER	**144,532**	**0**
GGBA / UNIVERSITY OF OKLAHOMA (SUBCONTRACT NO. 2017-40)	144,532	0
43.SUBK00017157 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**139,761**	**0**
GFBA / UNIVERSITY OF MICHIGAN (SUBK00017157)	139,761	0
43.SUBK-23-0020 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**91,142**	**0**
GFBA / UNIVERSITIES SPACE RESEARCH ASSOCIATION (SUBK-23-0020)	91,142	0
43.W001061516 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	**30,555**	**0**
GFBA / UNIVERSITY OF IOWA (W001061516)	30,555	0
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		
89.003 / NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS	**43,405**	**0**
GFBA	43,405	0
NATIONAL ENDOWMENT FOR THE ARTS		
45.024 / PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS	**74,746**	**5,207**
GFEA	74,746	5,207
NATIONAL ENDOWMENT FOR THE HUMANITIES		
45.160 / PROMOTION OF THE HUMANITIES FELLOWSHIPS AND STIPENDS	**60,000**	**0**
GFBA	60,000	0
45.161 / PROMOTION OF THE HUMANITIES RESEARCH	**8,053**	**0**
GFBA	8,053	0
NATIONAL LABOR RELATIONS BOARD		
46.FMP-NNL-0030 / GRAIN STRUCTURE REFINEMENT OF IN625 AND 316L SUING 04/26/2024	**7,273**	**0**
GLAA / FORTIUS METALS INC (CSM PROP 23-0868)	7,273	0
NATIONAL SCIENCE FOUNDATION		
47.041 / ENGINEERING	**27,350,301**	**1,219,000**
GFBA	12,707,060	994,188
GFBA / AEROSOL DEVICES, INC. (OCG6909B)	5,145	0
GFBA / AMERICAN SOCIETY FOR ENGINEERING EDUCATI (276-2063)	-10,129	0
GFBA / AMERICAN SOCIETY FOR ENGINEERING EDUCATI (769-2105)	124,776	0
GFBA / AMERICAN SOCIETY FOR ENGINEERING EDUCATI (769-2110)	129,812	0
GFBA / BIG BLUE TECHNOLOGIES, LLC (OCG6533B)	31,035	0
GFBA / CITY COLLEGE OF NEW YORK (CM00007574)	40,110	0
GFBA / COLUMBIA UNIVERSITY (1(GG0167097-01))	277,603	0
GFBA / CORNELL UNIVERSITY (84882-11157)	12,210	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-000055-G1)	60,569	0
GFBA / HARVARD UNIVERSITY (124050-5116331)	27,358	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFBA / UNIVERSITY OF CALIFORNIA RIVERSIDE (S-001469)	111,500	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK2223)	40,369	0
GFBA / UNIVERSITY OF PENNSYLVANIA (570440)	169,385	0
GFBA / UNIVERSITY OF PENNSYLVANIA (577960)	73,376	0
GFBA / UNIVERSITY OF PENNSYLVANIA (582936)	36,410	0
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00002851)	429,193	0
GFBA / UNIVERSITY OF TEXAS AT DALLAS (22010398)	10,546	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC12984)	1,202,903	0
GFBA / UTAH STATE UNIVERSITY (203085-733)	881,352	0
GFCA	428,603	0
GFCA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-003756-G2)	29,100	0
GFCA / UTAH STATE UNIVERSITY (203085-726)	232,925	0
GFCA / WICHITA STATE UNIVERSITY (R53123-24-01804)	56,230	0
GFEA	1,092,195	0
GFEA / ANCILIA, INC. (AWD-212441_AMD01)	-1,283	0
GFEA / COLUMBIA UNIVERSITY (1(GG018385-01))	28,086	0
GFEA / GEORGIA STATE UNIVERSITY (SP00015325-01_AMD01)	6,154	0
GFEA / TEXAS A&M UNIVERSITY (M2400926)	9,999	0
GFEA / UNIVERSITY OF VERMONT (AWD00001116SUB00000407)	220,039	0
GGBA	3,357,068	1,019
GGBA / ARIZONA STATE UNIVERSITY (SUBAWARD # ASUB00000839)	107,767	0
GGBA / FLORIDA INTERNATIONAL UNIVERSITY (709)	98,361	0
GGBA / UNIVERSITY OF MARYLAND (97057-Z3714203)	4,131	0
GGBA / UNIVERSITY OF NEW MEXICO (286085-87A5)	647,737	0
GGBA / UNIVERSITY OF NORTH TEXAS (GF30077-1)	73,996	0
GGBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00004348)	156,712	0
GGBA / UTAH STATE UNIVERSITY (203085-729)	86,028	0
GLAA	4,081,583	223,793
GLAA / CARNEGIE MELLON UNIVERSITY (1123595-458051)	75,890	0
GLAA / THE OHIO STATE UNIVERSITY (SPC-1000012703 / GR133785)	32,662	0
GLAA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00002834)	65,340	0
GLAA / VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY (480048-19549)	24,154	0
GSAA / UNIVERSITY OF WISCONSIN (0000001587)	53,462	0
GZAA	22,779	0
47.049 / MATHEMATICAL AND PHYSICAL SCIENCES	**36,797,020**	**6,074,269**
GFBA	24,101,427	5,263,723
GFBA / AMERICAN PHYSICAL SOCIETY (EP3-004-2018)	46,218	0
GFBA / BRANDEIS UNIVERSITY (GR404040)	104,237	0
GFBA / CLEVELAND STATE UNIVERSITY (200002660)	82,332	0
GFBA / CORNELL UNIVERSITY (79433-20675)	141,823	0
GFBA / EMORY UNIVERSITY, ATLANTA (A566654)	-109	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S5357)	89,277	0
GFBA / NATIONAL RADIO ASTRONOMY OBSERVATORY (SOSPADA-005)	-5	0
GFBA / NATIONAL RADIO ASTRONOMY OBSERVATORY (SOSPADA-018)	15,108	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0160 G ZC426)	70,330	0
GFBA / UNIVERSITY OF MICHIGAN (SUBK00018673)	97,601	0
GFBA / UNIVERSITY OF NOTRE DAME (204303COL)	181,157	0
GFBA / UNIVERSITY OF TEXAS AT DALLAS (23011103)	29,202	0
GFBA / WAYNE STATE UNIVERSITY (WSU22189)	60,336	0
GFCA	71,888	0
GFEA	779,483	10,303
GFEA / SOUTHERN METHODIST UNIVERSITY (G001942-7505_AMD02)	-75	0
GFEA / SOUTHERN METHODIST UNIVERSITY (G002109-7510)	37,414	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (3022 G LA210_AMD01)	23,628	0
GGBA	6,116,609	87,340
GGBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-000016-G1)	23,893	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (109254955 MP INV# S9002096)	39,921	0
GGBA / UNIVERSITY OF ILLINOIS (101433-19289)	62,641	0
GGBA / UNIVERSITY OF NOTRE DAME (204512CSU)	161,013	0
GGBA / UNIVERSITY OF NOTRE DAME (PHY1806631)	3,763	0
GKAA	12,623	0
GLAA	3,642,909	530,851
GLAA / ARIZONA STATE UNIVERSITY (2020277/ASUB00001327)	26,892	0
GLAA / UNIVERSITY OF ARIZONA (710867)	33,069	0
GLAA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0980 G LA200 / 2203366)	59,819	0
GLAA / UNIVERSITY OF WASHINGTON (UWSC14774)	1,425	0
GSAA	575,483	182,052
GSAA / THE TRUSTEES OF PRINCETON UNIVERSITY (SUB0000663)	56,347	0
GTAA	49,341	0
47.050 / GEOSCIENCES	**31,010,967**	**1,376,236**
GFBA	20,858,760	1,328,088
GFBA / ARCTIC RESEARCH CONSORTIUM OF THE U.S. (SIPN213310831)	16,892	0
GFBA / AUBURN UNIVERSITY (21-PHYS-200849-UCOB)	19,574	0
GFBA / AUBURN UNIVERSITY (22-PHYS-200851-UCOB)	46,000	0
GFBA / COLUMBIA UNIVERSITY (35B(GG009393-04))	37,453	0
GFBA / COLUMBIA UNIVERSITY (35C(GG009393-04))	65,437	0
GFBA / COLUMBIA UNIVERSITY (35D(GG009393-04))	5,474	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFBA / GRAND VALLEY STATE UNIVERSITY (GVSU-215505-01)	10,044	0
GFBA / OREGON STATE UNIVERSITY (S2089C-A)	92,784	-47,604
GFBA / STANFORD UNIVERSITY (62654003-167316)	-9,396	0
GFBA / STATE UNIVERSITY NEW YORK AT STONY BROOK (97839/2/1183418)	19,613	0
GFBA / UNIVERSITY OF CHICAGO (AWD0100221 (SUB00000067))	40,277	0
GFBA / UNIVERSITY OF ILLINOIS (097141-19057)	18,272	0
GFBA / UNIVERSITY OF ILLINOIS (100635-18603)	31,135	0
GFBA / UNIVERSITY OF IOWA (S03463-01)	68,211	0
GFBA / UNIVERSITY OF NEW MEXICO (707981-874X)	15,508	0
GFBA / UNIVERSITY OF NORTH CAROLINA- WILMINGTON (577910-18-01)	0	0
GFBA / UNIVERSITY OF PUERTO RICO HUMACAO (2021-000095)	20,203	0
GFBA / UNIVERSITY OF SOUTH FLORIDA (1230-1231-00-A)	25,897	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00000299)	49,310	0
GFBA / UNIVERSITY OF UTAH (10050761-01)	31	0
GFBA / UNIVERSITY OF UTAH (10066612-01-CU)	5,830	0
GFBA / UNIVERSITY OF WYOMING (1004465-UC BOULDER)	64,317	0
GFBA / VIRGINIA TECH UNIVERSITY (481002-19557)	161,628	0
GFCA	4,056	0
GFEA	203,048	0
GFEA / UNIVERSITY OF ILLINOIS (101348-18070-AMD03)	25,133	0
GGBA	6,022,637	30,772
GGBA (COVID-19)	188,685	0
GGBA / ARIZONA STATE UNIVERSITY (SUB AWARD NO. ASUB00000816)	10,737	0
GGBA / HASKELL INDIAN NATIONS UNIVERSITY (HFCSU-01)	19,080	0
GGBA / MONTANA STATE UNIVERSITY (G258-24-WA320)	2,407	0
GGBA / UCAR-NCAR-NATIONAL CENTER FOR ATMOSPHERIC RESEARCH (SUBAWD004574)	98,116	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (201504240-04 / A17-0253-S003)	15,724	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (A23-0097-S004)	14,984	0
GGBA / UNIVERSITY OF CALIFORNIA, IRVINE (2023-1940)	19,862	0
GGBA / UNIVERSITY OF MICHIGAN (SUBK00020723/PO#3008146640)	5,616	0
GGBA / UNIVERSITY OF OKLAHOMA (2021-17)	530,355	0
GJEA	52,377	0
GKAA	97,828	0
GLAA	1,901,230	64,980
GLAA / COLUMBIA UNIVERSITY (OCE-1450528)	4,867	0
GLAA / UNIVERSITY OF ARIZONA (680651)	1,025	0
GLAA / VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY (480773-19459)	58,580	0
GLAA / VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY (481086-19459)	24,359	0
GLAA / WEST VIRGINIA UNIVERSITY (22-543-CSM)	3,417	0
GWAA	43,590	0
47.070 / COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	**23,625,834**	**4,797,166**
GFBA	11,968,916	2,727,658
GFBA / COMPUTING RESEARCH ASSOCIATION (CIF2020YEAR3-UCB-16)	18,881	0
GFBA / COMPUTING RESEARCH ASSOCIATION (CNS1940460-UCB)	66,498	0
GFBA / NORTHWESTERN UNIVERSITY (60054249 UC)	823	0
GFBA / TEXAS A&M UNIVERSITY (M2305032)	30,393	0
GFBA / UNAVCO (S20-OAC1835791-S1)	47,971	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (706380)	34,491	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA CRUZ (A22-0123-S003)	223,433	0
GFBA / UNIVERSITY OF MARYLAND BALTIMORE COUNTY (NSF00123-03)	271,170	0
GFBA / UNIVERSITY OF NEW MEXICO (271643-874X)	225,225	0
GFBA / UNIVERSITY OF NORTH CAROLINA (5125487)	53,900	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTA17-001233)	16,402	0
GFBA / UNIVERSITY OF UTAH (10051281-01)	129,317	0
GFCA	642,067	0
GFCA / MIKE SUTTON CONSULTI (SUB. SIGNED 06/01/2023)	53,774	0
GFCA / UCLA CENTER FOR CANN (SUBAWARD 01600000051632)	24,735	0
GFEA	288,791	23,620
GFEA / MAYO CLINIC ROCHESTER (UCD-298306-01_AMD01)	10,364	0
GFEA / MAYO CLINIC ROCHESTER (UCD-298306-03_AMD03)	35,879	0
GGBA	3,753,735	153,110
GGBA / NORTHWESTERN UNIVERSITY (SUBAWARD # 60054740 CSU)	95,899	0
GGBA / UNIVERSITY OF MINNESOTA (A009010901)	19,010	0
GGBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00000548)	151,246	0
GGBA / VIRGINIA POLYTECHNIC INSTITUTE (480309-19019)	40,228	0
GGJA	545,898	129,221
GLAA	4,603,586	1,763,557
GLAA / BAYLOR UNIVERSITY (32740119-01)	70,619	0
GTAA	202,583	0
47.074 / BIOLOGICAL SCIENCES	**27,846,021**	**4,849,641**
GFBA	14,237,068	3,905,686
GFBA / FOUNDATION FOR APPLIED MOLECULAR EVOLUTI (AWD-21-02-0041)	77,946	0
GFBA / INDIANA UNIVERSITY (9912)	23,104	0
GFBA / JAMES MADISON UNIVERSITY (S22-172-01)	8,516	0
GFBA / JOHNS HOPKINS UNIVERSITY (2005959045)	56,917	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (11600)	75,877	0
GFBA / UNIVERSITY OF CHICAGO (AWD102042 (SUB00000569))	74,534	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GFBA / UNIVERSITY OF IDAHO (AW5809-826664)	190,602	0
GFBA / WESTERN WASHINGTON UNIVERSITY (51004A-UCBO)	86	0
GFCA	130,765	0
GFEA	2,942,042	0
GFEA / EMORY UNIVERSITY, ATLANTA (A793531)	92,547	0
GFEA / UNIVERSITY OF TEXAS AT ARLINGTON (2023GC1177)	13,970	0
GGBA	7,931,975	943,955
GGBA (COVID-19)	433,154	0
GGBA / BOSTON UNIVERSITY (SUBAWARD #4500003201)	89,207	0
GGBA / CHAPMAN UNIVERSITY (500962-SUBCSU)	24,958	0
GGBA / CORNELL UNIVERSITY (145157-21990)	103,049	0
GGBA / DUKE UNIVERSITY (333-000146)	6,492	0
GGBA / GEORGETOWN UNIVERSITY (425348_GR425286_YR1_CSU)	63,359	0
GGBA / GEORGETOWN UNIVERSITY (425348_GR425286-CSU_MOD1)	315,536	0
GGBA / KANSAS STATE UNIVERSITY (A21-0332-S002)	33,213	0
GGBA / KANSAS STATE UNIVERSITY (SUBAWARD AGREEMENT # A21-0332-S001)	17,994	0
GGBA / THE OHIO STATE UNIVERSITY (SPC-1000005225 | GR121050)	289,665	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (A22-0516-S001)	67,595	0
GGBA / UNIVERSITY OF MINNESOTA (P008946701)	18,459	0
GGBA / UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5110944)	98,701	0
GGBA / UNIVERSITY OF OKLAHOMA (2021-28)	95,535	0
GGJA	234,138	0
GKAA / UNIVERSITY OF TEXAS AT ARLINGTON (12610063061)	-9,344	0
GKAA / UNIVERSITY OF TEXAS AT ARLINGTON (2023GC2177)	11,297	0
GLAA / UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK1987)	9,195	0
GLAA / UNIVERSITY OF NEVADA DESERT RESEARCH INSTITUTE (CSM PROP# 22-0111)	26,038	0
GTAA	51,624	0
GZAA / UNIVERSITY OF SOUTH DAKOTA (2106067)	10,207	0
47.075 / SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	**3,889,819**	**511,688**
GFBA	2,285,922	281,754
GFBA / ARCHAEOLOGY SOUTHWEST (AWD-21-07-0251)	78,137	0
GFBA / PORTLAND STATE UNIVERSITY (208HOL633)	15,279	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB000000924)	2,099	0
GFCA	64,861	0
GFCA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWARD NO. SUBAWD04661)	12,752	0
GFEA	529,461	4,352
GGBA	515,530	75,096
GGBA (COVID-19)	12,411	0
GGBA / BOSTON UNIVERSITY (4500004753)	10,533	0
GGBA / PURDUE UNIVERSITY (10001772-038)	5,982	0
GGJA	40,363	0
GLAA	261,988	150,486
GTAA	54,501	0
47.076 / STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)	**34,408,795**	**3,010,310**
GFBA	20,368,197	2,186,475
GFBA / (THE) CONCORD CONSORTIUM, INC. (372.22.01)	133,761	0
GFBA / DREXEL UNIVERSITY (920243)	4,723	0
GFBA / INDIANA UNIVERSITY (9039_UC)	-14	0
GFBA / MICHIGAN STATE UNIVERSITY (RC110104UCB)	6,991	0
GFBA / MICHIGAN STATE UNIVERSITY (RC114010UC)	34,562	0
GFBA / NURTURE NATURE CENTER (NSFDRK1)	26,484	0
GFBA / PORTLAND STATE UNIVERSITY (100111)	14,107	0
GFBA / UNIVERSITY OF ILLINOIS (096877-17607)	81,260	0
GFBA / UNIVERSITY OF ILLINOIS AT URBANA- (114145-19704)	28,254	0
GFBA / UNIVERSITY OF MAINE (UMS1431)	39,215	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC11530)	4,540	0
GFCA	889,823	153,867
GFCA / BOTANICAL SOCIETY OF AMERICA (SUB. SIGNED 09/14/2020)	168,923	0
GFCA / PACE UNIVERSITY (TCM05211)	9,702	0
GFCA / SAN DIEGO STATE UNIV (D8052-02 SA00 5A485A 7802)	2,509	0
GFEA	1,451,440	115,678
GFEA / CALIFORNIA STATE UNIVERSITY, CHICO" (SUB19-013_AMD01)	77,240	0
GFEA / NORTHERN ARIZONA UNIVERSITY (1005251-04)	60,407	0
GFEA / UNIVERSITY OF CALIFORNIA BERKELEY (00010781_PRE)	52,506	0
GGBA	4,730,652	273,206
GGBA (COVID-19)	46,127	0
GGBA / CLEVELAND STATE UNIVERSITY (2152135)	17,521	0
GGBA / FLORIDA STATE UNIVERSITY (R000003016)	4,922	0
GGBA / KUTZTOWN UNIVERSITY (SUBAWARD # NSF20210101)	11,876	0
GGBA / NORTH CAROLINA STATE UNIVERSITY (PAM-P23-001879-SA05)	17,764	0
GGBA / SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE (761850-001)	24,106	0
GGBA / UNIVERSITY OF MISSOURI (C00076843-2)	11,789	0
GGBA / UNIVERSITY OF NEBRASKA (25-0536-0059-004)	70,698	0
GGBA / UNIVERSITY OF UTAH (10058775-01)	12,560	0
GGBA / WABASH COLLEGE (20200514-2)	28,138	0
GGJA	214,914	83,365
GJBA	118,443	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GJCA	287,029	0
GJDA	160,128	0
GJEA	690,108	0
GJKA	123,732	0
GJTA	0	0
GKAA	527,251	124,486
GKAA / ARIZONA STATE UNIVERSITY (ASUB00001136)	7,879	0
GKAA / VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY (480963-19F53)	8,831	0
GLAA	1,996,393	73,233
GLAA / EDMONDS COLLEGE (ATE 2000347)	2,490	0
GLAA / NATIONAL CENTER FOR AUTONOMOUS TECHNOLOGIES (NCAT) (1902574-005)	17,345	0
GLAA / UNIVERSITY OF PITTSBURGH (HRD-1930990)	6,721	0
GSAA	173,071	0
GTAA	737,173	0
GWAA	478,750	0
GYAA	422,753	0
GZAA	5,001	0
47.078 / POLAR PROGRAMS	**6,572,081**	**678,472**
GFBA	5,134,052	618,702
GFBA / RUTGERS UNIVERSITY (1896)	41,078	0
GFBA / RUTGERS UNIVERSITY (3056)	65,909	0
GFBA / THE UNIVERSITY OF KANSAS CENTER FOR RSCH (FY2022-004)	64,946	0
GFEA	88,634	0
GGBA	512,735	0
GGBA / UNIVERSITY OF ALASKA AT ANCHORAGE (P0555260)	22,438	0
GLAA	642,289	59,770
47.079 / OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	**1,091,132**	**0**
GFBA	218,527	0
GFBA / KANSAS STATE UNIVERSITY (S18080)	12,662	0
GFCA	112,369	0
GFEA / CRDF GLOBAL (G-202303-69988)	320,045	0
GGBA / CRDF GLOBAL (G-202109-68100)	107,706	0
GGBA / CRDF GLOBAL (G-202303-69990)	251,539	0
GGBA / CRDF GLOBAL (G-202403-71805)	8,145	0
GGBA / THE OHIO STATE UNIVERSITY (SPC-1000007193 | GR128216)	11,188	0
GLAA	48,951	0
47.083 / INTEGRATIVE ACTIVITIES	**1,310,528**	**0**
GFBA	275,201	0
GFBA / NEW YORK UNIVERSITY (F2184-02)	47,594	0
GFBA / UNIVERSITY OF ARIZONA (732016)	45,806	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC13176)	107,689	0
GFCA	2,648	0
GFEA	33,832	0
GGBA	261,773	0
GGBA / UNIVERSITY OF OKLAHOMA (2022-58)	61,441	0
GLAA	417,513	0
GSAA	57,031	0
47.084 / NSF TECHNOLOGY, INNOVATION, AND PARTNERSHIPS	**3,561,611**	**1,146,686**
GFBA	2,315,703	999,601
GFBA / NANO-PRODUCT ENGINEERING, LLC (AWD-21-06-0308)	31,131	0
GFBA / ROCKY MOUNTAIN INNOVATION INITIATIVE INC (2315760-UCB)	4,572	0
GFBA / ROCKY TECH (AWD-22-07-0048)	168,274	0
GFBA / SILVIS MATERIALS (AWD-22-01-0007)	80,000	0
GFCA / CATALYST CAMPUS FOR TECHNOLOGY & INNOVATION (2308142-001)	116,511	0
GFEA	48,498	0
GFEA / EYSZ (AWD-231096)	67	0
GFEA / ROCKY MOUNTAIN INNOVATION INITIATIVE INC (2315760-UCD_AMD01)	1,106	0
GFEA / SAN JOSE STATE UNIVERSITY RESEARCH FOUND (34-1505-0010-UCD)	14,413	0
GGBA	352,520	147,085
GGBA / MECHANO-THERAPEUTICS, LLC (2304235)	40,165	0
GGBA / ROCKY MOUNTAIN INNOVATION INITIATIVE, INC. DBA INNOSPHERE VE (2315760)	99,816	0
GGBA / UNIVERSITY OF MICHIGAN (SUBK00017430)	16,044	0
GGBA / UNIVERSITY OF NOTRE DAME (204945CSU)	39,596	0
GKAA	22,975	0
GLAA	210,220	0
47.2201586 / ACCELNET-IMPLEMENTATION: ACCELERATING TRANSFORMATIONS TO SUSTAINABILITY ACROSS THE WORLD'S MOUNTAINS	**207,103**	**0**
GGBA	207,103	0
47.2201586 / PARTICIPANT SUPPORT: ACCELNET-IMPLEMENTATION: ACCELERATING TRANSFORMATIONS TO SUSTAINABILITY ACROSS THE WORLD'S MOUNTAINS	**13,264**	**0**
GGBA	13,264	0
47.2304616 / 402688: SORTING OF LUNAR REGOLITH TECHNOLOGY 10/01/2023	**21,453**	**0**
GLAA / INTERLUNE CORPORATION (IL-001)	21,453	0
47.2319710 / BII: INTEGRATIVE MOVEMENT SCIENCES INSTITUTE (IMSI)	**19,524**	**0**
GLAA / UNIVERSITY OF CALIFORNIA IRVINE (2024-2150)	19,524	0
47.5256-000 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	**177,451**	**0**
GFBA / COMPUTATIONAL PHYSICS, INC. (5256-000)	177,451	0
47.745567 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	**156,703**	**0**
GFBA / BATTELLE MEMORIAL INSTITUTE/DOE LABS (745567)	156,703	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
47.AWD-002863-G7 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	**93,101**	**0**
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-002863-G7)	93,101	0
47.AWD-22-01-0125 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	**12,430**	**0**
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-01-0125)	12,430	0
47.AWD-23-03-0073 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	**9,100**	**0**
GFBA / SOUTHWEST RESEARCH INSTITUTE (AWD-23-03-0073)	9,100	0
47.AWD-23-08-0257 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	**7,848**	**0**
GFBA / SWEETSENSE (AWD-23-08-0257)	7,848	0
47.CSM PROP# 22-0557 / M. ASLE ZAEEM IPA WITH NSF	**224,366**	**0**
GLAA	224,366	0
47.FACTCHAMP/2021/110 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	**19,234**	**0**
GFBA / MEEDAN, INC. (FACTCHAMP/2021/110)	19,234	0
47.IP17106677 / SUSTAINABLE PRODUCTION OF HIGH-PERFORMANCE DIETARY SUPPLEMENTS	**191,990**	**0**
GGBA / SASYA, LLC (IP17106677)	191,990	0
47.ITE 2226426 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	**237,275**	**0**
GFBA	237,275	0
47.OCG7063B / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	**85,924**	**0**
GFBA / ASSOC OF UNIV FOR RESEARCH IN ASTRONOMY (OCG7063B)	85,924	0
47.S99023YL / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	**23,856**	**0**
GFBA / SOUTHWEST RESEARCH INSTITUTE (S99023YL)	23,856	0
NUCLEAR REGULATORY COMMISSION		
77.008 / U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	**260,816**	**0**
GGBA	177,625	0
GLAA	83,191	0
77.RES-21-0267 / NUCLEAR REGULATORY COMMISSION	**-2,716**	**0**
GFBA	-2,716	0
OFFICE OF PERSONNEL MANAGEMENT		
27.011 / INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	**4,497,529**	**0**
GFEA	4,439,566	0
GFEA / DENVER RESEARCH INSTITUTE (933316_EXT)	27,316	0
GFEA / DENVER RESEARCH INSTITUTE (AWARD #5988_YR02)	22,066	0
GFEA / DENVER RESEARCH INSTITUTE (AWD-231333)	-134	0
GFEA / DENVER RESEARCH INSTITUTE (AWD-243241)	3,375	0
GFEA / DENVER RESEARCH INSTITUTE (AWD-243282)	5,340	0
SECURITIES AND EXCHANGE COMMISSION		
58.AWD-23-09-0224 / SECURITIES AND EXCHANGE COMMISSION	**54,923**	**0**
GFBA	54,923	0
SMALL BUSINESS ADMINISTRATION		
59.058 / FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM	**2,714**	**0**
GFCA / AD ENGINEERING LLC (ADE-FA864924P0271-UCCS)	2,714	0
SOCIAL SECURITY ADMINISTRATION		
96.007 / SOCIAL SECURITY RESEARCH AND DEMONSTRATION	**34,317**	**0**
GFEA / NATIONAL BUREAU OF ECONOMIC RESEARCH (51460.04.01.23 NB23-19)	34,317	0
TENNESSEE VALLEY AUTHORITY		
62.4415 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS	**1**	**0**
GFBA	1	0
62.AWD-22-01-0118 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS	**409,448**	**0**
GFBA	409,448	0
62.AWD-23-09-0119 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS	**158,708**	**0**
GFBA	158,708	0
62.AWD-24-02-0144 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS	**8,838**	**0**
GFBA	8,838	0
SNAP CLUSTER	**1,334,530,912**	**76,985,651**
DEPARTMENT OF AGRICULTURE, FOOD AND NUTRITION SERVICE		
10.551 / SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	**1,233,194,628**	**0**
IHAA	1,233,194,628	0
10.561 / STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	**101,336,284**	**76,985,651**
GFBA / HUNGER FREE COLORADO (AWD-23-04-0008)	4,773	0
GFBA / HUNGER FREE COLORADO (AWD-23-12-0022)	5,644	0
GGBA / HUNGER FREE COLORADO (233CO401S2514)	45,381	0
GWAA	7,196	0
IHAA	98,169,254	76,831,352
IHAA (COVID-19)	3,104,036	154,299
SPECIAL EDUCATION CLUSTER (IDEA)	**219,112,090**	**201,669,375**
DEPARTMENT OF EDUCATION, OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES		
84.027 / SPECIAL EDUCATION GRANTS TO STATES	**212,804,174**	**196,567,749**
DAAA	212,595,841	196,567,749
GFBA / ATMOSPHERIC SPACE TECHNOLOGY RESEARCH AS (341-01)	208,333	0
84.173 / SPECIAL EDUCATION PRESCHOOL GRANTS	**6,307,916**	**5,101,626**
DAAA	6,307,916	5,101,626
STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER	**1,133,602,421**	**0**
DEPARTMENT OF EDUCATION, OFFICE OF FEDERAL STUDENT AID		
84.007 / FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	**9,069,785**	**0**
GFBA	1,281,353	0
GFCA	671,533	0
GFEA	711,152	0
GGBA	1,319,259	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GGJA	444,539	0
GJBA	234,143	0
GJCA	200,000	0
GJDA	196,958	0
GJEA	400,943	0
GJFA	15,886	0
GJGA	40,940	0
GJHA	45,943	0
GJJA	665,295	0
GJKA	188,000	0
GJLA	125,999	0
GJMA	96,885	0
GJRA	47,375	0
GJTA	23,195	0
GKAA	303,545	0
GLAA	183,804	0
GSAA	230,916	0
GTAA	1,049,631	0
GWAA	85,760	0
GYAA	145,580	0
GZAA	361,151	0
84.033 / FEDERAL WORK-STUDY PROGRAM	**9,201,389**	**0**
GFBA	1,482,642	0
GFCA	45,663	0
GFEA	1,033,320	0
GGBA	1,227,562	0
GGJA	393,948	0
GJBA	83,473	0
GJCA	129,551	0
GJDA	281,721	0
GJEA	449,918	0
GJFA	20,401	0
GJGA	32,033	0
GJHA	26,308	0
GJJA	402,380	0
GJKA	258,277	0
GJLA	236,399	0
GJMA	77,175	0
GJRA	124,307	0
GJTA	24,509	0
GKAA	595,673	0
GLAA	379,919	0
GSAA	161,243	0
GTAA	899,141	0
GWAA	187,283	0
GYAA	274,894	0
GZAA	373,649	0
84.038 / FEDERAL PERKINS LOAN PROGRAM_FEDERAL CAPITAL CONTRIBUTIONS	**6,871,132**	**0**
GFBA	4,203,211	0
GFEA	275,196	0
GGBA	2,233,465	0
GGJA	2,125,112	0
GKAA	-2,721,879	0
GLAA	756,027	0
GTAA	0	0
GWAA	0	0
84.063 / FEDERAL PELL GRANT PROGRAM	**263,029,042**	**0**
GFBA	27,234,145	0
GFCA	14,185,827	0
GFEA	20,013,296	0
GGBA	28,314,041	0
GGEA	11,539,845	0
GGJA	7,599,258	0
GJBA	6,004,764	0
GJCA	6,015,577	0
GJDA	10,756,358	0
GJEA	16,395,880	0
GJFA	1,163,859	0
GJGA	1,364,479	0
GJHA	1,853,393	0
GJJA	17,875,542	0
GJKA	9,310,081	0
GJLA	5,796,918	0
GJMA	4,288,676	0
GJRA	1,684,314	0
GJTA	940,271	0
GKAA	9,582,428	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GLAA	4,466,874	0
GSAA	6,669,497	0
GTAA	31,118,326	0
GWAA	2,218,106	0
GYAA	3,618,263	0
GZAA	13,019,024	0
84.268 / FEDERAL DIRECT STUDENT LOANS	**839,934,113**	**0**
GFBA	144,207,927	0
GFCA	44,565,661	0
GFEA	152,534,354	0
GGBA	150,539,540	0
GGEA	58,931,891	0
GGJA	13,609,856	0
GJBA	8,008,035	0
GJCA	8,348,483	0
GJDA	8,873,284	0
GJEA	18,486,965	0
GJFA	423,719	0
GJGA	528,207	0
GJHA	1,116,795	0
GJJA	9,074,368	0
GJKA	5,640,921	0
GJLA	6,104,396	0
GJMA	1,490,635	0
GJRA	1,810,407	0
GJTA	1,414,160	0
GKAA	49,109,793	0
GLAA	34,068,628	0
GSAA	9,265,296	0
GTAA	51,750,472	0
GWAA	9,705,817	0
GYAA	18,658,475	0
GZAA	31,666,028	0
84.379 / TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	**54,141**	**0**
GFEA	34,781	0
GGJA	3,329	0
GTAA	16,031	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES, HEALTH RESOURCES AND SERVICES ADMINISTRATION		
93.264 / NURSE FACULTY LOAN PROGRAM (NFLP)	**1,324,683**	**0**
GFEA	1,099,040	0
GKAA	225,643	0
93.342 / HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS	**2,696,123**	**0**
GFEA	277,695	0
GGBA	2,418,428	0
93.364 / NURSING STUDENT LOANS	**745,823**	**0**
GFEA	745,823	0
93.925 / SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS	**676,190**	**0**
GTAA	676,190	0
TRANSIT SERVICES PROGRAMS CLUSTER	**2,441,312**	**2,167,391**
DEPARTMENT OF TRANSPORTATION, FEDERAL TRANSIT ADMINISTRATION		
20.513 / ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	**2,441,312**	**2,167,391**
HAAA	2,441,312	2,167,391
HAAA (COVID-19)	0	0
20.516 / JOB ACCESS AND REVERSE COMMUTE PROGRAM	**0**	**0**
HAAA	0	0
20.521 / NEW FREEDOM PROGRAM	**0**	**0**
HAAA	0	0
TRIO CLUSTER	**17,583,358**	**0**
DEPARTMENT OF EDUCATION, OFFICE OF POSTSECONDARY EDUCATION		
84.042 / TRIO STUDENT SUPPORT SERVICES	**7,657,694**	**0**
GFBA	373,832	0
GFEA	241,211	0
GGBA	764,130	0
GGJA	305,946	0
GJBA	307,391	0
GJCA	554,290	0
GJDA	349,040	0
GJEA	544,112	0
GJHA	256,073	0
GJJA	288,181	0
GJKA	351,438	0
GJLA	268,864	0
GJMA	513,005	0
GJRA	294,091	0
GKAA	336,471	0
GSAA	598,147	0
GTAA	432,716	0

