



Board of Trustees

UNIVERSITY of WEST FLORIDA

Audit and Compliance Committee Meeting Thursday, May 16, 2024 Zoom Webinar

[Zoom Webinar](#) | Passcode: 438843

Agenda

- | | |
|---|-------------------|
| I. Call to Order | Dick Baker, Chair |
| II. Roll Call | Anamarie Mixson |
| III. Greeting | Dick Baker, Chair |
| IV. Public Comment | Anamarie Mixson |
| V. Approval of Minutes | Dick Baker, Chair |
| a. February 15, 2024 : Committee Meeting Minutes | |
| VI. New Business | Dick Baker, Chair |
| a. Action Items | |
| i. AUD-1 : Certification of IHMC | |
| ii. AUD-2 : UWF Audited Financial Statements | |
| iii. AUD-3 : Financial Reporting and Federal Awards Audit Report | |
| iv. AUD-4 : Audit of Bright Futures & Florida Student Assistance Grant Programs | |
| v. AUD-5 : PCard Quarter 3 Audit Report | |
| vi. AUD-6 : Intercollegiate Athletics Audited Financial Statements | |
| vii. AUD-7 : Internal Audit Work Plan for 2024/25 and 2025/26 | |
| viii. AUD-8 : Revisions to BOT Audit & Compliance Committee Charter | |
| ix. AUD-9 : Revised IAMC Charter | |
| x. AUD-10 : Revised OCE Charter | |
| b. Information Items | |
| i. INFO-1 : Update on Compliance and Ethics Activities | |
| ii. INFO-2 : Internal Auditing and Management Consulting Update | |
| VII. Announcements | Dick Baker, Chair |
| VIII. Adjournment | Dick Baker, Chair |

**Audit and Compliance Committee
February 15, 2024
Zoom Webinar
DRAFT Minutes**

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Committee Meeting

9:24 a.m.

The public was provided with information to join this virtual public meeting on the UWF Board of Trustees website.

I. Call to Order

- A. The meeting of the UWF Board of Trustees Audit and Compliance Committee was called to order at 9:24 a.m. by committee Chair Dick Baker.

II. Roll Call

- A. Chair Baker asked Anna Lochas to conduct roll call. Trustees Dick Baker, Alonzie Scott, and Jill Singer were in attendance.

- B. Other Trustees in attendance included:

1. Suzanne Lewis, Stephanie White, Ariauna Range, Paul Hsu, Bob Sires, and Susan James.

- C. Others in attendance included:

1. Martha Saunders, President; Jaromy Kuhl, Provost; Gregory Tomso, Vice President of Academic Engagement & Student Affairs; Howard Reddy, Vice President of University Advancement; Betsy Bowers, Vice President of Finance and Administration; Dave Scott, Associate Vice President for Athletics; Jamie Sprague, Chief Human Resource Officer; Susan Woolf, General Counsel; Anamarie Mixson, Assistant Vice President for the Office of the President; Abigail Megginson, Director, Government Relations; Cindy Talbert, Chief Audit Executive; Matt Packard, Chief Compliance Officer; Dallas Snider, Vice Provost; Dan Lucas, Associate Vice President for Advancement; Jeffrey Djerlek, Associate Vice President of Finance and Controller; Christophe Lizen, Director of Institutional Research; Angela Bryan, SACSCOC Liaison and Director of Institutional Effectiveness; Chris Martin, Assistant Vice President of Facilities Management; Ethan Henley, Director of Undergraduate Admissions; Aurora Osborn, Interim Director, Campus Culture and Access; Brittany Sherwood, Director of Strategic and Presidential Communication; Mary Anderson, Associate Vice President & Dean of Students; Melissa Brodee, Associate Dean of the College of Business; Scott Keller, Chair of the Department of Commerce; Robert Overton, Executive Director of the UWF Historic Trust; Pat Crawford, Executive Director of WUWF; Judy Neubrandner, ACE Fellow; Allan Pierce, Lead Help Desk Analyst; and Anna Lochas, BOT Liaison and Director of Public Policy Events.

III. Greeting

- A. Chair Baker welcomed everyone to the meeting and noted that there were five action items and two information items on the Audit and Compliance Committee agenda.

IV. Public Comment

- A. Chair Baker opened the floor for public comment. There was none.

V. Approval of Minutes

- A. Chair Baker reminded the committee members that they had been given the opportunity ahead of time to review the minutes of the November 16, 2023, Audit and Compliance Committee Meeting. Chair Baker asked for a motion to approve the minutes as presented if there were no changes or corrections.
 1. Motion by: Trustee Scott
 2. Seconded by: Trustee Singer
 3. Motion passed unanimously.

VI. New Business

- A. Action Item

1. AUD-1: Acceptance of Internal Audit Reports

- a. Chair Baker moved to the first action item which was presented by Cindy Talbert, Chief Audit Executive.
- b. Ms. Talbert reviewed the recently completed internal audit reports including the Performance Based Funding Data Integrity 2023 report and the University of West Florida Historic Trust report.
- c. Chair Baker asked for motion to accept the Internal Auditing Reports which include the Performance Based Funding Data Integrity 2023 report and the UWF Historic Trust report.
 - i. Motion by: Trustee Singer
 - ii. Seconded by: Trustee Scott
 - iii. Motion passed unanimously.

2. AUD-2: Acceptance of PCard Quarter 2 Audit Report

- a. Chair Baker asked Ms. Talbert to present the second action item.
- b. Ms. Talbert explained that the audit activities for the 2nd Quarter of 2023-2024 focused on determining the extent of compliance with UWF PCard requirements for Cardholders and Approvers.
- c. Chair Baker asked for a motion to accept the PCard Quarter 2 Audit Report.
 - i. Motion by: Trustee Scott
 - ii. Seconded by: Trustee Signer

iii. Motion passed unanimously.

3. AUD-3: Acceptance of FIHMC Audited Financial Statements

- a. Chair Baker moved to the third action item which was presented by Ms. Talbert.
- b. Ms. Talbert explained that a financial audit of the Florida Institute for Human and Machine Cognition (FIHMC) was completed for the fiscal year ending June 30, 2023. In reference to the FIHMC, section 1004.447(9), Florida Statutes states: "The Board of Trustees of the University of West Florida shall annually certify to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the Board of Governors that the corporation and its authorized subsidiaries are complying with the requirements of this section and are acting in the best interests of the state. Ms. Talbert explained that to ensure compliance with the agreement, they performed a cursory review and determined that compliance regarding the annual financial audit exists. The independent auditor's report expressed an unmodified opinion. The audit report did not identify any material weaknesses in the internal control system and no instances of non-compliance were noted.
- c. Chair Baker asked for a motion to accept the Florida Institute of Human and Machine Cognition Financial Statements for June 30, 2023, audited by Saltmarsh, Cleaveland, & Gund.
 - i. Motion by: Trustee Singer
 - ii. Seconded by: Trustee Scott
 - iii. Motion passed unanimously.

4. AUD-4: Acceptance of WUWF-FM Audited Financial Statements

- a. Chair Baker asked Ms. Talbert to present the fourth action item.
- b. Ms. Talbert explained a financial audit is conducted annually of WUWF-FM, a public telecommunications entity operated by UWF. This is to comply with the Corporation for Public Broadcasting community service grant requirements. The audit of WUWF-FM has been completed for the fiscal year ending June 30, 2023. Ms. Talbert explained that to ensure compliance with these requirements, they performed a cursory review of these special purpose financial statements and determined that WUWF-FM was in compliance.

- c. Chair Baker asked for a motion to accept the WUWF-FM Financial Statements for June 30, 2023, audited by James Moore & Company.
 - i. Motion by: Trustee Scott
 - ii. Seconded by: Trustee Singer
 - iii. Motion passed unanimously.
5. AUD-5: Acceptance of UWF Foundation Audited Financial Statements
- a. Chair Baker asked Ms. Talbert to present the final action item.
 - b. Ms. Talbert explained that pursuant to Florida Statute 1004.28(5)1, BOG Regulation BOG-9.011(5)2, and UWF Regulation 5.016, organizations affiliated with or through the University of West Florida (aka Direct Support Organizations) must be audited annually and presented to the University of West Florida Board of Trustees. As required, the financial statements of the UWF Foundation, Inc. have been audited by independent certified public accountants for the fiscal year ending June 30, 2023. Ms. Talbert explained that a cursory review was performed by IAMC to evaluate compliance with the Florida Statute and BOG Regulation. It was determined that compliance appears to exist regarding the annual financial audit.
 - c. Chair Baker asked for a motion to accept the UWF Foundation Financial Statements for June 30, 2023, audited by Saltmarsh, Cleaveland, & Gund.
 - i. Motion by: Trustee Singer
 - ii. Seconded by: Trustee Scott
 - iii. Motion passed unanimously.

B. Information Item

- 1. INFO-1: Internal Auditing and Management Consulting Update
 - a. Chair Baker asked Ms. Talbert to present the first information item. Ms. Talbert provided an update on Internal Auditing and Management Consulting.
- 2. INFO-2: Office of Compliance & Ethics – Update on Activities
 - a. Chair Baker moved to the second information item which was presented by Mr. Matt Packard, Chief Compliance Officer. Mr. Packard provided an update on the activities of the Office of Compliance and Ethics.

VII. Announcements

- A. Chair Baker identified that all agenda items had been discussed. Chair Baker asked if the committee members had any additional business to discuss. No other business was discussed.

VIII. Adjournment**9:47 a.m.**

- A. Chair Baker thanked those in attendance for their participation. With no other business to discuss, Chair Baker adjourned the meeting at 9:47 a.m.

Board of Trustees
Audit and Compliance Committee
May 16, 2024

Certification of IHMC

Recommended Action:

Approve the annual certification by the University that IHMC is complying with the requirements of Section 1004.4474(9), Florida Statutes. Certify to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the Board of Governors that IHMC is acting in the best interest of the state.

Background Information:

The Institute for Human & Machine Cognition, Inc., (IHMC) is a not-for-profit corporation that was created in accordance with Section 1004.447, Florida Statutes. Pursuant to that statute, UWF continues to have connections with IHMC, including representation on the IHMC board of directors and the responsibility to review the annual independent audit of IHMC finances.

Additionally, Section 1004.447(9), Florida Statutes, states: The Board of Trustees of the University of West Florida shall annually certify to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the Board of Governors that the corporation and its authorized subsidiaries are complying with the requirements of this section and are acting in the best interests of the state.

While the standard of “acting in the best interests of the state” is a subjective standard, if IHMC is acting within the boundaries of its governing documents, the affiliation agreement with UWF, and the law, the independent auditor finds that IHMC is acting within sound accounting standards, and the UWF management has reviewed the most recent IHMC audit and the accompanying representations has no issues, then the UWF Board of Trustees can certify that, based upon knowledge and belief, IHMC is acting in the “best interests of the state.”

Implementation Plan:

Approve and recommend to the full BOT to approve and certify to the Governor, Senate President, House Speaker, and Board of Governors that, to the knowledge and belief of the UWF Board of Trustees, IHMC is complying with the requirements of Section 1004.447, Florida Statute, and is acting in the best interests of the State.

Fiscal Implications:

N/A

Relevant Authority:

Section 1004.447, Florida Statute

Supporting Documents:

1. Section 1004.447, Florida Statute
2. Certification form

Prepared by:

Betsy Bowers, Vice President, Finance & Administration, 850-474-2210, bbowers@uwf.edu

Presenter:

Jeffrey Djerlek, CPA, Associate Vice President/Controller, Controller's Office, 850-474-2759, jdierlek@uwf.edu

Select Year:

The 2023 Florida Statutes (including Special Session C)

[Title XLVIII](#)

[Chapter 1004](#)

[View Entire Chapter](#)

EARLY LEARNING-20 EDUCATION CODE PUBLIC POSTSECONDARY EDUCATION

1004.447 Florida Institute for Human and Machine Cognition, Inc.—

(1)(a) There is created a not-for-profit corporation, to be known as the “Florida Institute for Human and Machine Cognition, Inc.,” which shall be registered, incorporated, organized, and operated in compliance with chapter 617. The Florida Institute for Human and Machine Cognition, Inc., is established at the University of West Florida.

(b) The corporation is authorized to create not-for-profit corporate subsidiaries that are organized under the provisions of chapter 617 upon the prior approval of the Board of Governors, as necessary, to fulfill its mission.

(2) The corporation and any authorized and approved subsidiary:

(a) Shall be a corporation primarily acting as an instrumentality of the state, pursuant to s. [768.28\(2\)](#), for purposes of sovereign immunity.

(b) Is not an agency within the meaning of s. [20.03\(1\)](#).

(c) Is subject to the open records and meeting requirements of s. 24, Art. I of the State Constitution, chapter 119, and s. [286.011](#).

(d) May receive, hold, invest, and administer property and any moneys acquired from private, local, state, and federal sources, as well as technical and professional income generated or derived from practice activities of the institute, for the benefit of the institute and the fulfillment of its mission.

(e) May perform all things necessary to secure letters of patent, copyrights, and trademarks on any work products and to enforce its rights therein. The corporation must consider contributions by a state university and university personnel in the development of trademarks, copyrights, and patents and shall enter into written contracts establishing the interests of the university and such personnel in each trademark, copyright, or patent.

(f) May secure comprehensive general liability protection, including professional liability protection, for the not-for-profit corporation and its subsidiaries.

(g) May enter into affiliation agreements with other universities or research institutes.

(h) Is not subject to the provisions of chapter 287.

(3) The officers, directors, and employees of the corporation or any authorized and approved subsidiary shall be governed by the code of ethics for public officers and employees as set forth in part III of chapter 112.

(4) The articles of incorporation of the corporation or any authorized and approved subsidiary must be approved in a written agreement by the Board of Governors. The agreement and the articles of incorporation shall:

(a) Provide that the corporation and any authorized and approved subsidiary shall provide equal employment opportunities for all persons regardless of race, color, religion, gender, national origin, age, handicap, or marital status.

(b) Provide that the corporation and any authorized and approved subsidiary are subject to the public records and meeting requirements of s. 24, Art. I of the State Constitution.

(c) Provide that all officers, directors, and employees of the corporation and any authorized and approved subsidiary shall be governed by the code of ethics for public officers and employees as set forth in part III of chapter 112.

(d) Provide that members of the board of directors of the corporation are responsible for the prudent use of all public and private funds and that they will ensure that the use of funds is in accordance with all applicable laws,

bylaws, and contractual requirements.

(e) Provide that the fiscal year of the corporation and any authorized and approved subsidiary is from July 1 to June 30.

(5) The affairs of the corporation shall be managed by a board of directors who shall serve without compensation. Each director shall have only one vote.

(a) The board of directors shall consist of:

1. The chair of the Board of Governors or the chair's designee.
2. The chair of the Board of Trustees of the University of West Florida or the chair's designee.
3. The President of the University of West Florida or the president's designee.
4. Three state university representatives.
5. Nine public representatives who are neither state university employees nor state employees.

(b) The Governor, the President of the Senate, and the Speaker of the House of Representatives shall each make one initial appointment of a state university representative to the board of directors. Each director who is a representative of a state university shall be appointed for an initial term of 3 years. The Governor shall make three initial appointments of public representatives to the board of directors. The President of the Senate and the Speaker of the House of Representatives shall each make two initial appointments of public representatives to the board of directors. The chair of the Board of Trustees of the University of West Florida shall make two initial appointments of public representatives to the board of directors. Each director who is a representative of the public shall be appointed to serve an initial term of 2 years.

(c) Upon the completion of the initial terms, a director appointed under paragraph (b) shall be appointed by a majority vote of the directors to an additional 3-year term.

(d) Any vacancy in office of a director appointed under paragraph (b) shall be filled for the remainder of the term by majority vote of the directors.

(e) Any director may be reappointed by a majority vote of the board of directors.

(f) The chair of the board of directors shall be selected by a majority vote of the directors, a quorum being present.

(6) No later than 30 days following approval of the corporation's articles of incorporation by the Board of Governors, the corporation shall enter into an affiliation agreement with the Board of Trustees of the University of West Florida for:

(a) The use or mutual provision of or participation in university programs or services, including use of the university's moneys, facilities, furnishings, equipment, other chattels, personnel, or services.

(b) The use of facilities and personnel for mutually approved teaching and research programs conducted by universities or research institutes.

(c) The preparation of an annual postaudit of the corporation's financial accounts and the financial accounts of any authorized and approved subsidiary to be conducted by an independent certified public accountant. The annual audit report shall include management letters and be submitted to the Auditor General and the Board of Governors for review.

(d) Use of the facilities of the University of West Florida, including all furnishings, equipment, and other chattels used in the operation of those facilities.

If the agreement between the corporation and the Board of Trustees of the University of West Florida is terminated, all property, including buildings, land, furnishings, equipment, and other chattels originally leased to the corporation, as well as any subsequently constructed or otherwise acquired facilities in connection with the operation of the institute, automatically reverts to full ownership by the University of West Florida. Such a reversionary interest of the state in all after-acquired facilities of the corporation is in furtherance of the goals of this section, and such a present ownership interest by the university is a continuing and insurable public interest.

(7) The corporation shall employ a chief executive officer to administer the affairs of the Florida Institute for Human and Machine Cognition, Inc. The chief executive officer shall be appointed by and serve at the pleasure of

the board of directors. The chief executive officer shall exercise the following powers and duties, subject to the approval of the board of directors:

(a) Establish programs that fulfill the mission of the institute, as one of the nation's premier information-technology-related research organizations, in research, education, scientific advancement, and economic development. However, the chief executive officer may not establish academic programs for which academic credit is awarded, or programs that culminate in the conferring of a degree, without prior approval of the University of West Florida.

(b) Control the budget and the moneys appropriated or donated to the institute from private, local, state, and federal sources, as well as technical and professional income generated or derived from research activities of the institute. However, income generated by university faculty from research activities at the institute shall be shared between the institute and the university, as determined by the chief executive officer and the appropriate university president or the president's designee.

(c) Appoint representatives of the institute to carry out the research and educational activities of the institute and establish the compensation, benefits, and terms of service of such representatives. Representatives may hold concurrent appointments at affiliated academic institutions. University faculty may hold concurrent appointments at the institute.

(d) Control the use and assignment of space and equipment within the facilities.

(e) Create the administrative structure necessary to carry out the mission of the institute.

(f) Annually report in writing to the Board of Governors on the activities of the institute and state budget allocation expenditures.

(g) Provide a copy of the institute's annual report to the Governor, the President of the Senate, the Speaker of the House of Representatives, the chair of the Board of Governors, and the University of West Florida.

(h) Appoint a council of scientific advisers to the chief executive officer comprised of leading researchers and scientists who shall review programs and recommend research priorities and initiatives to maximize the state's investment in the institute.

1. The board of directors shall ratify the appointments of scientific advisers to the council.

2. Each member of the council shall be appointed to serve a 2-year term and may be reappointed.

(8) The Board of Governors, the Board of Trustees of the University of West Florida, the Auditor General, and the Office of Program Policy Analysis and Government Accountability may require and receive from the corporation and any subsidiary, or from their independent auditor, any detail or supplemental data relative to the operation of the corporation or subsidiary.

(9) The Board of Trustees of the University of West Florida shall annually certify to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the Board of Governors that the corporation and its authorized subsidiaries are complying with the requirements of this section and are acting in the best interests of the state.

History.—s. 1, ch. 2003-294; s. 99, ch. 2007-217; s. 159, ch. 2023-8.



Institute for Human and Machine Cognition, Inc. and the University of West Florida 2024 Certification

1004.447 (9) Institute for Human and Machine Cognition, Inc. Certification

On behalf of The Board of Trustees of the University of West Florida, based upon our knowledge and belief we the undersigned certify that the Board has reviewed the most recent Florida IHMC financial audit and the accompanying representations. The Florida Institute of Human and Machine Cognition and its authorized subsidiaries are complying with 1004.447 Florida Statutes and are acting in the best interests of the state.

Certify: _____ Date: _____
President

Certify: _____ Date: _____
Chair, UWF Board of Trustees

Board of Trustees
Audit and Compliance Committee
May 16, 2024

UWF Audited Financial Statements

Recommended Action:

Accept the UWF Audited Financial Statements for June 30, 2023.

Background Information:

The State of Florida Auditor General released their audited financial statements on the University of West Florida for the fiscal year ending June 30, 2023, on February 12, 2024. The Executive Summary in the report contained the following narratives:

Summary of Report on the Audit of the Financial Statements. Our audit disclosed that the basic financial statements of the University of West Florida (a component unit of the State of Florida) were presented fairly, in all material respects, in accordance with prescribed financial reporting standards.

Summary of Report on Internal Control and Compliance. Our audit did not identify any deficiencies in internal controls over financial reporting that we consider to be material weaknesses. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under "Government Auditing Standards," issued by the Comptroller General of the United States.

Implementation Plan:

N/A

Fiscal Implications:

Net position of \$125.3 million

Relevant Authority:

Florida Statutes, section 11.45

Supporting Documents:

Auditor General Report 2024-127 – UWF Audited Financial Statements June 30, 2023

Prepared by:

Jeffrey Djerlek, Associate VP and Controller, Finance & Administration, x2759, jdjerlek@uwf.edu

Presenter:

Jeffrey Djerlek

STATE OF FLORIDA AUDITOR GENERAL

Financial Audit

UNIVERSITY OF WEST FLORIDA

For the Fiscal Year Ended
June 30, 2023



Sherrill F. Norman, CPA
Auditor General

Board of Trustees and President

During the 2022-23 fiscal year, Dr. Martha D. Saunders served as President of the University of West Florida and the following individuals served as Members of the Board of Trustees:

Suzanne Lewis, Chair	Patrick Marshall through 4-6-23 ^d
Jill Singer, Vice Chair	Ariauna Range from 4-7-23 ^d
Richard R. Baker	Dr. Sherry Schneider ^e
Lewis Bear Jr. through 7-31-22 ^a	Alonzie Scott
William Bowers through 12-13-22 ^b	Robert D. Sires
Dr. Paul Hsu	Stephanie White
Robert L. Jones through 8-15-22 ^c	

^a Trustee position vacant 8-1-22, through 6-30-23.

^b Trustee position vacant 12-14-22, through 6-30-23.

^c Trustee position vacant 8-16-22, through 6-30-23.

^d Student Body President.

^e Faculty Senate Chair.

Note: One Trustee position was vacant for the entire period.

The Auditor General conducts audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

The audit was supervised by Kenneth C. Danley, CPA.

Please address inquiries regarding this report to Jaime N. Hoelscher, CPA, Audit Manager, by e-mail at jaimehoelscher@aud.state.fl.us or by telephone at (850) 412-2868.

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FLAuditor.gov

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State of Florida Auditor General

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UNIVERSITY OF WEST FLORIDA
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SUMMARY

SUMMARY OF REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Our audit disclosed that the basic financial statements of the University of West Florida (a component unit of the State of Florida) were presented fairly, in all material respects, in accordance with prescribed financial reporting standards.

SUMMARY OF REPORT ON INTERNAL CONTROL AND COMPLIANCE

Our audit did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, issued by the Comptroller General of the United States.

AUDIT OBJECTIVES AND SCOPE

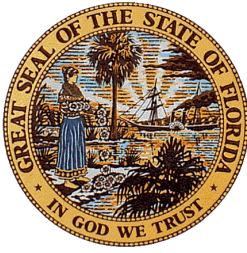
Our audit objectives were to obtain reasonable assurance about whether the financial statements as a whole were free from material misstatements, whether due to fraud or error, and to issue an auditor's report that included our opinion. In doing so we:

- Exercised professional judgment and maintained professional skepticism throughout the audit.
- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, and designed and performed audit procedures responsive to those risks.
- Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control.
- Evaluated the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluated the overall presentation of the financial statements.
- Concluded whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the University's ability to continue as a going concern for a reasonable period of time.
- Examined various transactions to determine whether they were executed, in both manner and substance, in accordance with governing provisions of laws, rules, regulations, contracts, and grant agreements.