PROGRAM CLUSTER FEDERAL AGENCY, MAJOR SUBDIVISION ALN OR OTHER ID NUMBER / PROGRAM NAME STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES ($)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS ($)
GYAA	288,238	0
GZAA	590,518	0
84.044 / TRIO TALENT SEARCH	**1,073,084**	**0**
GGBA	491,906	0
GGJA	238,266	0
GSAA	342,912	0
84.047 / TRIO UPWARD BOUND	**5,764,200**	**0**
GFBA	306,620	0
GGBA	1,020,314	0
GGJA	850,764	0
GJCA	325,385	0
GJEA	250,891	0
GJKA	910,325	0
GLAA	265,938	0
GSAA	300,191	0
GTAA	556,801	0
GYAA	642,880	0
GZAA	334,091	0
84.066 / TRIO EDUCATIONAL OPPORTUNITY CENTERS	**1,977,984**	**0**
GGBA	621,894	0
GGJA	501,442	0
GJDA	854,648	0
84.217 / TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	**1,110,396**	**0**
GFBA	270,509	0
GFEA	221,350	0
GGBA	288,538	0
GGJA	35,728	0
GKAA	294,271	0
WIOA CLUSTER	**36,095,355**	**26,389,957**
DEPARTMENT OF LABOR, EMPLOYMENT AND TRAINING ADMINISTRATION		
17.258 / WIOA ADULT PROGRAM	**9,808,630**	**8,314,005**
KAAA	-31,823	0
KADA	8,867,623	8,369,277
KARA	972,830	-55,272
17.259 / WIOA YOUTH ACTIVITIES	**10,987,176**	**8,144,501**
KAAA	448,244	0
KADA	9,018,197	8,075,620
KARA	1,520,735	68,881
17.278 / WIOA DISLOCATED WORKER FORMULA GRANTS	**15,299,549**	**9,931,451**
KAAA	1,128,441	0
KADA	11,891,115	9,717,027
KARA	2,279,993	214,424
GRAND TOTAL:	**20,597,105,401**	**4,015,268,939**