An examination of Federal awards administered by the University is included within the scope of our Statewide audit of Federal awards administered by the State of Florida.

AUDIT METHODOLOGY

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the University of West Florida, a component unit of the State of Florida, and its aggregate discretely presented component units as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the University's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the University of West Florida and of its aggregate discretely presented component units as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the aggregate discretely presented component units, which represent 100 percent of the transactions and account balances of the aggregate discretely presented component units columns as of June 30, 2023. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the aggregate discretely presented component units, is based solely on the reports of the other auditors.

Basis for Opinions

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

requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the University's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the University's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that **MANAGEMENT'S DISCUSSION AND ANALYSIS**, the **Schedule of the University's Proportionate Share of the Total Other Postemployment Benefits Liability**, **Schedule of the University's Proportionate Share of the Net Pension Liability – Florida Retirement System Pension Plan**, **Schedule of University Contributions – Florida Retirement System Pension Plan**, **Schedule of the University's Proportionate Share of the Net Pension Liability – Health Insurance Subsidy Pension Plan**, **Schedule of University Contributions – Health Insurance Subsidy Pension Plan**, and **Notes to Required Supplementary Information** be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which 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 do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2024, on our consideration of the University of West Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters included under the heading **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**. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control

over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University of West Florida's internal control over financial reporting and compliance.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
February 8, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's discussion and analysis (MD&A) provides an overview of the financial position and activities of the University for the fiscal year ended June 30, 2023, and should be read in conjunction with the financial statements and notes thereto. The MD&A, and financial statements and notes thereto, are the responsibility of University management. The MD&A contains financial activity of the University for the fiscal years ended June 30, 2023, and June 30, 2022.

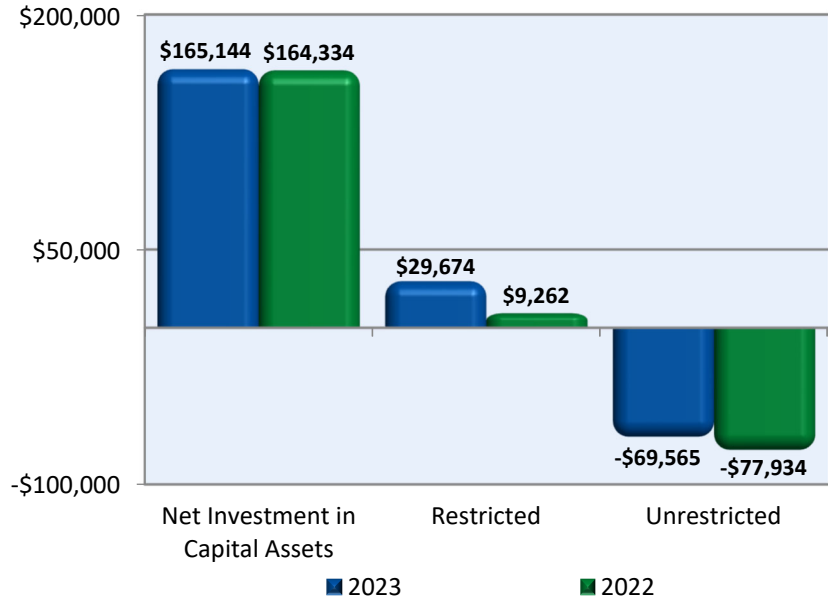
FINANCIAL HIGHLIGHTS

The University's assets and deferred outflows of resources totaled \$364.2 million at June 30, 2023. This balance reflects a \$23.8 million, or 7 percent, increase as compared to the 2021-22 fiscal year, resulting mainly from an increase in receivables for State capital appropriations for deferred maintenance projects. While assets and deferred outflows of resources grew, liabilities and deferred inflows of resources decreased by \$5.8 million, or 2.4 percent, totaling \$238.9 million at June 30, 2023, resulting mainly from a decrease in other postemployment benefits (OPEB) payable and pension deferred inflows which were partially offset by an increase in net pension liabilities and OPEB deferred inflows. As a result, the University's net position increased by \$29.6 million, resulting in a fiscal year-end balance of \$125.3 million.

The University's operating revenues totaled \$95.8 million for the 2022-23 fiscal year, representing a 2.1 percent increase compared to the 2021-22 fiscal year due mainly to an increase in student tuition and fees related to enrollment growth and associated growth in sales and services of auxiliary enterprises for that same enrollment growth. Operating expenses totaled \$233.2 million for the 2022-23 fiscal year, representing an increase of 0.2 percent as compared to the 2021-22 fiscal year due mainly to cost-of-living wage increases and pension expense increases which were partially offset by a decrease in scholarships, fellowships, and waivers.

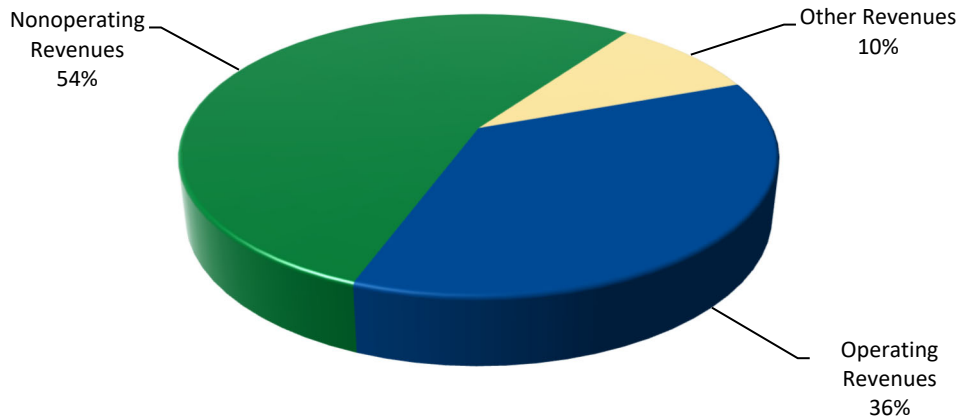
Net position represents the residual interest in the University's assets and deferred outflows of resources after deducting liabilities and deferred inflows of resources. The University's comparative total net position by category for the fiscal years ended June 30, 2023, and June 30, 2022, is shown in the following graph:

**Net Position
(In Thousands)**



The following chart provides a graphical presentation of University revenues by category for the 2022-23 fiscal year:

**Total Revenues
2022-23 Fiscal Year**



OVERVIEW OF FINANCIAL STATEMENTS

Pursuant to the Governmental Accounting Standards Board (GASB) Statement No. 35, the University’s financial report consists of three basic financial statements: the statement of net position; the statement of revenues, expenses, and changes in net position; and the statement of cash flows. The financial statements, and notes thereto, encompass the University and its component units. These component units include:

- University of West Florida Foundation, Inc.
- West Florida Historic Preservation, Inc.
- UWF Business Enterprises, Inc.

Based on the application of the criteria for determining component units, these component units are included within the University reporting entity as discretely presented component units. Information regarding these component units, including summaries of the discretely presented component units separately issued financial statements, is presented in the notes to financial statements. This MD&A focuses on the University, excluding the discretely presented component units. For those component units reporting under GASB standards, MD&A information is included in their separately issued audit reports.

The Statement of Net Position

The statement of net position reflects the assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the University, using the accrual basis of accounting, and presents the financial position of the University at a specified time. Assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources, equals net position, which is one indicator of the University's current financial condition. The changes in net position that occur over time indicate improvement or deterioration in the University's financial condition.

The following summarizes the University's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position at June 30:

Condensed Statement of Net Position at June 30

(In Thousands)

	<u>2023</u>	<u>2022</u>
Assets		
Current Assets	\$ 149,846	\$ 124,064
Capital Assets, Net	169,250	169,428
Other Noncurrent Assets	3,170	1,134
Total Assets	<u>322,266</u>	<u>294,626</u>
Deferred Outflows of Resources	<u>41,927</u>	<u>45,754</u>
Liabilities		
Current Liabilities	14,705	13,649
Noncurrent Liabilities	153,966	150,425
Total Liabilities	<u>168,671</u>	<u>164,074</u>
Deferred Inflows of Resources	<u>70,269</u>	<u>80,644</u>
Net Position		
Net Investment in Capital Assets	165,144	164,334
Restricted	29,674	9,262
Unrestricted	<u>(69,565)</u>	<u>(77,934)</u>
Total Net Position	<u>\$ 125,253</u>	<u>\$ 95,662</u>

As mentioned earlier, the \$29.6 million increase in net position is mainly due to an increase in receivables for State capital appropriations and a net decrease in long-term liabilities and related deferred inflows of resources.

The Statement of Revenues, Expenses, and Changes in Net Position

The statement of revenues, expenses, and changes in net position presents the University's revenue and expense activity, categorized as operating and nonoperating. Revenues and expenses are recognized when earned or incurred, regardless of when cash is received or paid.

The following summarizes the University's activity for the 2022-23 and 2021-22 fiscal years:

Condensed Statement of Revenues, Expenses, and Changes in Net Position For the Fiscal Years

(In Thousands)

	2022-23	2021-22
Operating Revenues	\$ 95,829	\$ 93,848
Less, Operating Expenses	233,222	232,842
Operating Loss	(137,393)	(138,994)
Net Nonoperating Revenues	141,738	145,066
Income Before Other Revenues	4,345	6,072
Other Revenues	25,246	7,804
Net Increase In Net Position	29,591	13,876
Net Position, Beginning of Year	95,662	81,897
Adjustment to Beginning Net Position (1)	-	(111)
Net Position, Beginning of Year, as Restated	95,662	81,786
Net Position, End of Year	\$ 125,253	\$ 95,662

(1) For the 2021-22 fiscal year, the University's beginning net position was decreased due to the implementation of GASB Statement No. 87, *Leases*.

Operating Revenues

GASB Statement No. 35 categorizes revenues as either operating or nonoperating. Operating revenues generally result from exchange transactions where each of the parties to the transaction either gives or receives something of equal or similar value.

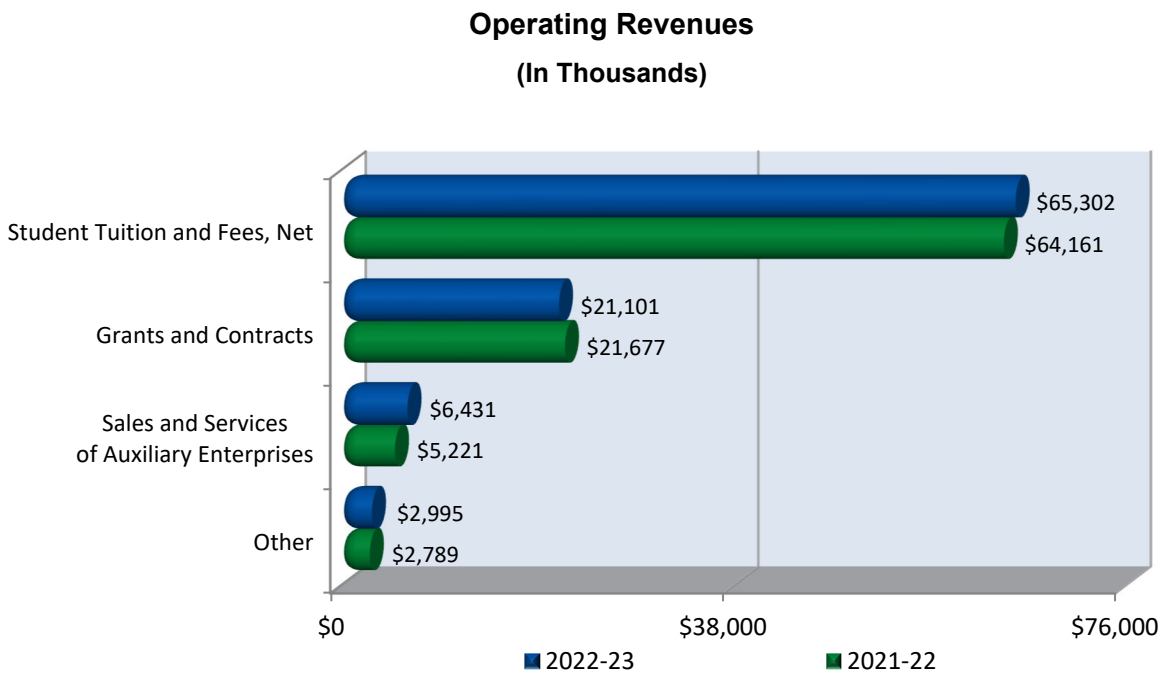
The following summarizes the operating revenues by source that were used to fund operating activities for the 2022-23 and 2021-22 fiscal years:

Operating Revenues For the Fiscal Years

(In Thousands)

	2022-23	2021-22
Student Tuition and Fees, Net	\$ 65,302	\$ 64,161
Grants and Contracts	21,101	21,677
Sales and Services of Auxiliary Enterprises	6,431	5,221
Other	2,995	2,789
Total Operating Revenues	\$ 95,829	\$ 93,848

The following chart presents the University's operating revenues for the 2022-23 and 2021-22 fiscal years:



Total operating revenues for the 2022-23 fiscal year were \$95.8 million, of which \$65.3 million was from net student tuition and fees. Tuition allowances, which represent the difference between the stated charges for goods and services provided by the University and the amount that is actually paid by a student or third party making payments on behalf of the student, totaled \$28.4 million and are deducted from gross student tuition and fees of \$93.7 million to arrive at net student tuition and fees. Net student tuition and fees totaled \$65.3 million for the 2022-23 fiscal year, which represented a \$1.1 million increase from the 2021-22 fiscal year resulting from an increase in enrollment. Sales and services of auxiliary enterprises were \$6.4 million, or \$1.2 million higher compared to the 2021-22 fiscal year. The increase in the auxiliary enterprises is attributed to enrollment growth and student-associated purchases.

Operating Expenses

Expenses are categorized as operating or nonoperating. The majority of the University's expenses are operating expenses as defined by GASB Statement No. 35. GASB gives financial reporting entities the

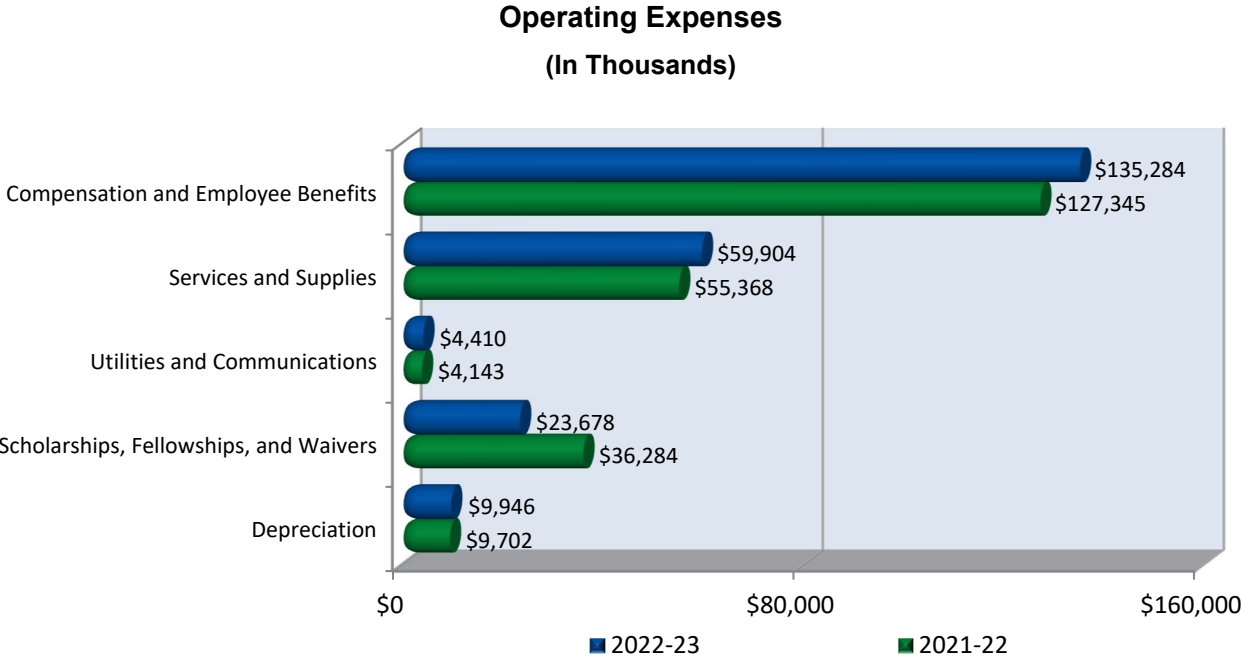
choice of reporting operating expenses in the functional or natural classifications. The University has chosen to report the expenses in their natural classification on the statement of revenues, expenses, and changes in net position and has displayed the functional classification in the notes to financial statements.

The following summarizes operating expenses by natural classification for the 2022-23 and 2021-22 fiscal years:

**Operating Expenses
For the Fiscal Years**
(In Thousands)

	<u>2022-23</u>	<u>2021-22</u>
Compensation and Employee Benefits	\$ 135,284	\$ 127,345
Services and Supplies	59,904	55,368
Utilities and Communications	4,410	4,143
Scholarships, Fellowships, and Waivers	23,678	36,284
Depreciation	9,946	9,702
Total Operating Expenses	<u>\$ 233,222</u>	<u>\$ 232,842</u>

The following chart presents the University’s operating expenses for the 2022-23 and 2021-22 fiscal years:



Compensation and employee benefits increased by \$7.9 million, and the majority of that amount is due to a cost-of-living wage increase and an increase in pension expenses for the 2022-23 fiscal year. Services and supplies increased by \$4.5 million for the 2022-23 fiscal year due to the rising cost of commodities as inflation pressures impacted most supply areas. Scholarship expenses decreased by \$12.6 million as the remaining Higher Education Emergency Relief Funds (HEERF) for students were spent in the 2021-22 fiscal year.

Nonoperating Revenues and Expenses

Certain revenue sources that the University relies on to provide funding for operations, including State noncapital appropriations, Federal and State student financial aid, certain gifts and grants, and investment income, are defined by GASB as nonoperating. Nonoperating expenses include capital financing costs and other costs related to capital assets. The following summarizes the University's nonoperating revenues and expenses for the 2022-23 and 2021-22 fiscal years:

	2022-23	2021-22
State Noncapital Appropriations	\$ 98,849	\$ 87,491
Federal and State Student Financial Aid	34,037	52,847
Noncapital Grants, Contracts, and Gifts	6,170	5,666
Investment Income (Loss)	3,650	(4,195)
Other Nonoperating Revenues	566	3,515
Loss on Disposal of Capital Assets	(1,029)	(110)
Interest on Capital Asset-Related Debt	(505)	(148)
Net Nonoperating Revenues	\$ 141,738	\$ 145,066

The \$11.4 million increase in State noncapital appropriations was mainly due to \$6 million in new operational support and \$4.8 million in Nursing Prepping Institutions, Programs, Employers, and Learners through Incentives for Nursing Education (PIPELINE) funding for excellence in nursing education and related programs. The decrease in Federal and State student financial aid of \$18.8 million is related to the remaining HEERF being spent in the 2021-22 fiscal year. The \$7.8 million increase in net investment income is a direct reversal of last fiscal year's \$5.8 million loss as the markets have experienced turbulent times as the nation tackles inflation. A decrease of \$2.9 million in other nonoperating revenues resulted as the 2021-22 fiscal year was the last fiscal year of HEERF lost revenue funding.

Other Revenues

This category is composed of State capital appropriations and capital grants, contracts, donations, and fees. The following summarizes the University's other revenues for the 2022-23 and 2021-22 fiscal years:

	2022-23	2021-22
State Capital Appropriations	\$ 24,766	\$ 7,492
Capital Grants, Contracts, Donations, and Fees	480	312
Total	\$ 25,246	\$ 7,804

The \$17.3 million increase in State capital appropriations resulted mainly from an increase in State funding for deferred maintenance.

The Statement of Cash Flows

The statement of cash flows provides information about the University's financial results by reporting the major sources and uses of cash and cash equivalents. This statement will assist in evaluating the University's ability to generate net cash flows, its ability to meet its financial obligations as they come due, and its need for external financing. Cash flows from operating activities show the net cash used by the operating activities of the University. Cash flows from capital and related financing activities include all plant funds and related long-term debt activities. Cash flows from investing activities show the net source and use of cash related to purchasing or selling investments, and earning income on those investments. Cash flows from noncapital financing activities include those activities not covered in other sections.

The following summarizes cash flows for the 2022-23 and 2021-22 fiscal years:

Condensed Statement of Cash Flows For the Fiscal Years (In Thousands)

	<u>2022-23</u>	<u>2021-22</u>
Cash Provided (Used) by:		
Operating Activities	\$ (130,149)	\$ (134,178)
Noncapital Financing Activities	139,883	146,613
Capital and Related Financing Activities	(5,709)	(492)
Investing Activities	<u>(7,971)</u>	<u>(9,479)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(3,946)	2,464
Cash and Cash Equivalents, Beginning of Year	<u>12,969</u>	<u>10,505</u>
Cash and Cash Equivalents, End of Year	<u>\$ 9,023</u>	<u>\$ 12,969</u>

Major sources of funds came from State noncapital appropriations (\$98.8 million), from sales and maturities of investments (\$95.5 million), net student tuition and fees (\$65.1 million), Federal Direct Loan program receipts (\$45 million), Federal and State student financial aid receipts (\$34 million), and grants and contracts (\$21.3 million). Major uses of funds were for payments to employees totaling \$138.6 million; purchases of investments totaling \$105.2 million; payments to suppliers for goods and services totaling \$63.4 million; disbursements to students for the Federal Direct Loan program totaling \$45 million, and payments to students for scholarships and fellowships totaling \$23.7 million.

CAPITAL ASSETS AND CAPITAL EXPENSES AND COMMITMENTS

Capital Assets

At June 30, 2023, the University had \$374.7 million in capital assets, less accumulated depreciation of \$205.5 million, for net capital assets of \$169.2 million. Depreciation charges for the current fiscal year totaled \$9.9 million. The following table summarizes the University's capital assets, net of accumulated depreciation, at June 30:

Capital Assets, Net at June 30

(In Thousands)

	<u>2023</u>	<u>2022</u>
Land	\$ 11,479	\$ 11,589
Works of Art and Historical Treasures	17,705	17,194
Construction in Progress	6,461	895
Buildings	105,104	110,138
Infrastructure and Other Improvements	13,764	15,159
Furniture and Equipment	10,666	9,050
Library Resources	1	-
Right-to-Use Lease Assets	2,547	3,636
Leasehold Improvements	1,523	1,767
Capital Assets, Net	<u>\$169,250</u>	<u>\$169,428</u>

Additional information about the University's capital assets is presented in the notes to financial statements.

Capital Expenses and Commitments

The University's construction commitments at June 30, 2023, are as follows:

	<u>Amount</u> <u>(In Thousands)</u>
Total Committed	\$ 19,831
Completed to Date	<u>6,461</u>
Balance Committed	<u>\$ 13,370</u>

Additional information about the University's construction commitments is presented in the notes to financial statements.

ECONOMIC FACTORS THAT WILL AFFECT THE FUTURE

The University's economic condition is closely tied to that of the State of Florida. Because of economic growth, for the 2023-24 fiscal year, the University received just over \$29.1 million in recurring resources of which \$21.5 million is for operational support, \$4.9 million is directed towards the Nursing PIPELINE Program, and \$2.7 million is for Performance Based Funding related to continuous improvement in metrics categories. The University also received \$12.5 million in nonrecurring funds for recruitment and retention incentives for faculty members, and \$1.4 million nonrecurring for the Civil Engineering Program. Lastly, the University received just over \$31.1 million for capital improvements representing half of the funding needed for the Science and Engineering Research wing expansion at \$21.1 million, and half of the funding needed for a new satellite utilities plant at \$10 million. The University anticipates the matching halves for the projects to be received in the next legislative budget cycle.

University management continues to aggressively pursue a continuous performance improvement plan. Although there is no longer any funding associated with placing in the top three on performance metrics, the University will receive a portion of the performance funding State investment allocation as a

component of the State noncapital appropriations, which is reflected in the \$2.7 million increase for the 2023-24 fiscal year in performance-based funding.

REQUESTS FOR INFORMATION

Questions concerning information provided in the MD&A or other required supplemental information, and financial statements and notes thereto, or requests for additional financial information should be addressed to the Controller's Office, University of West Florida, 11000 University Parkway, Building 20E, Pensacola, Florida 32514.

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BASIC FINANCIAL STATEMENTS

UNIVERSITY OF WEST FLORIDA A Component Unit of the State of Florida Statement of Net Position

June 30, 2023

	University	Component Units
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 5,852,262	\$ 5,864,587
Investments	101,921,525	10,478,851
Accounts Receivable, Net	13,517,917	530,786
Contributions Receivable, Net	-	1,345,997
Loans and Notes Receivable, Net	8,334	170,322
Due from State	28,545,997	-
Due from University	-	298,242
Inventories	-	73,463
Other Current Assets	-	233,183
Total Current Assets	149,846,035	18,995,431
Noncurrent Assets:		
Restricted Cash and Cash Equivalents	3,170,469	1,648,123
Restricted Investments	-	116,732,000
Leases Receivable	-	1,864,080
Contributions Receivable, Net	-	2,385,533
Depreciable Capital Assets, Net	131,057,722	44,928,507
Right-to-Use Lease Assets	2,546,670	-
Nondepreciable Capital Assets	35,645,266	6,126,210
Other Noncurrent Assets	-	3,694,223
Total Noncurrent Assets	172,420,127	177,378,676
Total Assets	322,266,162	196,374,107
DEFERRED OUTFLOWS OF RESOURCES		
Other Postemployment Benefits	22,688,836	-
Pensions	19,238,231	-
Total Deferred Outflows of Resources	41,927,067	-
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,353,128	402,264
Construction Contracts Payable	991,040	-
Salary and Wages Payable	3,471,991	-
Deposits Payable	382,400	-
Due to Component Units	298,242	-
Unearned Revenue	1,278,805	91,572
Other Current Liabilities	205,351	101,222
Long-Term Liabilities - Current Portion:		
Bonds Payable	-	3,099,469
Revenue Received in Advance	1,628,362	528,071
Right-to-Use Leases Payable	401,609	-
Compensated Absences Payable	1,892,830	-
Other Postemployment Benefits Payable	1,787,686	-
Net Pension Liability	13,550	-
Total Current Liabilities	14,704,994	4,222,598

	<u>University</u>	<u>Component Units</u>
LIABILITIES (Continued)		
Noncurrent Liabilities:		
Bonds Payable	-	29,096,578
Revenue Received in Advance	7,946,476	7,304,986
Right-to-Use Leases Payable	2,375,744	-
Compensated Absences Payable	14,804,055	694,029
Other Postemployment Benefits Payable	69,392,772	-
Net Pension Liability	59,447,226	-
Other Noncurrent Liabilities	-	1,720,127
Total Noncurrent Liabilities	<u>153,966,273</u>	<u>38,815,720</u>
Total Liabilities	<u>168,671,267</u>	<u>43,038,318</u>
DEFERRED INFLOWS OF RESOURCES		
Other Postemployment Benefits	60,381,211	-
Pensions	8,552,091	-
Leases	1,335,433	1,868,341
Irrevocable Split-Interest Agreements	-	1,471,900
Total Deferred Inflows of Resources	<u>70,268,735</u>	<u>3,340,241</u>
NET POSITION		
Net Investment in Capital Assets	165,143,666	18,858,670
Restricted for Nonexpendable:		
Endowment	-	72,635,258
Restricted for Expendable:		
Loans	468,116	-
Capital Projects	29,173,769	-
Other	32,801	59,718,789
Unrestricted	<u>(69,565,125)</u>	<u>(1,217,169)</u>
TOTAL NET POSITION	<u>\$ 125,253,227</u>	<u>\$ 149,995,548</u>

The accompanying notes to financial statements are an integral part of this statement.

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UNIVERSITY OF WEST FLORIDA
A Component Unit of the State of Florida
Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended June 30, 2023

	<u>University</u>	<u>Component Units</u>
REVENUES		
Operating Revenues:		
Student Tuition and Fees, Net of Scholarship Allowances of \$28,370,028	\$ 65,302,055	\$ -
Federal Grants and Contracts	20,239,331	-
State and Local Grants and Contracts	861,835	-
Sales and Services of Component Units	-	1,696,037
Sales and Services of Auxiliary Enterprises	6,431,285	-
Gifts and Donations	-	8,845,224
Other Operating Revenues	2,994,857	11,341,868
Total Operating Revenues	<u>95,829,363</u>	<u>21,883,129</u>
EXPENSES		
Operating Expenses:		
Compensation and Employee Benefits	135,284,442	3,676,002
Services and Supplies	59,903,894	7,391,842
Utilities and Communications	4,409,729	1,624,696
Scholarships, Fellowships, and Waivers	23,677,684	26,797
Depreciation	9,946,721	3,610,440
Total Operating Expenses	<u>233,222,470</u>	<u>16,329,777</u>
Operating Income (Loss)	<u>(137,393,107)</u>	<u>5,553,352</u>
NONOPERATING REVENUES (EXPENSES)		
State Noncapital Appropriations	98,849,197	-
Federal and State Student Financial Aid	34,037,464	-
Noncapital Grants, Contracts, and Gifts	6,170,366	-
Investment Income	3,650,302	11,779,802
Other Nonoperating Revenues	565,660	893,915
Loss on Disposal of Capital Assets	(1,029,795)	(25,682)
Interest on Capital Asset-Related Debt	(505,458)	(1,225,326)
Other Nonoperating Expenses	-	(6,185,206)
Net Nonoperating Revenues	<u>141,737,736</u>	<u>5,237,503</u>
Income Before Other Revenues	4,344,629	10,790,855
State Capital Appropriations	24,766,443	-
Capital Grants, Contracts, Donations, and Fees	479,947	-
Additions to Permanent Endowments	-	1,226,410
Increase in Net Position	<u>29,591,019</u>	<u>12,017,265</u>
Net Position, Beginning of Year	<u>95,662,208</u>	<u>137,978,283</u>
Net Position, End of Year	<u>\$ 125,253,227</u>	<u>\$ 149,995,548</u>

The accompanying notes to financial statements are an integral part of this statement.

UNIVERSITY OF WEST FLORIDA
A Component Unit of the State of Florida
Statement of Cash Flows

For the Fiscal Year Ended June 30, 2023

	University
CASH FLOWS FROM OPERATING ACTIVITIES	
Student Tuition and Fees, Net	\$ 65,112,966
Grants and Contracts	21,342,356
Sales and Services of Auxiliary Enterprises	6,431,285
Payments to Employees	(138,563,714)
Payments to Suppliers for Goods and Services	(63,365,811)
Payments to Students for Scholarships and Fellowships	(23,677,684)
Collection on Loans to Students	(383)
Other Operating Receipts	2,572,342
Net Cash Used by Operating Activities	(130,148,643)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
State Noncapital Appropriations	98,849,197
Federal and State Student Financial Aid	34,037,464
Noncapital Grants, Contracts, and Gifts	6,170,366
Federal Direct Loan Program Receipts	45,036,712
Federal Direct Loan Program Disbursements	(45,036,712)
Net Change in Funds Held for Others	288,690
Other Nonoperating Receipts	537,084
Net Cash Provided by Noncapital Financing Activities	139,882,801
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
State Capital Appropriations	5,051,556
Purchase or Construction of Capital Assets	(9,655,717)
Principal Paid on Leases	(599,943)
Interest Paid on Leases	(505,458)
Net Cash Used by Capital and Related Financing Activities	(5,709,562)
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from Sales and Maturities of Investments	95,500,000
Purchases of Investments	(105,151,204)
Investment Income	1,680,229
Net Cash Used by Investing Activities	(7,970,975)
Net Decrease in Cash and Cash Equivalents	(3,946,379)
Cash and Cash Equivalents, Beginning of Year	12,969,110
Cash and Cash Equivalents, End of Year	\$ 9,022,731

	<u>University</u>
RECONCILIATION OF OPERATING LOSS	
TO NET CASH USED BY OPERATING ACTIVITIES	
Operating Loss	\$ (137,393,107)
Adjustments to Reconcile Operating Loss	
to Net Cash Used by Operating Activities:	
Depreciation Expense	9,946,721
Changes in Assets, Liabilities, Deferred Outflows of Resources,	
and Deferred Inflows of Resources:	
Receivables, Net	(438,394)
Loans and Notes Receivable	(708)
Deferred Charges and Other Assets	10,726
Accounts Payable	742,409
Salaries and Wages Payable	(1,688,898)
Deposits Payable	(346,912)
Compensated Absences Payable	1,198,297
Unearned Revenue	558,965
Revenues Received in Advance	(144,073)
Other Liabilities	195,005
Other Postemployment Benefits Payable	(30,030,298)
Net Pension Liability	33,739,060
Deferred Outflows of Resources Related to Other Postemployment Benefits	5,760,695
Deferred Inflows of Resources Related to Other Postemployment Benefits	22,050,781
Deferred Outflows of Resources Related to Pensions	(1,933,506)
Deferred Inflows of Resources Related to Pensions	(32,375,406)
	<u>\$ (130,148,643)</u>
NET CASH USED BY OPERATING ACTIVITIES	

**SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND
CAPITAL FINANCING ACTIVITIES**

Unrealized gains on investments were recognized as an increase to investment income on the statement of revenues, expenses, and changes in net position, but are not cash transactions for the statement of cash flows.	\$ 1,829,191
Losses from the disposal of capital assets were recognized on the statement of revenues, expenses, and changes in net position, but are not cash transactions for the statement of cash flows.	\$ (1,474,420)
Donations of capital assets were recognized on the statement of revenues, expenses, and changes in net position, but are not cash transactions for the statement of cash flows.	\$ 479,947

The accompanying notes to financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

Reporting Entity. The University is a separate public instrumentality that is part of the State university system of public universities, which is under the general direction and control of the Florida Board of Governors. The University is directly governed by a Board of Trustees (Trustees) consisting of 13 members. The Governor appoints 6 citizen members and the Board of Governors appoints 5 citizen members. These members are confirmed by the Florida Senate and serve staggered terms of 5 years. The chair of the faculty senate and the president of the student body of the University are also members. The Board of Governors establishes the powers and duties of the Trustees. The Trustees are responsible for setting policies for the University, which provide governance in accordance with State law and Board of Governors' Regulations, and selecting the University President. The University President serves as the executive officer and the corporate secretary of the Trustees and is responsible for administering the policies prescribed by the Trustees.

Criteria for defining the reporting entity are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. These criteria were used to evaluate potential component units for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the primary government's financial statements to be misleading. Based on the application of these criteria, the University is a component unit of the State of Florida, and its financial balances and activities are reported in the State's Annual Comprehensive Financial Report by discrete presentation.

Discretely Presented Component Units. Based on the application of the criteria for determining component units, the following direct-support organizations (as provided for in Section 1004.28, Florida Statutes, and Board of Governors Regulation 9.011) are included within the University reporting entity as discretely presented component units. These legally separate, not-for-profit, corporations are organized and operated to assist the University in achieving excellence by providing supplemental resources from private gifts and bequests and valuable education support services and are governed by separate boards. Florida Statutes authorize these organizations to receive, hold, invest, and administer property and to make expenditures to or for the benefit of the University. These organizations and their purposes are explained as follows:

- University of West Florida Foundation, Inc. provides funding and services to support and foster the pursuit of higher education at the University and operates solely for the benefit of the University and its mission of teaching, research, and service. The Foundation serves as the vehicle whereby taxpayers who want to advance the cause of higher education and to pay more than their share of the cost of education may do so. The Foundation does not serve any private causes, but generally benefits the public.
- West Florida Historic Preservation, Inc. was established to engage in the restoration and exhibition of historical landmarks in the Pensacola, Florida vicinity. This organization conducts certain activities and programs that assist and promote the purposes of the University.
- UWF Business Enterprises, Inc. was established to receive, hold, develop, provide, maintain, and administer property and to make expenditures to or for the exclusive benefit of the University or

a research and development park or research and development authority of or affiliated with the University and to promote, encourage, and aid the research activities of faculty, staff, and students of the University.

An annual audit of each organization's financial statements is conducted by independent certified public accountants. Additional information on the University's component units, including copies of audit reports, is available by contacting the University Controller's Office. Condensed financial statements for the University's discretely presented component units are shown in a subsequent note.

Basis of Presentation. The University's accounting policies conform with accounting principles generally accepted in the United States of America applicable to public colleges and universities as prescribed by GASB. The National Association of College and University Business Officers (NACUBO) also provides the University with recommendations prescribed in accordance with generally accepted accounting principles promulgated by GASB and the Financial Accounting Standards Board. GASB allows public universities various reporting options. The University has elected to report as an entity engaged in only business-type activities. This election requires the adoption of the accrual basis of accounting and entitywide reporting including the following components:

- Management's Discussion and Analysis
- Basic Financial Statements:
 - Statement of Net Position
 - Statement of Revenues, Expenses, and Changes in Net Position
 - Statement of Cash Flows
 - Notes to Financial Statements
- Other Required Supplementary Information

Measurement Focus and Basis of Accounting. Basis of accounting refers to when revenues, expenses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources, are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the measurement focus applied. The University's financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange activities are generally recognized when all applicable eligibility requirements, including time requirements, are met. The University follows GASB standards of accounting and financial reporting.

The University's discretely presented component units use the economic resources measurement focus and the accrual basis of accounting and follow GASB standards of accounting and financial reporting.

Significant interdepartmental sales between auxiliary service departments and other institutional departments have been eliminated from revenues and expenses for reporting purposes.

The University's principal operating activities consist of instruction, research, and public service. Operating revenues and expenses generally include all fiscal transactions directly related to these

activities as well as administration, operation and maintenance of capital assets, and depreciation of capital assets. Nonoperating revenues include State noncapital appropriations; Federal and State student financial aid; noncapital grants, contracts, and gifts; investment income (net of unrealized gains and losses on investments); and other nonoperating revenues. Interest on capital asset-related debt and loss on disposal of capital assets are nonoperating expenses. Other revenues generally include revenues for capital construction projects.

The statement of net position is presented in a classified format to distinguish between current and noncurrent assets and liabilities. When both restricted and unrestricted resources are available to fund certain programs, it is the University's policy to first apply the restricted resources to such programs, followed by the use of the unrestricted resources.

The statement of revenues, expenses, and changes in net position is presented by major sources and is reported net of tuition scholarship allowances. Tuition scholarship allowances are the difference between the stated charge for goods and services provided by the University and the amount that is actually paid by the student or the third party making payment on behalf of the student. The University applied the "Alternate Method" as prescribed in NACUBO Advisory Report 2000-05 to determine the reported net tuition scholarship allowances. Under this method, the University computes these amounts by allocating the cash payments to students, excluding payments for services, using a ratio of total aid to aid not considered third-party aid.

The statement of cash flows is presented using the direct method in compliance with GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*.

Cash and Cash Equivalents. Cash and cash equivalents consist of cash on hand and cash in demand accounts. University cash deposits are held in banks qualified as public depositories under Florida law. All such deposits are insured by the Federal Deposit Insurance Corporation, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool required by Chapter 280, Florida Statutes. Cash and cash equivalents that are externally restricted to purchase or construct capital or other restricted assets are classified as restricted.

Capital Assets. University capital assets consist of land, works of art and historical treasures, construction in progress, buildings, infrastructure and other improvements, furniture and equipment, library resources, right-to-use lease assets, leasehold improvements, and computer software. These assets are capitalized and recorded at cost at the date of acquisition or at acquisition value at the date received in the case of gifts and purchases of State surplus property. Additions, improvements, and other outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The University has a capitalization threshold of \$5,000 for tangible personal property, and \$100,000 for new buildings and building improvements. Depreciation is computed on the straight-line basis over the following estimated useful lives:

- Buildings – 10 to 50 years
- Infrastructure and Other Improvements – 10 to 50 years
- Furniture and Equipment – 5 to 20 years
- Library Resources – 10 years

- Leasehold Improvements – 10 years or the term of the lease, whichever is greater
- Right-to-Use Lease Assets – the lease term or the useful life of the asset, whichever is less
- Computer Software – 5 years

Leases. The University determines if an arrangement is a lease at inception. Lessee arrangements are included in lease assets and lease liabilities in the statement of net position. Lease assets represent the University's control of the right to use an underlying asset for the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease assets are recognized at the commencement date based on the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. Lease assets are amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. Lease liabilities represent the University's obligation to make lease payments arising from the lessee arrangement. Lease liabilities are recognized at the commencement date based on the present value of expected lease payments over the lease term, less any lease incentives. Interest expense is recognized ratably over the contract term. The lease term may include options to extend or terminate the lease when it is reasonably certain that the University will exercise that option. The University has elected to recognize payments for short-term leases with a lease term of 12 months or less and leases with a present value of less than a hundred thousand dollars over the life of the lease as expenses are incurred, and these leases are not included as lease liabilities or right-to-use lease assets on the statement of net position.

Lessor arrangements are included in lease receivables and deferred inflows of resources in the statement of net position. Lease receivables represent the University's claim to receive lease payments over the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease receivables are recognized at the commencement date based on the present value of expected lease payments over the lease term, reduced by any provision for estimated uncollectible amounts. Interest revenue is recognized ratably over the contract term. Deferred inflows of resources related to leases are recognized at the commencement date based on the initial measurement of the lease receivable, plus any payments received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflows related to leases are recognized as lease revenue in a systematic and rational manner over the lease term. The University recognizes payments received for short-term leases with a lease term of 12 months or less as revenue as the payments are received. The University also recognizes payments received on leases with an initial calculated net present value of one hundred thousand dollars or less as revenue as the payments are received. These leases are not included as lease receivables or deferred inflows on the statement of net position.

Noncurrent Liabilities. Noncurrent liabilities include revenue received in advance, right-to-use leases payable, compensated absences payable, other postemployment benefits payable, and net pension liabilities that are not scheduled to be paid within the next fiscal year.

Pensions. For purposes of measuring the net pension liabilities, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance

Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and HIS fiduciary net positions have been determined on the same basis as they are reported by the FRS and the HIS plans. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

2. Deficit Net Position in Individual Funds

The University reported an unrestricted net position which included a deficit in the current funds – unrestricted as shown below.

<u>Fund</u>	<u>Net Position</u>
Current - Unrestricted:	
General Revenue Fund	\$ (145,088,932)
All Other Current Unrestricted Funds	<u>75,523,807</u>
Total	<u>\$ (69,565,125)</u>

As shown in the following schedule, this deficit can be attributed to the full recognition of long-term liabilities (e.g., compensated absences payable, other postemployment benefits (OPEB) payable, and net pension liabilities) in the current unrestricted funds that are expected to be paid over time and financed by future appropriations.

<u>Description</u>	<u>Amount</u>
Total Unrestricted Net Position Before Recognition of Long-Term Liabilities, Deferred Outflows of Resources, and Deferred Inflows of Resources	\$ 104,779,229
Amount Expected to be Financed in Future Years:	
Compensated Absences Payable	\$ (16,696,885)
Other Postemployment Benefits Payable and Related Deferred Outflows of Resources and Deferred Inflows of Resources	(108,872,833)
Net Pension Liability and Related Deferred Outflows of Resources and Deferred Inflows of Resources	<u>(48,774,636)</u>
Total Amount Expected to be Financed in Future Years	<u>(174,344,354)</u>
Total Unrestricted Net Position	<u>\$ (69,565,125)</u>

3. Investments

Section 1011.42(5), Florida Statutes, authorizes universities to invest funds with the State Treasury and State Board of Administration (SBA) and requires that universities comply with the statutory requirements governing investment of public funds by local governments. Accordingly, universities are subject to the requirements of Chapter 218, Part IV, Florida Statutes. The Board of Trustees has adopted a written investment policy providing that surplus funds of the University shall be invested in those institutions and instruments permitted under the provisions of Florida Statutes. Pursuant to Section 218.415(16), Florida Statutes, the University is authorized to invest in the Florida PRIME investment pool administered by the SBA; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits and savings accounts in qualified public depositories, as defined in

Section 280.02, Florida Statutes; direct obligations of the United States Treasury; obligations of Federal agencies and instrumentalities; securities of, or interests in, certain open end or closed end management type investment companies; and other investments approved by the Board of Trustees as authorized by law.

The University categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs.

All of the University's recurring fair value measurements as of June 30, 2023, are valued using quoted market prices (Level 1 inputs), with the exception of corporate bonds and notes and obligations of United States government agencies and instrumentalities which are valued using a matrix pricing model (Level 2 inputs) and investments with the State Treasury which are valued based on the University's share of the pool (Level 3 inputs).

The University's investments at June 30, 2023, are reported as follows:

Investments by Fair Value Level	Amount	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
External Investment Pool:				
State Treasury Special Purpose Investment Account	\$ 69,061,740	\$ -	\$ -	\$ 69,061,740
United States Treasury Securities	6,782,491	6,782,491	-	-
Obligations of United States Government				
Agencies and Instrumentalities	3,610,506	-	3,610,506	-
Bonds and Notes	14,306,666	-	14,306,666	-
Mutual Funds:				
Equities	6,953,716	6,953,716	-	-
Total Investments by Fair Value Level	100,715,119	\$ 13,736,207	\$ 17,917,172	\$ 69,061,740
Investments at Amortized Cost				
SBA Florida PRIME	1,206,406			
Total Investments	\$ 101,921,525			

External Investment Pools.

The University reported investments at fair value totaling \$69,061,740 at June 30, 2023, in the State Treasury Special Purpose Investment Account (SPIA) investment pool, representing ownership of a share of the pool, not the underlying securities. Pooled investments with the State Treasury are not registered with the Securities and Exchange Commission. Oversight of the pooled investments with the State Treasury is provided by the Treasury Investment Committee per Section 17.575, Florida Statutes. The authorized investment types are set forth in Section 17.57, Florida Statutes. The State Treasury SPIA investment pool carried a credit rating of AA-f by Standard & Poor's, had an effective duration of 3.02 years, and fair value factor of 0.9667 at June 30, 2023. Participants contribute to the State Treasury SPIA investment pool on a dollar basis. These funds are commingled and a fair value of the pool is

determined from the individual values of the securities. The fair value of the securities is summed and a total pool fair value is determined. A fair value factor is calculated by dividing the pool's total fair value by the pool participant's total cash balances. The fair value factor is the ratio used to determine the fair value of an individual participant's pool balance. The University relies on policies developed by the State Treasury for managing interest rate risk or credit risk for this investment pool. Disclosures for the State Treasury investment pool are included in the notes to financial statements of the State's Annual Comprehensive Financial Report.

At June 30, 2023, the University reported investments totaling \$1,206,406 in the Florida PRIME investment pool administered by the SBA pursuant to Section 218.405, Florida Statutes. The University's investments in the Florida PRIME investment pool, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. The Florida PRIME investment pool carried a credit rating of AAAM by Standard & Poor's and had a weighted-average days to maturity (WAM) of 37 days as of June 30, 2023. A portfolio's WAM reflects the average maturity in days, based on final maturity or reset date, in the case of floating-rate instruments. WAM measures the sensitivity of the Florida PRIME investment pool to interest rate changes. The investments in the Florida PRIME investment pool are reported at amortized cost.