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDING JUNE 30, 2024

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements 2 C.F.R. §200.510(b). Under 2 C.F.R. §200.502, an award is considered expended when certain events related to the award occur. These include:

- Expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations. The State of Colorado recognizes expenditures/expenses on the modified accrual or full accrual basis depending on the fund used. See note 1 of the Basic Financial Statements for additional information.
- Disbursement of amounts entitling the State to an interest subsidy
- Use of loan proceeds under loan and loan guarantee programs
- Distribution or consumption of food commodities
- Receipt of property or surplus property
- Disbursement of funds to subrecipients
- The period when insurance is in force
- Receipt or use of program income

As a result of these criteria, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 2. Indirect Costs

There are ten departments of the State of Colorado that elect to charge the de minimis rate of 10% of modified total direct costs to some or all of their federal awards. These departments are the Department of Health Care Policy and Finance, the Department of Early Childhood, the Judicial Department, Governor's Office of Information Technology, the Department of Higher Education, History Colorado, the Department of Agriculture, Auraria Higher Education Center, Otero College, and Morgan Community College.

Note 3. Subrecipients

All amounts passed-through to subrecipients are identified in the Report under the column titled "AMOUNT PASSED THROUGH TO SUBRECIPIENTS".

Note 4. Unemployment Insurance Expenditures

The State Department of Labor and Employment expended $468,707,489 for 17.225 - Unemployment Insurance for Federal Employee Compensation Act (FECA) Reimbursable, Federal Extended Benefits, and Temporary Extended Unemployment Compensation (TEUC) Benefit Payments. The total expenditure amount includes the federal portion of the grants and the required state match in the amounts of ($223,756,806) and $692,464,295, respectively.

Note 5. Expenditures Reported for Reimbursement of Prior Year Expenditures

Of the expenditure amounts reported by the State Department of Public Safety for ALN 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters), $6,141,087 represents reimbursements received from the Federal Emergency Management Agency for expenditures incurred in prior fiscal years.

Note 6. Component Units

Discretely presented component units (DPCUs) are legally separate entities that are included in the Annual Comprehensive Financial Report of the State of Colorado. However, this schedule does not reflect federal expenditures incurred by the State's DPCUs. University Physicians, Inc., d/b/a CU Medicine (UPI), is a blended component unit of the State and is also included in the State's Annual Comprehensive Financial Report. UPI's expenditures of federal awards are not included in this report.

Note 7. Loan Balances for Federal Loan Programs

Loan programs administered directly by the State of Colorado and the balances of directly administered loans outstanding as of June 30, 2024 are listed below. The amounts listed below reflect the balances, net of allowance for doubtful accounts. The balances and transactions relating to these programs are included in the State of Colorado's basic financial statements.