Section 218.409(8)(a), Florida Statutes, provides that "the principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days." As of June 30, 2023, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

Other Investments.

The following risks apply to the University's investments in other than external investment pools:

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Pursuant to Section 218.415(16), Florida Statutes, the University's investments in securities must provide sufficient liquidity to pay obligations as they come due. Investments of the

University in debt securities and bonds and notes, and their future maturities at June 30, 2023, are as follows:

University Debt Investments Maturities

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investments Maturities (In Years)</u>		
		<u>Less Than 1</u>	<u>1-5</u>	<u>More Than 5</u>
United States Treasury Securities	\$ 6,782,491	\$ -	\$ 6,782,491	\$ -
Obligations of United States Government				
Agencies and Instrumentalities	3,610,506	305,703	1,339,491	1,965,312
Bonds and Notes	14,306,666	1,099,214	12,586,135	621,317
Total Investments	\$24,699,663	\$ 1,404,917	\$20,708,117	\$ 2,586,629

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Obligations of the United States Government or obligations explicitly guaranteed by the United States Government are not considered to have credit risk and do not require disclosure of credit quality. The University's investment policy limits fixed income exposure to investment grade assets and provides credit quality guidelines applicable to the investment objective. The following schedule represents the ratings at June 30, 2023, of the University's debt instruments using Moody's and Standard & Poor's, nationally recognized rating agencies:

University Debt Investments Quality Ratings

<u>Investment Type</u>	<u>Fair Value</u>	<u>AAA</u>	<u>AA</u>	<u>A</u>
United States Treasury Securities	\$ 6,782,491	\$ 6,782,491	\$ -	\$ -
Obligations of United States Government				
Agencies and Instrumentalities	3,610,506	3,503,005	-	107,501
Bonds and Notes	14,306,666	5,724,250	2,762,364	5,820,052
Total Investments	\$ 24,699,663	\$ 16,009,746	\$ 2,762,364	\$ 5,927,553

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of the University's investments in a single issuer. The University's investment policies require diversification sufficient to reduce the potential of a single security, single sector of securities, or single style of management having a disproportionate or significant impact on the portfolio. The University's policy considers credit risk on an investment type basis and established that, in equities, no more than 10 percent of the portfolio should be invested in any one company.

Component Units' Investments.

The University of West Florida Foundation, Inc. (Foundation) has an investment policy which provides guidelines for the investment of Foundation assets. The purpose of these assets is to further the overall mission of the University. The objectives of the assets are the enhancement of capital and real purchasing power while limiting exposure to risk of loss. Real purchasing power of real rate of return will be defined as returns in excess of inflation as defined by Consumer Price Index. The investment policy

provides information on authorized asset classes, target allocations and ranges of acceptable investment categories.

Investments held by the Foundation at June 30, 2023, are reported at fair value as follows:

Investments by Fair Value Level	Amount	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments Measured at Fair Value:				
Equity Securities - Domestic and International	\$ 63,368,292	\$ 60,993,887	\$ 2,374,405	\$ -
Debt Securities	24,242,397	13,616,766	10,625,631	-
External Investment Pool:				
State Treasury Special Purpose Investment Account	6,425,243	-	-	6,425,243
Alternative Investments:				
Private Equity Investments	5,556,090	-	-	5,556,090
Real Estate Investment Trust	5,509,234	-	-	5,509,234
Total Alternative Investments	11,065,324	-	-	11,065,324
Total Investments by Fair Value Level	105,101,256	\$ 74,610,653	\$ 13,000,036	\$ 17,490,567
Investments Measured at Net Asset Value (NAV):				
Fund of Fund Hedge Funds	9,732,552			
Private Equity Investments	11,457,015			
Total Investments Measured at NAV	21,189,567			
Total Investments	\$ 126,290,823			

Other information for investments measured at NAV or its equivalent follows:

	Net Asset Value	Unfunded Commitments	Redemption Frequency (If Currently Eligible)	Redemption Notice Period
Fund of Fund Hedge Funds:				
Equity Market Neutral	\$ 9,732,552	\$ -	Quarterly to Semi-annual	95 Days
Private Equity Investments	11,457,015	2,639,333	N/A (1)	N/A (1)
Total Investments Measured at NAV	\$ 21,189,567	\$ 2,639,333		

(1) These funds are in private equity structures with no ability to be redeemed.

The investments above of \$126,290,823 at fair value, and certificates of deposits totaling \$563,308 equal a total investment holding for the Foundation of \$126,854,131 at June 30, 2023.

Fair Value Measurement: Equity Securities: Investments in equity securities are measured at fair value using quoted market prices. The majority are classified as Level 1 when they are traded in an active market for which closing stock prices are readily available, and a smaller portion is classified as Level 2 when significant other observable inputs are used to ascertain their value.

Debt Securities: Investments in fixed income securities are classified as Level 1 as they trade with sufficient frequency and volume to enable the Foundation to obtain pricing information on an ongoing

basis. However, a small segment of debt security holdings is in a High Yield Commingled Fund where there are inputs, other than quoted prices included in Level 1, that are observable, either directly or indirectly, and therefore included in Level 2.

External investment pool: Investments in the SPIA are classified as Level 3.

Alternative Investments: Investments in private equity partnerships for which there is no readily determinable fair value is classified as Level 3 as the valuation is based on significant unobservable inputs.

Private Equity and Real Estate Investment Trust: Private equity and real estate investment trust funds for which there are not readily determinable fair values are classified as Level 3 as the valuation is based on significant unobservable inputs. Private equity and real estate investment trusts are partnerships formed for the purpose of acquiring, holding, managing and selling income producing real estate and real estate related assets, including interests in joint venture development projects for current income or investment and capital appreciation over a 3 to 5 year holding period.

While the Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value at the reporting date.

Custodial Credit Risk: Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the Foundation will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. It is the Foundation's policy to require that all securities be held by the Foundation's agent in the Foundation's name. The Foundation's investments as of June 30, 2023, excluding mutual funds, alternative investments, and the external investment pool are uninsured and registered with securities held by the Foundation's agent in the Foundation's name. Mutual funds and alternative investments do not have specific securities, are uninsured and are held in the book entry form.

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. The Foundation's investment policy requires diversification of investments sufficient to reduce the potential of a single security, single sector of securities, or single investment manager having a disproportionate or significant impact on the portfolio. Guidelines for individual sectors of the portfolio further indicate percentage limitations. Disclosure of any issuer of investments that in the aggregate is 5 percent or more of the portfolio is required to be disclosed as a concentration of credit risk (investments issued by or explicitly guaranteed by the U.S. Government and investments in mutual funds, external investment pools and other pooled investments are exempt). As of June 30, 2023, there were no concentrations of credit risk.

Credit Risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. At June 30, 2023, the credit quality ratings of the Foundation's debt securities were as follows:

<u>Standard & Poor's Credit Rating</u>	<u>Amount</u>
AAA	\$ 11,148,425
AA	790,442
A	3,265,127
BBB	5,262,043
BB	2,605,535
B	954,050
Below B	216,775
Total Debt Securities Investments	\$ 24,242,397

Alternative investments consist of funds that may include underlying securities including equities, fixed income, real estate, and other types of investments. The schedule above only reflects the credit risk related to debt securities that are directly held by the Foundation.

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Foundation's policy for managing its exposure to fair value loss occurring from interest rate risk is through maintaining diversification of its investments and investment maturities so as to minimize the impact of downturns in the market as stated above.

As of 23, the Foundation's debt securities of \$24,242,397 had weighted average maturities of 1 to 5 years:

<u>Total Fair Value</u>	<u>Less than 1 year</u>	<u>1 - 5 years</u>
\$ 24,242,397	\$ 5,552,570	\$ 18,689,827

Foreign Currency Risk: Foreign currency risk is the risk that changes in exchange rates between the U.S. dollar and foreign currencies could adversely affect an investment's fair value. It is the Foundation's policy to limit its exposure to foreign currency risk by limiting the asset allocation in international investments in accordance with the established targets in the approved investment policy. As of 23, the Foundation did not have any direct investments subject to this risk. As of June 30, 2023, the Foundation's assets were held in U.S. currency; the currency risk on international and global assets is absorbed by the underlying investment managers.

Investments held by West Florida Historic Preservation, Inc. at June 30, 2023, consist of certificates of deposits totaling \$179,739.

Investments held by UWF Business Enterprises, Inc. at June 30, 2023, consist of certificates of deposits totaling \$176,981.

4. Receivables

Accounts Receivable. Accounts receivable represent amounts for student tuition and fees, contract and grant reimbursements due from third parties, various sales and services provided to students and third parties, and interest accrued on investments and loans receivable. As of June 30, 2023, the University reported the following amounts as accounts receivable:

<u>Description</u>	<u>Amount</u>
Contracts and Grants	\$ 9,660,088
Student Tuition and Fees	4,352,289
Interest and Dividends	<u>140,882</u>
Gross Accounts Receivable	14,153,259
Less Allowances for Doubtful Accounts	<u>(635,342)</u>
Total Accounts Receivable	<u><u>\$ 13,517,917</u></u>

Allowances for doubtful accounts and loans and notes receivable are reported based on management's best estimate as of fiscal year end considering type, age, collection history, and other factors considered appropriate. No allowance has been accrued for contracts and grants receivable or interest and dividends receivable as University management considers these to be fully collectable.

5. Due From State

The amount due from State consists of \$28,545,997 of Public Education Capital Outlay, Capital Improvement Fee Trust Fund, and other allocations due from the State to the University for construction of University facilities.

6. Capital Assets

Capital assets activity for the fiscal year ended June 30, 2023, is shown in the following table:

Description	Beginning Balance	Additions	Reductions	Ending Balance
Nondepreciable Capital Assets:				
Land	\$ 11,589,150	\$ -	\$ 110,473	\$ 11,478,677
Works of Art and Historical Treasures	17,194,383	510,998	-	17,705,381
Construction in Progress	895,420	5,645,074	79,286	6,461,208
Total Nondepreciable Capital Assets	\$ 29,678,953	\$ 6,156,072	\$ 189,759	\$ 35,645,266
Depreciable Capital Assets:				
Buildings	\$ 222,452,087	\$ 318,681	\$ 420,588	\$ 222,350,180
Infrastructure and Other Improvements	42,335,780	-	-	42,335,780
Furniture and Equipment	36,751,581	4,957,551	1,596,886	40,112,246
Library Resources	27,241,883	616	-	27,242,499
Right-to-Use Lease Assets	4,618,067	-	744,118	3,873,949
Leasehold Improvements	2,500,959	-	-	2,500,959
Computer Software	683,800	-	-	683,800
Total Depreciable Capital Assets	336,584,157	5,276,848	2,761,592	339,099,413
Less, Accumulated Depreciation:				
Buildings	112,314,933	5,015,320	84,117	117,246,136
Infrastructure and Other Improvements	27,177,296	1,394,146	-	28,571,442
Furniture and Equipment	27,701,482	2,648,414	903,563	29,446,333
Library Resources	27,241,561	72	-	27,241,633
Right-to-Use Lease Assets	982,429	644,342	299,492	1,327,279
Leasehold Improvements	733,971	244,427	-	978,398
Computer Software	683,800	-	-	683,800
Total Accumulated Depreciation	196,835,472	9,946,721	1,287,172	205,495,021
Total Depreciable Capital Assets, Net	\$ 139,748,685	\$ (4,669,873)	\$ 1,474,420	\$ 133,604,392

7. Long-Term Liabilities

Long-term liabilities of the University at June 30, 2023, include revenue received in advance, right-to-use leases payable, compensated absences payable, other postemployment benefits payable, and net pension liability. Long-term liabilities activity for the fiscal year ended June 30, 2023, is shown in the following table:

Description	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Revenue Received in Advance	\$ 9,718,911	\$ 865,039	\$ 1,009,112	\$ 9,574,838	\$ 1,628,362
Right-to-Use Leases Payable	3,707,660	-	930,307	2,777,353	401,609
Compensated Absences Payable	15,498,588	2,619,614	1,421,317	16,696,885	1,892,830
Other Postemployment Benefits Payable	101,210,756	52,713,652	82,743,950	71,180,458	1,787,686
Net Pension Liability	25,721,716	58,807,183	25,068,123	59,460,776	13,550
Total Long-Term Liabilities	\$ 155,857,631	\$ 115,005,488	\$ 111,172,809	\$ 159,690,310	\$ 5,724,037

Revenue Received in Advance. Revenue received in advance consists primarily of funds received but not yet earned under a grant from the State Economic Development Initiative. Total revenue received in

advance at June 30, 2023, amounted to \$9,574,838, with \$1,628,362 expected to be earned during the 2023-24 fiscal year.

Right-to-Use Leases Payable. The University leases equipment and space from external parties for various terms under long-term lease agreements. The leases expire at various dates through 2040 and provide for renewal options ranging from 1 to 10 years. In accordance with GASB Statement No. 87, *Leases*, the University records right-to-use lease assets and lease liabilities based on the present value of expected payments over the lease term of the respective leases. The expected payments are discounted using the interest rate charged on the lease, if available, or are otherwise discounted using the University’s incremental borrowing rate. Variable payments are excluded from the valuations unless they are fixed in substance. The University does not have any leases featuring payments tied to an index or market rate. The University does not have any leases subject to a residual value guarantee. See Note 6. Capital Assets for information on right-to-use lease assets and the associated accumulated depreciation. Future minimum payments under the lease agreements as of June 30, 2023, are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 401,609	\$ 108,528	\$ 510,137
2025	385,546	92,050	477,596
2026	296,640	77,437	374,077
2027	262,890	66,224	329,114
2028	280,626	55,065	335,691
2029-2033	691,817	145,140	836,957
2034-2038	313,433	71,445	384,878
2039-2040	144,792	9,140	153,932
Total Minimum Lease Payments	\$ 2,777,353	\$ 625,029	\$ 3,402,382

Compensated Absences Payable. Employees earn the right to be compensated during absences for annual leave (vacation) and sick leave earned pursuant to Board of Governors’ Regulations, University regulations, and bargaining agreements. Leave earned is accrued to the credit of the employee and records are kept on each employee’s unpaid (unused) leave balance. The University reports a liability for the accrued leave; however, State noncapital appropriations fund only the portion of accrued leave that is used or paid in the current fiscal year. Although the University expects the liability to be funded primarily from future appropriations, generally accepted accounting principles do not permit the recording of a receivable in anticipation of future appropriations. At June 30, 2023, the estimated liability for compensated absences, which includes the University’s share of the Florida Retirement System and FICA contributions, totaled \$16,696,885. The current portion of the compensated absences liability, \$1,892,830, is the amount expected to be paid in the coming fiscal year and represents a historical percentage of leave used applied to total accrued leave liability.

Other Postemployment Benefits Payable. The University follows GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for certain postemployment healthcare benefits administered by the State Group Health Insurance Program.

General Information about the OPEB Plan

Plan Description. The Division of State Group Insurance's Other Postemployment Benefits Plan (OPEB Plan) is a multiple-employer defined benefit plan administered by the State of Florida. Pursuant to the provisions of Section 112.0801, Florida Statutes, all employees who retire from the University are eligible to participate in the State Group Health Insurance Program. Retirees and their eligible dependents shall be offered the same health and hospitalization insurance coverage as is offered to active employees at a premium cost of no more than the premium cost applicable to active employees. A retiree means any officer or employee who retires under a State retirement system or State optional annuity or retirement program or is placed on disability retirement and who begins receiving retirement benefits immediately after retirement from employment. In addition, any officer or employee who retires under the Florida Retirement System Investment Plan is considered a "retiree" if he or she meets the age and service requirements to qualify for normal retirement or has attained the age of 59.5 years and has the years of service required for vesting. The University subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because retiree healthcare costs are generally greater than active employee healthcare costs. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75. The OPEB Plan contribution requirements and benefit terms necessary for funding the OPEB Plan each year is on a pay-as-you-go basis as established by the Governor's recommended budget and the General Appropriations Act. Retirees are required to enroll in the Federal Medicare (Medicare) program for their primary coverage as soon as they are eligible.

Benefits Provided. The OPEB Plan provides healthcare benefits for retirees and their dependents. The OPEB Plan only provides an implicit subsidy as described above.

Proportionate Share of the Total OPEB Liability

The University's proportionate share of the total OPEB liability of \$71,180,458 was measured as of June 30, 2022, and was determined by an actuarial valuation as of July 1, 2022. At June 30, 2022, the University's proportionate share, determined by its proportion of total benefit payments made, was 0.907537116166 percent, which was a decrease of 0.052658741331 from its proportionate share reported as of June 30, 2021.

Actuarial Assumptions and Other Inputs. The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.6 percent
Salary increases	Varies by FRS Class
Discount rate	4.09 percent
Healthcare cost trend rates	
PPO Plan	10.31 percent for 2023, decreasing to an ultimate rate of 4.04 percent for 2076 and later years
HMO Plan	7.53 percent for 2023, decreasing to an ultimate rate of 4.04 percent for 2076 and later years
Retirees' share of benefit-related costs	100 percent of projected health insurance premiums for retirees

The discount rate was based on the Standard & Poor's (S&P) Municipal Bond 20 Year High Grade Rate Index.

Mortality rates were based on the PUB-2010 mortality tables with fully generational mortality improvement using Scale MP-2018.

The demographic actuarial assumptions for retirement, disability incidence, and withdrawal used in the July 1, 2022, valuation were based on the 2019 Experience Study prepared by Milliman and adopted by the FRS.

The remaining actuarial assumptions (e.g., initial per capita costs, health care cost trends, rate of plan participation, rates of plan election, etc.) used in the July 1, 2021, valuation were based on a review of recent plan experience done concurrently with the July 1, 2021, valuation.

The following changes have been made since the prior valuation:

- **Census Data** – The census data reflects changes in status for the 24-month period since July 1, 2020.
- **Claims Costs and Premium Rates** – The assumed claims and premiums reflect the actual claims information that was provided as well as the premiums that are actually being charged to participants. The recent claims experience along with changes in the demographics of the population resulted in lower claims costs compared to expected, as well as lower premium rates than expected. The net result was a slight increase in liabilities due to claims and premiums as of June 30, 2022.
- **Trend Rate** – We update the medical trend assumption each year based on the Getzen Model. We used medical trend rates consistent with the August 2022 Report on Financial Outlook of the Plan along with information from the Getzen Model and actuarial judgement. The impact of the trend rate changes is a small increase in the liability, due primarily to higher trend rates in the first several years.
- **Discount Rate** – The discount rate was updated to utilize the mandated discount rate based on a 20-year S&P Municipal Bond Rate Index as of the measurement date, as required under GASB Statement No. 75. The discount rate increased from 2.18 percent to 4.09 percent.

Sensitivity of the University's Proportionate Share of the Total OPEB Liability to Changes in the Discount Rate. The following table presents the University's proportionate share of the total OPEB liability, as well as what the University's proportionate share of the total OPEB liability would be if it were calculated using

a discount rate that is 1 percentage point lower (3.09 percent) or 1 percentage point higher (5.09 percent) than the current rate:

	<u>1% Decrease (3.09%)</u>	<u>Current Discount Rate (4.09%)</u>	<u>1% Increase (5.09%)</u>
University's proportionate share of the total OPEB liability	\$84,868,279	\$71,180,458	\$60,379,701

Sensitivity of the University's Proportionate Share of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following table presents the University's proportionate share of the total OPEB liability, as well as what the University's proportionate share of the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
University's proportionate share of the total OPEB liability	\$59,297,957	\$71,180,458	\$86,815,164

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.

For the fiscal year ended June 30, 2023, the University recognized OPEB expense of \$395,709. At June 30, 2023, the University reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 7,784,837
Change of assumptions or other inputs	8,230,625	46,507,606
Changes in proportion and differences between University benefit payments and proportionate share of benefit payments	12,637,074	6,088,768
Transactions subsequent to the measurement date	1,821,137	-
Total	<u>\$ 22,688,836</u>	<u>\$ 60,381,211</u>

Of the total amount reported as deferred outflows of resources related to OPEB, \$1,821,137 resulting from transactions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the total OPEB liability and included in OPEB expense in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2024	\$ (7,495,420)
2025	(7,495,420)
2026	(5,748,508)
2027	(4,760,101)
2028	(4,705,100)
Thereafter	(9,308,963)
Total	<u><u>\$(39,513,512)</u></u>

Net Pension Liability. As a participating employer in the Florida Retirement System (FRS), the University recognizes its proportionate share of the collective net pension liabilities of the FRS cost-sharing multiple-employer defined benefit plans. As of June 30, 2023, the University's proportionate share of the net pension liabilities totaled \$59,460,776. Note 8. includes a complete discussion of defined benefit pension plans.

8. Retirement Plans – Defined Benefit Pension Plans

General Information about the Florida Retirement System (FRS).

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 121, Florida Statutes, also provides for nonintegrated, optional retirement programs in lieu of the FRS to certain members of the Senior Management Service Class employed by the State and faculty and specified employees in the State university system. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the University are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. An annual comprehensive financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services Web site (www.dms.myflorida.com).

The University's FRS and HIS pension expense totaled \$6,079,681 for the fiscal year ended June 30, 2023.

FRS Pension Plan

Plan Description. The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership are as follows:

- *Regular Class* – Members of the FRS who do not qualify for membership in the other classes.
- *Senior Management Service Class* – Members in senior management level positions.
- *Special Risk Class* – Members who are employed as law enforcement officers and meet the criteria to qualify for this class.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 25 years of creditable service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 60 or at any age after 30 years of creditable service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS-participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided. Benefits under the Plan are computed on the basis of age, and/or years of service, average final compensation, and credit service. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on retirement plan and/or the class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following table shows the percentage value for each year of service credit earned:

<u>Class, Initial Enrollment, and Retirement Age/Years of Service</u>	<u>% Value</u>
Regular Class members initially enrolled before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
Regular Class members initially enrolled on or after July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
Senior Management Service Class	2.00
Special Risk Class	3.00

As provided in Section 121.101, Florida Statutes, if the member was initially enrolled in the Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member was initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Contributions. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2022-23 fiscal year were:

<u>Class</u>	<u>Percent of Gross Salary</u>	
	<u>Employee</u>	<u>Employer (1)</u>
FRS, Regular	3.00	11.91
FRS, Senior Management Service	3.00	31.57
FRS, Special Risk	3.00	27.83
Deferred Retirement Option Program (applicable to members from all of the above classes)	0.00	18.60
FRS, Reemployed Retiree	(2)	(2)

(1) Employer rates include 1.66 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.

(2) Contribution rates are dependent upon retirement class in which reemployed.

The University's contributions to the Plan totaled \$5,868,348 for the fiscal year ended June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2023, the University reported a liability of \$47,243,356 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The University's proportionate share of the net pension

liability was based on the University's 2021-22 fiscal year contributions relative to the total 2021-22 fiscal year contributions of all participating members. At June 30, 2022, the University's proportionate share was 0.126970839 percent, which was a decrease of 0.006581721 from its proportionate share measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the University recognized pension expense of \$5,708,788. In addition, the University reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 2,243,787	\$ -
Change of assumptions	5,818,217	-
Net difference between projected and actual earnings on FRS Plan investments	3,119,473	-
Changes in proportion and differences between University contributions and proportionate share of contributions	227,205	4,380,041
University FRS contributions subsequent to the measurement date	5,868,348	-
Total	\$ 17,277,030	\$ 4,380,041

The deferred outflows of resources totaling \$5,868,348, resulting from University contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2024	\$ 1,684,605
2025	(107,974)
2026	(2,041,520)
2027	7,232,868
2028	260,662
Total	\$ 7,028,641

Actuarial Assumptions. The total pension liability in the July 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	3.25 percent, average, including inflation
Investment rate of return	6.70 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

The actuarial assumptions used in the July 1, 2022, valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.0%	2.6%	2.6%	1.1%
Fixed Income	19.8%	4.4%	4.4%	3.2%
Global Equity	54.0%	8.8%	7.3%	17.8%
Real Estate (Property)	10.3%	7.4%	6.3%	15.7%
Private Equity	11.1%	12.0%	8.9%	26.3%
Strategic Investments	3.8%	6.2%	5.9%	7.8%
Total	<u>100.0%</u>			
Assumed inflation - Mean			2.4%	1.3%

(1) As outlined in the Plan's investment policy.

Discount Rate. The discount rate used to measure the total pension liability was 6.70 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The discount rate used in the 2022 valuation was updated from 6.80 percent to 6.70 percent.

Sensitivity of the University's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the University's proportionate share of the net pension liability calculated using the discount rate of 6.70 percent, as well as what the University's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.70 percent) or 1 percentage point higher (7.70 percent) than the current rate:

	<u>1% Decrease (5.70%)</u>	<u>Current Discount Rate (6.70%)</u>	<u>1% Increase (7.70%)</u>
University's proportionate share of the net pension liability	\$81,704,135	\$47,243,356	\$18,430,044

Pension Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report.

Payables to the Pension Plan. At June 30, 2023, the University reported a payable of \$564,028 for the outstanding amount of contributions to the Plan required for the fiscal year ended June 30, 2023.

HIS Pension Plan

Plan Description. The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided. For the fiscal year ended June 30, 2023, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which can include Medicare.

Contributions. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2023, the contribution rate was 1.66 percent of payroll pursuant to Section 112.363, Florida Statutes. The University contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which HIS payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The University's contributions to the HIS Plan totaled \$781,182 for the fiscal year ended June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2023, the University reported a liability of \$12,217,420 for its proportionate share of the net pension liability. The current portion of the net pension liability is the University's proportionate share of benefit payments expected to be paid within 1 year, net of the University's proportionate share of the HIS Plan's fiduciary net position available to pay that amount. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The University's proportionate share of the net pension liability was based on the University's 2021-22 fiscal year contributions relative to the total 2021-22 fiscal year contributions of all participating members. At June 30, 2022, the University's proportionate share was 0.115350115 percent, which was a decrease of 0.012097274 from its proportionate share measured as of June 30, 2021.

For the fiscal year ended June 30, 2023, the University recognized pension expense of \$370,893. In addition, the University reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 370,828	\$ 53,758
Change of assumptions	700,310	1,890,027
Net difference between projected and actual earnings on HIS Plan investments	17,688	-
Changes in proportion and differences between University HIS contributions and proportionate share of HIS contributions	91,193	2,228,265
University HIS contributions subsequent to the measurement date	781,182	-
Total	\$ 1,961,201	\$ 4,172,050

The deferred outflows of resources totaling \$781,182, resulting from University contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2024	\$ (618,732)
2025	(545,183)
2026	(495,275)
2027	(565,793)
2028	(562,727)
Thereafter	(204,321)
Total	\$ (2,992,031)

Actuarial Assumptions. The total pension liability in the July 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	3.25 percent, average, including inflation
Municipal bond rate	3.54 percent

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

While an experience study had not been completed for the HIS Plan, the actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the FRS Plan.

Discount Rate. The discount rate used to measure the total pension liability was 3.54 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate

selected by the plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate used in the 2022 valuation was updated from 2.16 percent to 3.54 percent.

Sensitivity of the University’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the University’s proportionate share of the net pension liability calculated using the discount rate of 3.54 percent, as well as what the University’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.54 percent) or 1 percentage point higher (4.54 percent) than the current rate:

	<u>1% Decrease (2.54%)</u>	<u>Current Discount Rate (3.54%)</u>	<u>1% Increase (4.54%)</u>
University’s proportionate share of the net pension liability	\$13,977,731	\$12,217,420	\$10,760,798

Pension Plan Fiduciary Net Position. Detailed information about the HIS Plan’s fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Annual Comprehensive Financial Report.

Payables to the Pension Plan. At June 30, 2023, the University reported a payable of \$94,104 for the outstanding amount of contributions to the HIS Plan required for the fiscal year ended June 30, 2023.

9. Retirement Plans – Defined Contribution Pension Plans

FRS Investment Plan. The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA’s annual financial statements and in the State’s Annual Comprehensive Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. University employees already participating in the State University System Optional Retirement Program or DROP are not eligible to participate in the Investment Plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Service retirement benefits are based upon the value of the member’s account upon retirement. Benefit terms, including contribution requirements, are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contributions, that are based on salary and membership class (Regular Class, Senior Management Service Class, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2022-23 fiscal year were as follows:

<u>Class</u>	<u>Percent of Gross Compensation</u>
FRS, Regular	9.30
FRS, Senior Management Service	10.67
FRS, Special Risk Regular	17.00

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the FRS Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2023, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the University.

After termination and applying to receive benefits, the member may roll over vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided in which the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The University's Investment Plan pension expense totaled \$1,695,004 for the fiscal year ended June 30, 2023.

State University System Optional Retirement Program. Section 121.35, Florida Statutes, provides for an Optional Retirement Program (Program) for eligible university instructors and administrators. The Program is designed to aid State universities in recruiting employees by offering more portability to employees not expected to remain in the FRS for 8 or more years.

The Program is a defined contribution plan, which provides full and immediate vesting of all contributions submitted to the participating companies on behalf of the participant. Employees in eligible positions can make an irrevocable election to participate in the Program, rather than the FRS, and purchase retirement and death benefits through contracts provided by certain insurance carriers. The employing university contributes 5.14 percent of the participant's salary to the participant's account, 4.23 percent to cover the unfunded actuarial liability of the FRS pension plan, and 0.01 percent to cover administrative costs, for a total of 9.38 percent, and employees contribute 3 percent of the employee's salary. Additionally, the employee may contribute, by payroll deduction, an amount not to exceed the percentage contributed by the University to the participant's annuity account. The contributions are invested in the company or companies selected by the participant to create a fund for the purchase of annuities at retirement.

The University's contributions to the Program totaled \$3,777,707, and employee contributions totaled \$2,034,722 for the 2022-23 fiscal year.

10. Construction Commitments

The University's major construction commitments at June 30, 2023, were as follows:

<u>Project Description</u>	<u>Total Commitment</u>	<u>Completed to Date</u>	<u>Balance Committed</u>
B234 Athletic Training Center	\$ 6,902,331	\$ 457,240	\$ 6,445,091
B54 Fire Mitigation Retrofit	6,299,388	3,011,958	3,287,430
Critical Fire Alarm Systems	3,041,443	427,786	2,613,657
Subtotal	16,243,162	3,896,984	12,346,178
Other Projects (1)	3,588,390	2,564,224	1,024,166
Total	<u>\$ 19,831,552</u>	<u>\$ 6,461,208</u>	<u>\$ 13,370,344</u>

(1) Individual projects with a current balance committed of less than \$1 million at June 30, 2023.

11. Risk Management Programs

The University is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Pursuant to Section 1001.72(2), Florida Statutes, the University participates in State self-insurance programs providing insurance for property and casualty, workers' compensation, general liability, fleet automotive liability, Federal Civil Rights, and employment discrimination liability. During the 2022-23 fiscal year, for property losses, the State retained the first \$2 million per occurrence for all perils except named windstorm and flood. The State retained the first \$2 million per occurrence with an annual aggregate retention of \$40 million for named windstorm and flood losses. After the annual aggregate retention, losses in excess of \$2 million per occurrence were commercially insured up to \$56.3 million for named windstorm and flood through February 14, 2023, and decreased to \$40.2 million for flood and \$38.6 million for named windstorm starting February 15, 2023. For perils other than named windstorm and flood, losses in excess of \$2 million per occurrence were commercially insured up to \$168.7 million through February 14, 2023, and increased to \$184.8 million starting February 15, 2023; and losses exceeding those amounts were retained by the State. No excess insurance coverage is provided for workers' compensation, general and automotive liability, Federal Civil Rights and employment action coverage; all losses in these categories are completely self-insured by the State through the State Risk Management Trust Fund established pursuant to Chapter 284, Florida Statutes. Payments on tort claims are limited to \$200,000 per person and \$300,000 per occurrence as set by Section 768.28(5), Florida Statutes. Calculation of premiums considers the cash needs of the program and the amount of risk exposure for each participant. Settlements have not exceeded insurance coverage during the past 3 fiscal years.

Pursuant to Section 110.123, Florida Statutes, University employees may obtain healthcare services through participation in the State group health insurance plan or through membership in a health maintenance organization plan under contract with the State. The State's risk financing activities associated with State group health insurance, such as risk of loss related to medical and prescription

drug claims, are administered through the State Employees Group Health Insurance Trust Fund. It is the practice of the State not to purchase commercial coverage for the risk of loss covered by this Fund. Additional information on the State’s group health insurance plan, including the actuarial report, is available from the Florida Department of Management Services, Division of State Group Insurance.

12. Litigation

The University is involved in several pending and threatened legal actions. The range of potential loss from all such claims and actions, as estimated by the University’s legal counsel and management, should not materially affect the University’s financial position.

13. Functional Distribution of Operating Expenses

The functional classification of an operating expense (instruction, research, etc.) is assigned to a department based on the nature of the activity, which represents the material portion of the activity attributable to the department. For example, activities of an academic department for which the primary departmental function is instruction may include some activities other than direct instruction such as research and public service. However, when the primary mission of the department consists of instructional program elements, all expenses of the department are reported under the instruction classification. The operating expenses on the statement of revenues, expenses, and changes in net position are presented by natural classifications. The following are those same expenses presented in functional classifications as recommended by NACUBO:

<u>Functional Classification</u>	<u>Amount</u>
Instruction	\$ 65,612,211
Research	14,410,262
Public Services	17,236,256
Academic Support	30,453,066
Student Services	10,971,594
Institutional Support	24,667,520
Operation and Maintenance of Plant	12,279,657
Scholarships, Fellowships, and Waivers	23,677,684
Depreciation	9,946,721
Auxiliary Enterprises	23,967,499
Total Operating Expenses	<u><u>\$ 233,222,470</u></u>

14. Discretely Presented Component Units

The University has three discretely presented component units as discussed in Note 1. These component units comprise 100 percent of the transactions and account balances of the aggregate discretely presented component units’ columns of the financial statements. The following financial information is from the most recently available audited financial statements for the component units:

Condensed Statement of Net Position

	Direct-Support Organizations			Total
	University of West Florida Foundation, Inc.	West Florida Historic Preservation, Inc.	UWF Business Enterprises, Inc.	
	6-30-23	6-30-23	6-30-23	
Assets:				
Current Assets	\$ 15,614,726	\$ 2,361,744	\$ 1,018,961	\$ 18,995,431
Capital Assets, Net	43,514,277	4,041,478	3,498,962	51,054,717
Other Noncurrent Assets	124,459,045	834	1,864,080	126,323,959
Total Assets	183,588,048	6,404,056	6,382,003	196,374,107
Liabilities:				
Current Liabilities	3,552,025	133,659	536,914	4,222,598
Noncurrent Liabilities	31,510,734	-	7,304,986	38,815,720
Total Liabilities	35,062,759	133,659	7,841,900	43,038,318
Deferred Inflows of Resources	1,471,900	-	1,868,341	3,340,241
Net Position:				
Net Investment in Capital Assets	11,318,230	4,041,478	3,498,962	18,858,670
Restricted Nonexpendable	72,635,258	-	-	72,635,258
Restricted Expendable	59,508,340	210,449	-	59,718,789
Unrestricted	3,591,561	2,018,470	(6,827,200)	(1,217,169)
Total Net Position	\$ 147,053,389	\$ 6,270,397	\$ (3,328,238)	\$ 149,995,548

Condensed Statement of Revenues, Expenses, and Changes in Net Position

	Direct-Support Organizations			Total
	University of West Florida Foundation, Inc.	West Florida Historic Preservation, Inc.	UWF Business Enterprises, Inc.	
	6-30-23	6-30-23	6-30-23	
Operating Revenues	\$ 19,193,933	\$ 1,513,979	\$ 1,175,217	\$ 21,883,129
Depreciation Expense	(3,216,256)	(260,923)	(133,261)	(3,610,440)
Operating Expenses	(10,792,206)	(1,005,349)	(921,782)	(12,719,337)
Operating Income	5,185,471	247,707	120,174	5,553,352
Net Nonoperating Revenues (Expenses):				
Nonoperating Revenues	12,189,307	124,926	359,484	12,673,717
Interest Expense	(1,225,326)	-	-	(1,225,326)
Other Nonoperating Expenses	(6,207,873)	-	(3,015)	(6,210,888)
Net Nonoperating Revenues	4,756,108	124,926	356,469	5,237,503
Other Revenues	1,226,410	-	-	1,226,410
Increase in Net Position	11,167,989	372,633	476,643	12,017,265
Net Position, Beginning of Year	135,885,400	5,897,764	(3,804,881)	137,978,283
Net Position, End of Year	\$ 147,053,389	\$ 6,270,397	\$ (3,328,238)	\$ 149,995,548

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OTHER REQUIRED SUPPLEMENTARY INFORMATION

Schedule of the University's Proportionate Share of the Total Other Postemployment Benefits Liability

	2022	2021	2020	2019
University's proportion of the total other postemployment benefits liability	0.91%	0.96%	0.94%	0.89%
University's proportionate share of the total other postemployment benefits liability	\$ 71,180,458	\$ 101,210,756	\$ 96,712,405	\$ 112,729,335
University's covered-employee payroll	\$ 81,526,596	\$ 87,391,552	\$ 94,633,730	\$ 91,294,267
University's proportionate share of the total other postemployment benefits liability as a percentage of its covered-employee payroll	87.31%	115.81%	102.20%	123.48%

<u>2018</u>	<u>2017</u>	<u>2016</u>
0.79%	0.79%	0.77%
\$ 83,357,000	\$ 85,002,000	\$ 91,051,000
\$ 94,792,234	\$ 84,509,945	\$ 80,338,474
87.94%	100.58%	113.33%

**Schedule of the University's Proportionate Share of the Net Pension Liability –
Florida Retirement System Pension Plan**

	<u>2022 (1)</u>	<u>2021 (1)</u>	<u>2020 (1)</u>	<u>2019 (1)</u>
University's proportion of the FRS net pension liability	0.126970839%	0.133552560%	0.143558225%	0.149445112%
University's proportionate share of the FRS net pension liability	\$ 47,243,356	\$ 10,088,378	\$ 62,220,251	\$ 51,466,816
University's covered payroll (2)	\$ 81,332,999	\$ 86,958,969	\$ 92,298,070	\$ 90,132,197
University's proportionate share of the FRS net pension liability as a percentage of its covered payroll	58.09%	11.60%	67.41%	57.10%
FRS Plan fiduciary net position as a percentage of the FRS total pension liability	82.89%	96.40%	78.85%	82.61%

(1) The amounts presented for each fiscal year were determined as of June 30.

(2) Covered payroll includes defined benefit plan actives, investment plan members, State university system optional retirement program members, and members in DROP because total employer contributions are determined on a uniform basis (blended rate) as required by Part III of Chapter 121, Florida Statutes.

Schedule of University Contributions – Florida Retirement System Pension Plan

	<u>2023 (1)</u>	<u>2022 (1)</u>	<u>2021 (1)</u>	<u>2020 (1)</u>
Contractually required FRS contribution	\$ 5,868,348	\$ 5,418,077	\$ 5,087,776	\$ 4,769,804
FRS contributions in relation to the contractually required contribution	<u>(5,868,348)</u>	<u>(5,418,077)</u>	<u>(5,087,776)</u>	<u>(4,769,804)</u>
FRS contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
University's covered payroll (2)	\$ 86,651,220	\$ 81,332,999	\$ 86,958,969	\$ 92,298,070
FRS contributions as a percentage of covered payroll	6.77%	6.66%	5.85%	5.17%

(1) The amounts presented for each fiscal year were determined as of June 30.

(2) Covered payroll includes defined benefit plan actives, investment plan members, State university system optional retirement plan members, and members in DROP because total employer contributions are determined on a uniform basis (blended rate) as required by Part III of Chapter 121, Florida Statutes.

<u>2018 (1)</u>	<u>2017 (1)</u>	<u>2016 (1)</u>	<u>2015 (1)</u>	<u>2014 (1)</u>	<u>2013 (1)</u>
0.151231440%	0.145922896%	0.143843124%	0.136590124%	0.123943291%	0.101621006%
\$ 45,551,694	\$ 43,163,014	\$ 36,320,502	\$ 17,642,446	\$ 7,562,363	\$ 17,493,498
\$ 87,347,832	\$ 84,767,273	\$ 80,346,498	\$ 72,474,365	\$ 65,432,933	\$ 80,062,817
52.15%	50.92%	45.20%	24.34%	11.56%	21.85%
84.26%	83.89%	84.88%	92.00%	96.09%	88.54%

<u>2019 (1)</u>	<u>2018 (1)</u>	<u>2017 (1)</u>	<u>2016 (1)</u>	<u>2015 (1)</u>	<u>2014 (1)</u>
\$ 4,633,877	\$ 4,309,975	\$ 3,798,732	\$ 3,507,844	\$ 3,330,183	\$ 2,714,884
<u>(4,633,877)</u>	<u>(4,309,975)</u>	<u>(3,798,732)</u>	<u>(3,507,844)</u>	<u>(3,330,183)</u>	<u>(2,714,884)</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 90,132,197	\$ 87,347,832	\$ 84,767,273	\$ 80,346,498	\$ 72,474,365	\$ 65,432,933
5.14%	4.93%	4.48%	4.37%	4.59%	4.15%

**Schedule of the University's Proportionate Share of the Net Pension Liability –
Health Insurance Subsidy Pension Plan**

	<u>2022 (1)</u>	<u>2021 (1)</u>	<u>2020 (1)</u>	<u>2019 (1)</u>
University's proportion of the HIS net pension liability	0.115350115%	0.127447389%	0.138974263%	0.141686519%
University's proportionate share of the HIS net pension liability	\$ 12,217,420	\$ 15,633,338	\$ 16,968,531	\$ 15,853,304
University's covered payroll (2)	\$ 41,660,088	\$ 44,973,100	\$ 47,765,677	\$ 46,974,798
University's proportionate share of the HIS net pension liability as a percentage of its covered payroll	29.33%	34.76%	35.52%	33.75%
HIS Plan fiduciary net position as a percentage of the HIS total pension liability	4.81%	3.56%	3.00%	2.63%

(1) The amounts presented for each fiscal year were determined as of June 30.

(2) Covered payroll includes defined benefit plan actives, investment plan members, and members in DROP.

Schedule of University Contributions – Health Insurance Subsidy Pension Plan

	<u>2023 (1)</u>	<u>2022 (1)</u>	<u>2021 (1)</u>	<u>2020 (1)</u>
Contractually required HIS contribution	\$ 781,182	\$ 697,965	\$ 749,137	\$ 800,844
HIS contributions in relation to the contractually required HIS contribution	<u>(781,182)</u>	<u>(697,965)</u>	<u>(749,137)</u>	<u>(800,844)</u>
HIS contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
University's covered payroll (2)	\$ 46,377,074	\$ 41,660,088	\$ 44,973,100	\$ 47,765,677
HIS contributions as a percentage of covered payroll	1.68%	1.68%	1.67%	1.68%

(1) The amounts presented for each fiscal year were determined as of June 30.

(2) Covered payroll includes defined benefit plan actives, investment plan members, and members in DROP.

<u>2018 (1)</u>	<u>2017 (1)</u>	<u>2016 (1)</u>	<u>2015 (1)</u>	<u>2014 (1)</u>	<u>2013 (1)</u>
0.141160531%	0.140025649%	0.141032901%	0.128838678%	0.118618004%	0.113527947%
\$ 14,940,590	\$ 14,972,187	\$ 16,436,799	\$ 13,139,518	\$ 11,091,073	\$ 9,884,100
\$ 45,786,177	\$ 44,164,277	\$ 43,134,639	\$ 38,823,836	\$ 34,892,579	\$ 32,980,756
32.63%	33.90%	38.11%	33.84%	31.79%	29.97%
2.15%	1.64%	0.97%	0.50%	0.99%	1.78%

<u>2019 (1)</u>	<u>2018 (1)</u>	<u>2017 (1)</u>	<u>2016 (1)</u>	<u>2015 (1)</u>	<u>2014 (1)</u>
\$ 786,771	\$ 765,517	\$ 741,056	\$ 722,884	\$ 492,502	\$ 406,345
<u>(786,771)</u>	<u>(765,517)</u>	<u>(741,056)</u>	<u>(722,884)</u>	<u>(492,502)</u>	<u>(406,345)</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 46,974,798	\$ 45,786,177	\$ 44,164,277	\$ 43,134,639	\$ 38,823,836	\$ 34,892,579
1.67%	1.67%	1.68%	1.68%	1.27%	1.16%

1. Schedule of the University's Proportionate Share of the Total Other Postemployment Benefits Liability

No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

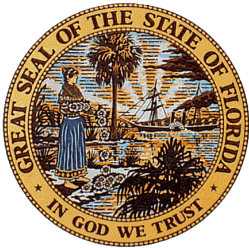
Changes of Assumptions. The discount rate increased from 2.18 percent to 4.09 percent.

2. Schedule of Net Pension Liability and Schedule of Contributions – Florida Retirement System Pension Plan

Changes of Assumptions. In 2022, the long-term expected rate of return decreased from 6.80 percent to 6.70 percent.

3. Schedule of Net Pension Liability and Schedule of Contributions – Health Insurance Subsidy Pension Plan

Changes of Assumptions. In 2022, the municipal rate used to determine total pension liability increased from 2.16 percent to 3.54 percent. In addition, the demographic assumptions for the Special Risk Class were updated to reflect plan changes and the election assumption for vested terminated members was updated from 20 percent to 50 percent to reflect recent experience.



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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

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

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 University of West Florida, a component unit of the State of Florida, and its aggregate discretely presented component units as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the University's basic financial statements, and have issued our report thereon dated February 8, 2024, included under the heading **INDEPENDENT AUDITOR'S REPORT**. Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component units as described in our report on the University's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University'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 University's internal control. Accordingly, we do not express an opinion on the effectiveness of the University's internal control.

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 University's financial statements will not be prevented, or detected and corrected, on

a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, rules, 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 University'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 University's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
February 8, 2024

**Board of Trustees
Audit and Compliance Committee
May 16, 2024**

Financial Reporting and Federal Awards Audit Report

Recommended Action:

Accept the Auditor General Financial Reporting and Federal Awards Audit Report for Fiscal Year Ended June 30, 2023.

Background Information:

On March 26, 2024, the State of Florida Auditor General released its report on the statewide audit of Federal funds for fiscal year 2022/23, which includes the University of West Florida. The report includes the results of the audit of the State of Florida's financial statements with regard to compliance and internal control over financial reporting and their audit of the State's Federal awards programs. UWF had no findings in this audit report.