Program Name	***ALN***	***Dept Code***	***Outstanding Balance, 6/30/2024***
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228	NHAA	$11,438,043
PROGRAM TOTAL			11,438,043
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	NHAA	8,453,989
PROGRAM TOTAL			8,453,989
HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)	14.269	NDRA	$33,281,711
PROGRAM TOTAL			33,281,711
HOUSING TRUST FUND	14.275	NHAA	7,745,109
PROGRAM TOTAL			7,745,109
TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION ACT (TIFIA) PROGRAM	20.223	HTCA	269,838,036
PROGRAM TOTAL			269,838,036
FEDERAL FAMILY EDUCATION LOANS	84.032	GDAA	2,570,882,693
PROGRAM TOTAL			2,570,882,693
FEDERAL PERKINS LOAN PROGRAM_FEDERAL CAPITAL CONTRIBUTIONS	84.038	GFBA	4,203,211
	84.038	GFEA	644,207
	84.038	GGBA	1,645,115
	84.038	GGJA	2,088,867
	84.038	GKAA	521,433
	84.038	GLAA	580,879
	84.038	GTAA	29,407
	84.038	GWAA	11,706
	84.038	GZAA	-
PROGRAM TOTAL			9,724,825
NURSE FACULTY LOAN PROGRAM (NFLP)	93.264	GFEA	1,526,197
	93.264	GKAA	1,455,479
PROGRAM TOTAL			2,981,676
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS	93.342	GFEA	2,474,417
	93.342	GGBA	5,841,022
PROGRAM TOTAL			8,315,439
NURSING STUDENT LOANS	93.364	GFEA	2,434,841
PROGRAM TOTAL			2,434,841
TOTAL LOANS OUTSTANDING BALANCE			$ 2,925,096,362

Note 8. State Department Codes and Names:

Dept Code	*Dept Description*	*Dept Code*	*Dept Description*
AAAA	DEPARTMENT OF PERSONNEL AND ADMINISTRATION	GJMA	TRINIDAD STATE JUNIOR COLLEGE
AABA	DIVISION OF HUMAN RESOURCES	GJRA	NORTHEASTERN JUNIOR COLLEGE
AADA	DIVISION OF CENTRAL SERVICES	GJTA	COLORADO NORTHWESTERN COMMUNITY COLLEGE
AAEA	DIVISON OF ACCOUNTS AND CONTROLS	GKAA	UNIVERSITY OF NORTHERN COLORADO
AAHA	DEPARTMENT OF PERS AND ADMIN - CAPITAL CONSTRUCTION	GLAA	COLORADO SCHOOL OF MINES
BAAA	DEPARTMENT OF AGRICULTURE	GMAA	AURARIA HIGHER EDUCATION CENTER
BCAA	CONSERVATION BOARD	GSAA	FORT LEWIS COLLEGE
BDAA	AGRICULTURAL SERVICES CONSERVATION	GTAA	METROPOLITAN STATE UNIVERSITY OF DENVER
BEAA	AGRICULTURAL SERVICES ANIMAL	GWAA	WESTERN STATE COLORADO UNIVERSITY
BIAA	AGRICULT SERVICES INSPECTION CONSUMER SERVICES	GYAA	ADAMS STATE UNIVERSITY
BMAA	AGRICULTURAL MARKETS DIVISION	GZAA	COLORADO MESA UNIVERSITY
BPAA	AGRICULTURAL SERVICES PLANT	HAAA	DEPARTMENT OF TRANSPORTATION
BSFA	COLORADO STATE FAIR	HTBA	STATEWIDE BRIDGE ENTERPRISE
CAAA	DEPARTMENT OF CORRECTIONS	HTCA	HIGH PERFORMANCE TRANSPORTATION ENTERPRISE
CBAA	DEARTMENT OF CORRECTIONS - PENITENTIARY	IHAA	DEPARTMENT OF HUMAN SERVICES
DAAA	DEPARTMENT OF EDUCATION	JAAA	JUDICIAL BRANCH
DACA	STATE CHARTER SCHOOL INSTITUTE	KAAA	DEPARTMENT OF LABOR AND EMPLOYMENT
DBAA	SCHOOL FOR THE DEAF AND BLIND	KABA	DIVISION OF UNEMPLOYMENT INSURANCE
EAAA	OFFICE OF THE GOVERNOR	KADA	DIVISION OF EMPLOYMENT AND TRAINING
EBBA	COMMISSION ON COMMUNITY SERVICE	KAFA	LABOR MARKET INFORMATION
ECAA	OFFICE OF STATE PLANNING AND BUDGETING	KAPP	STATE APPRENTICESHIP AGENCY SPECIAL PROGRAMS
EDAA	OFFICE OF ECONOMIC DEVELOPMENT	KARA	COLORADO RURAL WORKFORCE CONSORTIUM
EFAA	COLORADO ENERGY OFFICE	KATA	DIVISION OF OIL AND PUBLIC SAFETY
EGBA	OFFICE OF INFORMATION TECHNOLOGY	KAVA	DIVISION OF VOCATIONAL REHABILITATION
FAAA	DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT	KFAM	DIVISION OF FAMILY AND MEDICAL LEAVE INSURANCE
FEDA	AIR POLUTION CONTROL DIVISION	KONA	OFFICE OF NEW AMERICANS
FEEA	HAZARDOUS MATERIALS AND WASTE MGMT DIVISION	LAAA	DEPARTMENT OF LAW
FEFA	ENVIRONMENTAL HEALTH AND SUSTAINABILITY DIVISION	NAAA	DEPARTMENT OF LOCAL AFFAIRS
FEGA	WATER QUALITY CONTROL DIVISION	NDRA	COMM DEVELOPMENT BLOCK GRANT-DISASTER RECOVERY
FHCA	DIV OF DISEASE CONTROL AND PUBLIC HEALTH RESPONSE	NHAA	DIVISION OF HOUSING
FHHA	DIV OF DISEASE CONTROL AND ENVIRON EPIDEMIOLOGY	NHBA	DIVISION OF HOUSING-PUBLIC HOUSING AGENCY
FHIA	HEALTH AND ENVIRONMENTAL INFO AND STATISTICS DIV	NLAA	DIVISION OF LOCAL GOVERNMENT
FHLA	PREVENTION SERVICES DIVISION	OAAA	DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
FHMA	HEALTH FACILITIES AND EMERGENCY MEDICAL SERVICES DIV	PAAA	DEPARTMENT OF NATURAL RESOURCES
FHOA	OFFICE OF HIV, VIRAL HEPATITIS, AND STIS	PCAA	STATE LAND BOARD
GAAA	DEPARTMENT OF HIGHER EDUCATION	PDAA	WATER CONSERVATION BOARD
GCAA	HISTORY COLORADO	PEAA	DIVISION OF WATER RESOURCES
GDAA	COLLEGE ASSIST	PHAA	OIL AND GAS CONSERVATION COMMISSION
GFBA	UNIVERSITY OF COLORADO - BOULDER	PKAA	DIVISION OF RECLAMATION MINING AND SAFETY
GFCA	UNIVERSITY OF COLORADO - COLORADO SPRINGS	PMAA	DIVISION OF PARKS AND WILDLIFE
GFEA	UNIVERSITY OF COLORADO - DENVER	QAAA	DEPARTMENT OF EARLY CHILDHOOD
GGBA	COLORADO STATE UNIVERSITY	RBAA	COLORADO STATE PATROL
GGEA	COLORADO STATE UNIVERSITY - GLOBAL CAMPUS	RCAA	DIVISION OF FIRE PREVENTION AND CONTROL
GGJA	COLORADO STATE UNIVERSITY - PUEBLO	RDAA	DIVISION OF CRIMINAL JUSTICE
GJAA	COLORADO COMMUNITY COLLEGE SYSTEM	REAA	COLORADO BUREAU OF INVESTIGATION
GJBA	ARAPAHOE COMMUNITY COLLEGE	RFAA	DIV OF HOMELAND SECURITY AND EMERGENCY MGMT
GJCA	COMMUNITY COLLEGE OF AURORA	SDAA	CIVIL RIGHTS DIVISION
GJDA	COMMUNITY COLLEGE OF DENVER	SFAA	DIVISION OF INSURANCE
GJEA	FRONT RANGE COMMUNITY COLLEGE	SGAA	PUBLIC UTILITIES COMMISSION
GJFA	LAMAR COMMUNITY COLLEGE	SJAA	PHARMACY BOARD
GJGA	MORGAN COMMUNITY COLLEGE	TAAA	DEPARTMENT OF REVENUE
GJHA	OTERO COMMUNITY COLLEGE	UHAA	DEPARTMENT OF HEALTH CARE POLICY AND FINANCE
GJJA	PIKES PEAK COMMUNITY COLLEGE	VAAA	DEPARTMENT OF STATE
GJKA	PUEBLO COMMUNITY COLLEGE	WAAA	DEPARTMENT OF TREASURY - ADMINISTRATION
GJLA	RED ROCKS COMMUNITY COLLEGE		

Required Communications Letter

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

OFFICE OF THE STATE AUDITOR

KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

January 31, 2025

Independent Auditor's Communication with Those Charged with Governance

Members of the Legislative Audit Committee:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado (State), as of and for the year ended June 30, 2024, and the related notes to the financial statements. We have also audited the State's budgetary comparison schedule—general fund-general purpose revenue component and the related note for the Fiscal Year Ended June 30, 2024.

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit, or any emphasis-of-matter or other-matter paragraphs in the auditor's report. We have communicated such information in our letters to you dated August 5, 2024 and January 14, 2025, respectively.

Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the State are described in Note 1 to the financial statements contained in the State's Fiscal Year 2024 Annual Comprehensive Financial Report issued under separate cover. As described in Note 1.A. - New Accounting Standards, of the financial statements, in Fiscal Year 2024, the State implemented the Governmental Accounting Standards Board (GASB) Statement No. 100, Accounting Changes and Error Corrections. Accordingly, the cumulative effect of this accounting change as of the beginning of the fiscal year is reported in Note 15.A.- Accounting Changes and Error Corrections, of the financial statements. We noted no transactions entered into by the State during the year for which there is a

lack of authoritative guidance or consensus. Except for the error corrections reported in Note 15.A. of the financial statements, all significant transactions have been recognized in the financial statements in the proper period.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the State's financial statements were:

- **Taxes Receivables**: Management's estimate of taxes receivable is based on historical data, adjusted for economic trends, and net of applicable estimated refunds and allowances.

- **Allowance for Doubtful Accounts**: Management's estimate of allowance for doubtful accounts is based on historical data and an analysis of the collectability of the related accounts receivable.

- **Capital Assets:** Management's estimate of depreciable capital assets is based on historical cost, net of accumulated depreciation. The State's capital assets are depreciated using the straight-line method over the estimated useful lives of the assets. Donated capital assets are carried at their estimated acquisition value at the date of donation.

- **Pension and OPEB Liabilities**: Management's estimate of net pension liabilities and other post-employment benefits (OPEB) related liabilities is based on information provided by the Colorado Public Employees Retirement Association (PERA) and other pension and OPEB plans as well as actuarial assumptions.

- **Fair Value of Investments:** Investments, including pooled cash, are stated at fair value except for certain investments which are measured at their Net Asset Value. Investments that do not have an established market are reported at their estimated fair value.

- **Claims Liability:** Management's estimate of the claims liability, including incurred but not reported (IBNR), is based on outstanding claims as of year-end and historical claims IBNR data.

- **Student Accounts and Student Loans Receivable:** Management's estimates of student accounts and loan receivables are based on historical data and analysis of the collectability of the accounts.

We evaluated the methods, assumptions, and data used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the State's financial statements were:

- The disclosure of the accounting changes and error corrections in Note 15.A. to the financial statements maintains integrity of the financial statements and ensures compliance with regulations, while providing accurate information for users.

- The disclosure of the cash and investments in Notes 3 and 4 to the financial statements reports the State's cash performance and investment decisions.

- The disclosure of the capital assets and their related depreciation in Note 5 to the financial statements is crucial to the State's financial stability as capital assets can help generate revenue.

- The disclosure of the pension obligations and other postemployment benefits in Notes 6 and 7 to the financial statements have various implications on the State's financial statements, including on cash and nonmonetary benefits.

- The disclosure of the over-expenditures in Note 2.A.- Overexpenditures, to the financial statements can be used by users to track performance, budgets, and other metrics.

- The disclosure of the contingencies in Note 19 to the financial statements can influence the decision-making process.

- The disclosure of the related party transactions in Note 18 to the financial statements provides important information to financial statement users about transactions and the relationship between the State and its related parties.

- The disclosure of the subsequent events in Note 21 to the financial statements offers further evidence of condition(s) that already existed on the financial statement date.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered delays in the Fiscal Year 2024 audit due to significant turnover in key accounting positions that caused delays in the State's financial reporting in Fiscal Year 2024.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Section VII –Appendix B summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to each opinion unit's financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. Section VII – Appendix B also summarizes misstatements corrected by management that were detected as a result of audit procedures.

Disagreements with Management

For the purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Management Representations

We requested and received certain representations from management that are included in the management representation letter dated January 31, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the State's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year as the State's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We have applied certain limited procedures to the management's discussion and analysis, budgetary comparison schedules, and notes to the required supplementary information that include the defined benefit pension plan and other postemployment benefit information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures on the RSI do not provide us with sufficient evidence to express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining nonmajor fund financial statements and the schedule of TABOR revenue and computations, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying

accounting and other records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, the budget and actual schedules-budgetary basis non-appropriated, and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance of them.