Implementation Plan:

N/A

Fiscal Implications:

N/A

Relevant Authority:

BOG Regulation 4.002

Supporting Documents:

1. Auditor General Financial Reporting and Federal Awards audit report #2024-174
2. Corrective Action Plan for Report #2024-174
3. Summary Schedule of Prior Audit Findings for Report #2024-174

Prepared by:

Cindy Talbert, Chief Audit Executive, IAMC, President's Division, x2638, ctalbert@uwf.edu

Presenter:

Cindy Talbert

STATE OF FLORIDA AUDITOR GENERAL

Financial and Federal Single Audit

**STATE OF FLORIDA
COMPLIANCE AND INTERNAL CONTROLS
OVER FINANCIAL REPORTING
AND FEDERAL AWARDS**

For the Fiscal Year Ended
June 30, 2023



Sherrill F. Norman, CPA
Auditor General

The Auditor General conducts audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

Please address inquiries regarding financial statements findings directly to Josh Barrett, CPA, Audit Manager, by e-mail at joshubarrett@aud.state.fl.us or by telephone at (850) 412-2804.

Please address all other inquiries regarding this report to Samantha Perry, CPA, Audit Manager, by e-mail at samanthaperry@aud.state.fl.us or by telephone at (850) 412-2762.

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**STATE OF FLORIDA
COMPLIANCE AND INTERNAL CONTROLS OVER
FINANCIAL REPORTING AND FEDERAL AWARDS
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SUMMARY

SUMMARY OF REPORT ON FINANCIAL STATEMENTS

The State of Florida's basic financial statements as of and for the fiscal year ended June 30, 2023, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our report is included in the Florida Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023, issued by the Chief Financial Officer.

SUMMARY OF REPORT ON INTERNAL CONTROL AND COMPLIANCE

Our audit did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

We noted the following additional matters that we reported to management but did not consider to be significant deficiencies:

- The Florida Department of Financial Services (FDFS) did not properly record all opioid settlement amounts that met recognition requirements for the 2022-23 fiscal year and incorrectly recorded amounts related to fiduciary activities to a governmental fund. (Finding No. AM 2023-01)
- The Florida Department of Juvenile Justice did not properly report total expenditures for the Social Services Block Grant on the Schedule of Expenditures of Federal Awards (SEFA). As a result, prior to audit adjustment, amounts reported on the State's SEFA were incorrect. (Finding No. AM 2023-02)
- Florida Agency for Health Care Administration (FAHCA) procedures for preparing the SEFA data form were not sufficient to ensure the accuracy of reported amounts. As a result, prior to audit adjustment, amounts reported on the State's SEFA were incorrect. (Finding No. AM 2023-03)
- The Florida Department of Transportation (FDOT) did not properly report amounts for two Federal programs on the SEFA. As a result, prior to audit adjustment, amounts reported on the State's SEFA were incorrect. (Finding No. AM 2023-04)
- The Florida Department of Children and Families (FDCF) did not properly report amounts for eleven Federal programs on the SEFA. As a result, prior to audit adjustment, amounts reported on the State's SEFA were incorrect. (Finding No. AM 2023-05)

SUMMARY OF REPORT ON FEDERAL AWARDS

State agencies, universities, and colleges administered approximately 634 Federal awards programs and program clusters during the 2022-23 fiscal year. Expenditures for the 26 major programs totaled \$43.4 billion or approximately 71.4 percent of the total expenditures of \$60.8 billion reported on the SEFA.

Compliance requirements for Federal awards programs are established in the Office of Management and Budget (OMB) *Compliance Supplement*. Types of compliance requirements include: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Eligibility; Equipment and Real Property Management; Matching, Level of Effort, Earmarking; Period of Performance; Procurement and Suspension and Debarment; Program Income; Reporting; Subrecipient Monitoring; and Special Tests and Provisions.

Compliance

The State of Florida complied, in all material respects, with the compliance requirements applicable to each of its major Federal awards programs, except as described in the following instances:

- For the Title I Grants to Local Educational Agencies, English Language Acquisition State Grants (ELAG), and Education Stabilization Fund, we are unable to express, and do not express, an opinion on the Florida Department of Education's (FDOE's) compliance with the Reporting compliance requirement because the FDOE was unable to provide documentation evidencing that subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) was appropriately and timely reported in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). (Finding No. 2023-023)
- For the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG), the Florida Department of Commerce (FCOM) did not always report subaward information required by the FFATA in the FSRS, resulting in an opinion qualification. (Finding No. 2023-005)
- FCOM records did not clearly evidence that Unemployment Insurance (UI) benefit payments were made only to eligible claimants, resulting in an opinion qualification. (Finding No. 2023-012)
- FCOM did not always ensure or timely ensure that UI claimants complied with the participation requirements of the Reemployment Services and Eligibility Assessments program, resulting in an opinion qualification. (Finding No. 2023-013)
- FDOT records did not evidence that, prior to entering into covered transactions, the FDOT determined that Formula Grants for Rural Areas and Tribal Transit (FGRA) Program subrecipients were not excluded or otherwise disqualified by the Federal Government, resulting in an opinion qualification. (Finding No. 2023-021)
- The FDCF could not always demonstrate that Florida Department of Revenue Child Support Enforcement sanction requests for uncooperative Temporary Assistance for Needy Families (TANF) recipients were timely processed and appropriately imposed, resulting in an opinion qualification. (Finding No. 2023-032)
- The FDCF did not always timely review and process Income Eligibility and Verification System data exchange responses for TANF recipients, resulting in an opinion qualification. (Finding No. 2023-33)
- FCOM did not appropriately evaluate each Community Services Block Grant (CSBG) subrecipient's risk of noncompliance to determine the appropriate subrecipient monitoring and, consequently, FCOM could not demonstrate that the monitoring performed was based on a complete assessment of risk. Additionally, FCOM did not monitor one subrecipient within prescribed time frames or timely issue a management decision for another subrecipient's audit findings, resulting in an opinion qualification. (Finding No. 2023-037)
- The FDCF did not maintain documentation supporting the total number of recipients of selected Social Services Block Grant (SSBG) services included in the Post-Expenditure Report submitted to the Office of Community Services and incorrectly reported the total number of recipients of Day Care Children and Education and Training services, resulting in an opinion qualification. (Finding No. 2023-043)
- The FAHCA did not always report or timely and accurately report Children's Health Insurance Program (CHIP) subaward information required by the FFATA in the FSRS, resulting in an opinion qualification. (Finding No. 2023-045)
- The FDCF did not always terminate Medicaid client eligibility in accordance with Federal regulations, resulting in an opinion qualification. (Finding No. 2023-047)

- The FAHCA did not ensure that State mental health hospital cost report audits were timely reviewed in accordance with the approved Medicaid State Plan and Federal regulations, resulting in an opinion qualification. (Finding No. 2023-049)
- The FAHCA did not always conduct Medicaid health and life safety surveys in accordance with Federal regulations and established procedures, resulting in an opinion qualification. (Finding No. 2023-050)
- The FAHCA did not check all required Federal databases to confirm the identity of CHIP and Medicaid providers upon enrollment and reenrollment nor screen, enroll, or periodically revalidate all network providers of Managed Care Organizations, Prepaid Inpatient Health Plans, and Prepaid Ambulatory Health Plans in accordance with Federal regulations, resulting in an opinion qualification. (Finding No. 2023-052)
- The Florida Division of Emergency Management (FDEM) did not timely or accurately report Disaster Grants – Public Assistance program subaward information required by the FFATA in the FSRS. Additionally, the FDEM was unable to provide all FFATA reports requested for audit, resulting in an opinion qualification. (Finding No. 2023-057)
- The FDEM did not correctly provide all required Disaster Grants – Public Assistance program subaward information to subrecipients or evaluate each subrecipient’s risk of noncompliance for the purpose of determining the appropriate subrecipient monitoring and, consequently, the FDEM could not demonstrate that monitoring performed was based on risk. Additionally, the FDEM did not always timely issue management decisions for subrecipient audit findings, resulting in an opinion qualification. (Finding No. 2023-058)

The results of our audit also disclosed other instances of noncompliance pertaining to programs administered by various State agencies and State colleges as described in the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**. Some of the instances of noncompliance resulted in questioned costs subject to disallowance by the grantor agency.

Internal Control Over Compliance

We noted numerous matters at various State agencies, State colleges, and a State university involving internal control over compliance and its operation that we consider to be material weaknesses or significant deficiencies. Material weaknesses and significant deficiencies are described in the **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** and pertained to several compliance requirements. The instances described in the previous paragraphs on compliance for the CDBG program (Finding No. 2023-005), UI program (Finding Nos. 2023-012 and 2023-013), FRGA program (Finding No. 2023-021), Title I Grants to Local Educational Agencies program (Finding No. 2023-023), ELAG program (Finding No. 2023-023), Education Stabilization Fund program (Finding No. 2023-023), TANF program (Finding Nos. 2023-032 and 2023-033), CSBG program (Finding No. 2023-037), SSBG program (Finding No. 2023-043), CHIP (Finding Nos. 2023-045 and 2023-052), Medicaid Cluster (Finding Nos. 2023-047, 2023-049, 2023-050, and 2023-052), and Disaster Grants – Public Assistance program (Finding Nos. 2023-057 and 2023-058) are deficiencies in internal control over compliance considered to be material weaknesses.

SUMMARY OF REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The State’s **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** (SEFA) is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform

Guidance) and is not a required part of the State’s basic financial statements. The State’s SEFA does not include Federal awards expenditures for the State’s blended component units, CareerSource Florida, Inc., and the Florida Commission on Community Service; discretely presented component units of the State’s universities and colleges; or discretely presented component units other than the State’s universities and colleges. In our opinion, the SEFA is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

AUDIT SCOPE

As a condition of receiving Federal funds, the OMB requires, as described in the Uniform Guidance, an audit of the State’s financial statements and major Federal awards programs. Pursuant to Section 11.45, Florida Statutes, we conducted an audit of the basic financial statements of the State of Florida as of and for the fiscal year ended June 30, 2023. We also subjected supplementary information contained in the State’s Annual Comprehensive Financial Report and the State’s SEFA to auditing procedures applied in our audit of the basic financial statements. Additionally, we audited the State’s compliance with governing requirements for the Federal awards programs and program clusters that we identified as major programs for the fiscal year ended June 30, 2023. We also performed procedures to assess the reasonableness of the **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS** prepared by the State of Florida.

AUDIT OBJECTIVES

The objectives of our audit were to:

- Obtain reasonable assurance about whether the State’s basic financial statements as a whole were free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that included our opinions.
- Express an opinion concerning whether the State’s SEFA was presented fairly, in all material respects, in relation to the State’s basic financial statements as a whole.
- Obtain an understanding of internal control over financial reporting and internal control over compliance for each major Federal awards program or program cluster, assess the control risk, and perform tests of controls, unless the controls were deemed to be ineffective.
- Express opinions concerning whether the State complied, in all material respects, with Federal statutes, regulations, and the terms and conditions of Federal awards that may have a direct and material effect applicable to each of the major Federal awards programs and program clusters.
- Determine whether management had taken appropriate actions to correct deficiencies noted in our previous audit reports.
- Assess the reasonableness of the Summary Schedule of Prior Audit Findings prepared by the State.

AUDIT METHODOLOGY

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Uniform Guidance.



Sherrill F. Norman, CPA
Auditor General

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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

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*

We have audited, in accordance with 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, 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 Florida, as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the State of Florida's basic financial statements, and have issued our report thereon dated February 28, 2024. Our report includes a reference to other auditors who audited the financial statements of the Prepaid College Program Fund, Florida Turnpike System, Hurricane Catastrophe Fund, College Savings Plan and the trust fund maintained by the State Board of Administration to account for the investments of the Public Employee Optional Retirement Program, assets and investment income of the Florida Retirement System Defined Benefit Pension Plan, the Florida Housing Finance Corporation, Citizens Property Insurance Corporation, component units related to the State's universities and colleges, and certain other funds and entities as described in our report on the State of Florida's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the State's financial statements will not be prevented, or detected and corrected, on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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, administrative rules, 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Additional Matters

We noted five additional matters that were reported to management as Finding Nos. AM 2023-01, AM 2023-02, AM 2023-03, AM 2023-04, and AM 2023-05 in the **ADDITIONAL MATTERS** section as listed in the table of contents.

Management Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the State's responses to the findings identified in our audit and described in the **ADDITIONAL MATTERS** section as listed in the table of contents. 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

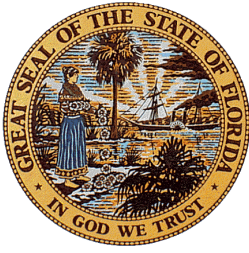
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Florida's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
February 28, 2024

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Sherrill F. Norman, CPA
Auditor General

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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Report on Compliance for Each Major Federal Program

Qualified, Unmodified, and Disclaimer of Opinions

We have audited the State of Florida’s 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 the State of Florida’s major Federal programs for the fiscal year ended June 30, 2023. The State of Florida’s major Federal programs are identified in **SECTION 1 – SUMMARY OF AUDITOR’S RESULTS** of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**.

Summary of Opinions

Major Federal Program	Type of Opinion
Special Supplemental Nutrition Program for Women, Infants, and Children	Unmodified
Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Qualified
Unemployment Insurance	Qualified
Highway Planning and Construction	Unmodified
Federal Transit Cluster	Unmodified
Formula Grants for Rural Areas and Tribal Transit Program	Qualified
Emergency Rental Assistance Program	Unmodified
Homeowner Assistance Fund Program	Unmodified
Coronavirus State and Local Fiscal Recovery Funds	Unmodified
Title I Grants to Local Educational Agencies	Disclaimer
Special Education Cluster	Unmodified
Student Financial Assistance Cluster	Unmodified
English Language Acquisition State Grants	Disclaimer
Supporting Effective Instruction State Grants	Unmodified

Major Federal Program	Type of Opinion
Education Stabilization Fund	Disclaimer
MaryLee Allen Promoting Safe and Stable Families	Unmodified
Temporary Assistance for Needy Families	Qualified
Child Support Enforcement	Unmodified
Community Services Block Grant	Qualified
Foster Care Title IV-E	Unmodified
Social Services Block Grant	Qualified
Children's Health Insurance Program	Qualified
Medicaid Cluster	Qualified
Opioid STR	Unmodified
Block Grants for Prevention and Treatment of Substance Abuse	Unmodified
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Qualified

Disclaimer of Opinions on Title I Grants to Local Educational Agencies, English Language Acquisition State Grants, and Education Stabilization Fund Programs

We do not express an opinion on the State of Florida's 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 the Title I Grants to Local Educational Agencies, English Language Acquisition State Grants, and Education Stabilization Fund programs. Because of the significance of the matters described in the **Basis for Disclaimer of Opinions** section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on the Title I Grants to Local Educational Agencies, English Language Acquisition State Grants, and Education Stabilization Fund programs.

Qualified Opinions on Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, Unemployment Insurance, Formula Grants for Rural Areas and Tribal Transit Program, Temporary Assistance for Needy Families, Community Services Block Grant, Social Services Block Grant, Children's Health Insurance Program, Medicaid Cluster, and Disaster Grants – Public Assistance (Presidentially Declared Disasters) Programs

In our opinion, except for the noncompliance described in the **Basis for Qualified and Unmodified Opinions** section of our report, the State of Florida complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, Unemployment Insurance, Formula Grants for Rural Areas and Tribal Transit Program, Temporary Assistance for Needy Families, Community Services Block Grant, Social Services Block Grant, Children's Health Insurance Program, Medicaid Cluster, and Disaster Grants – Public Assistance (Presidentially Declared Disasters) Programs for the fiscal year ended June 30, 2023.

Unmodified Opinions on Each of the Other Major Federal Programs

In our opinion, the State of Florida complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major Federal programs, as identified in **SECTION 1 – SUMMARY OF AUDITOR’S RESULTS** of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** for the fiscal year ended June 30, 2023.

Basis for Disclaimer of Opinions on the Title I Grants to Local Educational Agencies, English Language Acquisition State Grants, and Education Stabilization Fund Programs

As described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, we were unable to obtain audit evidence supporting the State of Florida’s compliance with the compliance requirements identified for the Federal programs listed below:

Finding Number	Assistance Listing Number	Major Federal Program	Compliance Requirement
2023-023	84.010, 84.365, and 84.425U	Title I Grants to Local Educational Agencies, English Language Acquisition State Grants, and Education Stabilization Fund	Reporting

As a result of these matters, we were unable to determine whether the State of Florida complied with the requirements applicable to the Title I Grants to Local Educational Agencies, English Language Acquisition State Grants, and Education Stabilization Fund Programs.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*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 our report.

We are required to be independent of the State of Florida 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 of Florida’s compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinions on Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii, Unemployment Insurance, Formula Grants for Rural Areas and Tribal Transit Program, Temporary Assistance for Needy Families, Community Services Block Grant, Social Services Block Grant, Children’s Health Insurance Program, Medicaid Cluster, and Disaster Grants – Public Assistance (Presidentially Declared Disasters) Programs

As described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, the State of Florida did not comply with requirements regarding the following:

Finding Number	Assistance Listing Number	Major Federal Program	Compliance Requirement
2023-005	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Reporting
2023-012	17.225	Unemployment Insurance	Eligibility
2023-013	17.225	Unemployment Insurance	Special Tests and Provisions – Unemployment Insurance Reemployment Programs: Worker Profiling and Reemployment Services and Reemployment Services and Eligibility Assessments
2023-021	20.509	Formula Grants for Rural Areas and Tribal Transit Program	Procurement and Suspension and Debarment
2023-032	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Child Support Non-Cooperation
2023-033	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Income Eligibility and Verification System
2023-037	93.569	Community Services Block Grant	Subrecipient Monitoring
2023-043	93.667	Social Services Block Grant	Reporting
2023-045	93.767	Children's Health Insurance Program	Reporting
2023-047	93.775, 93.777, and 93.778	Medicaid Cluster	Eligibility
2023-049	93.775, 93.777, and 93.778	Medicaid Cluster	Special Tests and Provisions – Inpatient Hospital and Long-Term Care Facility Audits
2023-050	93.775, 93.777, and 93.778	Medicaid Cluster	Special Tests and Provisions – Provider Health and Safety Standards
2023-052	93.767, 93.775, 93.777, and 93.778	Children's Health Insurance Program and Medicaid Cluster	Special Tests and Provisions – Provider Eligibility (Screening and Enrollment)
2023-057	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Reporting
2023-058	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring

Compliance with such requirements is necessary, in our opinion, for the State of Florida to comply with the requirements applicable to the respective programs.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The State of Florida's basic financial statements include the operations of component units which expended Federal awards during the fiscal year ended June 30, 2023, that are not included in the State's **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**. Our compliance audit of the State of Florida's major Federal programs did not include the operations of the State's blended component units, CareerSource Florida, Inc., or the Florida Commission on Community Service; discretely presented component units of the State's universities and colleges; or discretely presented component units other than the State's universities and colleges. As applicable, Federal awards administered by these component units are the subject of audits completed by other auditors. Our audit also did not include the operations of the Legislature.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Auditor's Responsibilities for the Audit of Compliance for the Title I Grants to Local Educational Agencies, English Language Acquisition State Grants, and Education Stabilization Fund Programs

Our responsibility is to conduct an audit of compliance in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance and to issue an auditor's report. However, because of the matters described in the ***Basis for Disclaimer of Opinions on the Title I Grants to Local Educational Agencies, English Language Acquisition State Grants, and Education Stabilization Fund Programs*** section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on compliance.

We are required to be independent of the State of Florida and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.

Auditors Responsibilities for the Audit of Compliance for Major Federal Programs

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

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

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

Finding Nos. 2023-:			
003	024	030	031
034	036	041	042
048	051	053	054
055	056	059	060
061	062		

Our opinion on each major Federal program is not modified with respect to these matters.

Government Auditing Standards require the auditor to perform limited procedures on the State of Florida’s response to the noncompliance findings identified in our compliance audit described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**. The State of Florida’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. Additionally, the State of Florida is responsible for preparing a corrective action plan to address each audit finding included in our auditor’s report. The State of Florida’s corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the **Auditor’s Responsibilities for the Audit of Compliance** section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant

deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of 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 following deficiencies in internal control over compliance described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be material weaknesses.

Finding Nos. 2023-:

005	012	013	021
023	032	033	037
043	045	047	049
050	052	057	058

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 following deficiencies in internal control over compliance described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be significant deficiencies.

Finding Nos. 2023-:

001	002	003	004
006	007	008	009
010	011	014	015
016	017	018	019
020	024	025	026
027	028	029	035
036	038	039	040
041	042	046	048
051	053	054	055
059	060	061	062

Our audit of major Federal programs 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 of Florida's responses to the internal control over compliance findings identified in our compliance audit described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**. The State of Florida's responses were not subjected to the other auditing procedures applied in the audit of

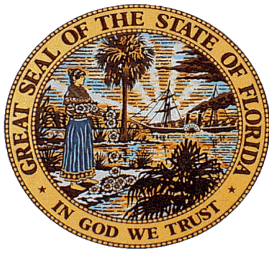
compliance and, accordingly, we express no opinion on the responses. Additionally, the State of Florida is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The State of Florida's corrective action plan was not subjected to the auditing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

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

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
March 22, 2024



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT ON THE 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 of Florida as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the State of Florida's basic financial statements. We issued our Independent Auditor's Report thereon dated February 28, 2024, 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 State of Florida's basic financial statements.

The accompanying **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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 EXPENDITURES OF FEDERAL AWARDS** is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Respectfully submitted,

A handwritten signature in blue ink that reads "Sherrill F. Norman".

Sherrill F. Norman, CPA
February 28, 2024

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major Federal programs:	
Material weaknesses identified?	Yes
Significant deficiencies identified?	Yes
Type of auditor's report issued on compliance for major Federal programs:	
Unmodified for all major programs, except for the following programs:	
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (14.228)	Qualified
Unemployment Insurance (17.225)	Qualified
Formula Grants for Rural Areas and Tribal Transit Program (20.509)	Qualified
Title I Grants to Local Educational Agencies (84.010)	Disclaimer
English Language Acquisition State Grants (84.365)	Disclaimer
Education Stabilization Fund (84.425U)	Disclaimer
Temporary Assistance for Needy Families (93.558)	Qualified
Community Services Block Grant (93.569)	Qualified
Social Services Block Grant (93.667)	Qualified
Children's Health Insurance Program (93.767)	Qualified
Medicaid Cluster (93.775, 93.777, and 93.778)	Qualified
Disaster Grants – Public Assistance (Presidentially Declared Disasters) (97.036)	Qualified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
Dollar threshold used to distinguish between Type A and Type B programs:	\$91,155,023
Auditee qualified as low-risk auditee?	No

**LISTING OF MAJOR PROGRAMS
FISCAL YEAR ENDED JUNE 30, 2023**

Name of Federal Program or Cluster (1)	Assistance Listing Number(s)	Total Expenditures
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	424,860,585
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (2)	14.228	403,586,031
Unemployment Insurance (2)	17.225	512,552,989
Highway Planning and Construction (2)	20.205	2,366,533,649
Federal Transit Cluster (2)	20.500, 20.507, 20.525, and 20.526	56,187,921
Formula Grants for Rural Areas and Tribal Transit Program (2)	20.509	33,630,309
Emergency Rental Assistance Program (2)	21.023	71,098,888
Homeowner Assistance Fund Program (2)	21.026	517,274,795
Coronavirus State and Local Fiscal Recovery Funds (2)	21.027	861,810,513
Title I Grants to Local Educational Agencies	84.010	933,500,272
Special Education Cluster (2)	84.027 and 84.173	743,536,899
Student Financial Assistance Cluster	84.063 and 84.268	2,811,212,977
English Language Acquisition State Grants	84.365	54,724,236
Supporting Effective Instruction State Grants	84.367	111,313,772
Education Stabilization Fund (2)	84.425	4,066,236,163
MaryLee Allen Promoting Safe and Stable Families	93.556	34,944,715
Temporary Assistance for Needy Families (2)	93.558	381,436,727
Child Support Enforcement	93.563	218,903,914
Community Services Block Grant (2)	93.569	35,060,361
Foster Care Title IV-E	93.658	256,714,507
Social Services Block Grant	93.667	161,137,015
Children's Health Insurance Program (2)	93.767	244,230,436
Medicaid Cluster (2)	93.775, 93.777, and 93.778	26,743,954,552
Opioid STR	93.788	129,832,379
Block Grants for Prevention and Treatment of Substance Abuse (2)	93.959	164,220,426
Disaster Grants - Public Assistance (Presidentially Declared Disasters) (2)	97.036	<u>1,101,295,402</u>
Total		<u>\$43,439,790,433</u>

Notes: (1) The Schedule of Expenditures of Federal Awards identifies the programs included within the respective clusters.
(2) This program included COVID-19 awards expended during the 2022-23 fiscal year.