Group Audit Communication

The group engagement team should communicate the following matters with those charged with governance of the group:

- Instances in which the group engagement team's evaluation of the work of a component audit gave rise to a concern about the quality of that auditor's work. No such instances were noted.
- Any limitations on the group audit (for example, when the group engagement team's access to information may have been restricted). We encountered no limitations while performing our audit.
- Fraud or suspected fraud involving group management, component management, employees who have significant roles in group-wide controls, or others in which a material misstatement of the group financial statements has or may have resulted from fraud. No such matters were noted.

Restriction on Use

This information is intended solely for the information and use of the Legislative Audit Committee and management of the State and is not intended to be, and should not be, used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee, this report is a public document.

Very truly yours,

Denver, CO
January 31, 2025

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

Appendix A

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Corrections						
2024-001	II-5	The Department of Corrections should strengthen its internal controls over its preparation of its Exhibit K1, Schedule of Federal Assistance, by ensuring that staff perform adequate supervisory reviews over its Exhibit K1 and Department personnel are adequately trained to ensure the Exhibit K1 is accurate, complete, and in accordance with the Office of the State Controller's (OSC) instructions, including guidance provided in the OSC's Alerts, prior to submitting the Exhibit K1 to the OSC. **Material Weakness**	N/A	Agree	12/2024	N/A
Department of Early Childhood						
2024-030	III-4	The Department of Early Childhood (Department) should strengthen its internal controls over, and ensure it complies with, requirements for the federal Child Care and Development Fund Cluster grant by monitoring the county departments of human/social services to ensure they are performing supervisory and/or secondary reviews over case files after eligibility is determined in order to ensure eligibility is appropriately determined and that parent fees are accurate, and to address the issues identified in the audit. **Significant Deficiency**	93.575 93.596 (A)(B) HHS	Agree	12/2024	Henry Hung 720-935-9372
Office of the Governor						
2024-002	II-11	The Governor's Office of Information Security should improve its IT governance to meet legislative directives, Code of Colorado Regulations, and Colorado Information Security Policy requirements by implementing the recommendation as noted in the confidential finding. **Material Weakness**	N/A	Agree	3/2025	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2024-003	II-13	The Governor's Office of Information Technology's (OIT) Financial Service Office (FSO) should improve its IT governance and information security IT general controls for the Nicus system by (a) implementing the recommendation as noted in Part A of the confidential finding, (b) implementing the recommendation as noted in Part B of the confidential finding, (c) implementing the recommendation as noted in Part C of the confidential finding, (d) implementing the recommendation as noted in Part D of the confidential finding, (e) implementing the recommendation as noted in Part E of the confidential finding, (f) implementing the recommendation as noted in Part F of the confidential finding, and (g) implementing the recommendation as noted in Part G of the confidential finding. **Material Weakness**	N/A	A. Agree B. Agree C. Agree D. Agree E. Agree F. Agree G. Agree	A. 6/2025 B. 6/2025 C. 12/2025 D. 6/2025 E. 1/2025 F. 12/2024 G. 12/2025	N/A
2024-004	II-16	The Governor's Office of Information Technology (OIT) should improve information security IT general controls related to access management for the GenTax system by implementing the recommendation noted in the confidential finding. **Material Weakness**	N/A	Agree	1/2026	N/A
2024-005	II-18	The Governor's Office of Information Technology (OIT) should improve information security IT general controls related to access management for the GenTax and Drivers' License, Record, Identification, and Vehicle Enterprise Solution systems by (a) implementing the recommendation as noted in Part A of the confidential finding, and (b) implementing the recommendation as noted in Part B of the confidential finding. **Material Weakness**	N/A	A. Disagree B. Disagree	A. N/A B. N/A	N/A
2024-006	II-20	The Governor's Office of Information Technology (OIT) should reprioritize data center staff duties to improve physical access IT general controls at the State's data center and comply with Colorado Information Security Policies by (a) implementing the recommendation as noted in Part A of the confidential finding, and (b) implementing the recommendation as noted in Part B of the confidential finding. **Material Weakness**	N/A	A. Agree B. Agree	A. 5/2025 B. 5/2025	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2024-007	II-22	The Governor's Office of Information Technology (OIT) should improve IT controls over the Colorado Personnel Payroll System mainframe by (a) implementing recommendation Part A as noted in the confidential finding, (b) implementing recommendation Part B as noted in the confidential finding, and (c) implementing recommendation Part C as noted in the confidential finding. **Significant Deficiency**	N/A	A. Agree B. Agree C. Agree	A. 10/2024 B. 6/2025 C. 2/2025	N/A

2024-008	II-24	The Governor's Office of Information Technology (OIT) should improve governance and oversight controls by (a) complying with Colorado Revised Statutes by fulfilling the duties and responsibilities of the Chief Information Security Officer, as outlined in statute, including ensuring incorporation of and compliance with information security policies. If determined necessary, OIT should work with the General Assembly to more clearly define OIT's role as a provider of security services to consolidated agencies, and to clarify the intent of the General Assembly regarding OIT's role in the State's information technology framework; (b) formalizing an approach and strategy to prioritize information systems across all consolidated agencies. This prioritization should be based upon the processes and services that are most critical to the State's mission and objectives. As such, coordination and involvement of leadership at the State and Agency levels should be a key component of this prioritization process. Once completed, OIT should utilize the list to prioritize activities and initiatives, such as conducting risk assessments, developing of system security plans, and testing of disaster recovery/ incident response plans; (c) formalizing standard operating procedures for the release of new or updated security policies, including the communication and education of all impacted parties. These procedures should include proactive communications to notify users of upcoming changes, multiple forms of communications (including, but not limited to, emails, posts, presentations, and face-to-face, and posting of updated communications to ensure users retain information. In addition, OIT should consider an implementation period for when new or updated security policies are communicated and issued, prior to the effective date; (d) setting, documenting, and communicating a clear and consistent definition for the role of business owner throughout the State's information security programs, policies, and plans. In addition, the definition should differentiate between enterprise-level, agency-level, and system level ownership when referring to the roles and responsibilities of a business owner; (e) implementing Recommendation Parts A and B within the confidential Asset Management finding, then working with agencies to identify business owners for all applications managed by OIT and ensuring these roles are consistently defined in system security plans and system inventories; (f) formalizing a process or approach for defining the security requirements, decisions, and responsibilities of business owners, especially those outlined in the Colorado Information Security Policies released in March 2022. Once a process or approach is established, formalizing a training program for all business owners that outlines their roles and responsibilities; (g) establishing minimum security requirements for key security activities, including but limited to, audit logging, session time outs, user account reviews, data backup frequency, and security training. These minimum-security requirements would act as a baseline, and	N/A	A. Disagree B. Partially Agree C. Agree D. Agree E. Agree F. Partially Agree G. Partially Agree H. Agree	A. N/A B. 12/2024 C. 6/2025 D. 12/2024 E. 12/2024 F. 12/2024 G. 12/2024 H. 12/2024	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
		business owners could adopt more stringent security requirements to meet management's expectations and risk tolerances; and (h) continuing its effort to review its Technical Standards and establishing a process to have these standards reviewed by appropriate personnel, at minimum, on an annual basis. **Significant Deficiency**				
2024-009	II-24	The Governor's Office of Information Technology should strengthen information security controls over the SAP system by implementing the recommendation as noted in the confidential finding. **Significant Deficiency**	N/A	Agree	10/2024	N/A
2024-031	III-8	The Governor's Office of Information Technology should improve access management IT general controls over the Trails system by implementing the recommendation noted in the confidential finding. **Significant Deficiency**	93.658 (A)(B)(E) (L)(N) HHS	Agree	2/2025	Lita Rivera 303-947-2760
Health Care Policy and Financing						
2024-010	II-26	The Department of Health Care Policy and Financing should improve its IT operational and general controls related to the Colorado Benefits Management System (CBMS), interChange, and the Business Intelligence and Data Management (BIDM) system SOC 1, Type II reports, by (a) implementing the recommendation as stated in Part A of the confidential finding, (b) implementing the recommendation as stated in Part B of the confidential finding, and (c) implementing the recommendation as stated in Part C of the confidential finding. **Significant Deficiency**	N/A	A. Partially Agree B. Partially Agree C. Partially Agree	A. 11/2024 B. 11/2025 C. 1/2025	N/A
2024-032	III-17	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over the Medicaid claims process by developing, documenting, and implementing formal policies and procedures over the rate updating process in Colorado interChange, the Department's medical claims system. These policies and procedures should include details on how to complete the rate change request form (Update Form), require a secondary review process over the completed Update Form prior to submission to Gainwell Technologies—the Department's contracted fiscal agent that manages interChange—and require a post-implementation review of the rate changes made in interChange to confirm they were correctly made by Gainwell. **Material Weakness**	93.778 (A)(B) HHS	Agree	7/2025	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2024-033	III-21	The Department of Health Care Policy and Financing should strengthen its internal controls over Medicaid eligibility to ensure compliance with federal and state regulations by continuing to implement the Colorado Benefits Management System change related to the ex parte eligibility process to ensure that eligibility is determined on an individual rather than household basis, as required. **Material Weakness**	93.767 93.778 (E) HHS	Agree	12/2026	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456
2024-034	III-25	The Department of Health Care Policy and Financing should strengthen its internal controls over Medicaid eligibility to ensure compliance with federal and state regulations by addressing the issues identified in the audit. This should include ensuring that local counties and Medical Assistance site caseworkers are appropriately trained and are held to required timelines for processing beneficiary applications, using the correct income and resource thresholds to determine eligibility, and maintaining the required documentation to support eligibility in the case file. **Material Weakness**	93.778 (A)(B)(E) HHS	Agree	2/2026	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456
2024-035	III-30	The Department of Health Care Policy and Financing should strengthen its internal controls over the Children's Basic Health Plan eligibility to ensure compliance with federal and state regulations by addressing the issues identified in the audit. This should include ensuring that local counties and Medical Assistance site caseworkers are appropriately trained to maintain the required documentation to support eligibility in the case file and use the correct income thresholds to determine eligibility. **Material Weakness**	93.767 (A)(B)(E) HHS	Agree	2/2026	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456
2024-036	III-31	The Department of Health Care Policy and Financing should strengthen its internal controls over Medicaid eligibility to ensure compliance with federal and state regulations by addressing the issues identified in the audit. This should include ensuring that local counties and Medical Assistance site caseworkers are appropriately trained and are held to required timelines for processing beneficiary applications, using the correct income thresholds to determine eligibility, and maintaining the required documentation to support eligibility in the case file. **Material Weakness**	93.778 (A)(B)(E) HHS	Agree	1/2025	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2024-037	III-32	The Department of Health Care Policy and Financing should strengthen its internal controls over Children's Basic Health Plan eligibility to ensure compliance with state and federal regulations by addressing the issues identified in the audit. This should include ensuring that local counties and Medical Assistance site caseworkers are appropriately trained and are held to required timelines for processing beneficiary applications, eligibility requirements related to applicants that have other health insurance, and requirements for maintaining the required documentation to support eligibility in the case file. **Material Weakness**	93.767 (A)(B)(E) HHS	Agree	1/2025	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456
2024-038	III-32	The Department of Health Care Policy and Financing (Department) should improve its internal controls over Medicaid eligibility by (a) researching the remaining questioned claims payments that were identified during our audit to determine whether the local counties or Medical Assistance (MA) sites had a valid Social Security Number (SSN) when determining eligibility, if payments were appropriate—in accordance with federal regulation at the time the payments were made—and repaying the federal government for any payments made to providers on behalf of ineligible beneficiaries in accordance with federal regulations; (b) continuing to develop a report to identify instances of single SSNs associated with multiple State IDs that, once complete, can be used to monitor that caseworkers are addressing any identified discrepancies in a timely manner; and (c) continuing to establish and implement written policies and procedures outlining how the Department and MA sites will use the report to effectively monitor and correct SSN and State ID discrepancies. The Department's policies and procedures should include information on the report itself, such as the frequency and timing of when Department staff should generate and review the report, how to monitor caseworkers to ensure that discrepancies are being identified and corrected in a timely manner, and how to identify when additional training may be needed for local counties and MA sites; the MA site policies and procedures should include information on how to read and use the report to identify and correct discrepancies. **Material Weakness**	93.778 (A)(B)(E) HHS	A. Partially Agree B. Agree C. Agree	A. 12/2024 B. 12/2024 C. 12/2024	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2024-039	III-33	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over Colorado's Medical Program (Medicaid) and the Children's Basic Health Plan (CBHP) presumptive eligibility by (a) resolving Colorado Benefits Management System (CBMS) programming and system issues to appropriately terminate applicants' presumptive eligibility when the beneficiaries are enrolled in the regular Medicaid or CBHP, and (b) providing training to presumptive eligibility site staff to emphasize issues that were identified during our audit or that the Department identifies during its ongoing monitoring, including the importance of properly ending presumptive eligibility benefits when the beneficiary is determined to be eligible for Medicaid and CBHP benefits and processing applications timely. **Material Weakness**	93.767 93.778 (E) HHS	A. Agree B. Agree	A. Implemented B. 8/2024	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456
2024-040	III-34	The Department of Health Care Policy and Financing (Department) should comply with federal and state requirements for administering the non-emergent medical transportation (NEMT) benefit, and for paying Medicaid claims by (a) investigating the payments that the OSA's 2021 Statewide and performance audits identified that resulted in likely questioned costs, recover inappropriate payments identified, and repay the federal portion, as appropriate. This process should include implementing internal controls to ensure taxi providers are paid based on their PUC-approved permile rates; and (b) continuing to investigate the overpayments and inappropriate payments that the Department identifies through its fraud investigations and that result in known or likely questioned costs, recover inappropriate payments identified, and repay the federal portion, as appropriate. **Significant Deficiency**	93.778 (A)(B) HHS	A. Partially Agree B. Partially Agree	A. 8/2024 B. 7/2024	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456
2024-041	III-35	The Department of Health Care Policy and Financing (HCPF) should improve its internal controls over the Colorado Benefits Management System (CBMS) by establishing the roles and responsibilities for HCPF through interagency agreements with the Governor's Office of Information Technology and Department of Human Services. **Significant Deficiency**	93.767 93.778 (E) HHS	Partially Agree	11/2024	Parrish Steinbrecher 303-866-2993