SECTION II - FINANCIAL STATEMENTS FINDINGS

No matters are reported.

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Section III - Federal Awards Findings and Questioned Costs

Our audit findings with regard to compliance and internal controls over compliance with the requirements of major Federal awards programs are disclosed on the following pages. Where applicable and determinable, we have disclosed actual questioned costs where known or likely questioned costs exceeded \$25,000. To identify the nature and significance of each finding, we have identified each finding with one or more of the following designations:

- **Disclaimer of Opinion.** A finding that presents conditions where the auditor is unable to express an opinion on a compliance requirement for a major Federal program. A disclaimer would be appropriate when the auditor is not able to perform procedures sufficient to enable the auditor to form an opinion on compliance. This would include findings of inadequate records that resulted in restrictions being placed on the scope of the audit.
- **Opinion Qualification.** A finding presenting a condition that affects the auditor's ability to give an unqualified opinion on compliance. This would include findings of noncompliance with Federal statutes, regulations, or the terms and conditions of Federal awards related to a major Federal program, the effects of which are material to the major Federal program as a whole.
- **Noncompliance.** A finding presenting noncompliance with Federal statutes, regulations, or the terms and conditions of Federal awards related to a major Federal program caused by error or fraud, the effects of which are material in relation to a type of compliance requirement identified in the OMB *Compliance Supplement*.
- **Material Weakness.** A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. A material weakness is considered in relation to a type of compliance requirement identified in the OMB *Compliance Supplement*.
- **Significant Deficiency.** A *significant deficiency in internal control over compliance* is a deficiency, or 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. 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 significant deficiency is considered in relation to a type of compliance requirement identified in the OMB *Compliance Supplement*.
- **Questioned Costs.** Costs that are questioned by the auditor because of an audit finding that reported: (a) a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including funds used to match Federal funds; (b) costs, at the time of the audit, which were not supported by adequate documentation; or, (c) costs incurred that appeared unreasonable and did not reflect the actions a prudent person would take in the circumstances.

As part of the audit process, our findings were provided to the applicable entities for management's response. The responses were prepared by entity management and are included within the audit findings as well as Management's Corrective Action Plan.

We have presented our findings, generally, by Federal grantor agency and in the order of the Assistance Listing Number assigned to each applicable Federal award program. Findings that pertain to multiple programs are generally presented as the first findings within the Federal grantor agency section. In some instances, a finding may pertain to programs provided by more than one Federal grantor agency. In such instances, the finding is presented within the section for the Federal grantor agency that provided the most funding for the applicable agency. An **Index of Federal Findings by Federal Agency and Compliance Requirement** is included to assist Federal grantor agencies in identifying applicable findings.

U.S. DEPARTMENT OF AGRICULTURE

Finding Number	2023-001
Assistance Listing Number	10.557
Assistance Listing Program Title	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility
State Entity	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	5FL700820 2022 and 2023
Statistically Valid Sample Finding Type	N/A Significant Deficiency
Finding	Certain security controls related to user authentication for the Florida WIC Information System and EBT (FL-WiSE) need improvement to ensure the confidentiality, integrity, and availability of FL-WiSE data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	FL-WiSE is a Web-based system that supports the WIC program in providing services to WIC clients. In addition to FDOH users, other FL-WiSE users include staff at clinics and local agencies that provide WIC services. Our audit disclosed that certain security controls related to FL-WiSE user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising FL-WiSE data and related IT resources. However, we have notified appropriate FDOH management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising FL-WiSE data and related IT resources.
Effect	Appropriate user authentication controls for FL-WiSE are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of FL-WiSE data and related IT resources.
Recommendation	We recommend that FDOH management improved certain security controls related to FL-WiSE user authentication to ensure the confidentiality, integrity, and availability of FL-WiSE data and related IT resources.
State Entity Response	FDOH is in the process of procuring a new contract for operations and maintenance of FL-WiSE that will include additional security controls.

U.S. DEPARTMENT OF AGRICULTURE

Finding Number	2023-002
Assistance Listing Number	10.557
Assistance Listing Program Title	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility
State Entity	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	5FL700820 2022 and 2023
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	The FDOH did not always timely deactivate Florida WIC Information System and EBT (FL-WiSE) access privileges for employees who separated from FDOH employment.
Criteria	Florida Department of Management Services Rule 60GG-2.003(1)(a)8., Florida Administrative Code – State agencies are to ensure that information technology (IT) access is removed when access to the IT resource is no longer required.
Condition	<p>FL-WiSE is a Web-based system that supports the WIC program in providing services to WIC clients. In addition to FDOH users, other FL-WiSE users include staff at clinics and local agencies that provide WIC services. Our review of user access and employment records for the 199 FL-WiSE users whose access privileges were deactivated during the period July 1, 2022, through June 8, 2023, and who had separated from FDOH employment disclosed that the FDOH did not timely deactivate the access privileges for 106 of the FL-WiSE users. Specifically, the access privileges for the 106 users were deactivated 2 to 279 days (an average of 25 days) after the users' employment separation. Notwithstanding the untimely deactivation of access privileges, our audit disclosed that none of the 106 user accounts were used to access FL-WiSE subsequent to the users' employment separation.</p> <p>In addition, our review of user access and employment records for the 1,351 FDOH employees with active FL-WiSE user accounts as of June 8, 2023, found that FDOH did not deactivate the access privileges for 6 users, although 6 to 27 days (an average of 13 days) had elapsed since the users' employment separation dates.</p>
Cause	According to FDOH management, the users' FL-WiSE access privileges were not timely deactivated due to delays in notifying FDOH management to remove the users' access.
Effect	Prompt deactivation of FL-WiSE user access privileges upon an employee's separation from FDOH employment limits the potential for unauthorized disclosure, modification, or destruction of FDOH data and related IT resources by former employees or others.
Recommendation	We recommend that FDOH management enhance controls to ensure that FL-WiSE user access privileges are deactivated immediately upon a user's separation from FDOH employment.
State Entity Response	Upon a user's separation from FDOH employment, their Active Directory account is disabled and thus immediately prevented from accessing FL-WiSE. Even though a user can no longer access FL-WiSE, we will ensure their system roles within FL-WiSE are also removed and their account status is set to the system value of 'Inactive'. Additionally, a file is received nightly from FDOH's Human Resources system to notify us of WIC terminations. The WIC security officer ensures that the individuals listed on the file are terminated timely.

U.S. DEPARTMENT OF AGRICULTURE

Finding Number	2023-003
Assistance Listing Number	10.557
Assistance Listing Program Title	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Compliance Requirement	Period of Performance
State Entity	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	5FL700820 2021, 5FL700820 2022, and 5FL700820 2023
Statistically Valid Sample Finding Type	No Noncompliance and Significant Deficiency Questioned Costs – \$25,287.07 (5FL700820 2021 – \$3,082.27, 5FL700820 2022 – \$17,448.80, FL700820 2023 – \$4,756)
Finding	FDOH expenditures charged to the WIC program were not always incurred during the authorized period of performance.
Criteria	2 CFR 200.403(h) – <i>Factors affecting allowability of costs</i> – To be allowable under Federal awards, costs must be incurred during the approved budget period.
Condition	During the 2022-23 fiscal year, the FDOH expended \$423,810,853 in Federal funds for the WIC program. Our analysis and examination of records related to selected WIC program expenditures paid by the FDOH during the 2022-23 fiscal year disclosed 19 expenditures totaling \$20,531.07 that were incurred after the authorized period of performance and 2 expenditures totaling \$4,756 that were incurred before the authorized period of performance.
Cause	According to FDOH management, account codes for closed awards were reopened in the State's financial system to make corrections and, during that time, staff coded expenditures for current awards to the closed awards. Additionally, FDOH management indicated that amounts were charged to grants before the authorized period of performance due to employee error. Although FDOH management indicated that when a grant year closed a final reconciliation of the award to program expenditures was completed, staff did not identify the errors during the final reconciliation and review process.
Effect	Expenditures charged to a Federal award that were not incurred during the authorized period of performance could be subject to disallowance by the Federal grantor agency.
Recommendation	We recommend that the FDOH enhance review procedures to ensure that costs are attributable to the authorized period of performance and are charged to the correct grant.
State Entity Response	Procedures are being implemented to review expenditures charged to the program monthly to ensure expenditures are authorized and charged to the correct grant, allowing corrections to be processed, if needed.

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U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

U.S. DEPARTMENT OF THE TREASURY

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-004
Assistance Listing Number	14.228 (Includes COVID-19 Awards) 21.026 (Includes COVID-19 Awards) 93.558 (Includes COVID-19 Awards) 93.569 (Includes COVID-19 Awards)
Assistance Listing Program Title	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (CDBG) Homeowner Assistance Fund (HAF) Temporary Assistance for Needy Families (TANF) Community Services Block Grant (CSBG)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Reporting
State Entity	Florida Department of Commerce (FCOM)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-017
Finding	FCOM records did not evidence the timely deactivation of Subrecipient Enterprise Resource Application (SERA) access privileges for employees who separated from FCOM employment.
Criteria	Florida Department of Management Services Rule 60GG-2.003(1)(a)8., Florida Administrative Code – State agencies are to ensure that information technology (IT) access is removed when access to the IT resource is no longer required.
Condition	<p>FCOM uses SERA to manage, compile, and report financial and programmatic data required by Federal grantor agencies for programs including CDBG, HAF, TANF, and CSBG. Our audit found that FCOM was unable to provide the date that users' access to SERA was deactivated but instead FCOM provided the date that a user account was last modified and the date that the user account last accessed SERA.</p> <p>Our review of user access and employment records for 31 FCOM SERA users whose account was last modified during the period January 2023 through June 2023 and who had separated from FCOM employment disclosed that the accounts for 13 of the users were modified subsequent to their employment separation date. Specifically, the user accounts were modified 3 to 305 days (an average of 97 days) after the users' employment separation dates. In addition, our review of user access and employment records for the 189 FCOM employees with active SERA accounts as of May 5, 2023, found that FCOM did not deactivate the access privileges for one user, although 120 days had elapsed since the user's employment separation date. Notwithstanding the untimely deactivation of access privileges, our audit disclosed that none of the 14 user accounts were used to access SERA subsequent to the users' employment separation dates.</p>
Cause	According to FCOM management, a user's account may appear to have been modified after employment separation because the date that the user account was last modified is updated during system modifications. Additionally, SERA was not programmed to include a field to document the date a user's access is deactivated. FCOM management also indicated that the one user's access was

not timely deactivated due to the untimely notification of the user's separation from FCOM employment.

Effect

Prompt documented deactivation of SERA user access privileges upon an employee's separation from FCOM employment limits the potential for unauthorized disclosure, modification, or destruction of FCOM data and IT resources by former employees or others.

Recommendation

We recommend that FCOM management enhance controls to ensure that FCOM records evidence that SERA user access privileges are deactivated immediately upon a user's separation from FCOM employment.

State Entity Response

FloridaCommerce concurs with the finding. FloridaCommerce has since enhanced the controls within the SERA system to evidence that users are deactivated immediately upon a user's separation. The enhancements record the data and time a user is inactivated, as well as the system administrator who inactivated them.

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Finding Number	2023-005
Assistance Listing Number	14.228 (Includes COVID-19 Awards)
Assistance Listing Program Title	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG)
Compliance Requirement	Reporting
State Entity	Florida Department of Commerce (FCOM)
Federal Grant/Contract Number and Grant Year	B-16-DL-12-0001 2016, B-19-DC-12-0002 2019, and B-20-DW-12-0001 2020
Statistically Valid Sample	No
Finding Type	Opinion Qualification and Material Weakness
Finding	FCOM did not always report subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).
Criteria	<p>2 CFR 170, Appendix A – <i>Reporting Subawards and Executive Compensation</i> – Unless otherwise exempt, you must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency. In addition, you must report the information about each obligating action, including the subaward obligation/action date.</p> <p>For subaward information, reporting must occur no later than the end of the month following the month in which the obligation was made.</p>
Condition	FCOM enters into subaward agreements with subrecipients to administer the CDBG program in local communities. FCOM communicates CDBG program information, including the funding amount, the date of the subaward, and any subaward amendments, through the issuance of a Notice of Funds Availability (NFA). During the 2022-23 fiscal year, FCOM issued 169 NFA actions totaling \$338,952,483 that were required to be reported in the FSRS. As part of our audit, we requested to review the FSRS reporting records for 17 NFA actions. For 13 actions, FCOM management indicated that the subaward information was not reported in the FSRS and, for 2 NFA actions, FCOM was unable to provide documentation to support that selected subaward actions had been reported as required.
Cause	According to FCOM management, the subaward information for 10 of the 13 NFA actions was not reported in the FSRS due to upload issues and employee turnover and, for 3 of the 13 NFA actions, the subaward information was not reported in the FSRS because the NFA actions were reductions in subaward funding and issues regarding guidance for reporting such reductions in the FSRS. Additionally, for the 2 NFA actions, although FCOM management indicated that the subaward information had been reported in the FSRS, FCOM management was unable to provide such records from the FSRS.
Effect	FCOM cannot demonstrate that all required information was appropriately and timely reported in the FSRS in accordance with FFATA.
Recommendation	We recommend that FCOM management ensure that all applicable CDBG subawards are appropriately and timely reported in the FSRS.
State Entity Response	FloridaCommerce will enhance its procedures to ensure that all applicable subawards are appropriately and timely reported into the FSRS system.

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U.S. DEPARTMENT OF LABOR

Finding Number	2023-006
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Commerce (FCOM)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-011
Finding	In our information technology (IT) operational audit report No. 2021-169, <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 2 that Reemployment Assistance Claims and Benefits Information System (RA System) application edits for postmark dates and related date sequencing continue to need improvement. As of June 2023, FCOM had not corrected the identified deficiencies.
Criteria	Effective application controls include edits to reasonably ensure that data is valid and recorded in the proper format and include field format controls, required field controls, limit and reasonableness controls, valid combination of related data field values, and master file matching.
Condition	<p>FCOM processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FCOM staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FCOM staff. The RA System is designed to be used by FCOM staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FCOM FLAIR records, during the 2022-23 fiscal year, FCOM expended approximately \$419 million for UI benefits.</p> <p>As part of our IT operational audit, we conducted inquiries of FCOM management and staff and examined FCOM records to evaluate the adequacy of application edits over received and postmark dates and related date sequencing in the RA System. Our examination of defect tickets and related documentation found that, while FCOM had made progress in correcting many of the identified date errors, on March 13, 2020, FCOM identified another date sequencing error that would allow a user to enter a future date in the <i>Date Postmarked</i> field. According to FCOM management, as of July 2023, efforts to incrementally implement optimized business processes, including application edits for postmark dates and related date sequencing, were underway. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2022-23 fiscal year.</p>
Cause	According to FCOM management, while a new defect ticket had been created to correct the date sequencing error, work to correct the defect had not begun because of other priorities in response to the COVID-19 pandemic.
Effect	Absent adequate RA System application edits, the risk is increased that the appropriateness of claims, benefit payments, and employer chargeability may be

compromised, and benefit payments and employer charges may be based on incorrect information.

Recommendation

We recommend that FCOM management continue to improve application edits to ensure the accuracy and integrity of postmark dates and related date sequencing in the RA System.

State Entity Response

FloridaCommerce concurs with the finding. A ticket has been opened that will address the remaining postmark date issue.

- The defect is recorded in the ticketing system, ServiceNow and will be prioritized accordingly.
- The defect ticket will be taken through the Agency Governance (build guild) to present the defect for acceptance and to add the fix to the monthly build rhythm.
- Production Builds are deployed monthly correcting defects and/or adding enhancements. This build is expected to be deployed by June 2025.

U.S. DEPARTMENT OF LABOR

Finding Number	2023-007
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Commerce (FCOM)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-012
Finding	In our information technology (IT) operational audit report No. 2021-169, <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 3 that procedures for document intake, indexing, and tracking processes continue to need improvement to ensure that all documents received for processing in the Reemployment Assistance Claims and Benefits Information System (RA System) are timely and accurately indexed to the appropriate claimant, claim, and claim issue. As of June 2023, FCOM had not corrected the identified deficiencies.
Criteria	Effective input controls include procedures that provide reasonable assurance that all inputs into the application have been authorized, accepted for processing, and accounted for and any missing or unaccounted for source documents or input files have been identified and investigated. As part of the claimant application process, claimants, employers, and third parties may be required to submit certain documents and information to FCOM or respond to fact-finding documents issued by FCOM. Response due dates are determined by the RA System or FCOM staff based on the document type. For appropriate processing, documents and information received by FCOM should be timely linked (indexed) to the appropriate claimant, claim, and claim issue to avoid unnecessary delays or cause the system to inappropriately process a claim or claim issue without consideration of documentation received but not yet indexed or processed.
Condition	<p>FCOM processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FCOM staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FCOM staff. The RA System is designed to be used by FCOM staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FCOM FLAIR records, during the 2022-23 fiscal year, FCOM expended approximately \$419 million for UI benefits.</p> <p>As part of our IT operational audit, we conducted inquiries of FCOM management and staff and examined FCOM records to evaluate the adequacy of RA System document intake and indexing processes. Our inquiries found that FCOM lacked procedures that provide reasonable assurance that all received documents are timely and accurately indexed to the appropriate claimant, claim, and claim issue, including procedures for reconciling documents received through the intake mail and fax process to documents indexed to the claimant, claim, and claim issue in the RA System. We also noted that documents received by FCOM missing the</p>

information necessary for proper indexing were saved for future investigation but were ultimately purged after 30 days of unsuccessful research, and that the lack of procedures prevented FCOM from demonstrating that appropriate research efforts were conducted prior to purging the documents. According to FCOM management, FCOM continues to develop a standard operating procedure for the current manual processes related to scanning and indexing, in addition to evaluating potential technology solutions to automate this process. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2022-23 fiscal year.

Cause

FCOM management indicated that a myriad of indexing issues continued because of a defect in the RA System core component program code and limitations in the functionality of the barcode reading software. Additionally, over time, FCOM has lost key staff with institutional knowledge of the RA System core component program code, further limiting management's ability to correct the processing defects.

Effect

The lack of adequate procedures for document intake, indexing, and tracking processes, and the limitations of the RA System and barcode reading software, limit FCOM management's assurance that all documents received for processing in the RA System are investigated and timely and accurately indexed to the appropriate claimant, claim, and claim issue. Such limitations also increase the risk of inaccurate claim determinations that may result in erroneous benefit payments and employer charges.

Recommendation

We recommend that FCOM management improve procedures for document intake, indexing, and tracking processes and improve RA System barcode reading software functionality to ensure that all documents received for processing in the RA System are timely and accurately indexed to the appropriate claimant, claim, and claim issue.

State Entity Response

FloridaCommerce concurs with the finding. The current Standard Operating Procedure for document intake and indexing through Axiom Pro is available. All documents are scanned and provided to the appropriate business unit to process the claim. As of January 2024, we have initiated the Document Imaging System project that is scheduled to be implemented June 30, 2024.

U.S. DEPARTMENT OF LABOR

Finding Number	2023-008
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Commerce (FCOM)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-013
Finding	In our information technology (IT) operational audit report No. 2021-169, <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 4 that Reemployment Assistance Claims and Benefits Information System (RA System) processes related to system-generated claim issues continue to need improvement to ensure that claims are accurately and timely processed. As of June 2023, FCOM had not corrected the identified deficiencies.
Criteria	Transaction data processing controls include processes to ensure the completeness, accuracy, and validity of data as the data is processed within the application. The RA System was designed to automatically generate issues for a claim during claims processing based on predefined parameters, and FCOM staff were responsible for resolving the identified claim issues to avoid a delay in eligibility determinations and benefit payments.
Condition	<p>FCOM processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FCOM staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FCOM staff. The RA System is designed to be used by FCOM staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FCOM FLAIR records, during the 2022-23 fiscal year, FCOM expended approximately \$419 million for UI benefits.</p> <p>As part of our IT operational audit, we evaluated the adequacy of RA System generation of claim issues controls and found that, while processing errors (e.g., system-generated claim issues were not generated, were not generated at the appropriate point in the claims process, or were generated when a claim issue was unnecessary) were identified as early as December 2014 and FCOM had researched the processing errors for 6 years, an adequate solution had not been identified. According to FCOM management, FCOM is in the process of implementing application edit checks to ensure that complete and accurate data is entered in the RA System. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2022-23 fiscal year.</p>
Cause	FCOM management indicated that the processing errors were believed to be due to an RA System processing defect. FCOM management further indicated that, prior to correcting the claims processing errors, additional analysis was required to identify and resolve the root cause of the processing errors. While FCOM management planned to create a historical database table to record the claim

processing errors to aid in resolution, due to COVID-19 pandemic priorities, creation of the historical database table was postponed.

Effect

The appropriate generation of claim issues by the RA System would promote data completeness, accuracy, and validity and provide assurance that determination decisions are based on correct data and claims will be accurately and timely processed.

Recommendation

We recommend that FCOM management continue efforts to identify and correct RA System processes related to the appropriate generation of claim issues to ensure that claims are accurately and timely processed.

State Entity Response

FloridaCommerce concurs with the finding and has implemented a biweekly rhythm to correct deficiencies in the system which has resulted in a significant reduction of system processing defects.

- Subject matter experts (SME) meet with business unit leadership and identify highest level defects affecting experience or productivity.
- The defect is recorded in the ticketing system, ServiceNow. When a defect is prioritized, the defect is moved to the RA Program's Information Technology unit to determine how the defect can be resolved and how long it will take to complete.
- The defect information is taken to the Agency Governance (build guild) to present the defect for acceptance and to add the fix to the monthly build rhythm.
- Production Builds are deployed monthly correcting defects and/or adding enhancements.

U.S. DEPARTMENT OF LABOR

Finding Number	2023-009
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Commerce (FCOM)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-015
Finding	In our information technology (IT) operational audit report No. 2021-169, <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 6 that processing defects related to claimant benefit payments, claimant overpayments, and employer charges still exist in the Reemployment Assistance Claims and Benefits Information System (RA System). As of June 2023, FCOM had not corrected the identified deficiencies.
Criteria	Automated application controls promote the consistent treatment of data and help ensure that data processing consistently adheres to management’s intention and requirements. Information systems process groups of identical transactions similarly; therefore, any inaccuracies arising from erroneous computer programming or design will occur consistently in similar transactions.
Condition	<p>FCOM processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FCOM staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FCOM staff. The RA System is designed to be used by FCOM staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FCOM FLAIR records, during the 2022-23 fiscal year, FCOM expended approximately \$419 million for UI benefits.</p> <p>To evaluate the adequacy of RA System application processing controls in preventing overpayments and erroneous charges, as part of our IT operational audit, we conducted inquiries of FCOM management and staff and examined FCOM records. Our examination of FCOM defect tickets found that FCOM opened a high priority defect ticket for a defect detected on March 13, 2015, related to the creation of an uncollectable claimant overpayment. This defect erroneously increases the claimant’s available balance by the amount of the overpayment, permitting the claimant to collect the amount of the overpayment twice. While the defect ticket has been intermittently worked on since March 2015, and the severity level was changed to severe in February 2018, the last action taken was in April 2019, and the defect ticket remained open (in process) as of January 2021. Additionally, we noted other defect tickets for erroneous employer charges caused by claimant overpayments that were created in 2018 and remained unresolved as of January 2021. Although we inquired, FCOM management was unable to provide records demonstrating the monetary impact of the overpayment defect and the related employer charge</p>

errors. According to FCOM management, FCOM is continuing to improve and modernize the RA System and has implemented procedures for identifying, analyzing, prioritizing, and correcting technical system errors and defects. Additionally, FCOM anticipates developing requirements to address any remaining issues beginning in July 2023. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2022-23 fiscal year.