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Higher Education						
2024-011	II-38	The Department of Higher Education (Department) should improve its internal controls over financial accounting and reporting by (a) conducting an analysis of its existing internal controls over financial accounting and reporting at the Department to identify gaps, including those identified through the audit, that must be filled in order to ensure that the Department's internal controls will result in the Department meeting federal and state requirements. This should include areas that must be addressed by the Department to ensure it meets Office of the State Controller (OSC) due dates, such as quarterly reporting requirements, fiscal year-end exhibits, and other statutorily-required closing dates; and Office of the State Auditor (OSA) deadlines for audit requests; (b) using the analysis conducted in Part A to implement changes to its internal controls over financial accounting and reporting that ensure that the identified gaps are addressed, (c) continuing to develop and implement policies and procedures related to its accounting processes and exhibit preparation and review to ensure timely and accurate submissions to the OSC and OSA and appropriate communication to the OSC and OSA. The Department should then provide sufficient training to staff on its policies and procedures; and (d) cross-training accounting personnel in different accounting functions, including federal awards administration, so that in the event of staff turnover, the Department's accounting-related internal controls will continue to operate as designed. **Material Weakness**	N/A	A. Agree B. Agree C. Agree D. Agree	A. 12/2025 B. 6/2026 C. 12/2025 D. 6/2025	N/A
Department of Higher Education – Adams State University						
2024-012	II-41	Adams State University (University) should improve its IT governance by (a) enforcing the University's Information Security Program requirement for conducting annual reviews of the University's IT Policies and procedures, and updating them as deemed necessary. This enforcement should address those IT Policies and procedures that are not directly related to the implementation of the University's enterprise resource planning system; (b) reviewing and updating all IT Policies and procedures, after the final module implementations of the University's new enterprise resource planning system to ensure they meet management's expectations, and (c) communicating to and training University staff on all applicable updates to the University's IT Policies and procedures that result from the implementation of Parts A and B. **Significant Deficiency**	N/A	A. Agree B. Agree C. Agree	A. Implemented B. 6/2025 C. 6/2025	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Higher Education – Colorado Community College System						
2024-013	II-45	The Colorado Community College System (CCCS) should improve information security IT general controls over Active Directory, Banner, and the Operational Data Store (ODS), as applicable, by (a) implementing recommendation Part A as noted in the confidential finding, (b) implementing recommendation Part B as noted in the confidential finding, (c) implementing recommendation Part C as noted in the confidential finding, (d) implementing recommendation Part D as noted in the confidential finding, and (e) implementing recommendation Part E as noted in the confidential finding. **Significant Deficiency**	N/A	A. Agree B. Agree C. Agree D. Agree E. Agree	A. 12/2024 B. 3/2025 C. 12/2024 D. 3/2025 E. 10/2024	N/A
Department of Higher Education – Colorado School of Mines						
2024-014	II-51	The Colorado School of Mines (University) should ensure that it has adequate internal controls over its accounting for capital asset expenditures to ensure that such activity is recorded in accordance with Generally Accepted Accounting Principles and the University's accounting policies, and that the controls are being followed consistently so that in the event of staff turnover, the controls will continue to operate as designed. Specifically, University staff should follow the University's accounting policies that require a documented formal review and approval of capital asset expenditures to ensure they are properly recorded; this review should be performed periodically throughout the year and during each of the University's fiscal year-end close periods with evidence of the review documented contemporaneously and maintained. **Significant Deficiency**	N/A	Agree	1/2025	N/A
Department of Higher Education – Western Colorado University						
2024-015	II-57	Western Colorado University (University) should ensure all entries, including fiscal year end adjusting entries, are posted in a timely manner; and that its exhibits submitted to the Office of the State Controller are accurate, complete, and submitted by the established due dates. This should be accomplished by establishing and implementing procedures to supervise, review, and provide oversight of the Controller, as needed, throughout the fiscal year-end closing process, and providing the Controller with adequate interim timelines for completing the closing procedures. **Material Weakness**	N/A	Agree	6/2025	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Human Services						
2024-016	II-66	The Department of Human Services (Department) should improve its internal controls over the Department's financial accounting and reporting by (a) developing and implementing policies and procedures for its accounting processes and exhibit preparation and review to ensure timely, complete, and accurate submissions to the Office of the State Controller; and (b) cross-training accounting personnel so that, in the event of staff turnover, the controls will continue to operate as designed and fiscal year-end closing activities will occur in a timely manner. **Material Weakness**	N/A	A. Agree B. Agree	A. 8/2025 B. 6/2025	N/A
2024-042	III-43	The Department of Human Services (Department) should strengthen its internal controls over the Federal Funding Accountability and Transparency Act (FFATA) reporting for the Block Grants for Community Mental Health Services, the Social Services Block Grant, and the Foster Care Title IV-E program, and ensure that its reporting meets federal requirements by ensuring that reporting occurs as required for subawards of $30,000 or more in the FFATA Subaward Reporting System by the end of the month following the month the subawards are made. The Department should also revise the FFATA Quick Reference Guide to include what documentation needs to be maintained to show evidence of review, approval, and submission, and ensure that this evidence is consistently documented and retained. **Material Weakness**	93.658 93.667 93.958 (L) HHS	Agree	2/2025	Telly Belton 303-866-7347
2024-043	III-48	The Department of Human Services (Department) should strengthen its internal controls over, and ensure compliance with, the Foster Care Title IV-E program eligibility and special tests and provisions requirements by (a) ensuring that county caseworkers are appropriately trained on program requirements. This should include training all caseworkers who work on the program at a frequency that ensures that new caseworkers receive comprehensive training within a reasonable timeframe after hire and requiring at least one representative from each county to attend Department-provided training, (b) implementing a checklist that the counties must complete for each case to ensure compliance with laws and regulations, and (c) enhancing the Department's county review process to regularly review the counties' eligibility processes, which should include a review of the counties' use of the checklist. **Significant Deficiency**	93.658 (E)(N) HHS	A. Agree B. Disagree C. Partially Agree	A. 6/2025 B. N/A C. 6/2025	Telly Belton 303-866-7347

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2024-044	III-53	The Department of Human Services (Department) should improve its internal controls over and ensure compliance with federal Block Grants for Community Mental Health Services and Child Support Services programs to ensure costs charged to these grant programs are allowable. Specifically, the Department should update its written procedure to require documented review and approval over all grant expenditures, including those that involve other State entities. **Significant Deficiency**	93.563 93.958 (A)(B) HHS	Partially Agree	4/2025	Telly Belton 303-866-7347
2024-045	III-55	The Department of Human Services (Department) should improve its internal controls over the Colorado Benefits Management System (CBMS) by establishing the roles and responsibilities for the Department through interagency agreements with the Governor's Office of Information Technology and Department of Health Care Policy and Financing. **Significant Deficiency**	10.551 93.558 (A)(B)(E) USDA HHS	Agree	9/2024	Telly Belton 303-866-7347

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Labor and Employment						
2024-017	II-74	The Department of Labor and Employment (Department) should strengthen its financial-related internal controls over the Family and Medical Leave Insurance (FAMLI) leave program (Program) by (a) developing, implementing and formally documenting policies and procedures to ensure FAMLI program staff and the Department's accounting staff communicate regularly to discuss any financial impacts to the Program; (b) developing, implementing, and formally documenting a methodology, including criteria and reports used, for calculating estimated deferred revenue for FAMLI premiums. This should include a process for determining whether employer overpayments are actual overpayments related to amounts due in future periods and should, therefore, be considered deferred revenue, or if they relate to an error in wage reporting and should be considered current year's revenue. The Department should ensure that the methodology is sufficiently robust to allow its use in the future and implement a process to adjust the methodology as new events occur, more experience is acquired, and additional information is obtained; (c) developing, implementing and formally documenting a reconciliation process, including reports used, between the Colorado Operations Resource Engine (CORE), the State's accounting system, and MyFamily+ Employer, the FAMLI IT system, to ensure the Program's financial statement balances in CORE are adequately supported; (d) developing, implementing, and formally documenting policies and procedures to ensure the Department complies with State rules related to required enforcement for employers registered for the Program that have not reported wages or paid premiums to the Division; (e) researching, documenting, and implementing a methodology for calculating an estimated amount of premiums owed to the Division at fiscal year end by employers registered for the Program that have not reported wages or paid premiums, or documenting its reasoning for not being able to calculate the estimate. The Department should ensure that the methodology is sufficiently robust to allow its use in the future and implement a process to adjust the methodology as new events occur, more experience is acquired, and additional information is obtained; and (f) developing a plan to identify or estimate the number of employers that have not registered for the Program and take steps to enforce compliance. **Material Weakness**	N/A	A. Agree B. Agree C. Agree D. Agree E. Agree F. Agree	A. 7/2026 B. 7/2026 C. 7/2026 D. 7/2026 E. 7/2026 F. 7/2026	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2024-018	II-77	The Department of Labor and Employment should strengthen its internal controls over its financial accounting and reporting processes by (a) following its current policies and procedures for its accounting processes, including requiring its staff to perform an adequate review of its financial accounting and reporting information. This should include performing an adequate review over its exhibits prior to submitting them to the Office of the State Controller to ensure they are accurate and complete; (b) updating its payroll policies and procedures to include a deadline for completing payroll reconciliations to ensure they are performing them in a timely manner, and requiring segregation of duties over its manual (CHOP) check processes; and (c) continuing to train existing and new employees on transaction posting, exhibit preparation, and payroll processes to allow for appropriate transition when turnover occurs. **Significant Deficiency**	N/A	A. Agree B. Agree C. Agree	A. 8/2024 B. Implemented C. Implemented	N/A
2024-019	II-77	The Department of Labor and Employment should hold its information technology service organizations accountable for engaging with a service auditor to obtain an opinion on the service organizations' internal controls, through SOC 1, Type II reports, including enforcing contract provisions requiring the engagements. **Significant Deficiency**	N/A	Agree	7/2024	N/A
2024-046	III-62	The Department of Labor and Employment should ensure that the Unemployment Insurance Division staff take steps to resolve the MyUI+ system programming issue identified in our audit that affected employer unemployment rates and premium payments. This should include identifying all of the employers affected by the issue, making the necessary adjustments to their current and prior rates and calculated premiums, and refunding or collecting any overpayments and underpayments, respectively, as applicable. **Material Weakness**	17.225 (N) DOL	Agree	12/2024	Paulina Delora Bowker 303-318-8101

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2024-047	III-68	The Department of Labor and Employment (Department) should improve its overall IT governance and information security IT general controls, and work with its IT service providers, as applicable, for the MyUI+ information system by (a) formalizing and communicating to the Department's IT service providers the adoption of the Governor's Office of Information Technology's (OIT) Colorado Information Security Policies (Security Policies), (b) continuing to formalize and communicate IT procedures to provide guidance to Department staff and the Department's IT service providers performing IT general control activities that further address the IT policies formalized in recommendation Part A. The formalization and communication should include an organizationally defined, periodic review process of OIT's Security Policies to ensure the Department's IT policies, procedures, and rules are updated accordingly to align with the most current version of the Security Policies. In addition, the Department should work with its external IT service provider to formalize procedures as noted in recommendation Part B of the confidential finding for MyUI+; (c) formalizing within the Department's vendor management process a review of the Department's current external IT service providers' contracts and a process to determine whether amendments to those contracts are necessary, based on the formalization of recommendation Parts A and B, (d) implementing recommendation Part D as noted in the confidential finding, and (e) accurately interpreting audit recommendations to ensure that management addresses them and the associated IT risks appropriately, in accordance with expectations and risk tolerance. **Material Weakness**	17.225 (A)(B)(E) DOL	A. Agree B. Agree C. Agree D. Agree E. Agree	A. 3/2025 B. 6/2025 C. 6/2025 D. 6/2025 E. 6/2025	Paulina Delora Bowker 303-318-8101

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2024-048	III-74	The Department of Labor and Employment (Department) should improve its overall IT governance and information security IT general controls, and work with its IT service provider, as applicable, for the Connecting Colorado information system by (a) formalizing and communicating to the Department's IT service providers the adoption of the Governor's Office of Information Technology's (OIT) Colorado Information Security Policies (Security Policies), (b) continuing to formalize and communicate IT procedures to provide guidance to Department staff and the Department's IT service providers performing IT general control activities that further address the IT policies formalized in recommendation Part A. The formalization and communication should include an organizationally defined, periodic review process of OIT's Security Policies to ensure the Department's IT policies, procedures, and rules are updated accordingly to align with the most current version of the Security Policies; (c) formalizing within the Department's vendor management process a review of the Department's current external IT service providers' contracts and a process to determine whether amendments to those contracts are necessary, based on the formalization of recommendation Parts A and B, and (d) implementing recommendation Part D as noted within the confidential finding. **Significant Deficiency**	17.207 17.801 (A)(B) DOL	A. Agree B. Agree C. Agree D. Agree	A. 3/2025 B. 6/2025 C. 6/2025 D. 6/2025	Paulina Delora Bowker 303-318-8101
2024-049	III-76	The Department of Labor and Employment's (Department) Division of Vocational Rehabilitation (Division) should strengthen its internal controls over, and ensure compliance with, federal reporting for the Rehabilitation Services-Vocational Rehabilitation Grants to States program by developing, documenting, and implementing policies for completing its federal reports. These policies should require the Division to reconcile the expenditure information it uses from the Accessible Web-Based Activity and Reporting Environment (AWARE) system to the Colorado Operations Resource Engine (CORE) it receives from the Department's Finance Section, and to ensure that a supervisory review occurs prior to submitting the reports to the federal government. **Material Weakness**	84.126 (L) ED	Agree	10/2024	Paulina Delora Bowker 303-318-8101

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Local Affairs						
2024-020	II-86	The Department of Local Affairs should strengthen its internal controls over its financial accounting and reporting processes by developing, documenting, and implementing policies and procedures containing required steps for recording advance payments, refunds on advances, year-end journal entries affecting accounts receivable and unearned revenue, revenue on loan repayments, and interest earnings owed to federal government. The Department should also ensure that it is in compliance with Generally Accepted Accounting Principles, such as Governmental Accounting Standards Board Statement No. 33, for grant funds that it advances to grantees, and following its current accounting processes, including requiring its staff to perform adequate reviews of its financial accounting and reporting information. **Significant Deficiency**	N/A	Agree	6/2025	N/A
2024-050	III-80	The Department of Local Affairs (Department) should strengthen its internal controls over the Housing Voucher Cluster Program (Program) to ensure it complies with federal regulations and submits the Program's financial report to the federal Department of Housing and Urban Development by the federally established due date by (a) creating, documenting, and implementing policies and procedures to provide adequate guidance to Department staff for completing the Program's financial report; and (b) cross-training Department personnel on the completion of the financial report so that, in the event of staff turnover, controls will continue to operate as designed. **Significant Deficiency**	14.871 14.879 (L) HUD	A. Agree B. Agree	A. 6/2025 B. 6/2025	Beulah Messick 719-850-1946

Department of Personnel & Administration						
2024-021	II-101	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes, and that the State's Financial Statements and Annual Comprehensive Financial Report (Annual Financial Report) provided to decision-makers are accurate, complete, and prepared in accordance with Generally Accepted Accounting Principles. This should include the following: (a) establishing and implementing a formal corrective action process for the OSC to communicate to the controllers and senior management of all state departments, agencies, and higher education institutions (State Entities) about deficiencies the OSC identifies in its monitoring of post-closing accounting entries and financial reporting that requires corrections to be made by State Entities. This should include working with the Governor's Office, executive directors at state agencies, and senior officials at institutions of higher education to revisit the State Controller's dotted line authority, and make necessary adjustments to ensure timely and accurate financial reporting across all state departments; (b) continuing working with State Entities to ensure controllers and accounting staff, as applicable, have been adequately trained on the State's accounting and reporting processes; (c) establishing and implementing a process to track and monitor new and reoccurring statutorily-required transfers to ensure these required transfers are recorded on or before the statutory transfer date; this should include establishing the correct codes the Department should use and a process to work with other departments involved in the transfers. This would also include ensuring that the Department of Treasury maintains a list of statutorily-required transfers, and completes those transfers timely; (d) reviewing the quarterly reports process to determine what improvements can be made so that State Entities' abnormal balances and accounting discrepancies are addressed during the fiscal year or-end closing process and resolved or documented as acceptable before the statutory close date. This should include improving the OSC's tracking of quarterly reports to clearly indicate if the issues noted were resolved or were considered acceptable by the OSC for that quarter's reporting; and (e) continuing to draft and implement the Gravity System's policies and procedures to ensure compliance with all of the Governor's Office of Information Technology's Colorado Information Security Policies. This should include timely communication of the Gravity policies and procedures to State departments and higher education institutions that use the System, and ensuring the system accurately uses financial information to populate financial statements and notes. **Material Weakness**	N/A	A. Agree B. Agree C. Agree D. Agree E. Agree	A. 6/2025 B. 9/2025 C. 6/2025 D. 6/2025 E. 6/2025	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2024-022	II-104	The Department of Personnel & Administration's Office of the State Controller (OSC) should improve its internal controls related to the State's information systems by (a) updating the OSC's SOC 1, Type II Risk Assessment procedure to include a completeness check of Information Technology (IT) systems by the OSC staff that ensures staff apply their knowledge and expertise of the State's financially-significant IT systems when comparing department- and Institution of Higher Education (IHE)-provided information. This check should further ensure all financially significant IT systems are identified and assessed for risk. In addition, the OSC should update this procedure to require OSC staff to follow up with departments and IHEs, as applicable, to obtain the details on why a department or IHE is not obtaining an American Institute of Certified Public Accountants' Statement on Standards for Attestation Engagements—System and Organization Controls (SOC) 1, Type II (SOC 1) report, when applicable; (b) ensuring OSC staff comply with the OSC's procedure to follow up with departments and IHEs who fail to timely provide information necessary for annually updating the OSC's listing of financial IT systems and/or SOC 1 reports to the OSC, in order to ensure the OSC's IT systems list contains all relevant information and that the OSC reviews SOC 1 reports for each of the State's financially significant IT systems; (c) establishing and implementing a formal review process over the OSC's SOC 1 risk assessment process to ensure all of the State's financially-significant IT systems are assessed for risk, including whether the OSC, departments, and IHEs are accepting the risk for not receiving a SOC 1 report; that SOC 1 reports are obtained and reviewed; and that all required follow-up actions are performed; and (d) establishing and implementing a review process of the department and IHE's SOC 1 report information, including following up with departments or IHEs to obtain the specific timing for the current fiscal year for when they would receive the SOC 1 reports and the periods covered by the SOC 1 reports. **Material Weakness**	N/A	A. Agree B. Agree C. Agree D. Agree	A. 9/2024 B. 9/2024 C. 9/2024 D. 9/2024	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Public Health & Environment						
2024-023	II-110	The Department of Public Health and Environment (Department) should improve its internal controls over financial accounting and reporting to ensure timely financial reporting by (a) developing and implementing policies and procedures for its accounting processes to include sufficient year-end checklists to ensure timely preparation of all fiscal year-end adjustments necessary for the Department's financial close within the required timeframe, (b) developing and implementing a procedure for calculating and documenting the Department's pollution remediation liability to ensure that the estimate is calculated in a timely manner and includes documentation relating to expected cash outflows for all potential pollution remediation liabilities, previously received recoveries, and anticipated future recoveries for all of the Department's pollution remediation sites; and (c) ensuring all inventory of the Department is reconciled timely to the records of counted inventory on-hand at the fiscal year end. **Material Weakness**	N/A	A. Agree B. Agree C. Agree	A. 8/2025 B. 8/2025 C. 7/2025	N/A
2024-052	III-94	The Colorado Department of Public Health and Environment (CDPHE) should improve its internal controls over Federal Emergency Management Agency (FEMA) Disaster Grants Program expenditures and ensure that all FEMA Disaster Grants Program expenditures reported to the Department of Public Safety for reporting on the Department of Public Safety's Exhibit K1, Schedule of Federal Assistance, by continuing to develop, document, and implement policies and procedures to require that CDPHE staff obtain and maintain sufficiently-detailed supporting documentation for CDPHE's expenditure of FEMA's Disaster Grants Program funds by fiscal year and perform reconciliations of the information to underlying transactional data on a go-forward basis. This should include requiring that CDPHE staff complete a full reconciliation on at least an annual basis of detailed amounts reported as FEMA Disaster Grants Program expenditures for the fiscal year, including expenditures incurred but not yet reimbursed by the Department of Public Safety as of fiscal year-end; reimbursement amounts requested by CDPHE from the Department of Public Safety for the FEMA Disaster Grants Program during the year; and reimbursement payments received by the CDPHE from the Department of Public Safety during the year; and resolve any reconciling differences prior to reporting CDPHE FEMA Disaster Grants program expenditures to the Department of Public Safety. **Material Weakness**	97.036 (A)(B) DHS	Partially Agree	9/2025	Kurt Williams 303-810-4679

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Public Safety						
2024-051	III-93	The Department of Public Safety (Department) should strengthen its internal controls over the Federal Emergency Management Agency (FEMA) Disaster Grants Program funds, including financial accounting and reporting on its annual Exhibit K1, Schedule of Federal Assistance, by (a) continuing to develop, document, and implement policies and procedures to require that Department staff obtain and maintain sufficiently-detailed supporting documentation from the Department of Public Health and Environment (CDPHE) for CDPHE's expenditure of FEMA's Disaster Grants Program funds by fiscal year recorded by the Department and perform reconciliations of the information to underlying transactional data on a go-forward basis. This should include requiring that Department staff complete a reconciliation on at least an annual basis of detailed amounts of interagency expenditures reported on the Exhibit K1 for the fiscal year, including expenditures incurred by CDPHE but not yet reimbursed by the Department as of fiscal year-end; reimbursement amounts requested by CDPHE from the Department for the FEMA Disaster Grants Program during the year; and reimbursement payments made by the Department to CDPHE during the year; and resolve any reconciling differences prior to submitting the Exhibit K1 to the Office of the State Controller; (b) continuing to develop, document, and implement policies and procedures to require that Department staff have a monitoring and review process in place over CDPHE's Disaster Grants Program federal expenditures that are reported on the Exhibit K1 in order to verify that expenditures are reported in the proper period and incurred under an approved project, and that expenditures are allowable under the federal program; and (c) sufficiently reviewing supporting documentation when approving transactions for payment to ensure the review identifies any data entry errors. **Material Weakness**	97.036 (A)(B) DHS	A. Agree B. Agree C. Agree	A. 6/2025 B. 6/2025 C. 6/2025	Tanya Olsen 303-239-4487

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2024-053	III-99	The Department of Public Safety (Department) should improve its internal controls over, and ensure it complies with, federal reporting requirements for its Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Disaster Grants) by (a) continuing to develop and implement policies and procedures to ensure that staff, as applicable, are aware of, and comply with, requirements under the Federal Funding Accountability and Transparency Act of 2006 (FFATA) for its Disaster Grants. This should include improving the Department's process for determining the timing of reporting within the FFATA Subaward Reporting System and appropriately allocating staff resources for FFATA reporting responsibilities; (b) creating a report in EMGrants, the Department's grants management system, that contains all of the required FFTAA reporting elements, or identifying an alternate method that allows the Department to submit data to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS); and (c) submitting all required reports to FSRS that have yet to be filed, or obtaining documented approval from the federal government waiving this requirement for past due reports. **Material Weakness**	97.036 (L) DHS	A. Agree B. Agree C. Agree	A. 6/2025 B. 6/2025 C. 6/2025	Tanya Olsen 303-239-4487
2024-054	III-105	The Department of Public Safety (Department) should strengthen its internal controls over, and ensure it complies with, federal Disaster Grants – Public Assistance (Presidentially Declared Disasters) program requirements for subrecipient monitoring by (a) following its current policy to address considerations specific to subrecipients with open subawards that were waiting final approval or had undergone a detailed approval by the Federal Emergency Management Agency (FEMA) prior to funds being obligated, and (b) allocating sufficient staff resources to review subrecipient single audit reports to ensure the Department is in compliance with the Department's policy and federal regulations to review all subrecipients' single audit reports timely. **Material Weakness**	97.036 (M) DHS	A. Agree B. Agree	A. 6/2025 B. 6/2025	Tanya Olsen 303-239-4487

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Revenue						
2024-024	II-119	The Department of Revenue (Department) should strengthen its internal controls over income tax refunds by (a) developing and implementing policies and procedures for processing of tax refund requests to clearly identify the tax returns and refunds that qualify as allowable exceptions to the statutorily established timeline. This should include specifying the documentation that needs to be maintained to support the basis for the extension and establishing when interest should be calculated and paid for a late refund; (b) fixing the GenTax system Limitations that are causing system inefficiencies related to the timely processing of tax refunds, and (c) ensuring appropriate staffing and cross-training of existing staff to ensure that adequate resources are available for the timely review of tax refunds throughout the year. **Significant Deficiency**	N/A	A. Agree B. Agree C. Agree	A. 6/2026 B. 6/2026 C. 6/2026	N/A
2024-025	II-121	The Department of Revenue should hold its service organization for its GenTax information system accountable for maintaining strong IT and business internal controls by (a) amending its contract to require its GenTax service organization to obtain and provide a SOC 1, Type II report over its internal control processes and implementing procedures to ensure the service organization complies with the contract provisions, and (b) implementing procedures requiring that staff obtain and review SOC 1, Type II reports from the service organization's contracted data center on an annual basis to ensure that any deficiencies that are identified are addressed or that compensating controls are identified and in place. **Significant Deficiency**	N/A	A. Agree B. Agree	A. 7/2027 B. Implemented	N/A
Department of Transportation						
2024-026	II-127	The Department of Transportation (Department) should improve its IT governance by (a) formalizing an organizationally defined, periodic review process of OIT's Colorado Information Security Policies (Security Policies) to ensure the Department's IT governance plan and procedural directive align with forthcoming Security Policy revisions and then updating the plan and directive as deemed necessary; and (b) formalizing and communicating procedures to align with the Department's current IT governance plan and procedural directive as referenced in Part A. **Significant Deficiency**	N/A	A. Agree B. Agree	A. 6/2025 B. 6/2025	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2024-055	III-110	The Department of Transportation (Department) should ensure that it complies with federal Highway Safety Cluster grant period of performance requirements by (a) enforcing its existing policies and procedures that require that grant expenditures be allowable, and that two individuals review the related supporting documentation for compliance with grant requirements. This should include monitoring to ensure that Department personnel performing the reviews review the related supporting documentation for incurred dates in order to verify that expenditures comply with the applicable award period of performance; adjustments should be made for any expenditures charged to an award outside the proper period of performance; and (b) providing additional training to Department personnel on period of performance compliance requirements, as deemed necessary. **Material Weakness**	20.600 20.616 (H) DOT	A. Agree B. Agree	A. 6/2025 B. 6/2025	Amanda Silk 303-512-5223
2024-056	III-115	The Department of Transportation (Department) should strengthen its internal controls over and ensure it complies with requirements under the Federal Funding Accountability and Transparency Act (FFATA) reporting for the Highway Safety Cluster by (a) developing and implementing policies and procedures for FFATA reporting to include requirements for the method in which Department staff must track funds passed to subrecipients, reconciliation procedures to identify subawards that need to be reported each month, reconciliation of amounts reported in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) to amounts on subawards, if different, and evidence of review and approval. The reconciliation procedures should include maintenance of supporting schedules to support amounts reported in FSRS; (b) ensuring that reporting occurs as required for subawards of $30,000 or more in FSRS by the end of the month following the month the subawards are made and maintaining evidence to demonstrate when the reports were submitted, and (c) creating a listing of all subawards by program that are awarded during the fiscal year, so that a complete population can be determined for Single Audit purposes and for the Department to accurately track the status of subawards made to subrecipients. This listing should also include any subaward amendments. **Material Weakness**	20.600 20.616 (L) DOT	A. Agree B. Agree C. Agree	A. 6/2025 B. 6/2025 C. 6/2025	Amanda Silk 303-512-5223

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2024-057	III-120	The Department of Transportation (Department) should improve its internal controls for the Formula Grants for Rural Areas and Tribal Transit Program (Program) to ensure that costs charged to this Program are allowable. This should include (a) implementing policies and procedures regarding the Program's payment processing to ensure that, prior to charging expenditures to the Program, the expenditures and any related invoices are reviewed for appropriateness and adequate supporting documentation. In circumstances where such supporting documentation is missing, payment should not be made; and (b) ensuring staff are appropriately trained to follow current procedures to ensure the Department pays the current balance of monthly invoices and not any prior amounts. **Significant Deficiency**	20.509 (A)(B) DOT	A. Agree B. Agree	A. 6/2025 B. 6/2024	Amanda Silk 303-512-5223
2024-058	III-126	The Department of Transportation (Department) should strengthen its internal controls over and ensure that it complies with federal subrecipient monitoring requirements for the Formula Grants for Rural Areas and Tribal Transit Program, the Highway Safety Cluster, and the Coronavirus State and Local Fiscal Recovery Funds. Specifically, the Department should ensure that all required information is included in subawards or intergovernmental agreements or provide amendments to the subawards or intergovernmental once the Department receives the necessary information from the federal government, and that Department staff are sufficiently aware of the difference in subrecipients and contractors and properly classify general disbursements versus subrecipient payments. **Significant Deficiency**	20.509 20.600 20.616 21.027 (M) DOT	Agree	6/2026	Amanda Silk 303-512-5223

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Department of Treasury						
2024-027	II-134	The Department of the Treasury (Department) should strengthen its internal controls over statutorily-required transfers by (a) establishing and implementing a process to track and monitor new and reoccurring statutorily-required transfers to ensure these required transfers are recorded on or before the statutory transfer date. This should include establishing a process to work with other departments involved in the transfers; and (b) developing and implementing policies and procedures for its accounting processes over the statutory transfers that need to be initialized by the Department to ensure these required transfers are recorded in a timely manner. **Material Weakness**	N/A	A. Agree B. Agree	A. 12/2025 B. 12/2025	N/A
2024-028	II-138	The Department of the Treasury should improve its internal controls over financial accounting and reporting to ensure fiscal year-end closing activities occur accurately and in a timely manner by (a) cross-training accounting personnel so that, in the event of staff turnover, the controls will continue to operate as designed; and (b) improving the supervisory review of exhibit to ensure exhibits are accurately reporting financial information to the Office of the State Controller. **Material Weakness**	N/A	A. Agree B. Agree	A. 12/2025 B. 12/2025	N/A
2024-029	II-141	The Department of the Treasury (Department) should strengthen its internal controls over service organization systems by (a) establishing and implementing a formal process to ensure that System and Organization Controls (SOC) 1, Type II reports are requested and obtained from its third-party vendors and reviewed on an annual basis, and that copies of the SOC reports are provided to the Office of the State Controller within 10 business days of receipt by the Department; and (b) developing and implementing written policies and procedures related to the Department's service organizations requiring that vendor SOC reports are reviewed to ensure that Complementary User Entity Controls noted in the reports are designed, implemented, and operating effectively. **Material Weakness**	N/A	A. Agree B. Agree	A. 12/2025 B. 12/2025	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2024-059	III-130	The Department of the Treasury (Treasury) should strengthen its internal controls related to, and ensure it complies with, federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act Program (Program) by (a) requiring other State agencies, including the Department of Local Affairs, to whom Treasury subgrants Program funds, to perform subrecipient versus contractor determinations to identify Program subrecipients and to perform appropriate subrecipient monitoring procedures. As needed, this should include obtaining clarification from the Attorney General as to whether parties to whom Treasury or its subgrantor state agencies send Program funds are subrecipients or vendors; (b) ensuring that it reports Program funds properly on its Exhibit K1, Schedule of Federal Assistance, including that expenditures are accurately presented as direct or pass-through subrecipient expenditures; (c) developing effective processes to ensure that required federal award information, including the Assistance Listing Number, federal program name, and dollar amount, are made available to the subrecipient, the related federal requirements are communicated to Program subrecipients, and the subrecipients report the funds on their respective annual Schedule of Expenditures of Federal Awards and, if applicable, undergo a Single Audit. This should include communicating all requirements imposed by the grantor agency on the subrecipient so Program funds are used in accordance with federal statutes, regulations, and the terms and conditions of the subaward, and that Treasury meets its own responsibility for the federal award; and (d) developing an effective monitoring process to ensure risk assessments of subrecipients and monitoring of subrecipients are performed. **Material Weakness**	15.437 (L)(M) DOI	A. Agree B. Agree C. Agree D. Agree	A. 12/2026 B. 12/2026 C. 12/2026 D. 12/2026	Charles Scheibe 303-866-5826

Compliance Requirements		Federal Entities	
A	Activities Allowed or Unallowed	USDA	Department of Agriculture
B	Allowable Costs/Cost Principles	ED	Department of Education
E	Eligibility	HHS	Department of Health and Human Services
H	Period of Performance	HUD	Department of Housing and Urban Development
L	Reporting	DHS	Department of Homeland Security
M	Subrecipient Monitoring	DOI	Department of the Interior
N	Special Tests and Provisions	DOL	Department of Labor
		DOT	Department of Transportation

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

Appendix B

STATE · OF · COLORADO
UNION
AND
CONSTITUTION
NIL SINE NUMINE
1876

Net Uncorrected Audit Misstatements by Agency
for Fiscal Year Ended June 30, 2024
Increase (Decrease)

Agency	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenues	Expenditures
Agriculture	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Corrections	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Early Childhood	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office of the Governor	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Health Care Policy and Financing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Higher Education	$ 14,212,760	$ -	$ 2,448,461	$ -	$ (7,011,977)	$ 6,928,734	$ (11,847,542)
Human Services	$ (383,575)	$ -	$ (383,575)	$ -	$ -	$ -	$ -
Judicial	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Labor and Employment	$ 1,036	$ -	$ -	$ -	$ -	$ -	$ (1,036)
Law	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Legislative	$ -	$ -	$ 142,651	$ -	$ -	$ -	$ 142,651
Local Affairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Military and Veterans Affairs	$ (103,368)	$ -	$ -	$ -	$ -	$ (77,146)	$ 26,222
Natural Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Personnel & Administration	$ (1,055,780)	$ -	$ (2,891,613)	$ -	$ -	$ -	$ (1,835,833)
Public Health and Environment	$ -	$ -	$ 4,700,000	$ -	$ -	$ -	$ 4,700,000
Public Safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Regulatory Agencies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ (250,000)	$ -	$ (250,000)
State	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Treasury	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Increase (Decrease)	**$ 12,671,073**	**$ -**	**$ 4,015,924**	**$ -**	**$ (7,261,977)**	**$ 6,851,588**	**$ (9,065,538)**

Gross Uncorrected Audit Misstatements by Agency
for Fiscal Year Ended June 30, 2024

Agency	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenues	Expenditures
Agriculture	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Corrections	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Early Childhood	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office of the Governor	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Health Care Policy and Financing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Higher Education	$ 23,222,738	$ -	$ 9,591,543	$ -	$ 7,470,529	$ 11,596,940	$ 21,894,117
Human Services	$ 383,575	$ -	$ 383,575	$ -	$ -	$ -	$ -
Judicial	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Labor and Employment	$ 1,036	$ -	$ -	$ -	$ -	$ -	$ 1,036
Law	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Legislative	$ -	$ -	$ 142,651	$ -	$ -	$ -	$ 142,651
Local Affairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Military and Veterans Affairs	$ 103,368	$ -	$ -	$ -	$ -	$ 77,146	$ 26,222
Natural Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Personnel & Administration	$ 1,055,780	$ -	$ 10,151,384	$ -	$ -	$ -	$ 7,259,583
Public Health and Environment	$ -	$ -	$ 4,700,000	$ -	$ -	$ -	$ 4,700,000
Public Safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Regulatory Agencies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ 250,000	$ -	$ 250,000
State	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Treasury	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 24,768,497**	**$ -**	**$ 24,969,153**	**$ -**	**$ 7,720,529**	**$ 11,674,086**	**$ 34,273,609**

Net Corrected Audit Misstatements by Agency
for Fiscal Year Ended June 30, 2024
Increase (Decrease)

Agency	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenues	Expenditures
Agriculture	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Corrections	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Early Childhood	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office of the Governor	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Health Care Policy and Financing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Higher Education	$ 2,468,002	$ 17,980,475	$ -	$ 17,980,475	$ -	$ 2,468,002	$ -
Human Services	$ -	$ -	$ (13,522)	$ -	$ -	$ -	$ (13,522)
Judicial	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Labor and Employment	$ -	$ -	$ 76,201,963	$ -	$ (89,032,419)	$ 12,830,456	$ -
Law	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Legislative	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Affairs	$ 2,549,855	$ -	$ 4,805,714	$ -	$ (4,003,935)	$ 8,463,889	$ 6,715,813
Military and Veterans Affairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Natural Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Personnel & Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Health and Environment	$ -	$ -	$ 8,399,740	$ -	$ -	$ 17,364,188	$ 25,763,928
Public Safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Regulatory Agencies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Treasury	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Increase (Decrease)	**$ 5,017,857**	**$ 17,980,475**	**$ 89,393,895**	**$ 17,980,475**	**$ (93,036,354)**	**$ 41,126,535**	**$ 32,466,219**

Gross Corrected Audit Misstatements by Agency
for Fiscal Year Ended June 30, 2024

Agency	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenues	Expenditures
Agriculture	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Corrections	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Early Childhood	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office of the Governor	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000	$ -
Health Care Policy and Financing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Higher Education	$ 2,468,002	$ 17,980,475	$ -	$ 17,980,475	$ -	$ 2,468,002	$ -
Human Services	$ -	$ -	$ 13,522	$ -	$ -	$ -	$ 13,522
Judicial	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Labor and Employment	$ 178,064,838	$ -	$ 179,255,067	$ -	$ 89,032,419	$ 2,791,088,514	$ -
Law	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Legislative	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Affairs	$ 54,999,248	$ -	$ 4,805,714	$ -	$ 28,633,564	$ 17,165,741	$ 17,913,817
Military and Veterans Affairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Natural Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Personnel & Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Health and Environment	$ -	$ -	$ 11,574,648	$ -	$ -	$ 17,364,188	$ 25,763,928
Public Safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Regulatory Agencies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Treasury	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 235,572,088**	**$ 17,980,475**	**$ 195,648,951**	**$ 17,980,475**	**$ 117,665,983**	**$ 2,828,126,445**	**$ 43,691,267**

Office of the State Auditor
State Services Building
1525 Sherman Street, 7th Floor
Denver, CO 80203

tel.
303.869.2800

email
osa.ga@coleg.gov

website
www.colorado.gov/auditor

linkedin
www.linkedin.com/company/colorado-state-auditor