Cause

According to FCOM management, while processes and reports existed to help identify and manually correct claimant overpayments and erroneous employer charges, processing defects in the RA System continue to cause errors, resulting in inaccurate claimant benefit payments and employer charges. FCOM management further indicated that, due to the large-scale effort and extensive changes necessary to the RA System core component program code to resolve these defects, changes had not been implemented and a resolution date had not been determined.

Effect

Effective system controls that promote the consistent and accurate processing of data would prevent inaccurate claimant benefit payments and erroneous employer charges that may affect the integrity of RA System data.

Recommendation

We recommend that FCOM management correct the RA System processing defects related to claimant benefit payments, claimant overpayments, and employer charges.

State Entity Response

FloridaCommerce concurs with the finding and continues to work on modernizing the RA Claims and Benefits Information System, Reconnect. Resolving this defect ticket requires a large-scale effort and extensive changes necessary to the RA System core component program code. Changes have not been implemented and an estimated resolution date is June 2025.

U.S. DEPARTMENT OF LABOR

Finding Number	2023-010
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Commerce (FCOM)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	FCOM change management controls need improvement to ensure that all Reemployment Assistance Claims and Benefits Information System (RA System) program code changes are managed by, and do not bypass, the FCOM change management process.
Criteria	Effective change management controls are intended to ensure that all program code changes are properly authorized, tested, and approved for implementation into the production environment.
Condition	<p>FCOM processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FCOM staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FCOM staff. The RA System is designed to be used by FCOM staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FCOM FLAIR records, during the 2022-23 fiscal year, FCOM expended approximately \$419 million for UI benefits.</p> <p>To evaluate the appropriateness of FCOM change management controls for RA System program code changes, we requested a system-generated list of all program code changes implemented into production during the 2022-23 fiscal year. However, although over a 3-month period we made multiple requests for this information, FCOM did not provide a system-generated list of all program code changes implemented into the RA System production environment. Subsequently, FCOM provided a list of RA System program changes that could not be determined to be complete or system-generated and the supporting documentation provided for the changes listed was incomplete.</p>
Cause	According to FCOM management, the requests for a system-generated list of all RA System program code changes implemented into production during the 2022-23 fiscal year were not initially responded to as they were not prioritized.
Effect	Absent effective change management controls to ensure that all program code changes are properly authorized, tested, and approved for implementation into the production environment, the risk that unauthorized program code changes may be implemented into the RA System production environment is increased.
Recommendation	We recommend that FCOM management enhance change management controls to ensure that all RA System program code changes are managed by, and do not bypass, the FCOM change management process.

State Entity Response

FloridaCommerce concurs with the finding. FloridaCommerce will provide a system generated list from Team Foundation Serve (TFS) and Azure DevOps Services of all RA System program code changes that were implemented into the production environment during the 2022-23 fiscal year. FloridaCommerce has a very mature Change Management process that has internal controls for separation of duties for code development and deployment. FloridaCommerce used TFS during this review period to keep a history of all approved development changes which can be reviewed to find out who, why, and when changes were made. Documents for the 2023 Audit period for the Reconnect Releases between June 30, 2022, and July 1, 2023, are available. Currently FloridaCommerce only keeps server logs for three months that would capture changes, but FloridaCommerce will improve on this process to extend the log retention for longer periods.

U.S. DEPARTMENT OF LABOR

Finding Number	2023-011
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – UI Benefit Payments, UI Program Integrity – Overpayments, and UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Commerce (FCOM)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-008
Finding	Certain security controls related to user authentication for the Reemployment Assistance Claims and Benefits Information System (RA System) need improvement to ensure the confidentiality, integrity, and availability of RA system data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources
Condition	<p>FCOM processes all UI benefit payment transactions through the RA System, a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FCOM staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FCOM staff. The RA System is designed to be used by FCOM staff to evaluate claims information, authorize, and process payments, adjudicate issues, and maintain claimant and employer data. According to FCOM FLAIR records, during the 2022-23 fiscal year, FCOM expended approximately \$419 million for UI benefits.</p> <p>Our audit disclosed that certain security controls related to RA System user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising RA System data and related IT resources. However, we have notified appropriate FCOM management of the specific issues.</p>
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising RA system data and related IT resources.
Effect	Appropriate user authentication controls for the RA system are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of RA system data and related IT resources.
Recommendation	We recommend that FCOM management improve certain security controls related to RA system user authentication to ensure the confidentiality, integrity, and availability of RA system and related IT resources.
State Entity Response	FloridaCommerce concurs with the finding related to Reconnect security controls. FloridaCommerce's development team is working to remediate the listed security controls by December 31, 2024.

U.S. DEPARTMENT OF LABOR

Finding Number	2023-012
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Eligibility
State Entity	Florida Department of Commerce (FCOM)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	No
Finding Type	Opinion Qualification and Material Weakness Questioned Costs – \$11,630
Prior Year Finding	Report No. 2023-174, Finding No. 2022-018
Finding	FCOM records did not clearly evidence that UI benefit payments were made only to eligible claimants.
Criteria	Section 443.101, Florida Statutes – <i>Disqualification for benefits</i> – An individual shall be disqualified for benefits for the week in which he or she has voluntarily left work without good cause attributable to his or her employing unit or for the week in which he or she has been discharged by the employing unit for misconduct connected with his or her work, based on a finding by FCOM.
Condition	<p>FCOM processes all UI benefit payment transactions through the Reemployment Assistance Claims and Benefits Information System (RA System), a Web-based claims management system that allows UI claimants to apply for weekly UI benefits, monitor their accounts, and communicate with FCOM staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FCOM staff. The RA System is designed to be used by FCOM staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. During the 2022-23 fiscal year, FCOM determined 151,281 individuals eligible to receive UI benefits and expended approximately \$419 million for UI benefits.</p> <p>To apply for UI benefits, an individual must submit a claim to FCOM by answering various questions regarding their former employment and separation from employment. A record is created in the RA System for the claim. As part of the eligibility determination process, FCOM sends a request to the individual's former employer to obtain information related to the individual's employment and reason for separation from employment. Upon receipt of the employer's response, FCOM staff is to review the response and conduct further research if the employer response contradicts the individual's response.</p> <p>Our review of RA System records for 60 claimants disclosed that, for 6 claimants, FCOM did not conduct research to resolve conflicting responses between the claimants' and employers' responses. The unresolved responses for 3 claimants related to questions regarding whether the claimants were actually unemployed, for 2 claimants whether the claimant voluntarily quit, and whether the other claimant was receiving severance pay. Consequently, FCOM records did not clearly evidence that the claimants were eligible to receive UI benefits. FCOM paid the 6 claimants \$11,630 during the 2022-23 fiscal year.</p>
Cause	According to FCOM management, the unresolved conflicting responses were due to a known processing issue with the RA System and a backlog of cases marked for review.
Effect	FCOM made UI benefit payments to individuals that may not have been eligible to receive benefits.

Recommendation

We recommend that FCOM research and resolve the conflicting responses, correct the known RA system processing issue, and resolve any remaining backlog of cases marked for review.

State Entity Response

FloridaCommerce concurs with the finding and has researched and resolved the conflicting responses for the six identified claimants. FloridaCommerce is prioritizing and updating the known system issue which will correct processing and prevent payments from being issued without clear evidence that the claimant(s) are eligible to receive UI benefits. This issue will be resolved by July 1, 2024.

FloridaCommerce continues to work through our backlog to resolve any remaining cases that are workable. FloridaCommerce continues efforts to increase staff resources for improved productivity and reduce the outstanding cases to promote timely adjudication. The state continues its contract with a vendor to conduct the fact-finding portion of adjudication and provide ongoing comprehensive training to both new and tenured adjudicators. The current adjudication issue backlog is more than 495,000, and the oldest issue creation date is February 2, 2022. It is estimated to take FloridaCommerce until July 31, 2025 to resolve the backlog with 105 adjudicators working an average of 65 issues a week.

U.S. DEPARTMENT OF LABOR

Finding Number	2023-013
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Special Tests and Provisions – UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Commerce (FCOM)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	No
Finding Type	Opinion Qualification and Material Weakness Questioned Costs – \$38,459
Prior Year Finding	Report No. 2023-174, Finding No. 2022-020
Finding	FCOM did not always ensure or timely ensure that UI claimants complied with the participation requirements of the RESEA program.
Criteria	<p>U.S. Department of Labor Employment and Training Administration – UI Program Letter No. 07-19 – Failure of a UI claimant to report or participate in any aspect of the RESEA program must result in a referral to the UI agency for adjudication under the applicable state law.</p> <p>Section 443.091(1)(b), Florida Statutes, <i>Benefit eligibility conditions</i> – An unemployed individual is eligible to receive UI benefits for any week only if FCOM finds that the individual completed FCOM's online work registration and reported to the one-stop career center as directed by the local workforce development board for reemployment services.</p> <p>Florida Elements of an UI RESEA Grant State Plan – Each state must provide assurance that, and description of how, the planned RESEA program will strengthen program integrity and reduce improper payments of unemployment compensation by states through the detection and prevention of such payments to individuals who are not eligible for such compensation. To accomplish this purpose, FCOM staff are required to timely initiate the fact-finding process to determine why the claimant did not attend the appointment.</p>
Condition	<p>FCOM contracts with Local Workforce Development Boards (LWDBs) to provide RESEA program services to UI claimants. Once a claimant is approved for UI benefits, the claimant is profiled to determine whether the claimant is likely to exhaust regular UI benefits and need reemployment services. If the claimant is identified to participate in the RESEA program, the claimant is notified that they have been selected and that participation is mandatory. FCOM and the LWDBs use the Employ Florida system to record information regarding the claimant's participation in the RESEA program. Notification regarding the claimant's participation in the required RESEA program services is to be provided to FCOM through a data exchange between the Employ Florida system and the Reemployment Assistance Claims and Benefits Information System (RA System). If a claimant does not participate in the RESEA program, LWDB staff are to record the non-attendance in the Employ Florida system, the information is to be shared with FCOM via the RA System data exchange, and the claimant is to be referred to FCOM for adjudication.</p> <p>According to FCOM records, during the 2022-23 fiscal year, 47,373 claimants were scheduled to receive RESEA program services. Our examination of FCOM records for 60 selected claimants disclosed 8 claimant cases adjudicated by FCOM 83 and 335 days (an average of 219 days) after the claimant missed their appointment for RESEA program services. For 5 of the claimant cases, FCOM</p>

paid UI benefits totaling \$3,893 after the claimants' missed appointments. Additionally, we noted that, as of September 30, 2023, FCOM had not adjudicated 25 of the claimant cases to ensure that the claimants remained eligible to receive UI benefits under State law. Specifically:

- For 22 claimant cases, FCOM records did not evidence that the FCOM UI office received notification regarding the claimants' participation or nonparticipation in the RESEA program. For 17 of the claimant cases, FCOM paid UI benefits totaling \$29,138 after the claimants' missed appointments.
- For 3 claimant cases, FCOM received notification of the claimants' missed RESEA appointments through the data exchange; however, FCOM paid UI benefits totaling \$5,428 after the missed appointments.

Cause

FCOM management indicated that cases were not adjudicated timely due to a backlog of cases, an absence of notification to adjudicate cases in the data exchange, and LWDB employees not recording non-attendance in the Employ Florida system. FCOM management also indicated that the data exchanges between the Employ Florida system and the RA System were impacted by Employ Florida system problems.

Effect

Absent timely adjudication of claimant cases after notification of nonparticipation in the RESEA program and documentation evidencing whether all claimants satisfactorily participate in the RESEA program, FCOM cannot demonstrate that only eligible claimants receive UI benefits.

Recommendation

We recommend that FCOM ensure that RESEA program participation issues are timely adjudicated and claimant RESEA attendance status information is recorded timely in the Employ Florida system to determine if benefits should continue.

State Entity Response

FloridaCommerce concurs with the finding. FloridaCommerce continues to work through our backlog and resolve any remaining cases that are workable and marked for review. FloridaCommerce continues its efforts to increase staff resources for improved productivity and reduce outstanding cases to promote timely adjudication. The state will continue its contract with a vendor to assist with conducting the fact-finding portion of claim adjudication and provide ongoing comprehensive training to both new hires and tenured adjudicators.

Adjudication has partnered with our Claims Processing Unit to create a specialized team to exclusively work the RESEA cases. With a backlog of 6,425 RESEA adjudication issues and the oldest issue created November 23, 2023, it will take FloridaCommerce until March 31, 2024, to resolve the backlog with the 8 adjudicators working an average of 125 issues a week.

U.S. DEPARTMENT OF LABOR

Finding Number	2023-014
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Special Tests and Provisions – UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
State Entity	Florida Department of Commerce (FCOM)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-021
Finding	Certain security controls related to user authentication for the Employ Florida (EF) system need improvement to ensure the confidentiality, integrity, and availability of EF system data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources
Condition	The FCOM uses the EF system for case management and for the referral of UI claimants to local workforce boards for reemployment assistance services. Our audit disclosed that certain security controls related to EF system user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising EF system data and related IT resources. However, we have notified appropriate FCOM management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising EF system data and related IT resources.
Effect	Appropriate user authentication controls for the EF system are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of EF system data and related IT resources.
Recommendation	We recommend that FCOM management improve certain security controls related to EF system user authentication to ensure the confidentiality, integrity, and availability of EF system and related IT resources.
State Entity Response	FloridaCommerce concurs with the finding related to Employ Florida security controls. We are working with the vendor to remediate the listed security controls by June 30, 2024.

U.S. DEPARTMENT OF LABOR

Finding Number	2023-015
Assistance Listing Number	17.225 (Includes COVID-19 Awards)
Assistance Listing Program Title	Unemployment Insurance (UI)
Compliance Requirement	Special Tests and Provisions – Employer Experience Rating and Match with Internal Revenue Service 940 Federal Unemployment Tax Act Tax Form
State Entity	Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-023
Finding	Certain security controls related to user authentication for the System for Unified Taxation (SUNTAX) need improvement to ensure the confidentiality, integrity, and availability of SUNTAX data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	<p>The FDOR uses SUNTAX to register and monitor taxpayers, collect tax payments, and enforce State tax law. Additionally, SUNTAX is used as a case and tax refund management system that produces reports and distributes funds.</p> <p>Our audit disclosed that certain security controls related to SUNTAX user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising SUNTAX data and related IT resources. However, we have notified appropriate FDOR management of the specific issues.</p>
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising SUNTAX data and related IT resources.
Effect	Appropriate user authentication controls for SUNTAX are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of SUNTAX data and related IT resources.
Recommendation	We recommend that FDOR management improve certain security controls related to SUNTAX user authentication to ensure the confidentiality, integrity, and availability of SUNTAX data and related IT resources.
State Entity Response	Concur.

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U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	2023-016
Assistance Listing Number	20.205 (Includes COVID-19 Awards)
Assistance Listing Program Title	Highway Planning and Construction
Compliance Requirement	Activities Allowed/Unallowed and Allowable Costs/Cost Principles
State Entity	Florida Department of Transportation (FDOT)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	FDOT change management controls need improvement to ensure that all Consultant Invoice Transmittal System (CITS) program code changes are managed by, and do not bypass, the FDOT change management process.
Criteria	Effective change management controls are intended to ensure that all program code changes are properly authorized, tested, and approved for implementation into the production environment.
Condition	CITS is a Web-based application used by consultants with professional services contracts with the FDOT to submit invoices for FDOT review and approval. To evaluate the appropriateness of FDOT change management controls for CITS program code changes, we requested a system-generated list of all program code changes implemented into production during the 2022-23 fiscal year. However, the FDOT was unable to provide a system-generated list of all program code changes implemented into the CITS production environment.
Cause	According to FDOT management, due to system limitations, a system-generated list of CITS program code changes implemented into production was not available. Instead, the FDOT relies on policies and procedures that restrict applicable staff from implementing CITS changes that have not been approved in the ticketing system. Notwithstanding the FDOT's policies and procedures, without a system-generated list of program changes implemented into the production environment and a reconciliation of the list of program changes to the ticketing system that ensures that all implemented changes were properly tested and approved, FDOT management has limited assurance that unauthorized changes were not implemented.
Effect	Absent effective change management controls to ensure that all program code changes are properly authorized, tested, and approved for implementation into the production environment, the risk that unauthorized program code changes may be implemented into the CITS production environment is increased.
Recommendation	We recommend that FDOT management enhance change management controls to ensure that all CITS program code changes are managed by, and do not bypass, the FDOT change management process.
State Entity Response	We concur with this finding. We will review the Change Management system controls by December 2024. The Department feels that Change Management controls for the Consultant Invoice Transmittal System (CITS) in-place meet the expectations set through 60GG-2 to include separation of duties. The system of record for said changes is the ServiceNow Change Management component launched in September 2023 replacing the prior Change and Release Management Application (CARMA). ServiceNow can generate a list of changes for a period of time but not what in code specifically changed. Pulling information currently would be a custom query but as ServiceNow matures, querying will be easier. Of note for the CITS system is that while there is a web-based user interface, all functionality is conducted within mainframe services. When CITS is

replaced or migrated to the cloud it will have the capability of a system-generated list of all program code changes.

U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	2023-017
Assistance Listing Number	20.205 (Includes COVID-19 Awards)
Assistance Listing Program Title	Highway Planning and Construction
Compliance Requirement	Activities Allowed/Unallowed and Allowable Costs/Cost Principles
State Entity	Florida Department of Transportation (FDOT)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample Finding Type	N/A Significant Deficiency
Finding	Certain security controls related to user authentication for the Consultant Invoice Transmittal System (CITS) need improvement to ensure the confidentiality, integrity, and availability of CITS data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of data and related IT resources.
Condition	CITS is a Web-based application used by consultants with professional services contracts to submit invoices for FDOT review and approval. Our audit disclosed that certain security controls related to CITS user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising CITS data and related IT resources. However, we have notified appropriate FDOT management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising CITS data and related IT resources.
Effect	Appropriate user authentication controls for CITS are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of CITS data and related IT resources.
Recommendation	We recommend that FDOT management improve certain security controls related to CITS user authentication to ensure the confidentiality, integrity, and availability of CITS data and related IT resources.
State Entity Response	We concur with this finding. FDOT is researching solutions for mainframe multi-factor authentication that would include the Consultant Invoice Transmittal System (CITS). With the PALM project requiring numerous remediations on mainframe applications, this may not be feasible until after PALM goes live in January of 2026. When CITS is replaced or migrated to the cloud MFA can be incorporated.

U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	2023-018
Assistance Listing Number	20.205 (Includes COVID-19 Awards)
Assistance Listing Program Title	Highway Planning and Construction
Compliance Requirement	Activities Allowed/Unallowed, Allowable Costs/Cost Principles, Matching, Level of Effort, Earmarking, and Special Tests and Provisions – Utilities
State Entity	Florida Department of Transportation (FDOT)
Federal Grant/Contract Number and Grant Year	All
Statistically Valid Sample Finding Type	N/A Significant Deficiency
Finding	FDOT change management controls need improvement to ensure that all Financial Management (FM) Suite program code changes are managed by, and do not bypass, the FDOT change management process.
Criteria	Effective change management controls are intended to ensure that all program code changes are properly authorized, tested, and approved for implementation into the production environment.
Condition	The FM Suite is the FDOT's primary financial management system for planning, managing, financing, and budgeting transportation funds and projects. To evaluate the appropriateness of FDOT change management controls for FM Suite program code changes, we requested a system-generated list of all program code changes implemented into production during the 2022-23 fiscal year. However, the FDOT was unable to provide a system-generated list of all program code changes implemented into the FM Suite production environment.
Cause	According to FDOT management, due to system limitations, a system-generated list of FM Suite program code changes implemented into production was not available. Instead, the FDOT relies on policies and procedures that restrict applicable staff from implementing FM Suite changes that have not been approved in the ticketing system. Notwithstanding the FDOT's policies and procedures, without a system-generated list of program changes implemented into the production environment and a reconciliation of the list of program changes to the ticketing system that ensures that all implemented changes were properly tested and approved, FDOT management has limited assurance that unauthorized changes were not implemented.
Effect	Absent effective change management controls to ensure that all program code changes are properly authorized, tested, and approved for implementation into the production environment, the risk that unauthorized program code changes may be implemented into the FM Suite production environment is increased.
Recommendation	We recommend that FDOT management enhance change management controls to ensure that all FM Suite program code changes are managed by, and do not bypass, the FDOT change management process.
State Entity Response	We concur with this finding. We will review the Change Management system controls by December 2024. The Department feels that Change Management controls in-place for the Financial Management (FM) Suite meet the expectations set through 60GG-2 to include separation of duties. The system of record for said changes is the ServiceNow Change Management component launched in September 2023 replacing the prior Change and Release Management Application (CARMA). ServiceNow can generate a list of changes for a period of time but not what in code specifically changed. Pulling information currently would be a custom query but as ServiceNow matures, querying will be easier.

U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	2023-019
Assistance Listing Number	20.205 (Includes COVID-19 Awards)
Assistance Listing Program Title	Highway Planning and Construction
Compliance Requirement	Activities Allowed/Unallowed, Allowable Costs/Cost Principles, Matching, Level of Effort, Earmarking, and Special Tests and Provisions – Utilities
State Entity	Florida Department of Transportation (FDOT)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample Finding Type	N/A Significant Deficiency
Finding	Certain security controls related to user authentication for the Financial Management (FM) Suite need improvement to ensure the confidentiality, integrity, and availability of FM Suite data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of data and related IT resources.
Condition	The FM Suite is the FDOT's primary financial management system for planning, managing, financing, and budgeting transportation funds and projects. Our audit disclosed that certain security controls related to FM Suite user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising FM Suite data and related IT resources. However, we have notified appropriate FDOT management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising FM Suite data and related IT resources.
Effect	Appropriate user authentication controls for the FM Suite are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of FM Suite data and related IT resources.
Recommendation	We recommend that FDOT management improve certain security controls related to FM Suite user authentication to ensure the confidentiality, integrity, and availability of FM Suite data and related IT resources.
State Entity Response	We concur with this finding. FDOT is researching solutions for mainframe multi-factor authentication that would include the Financial Management (FM) Suite. With the PALM project requiring numerous remediations on mainframe applications, this may not be feasible until after PALM goes live in January of 2026.

U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	2023-020
Assistance Listing Number	20.205 (Includes COVID-19 Awards)
Assistance Listing Program Title	Highway Planning and Construction
Compliance Requirement	Special Tests and Provisions – Quality Assurance Program
State Entity	Florida Department of Transportation (FDOT)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	Certain security controls related to user authentication for the Materials Acceptance and Certification (MAC) system need improvement to ensure the confidentiality, integrity, and availability of MAC system data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of data and related IT resources.
Condition	The MAC system is a Web-based application that records the progress and approvals for projects that require material testing for quality assurance. Our audit disclosed that certain security controls related to MAC system user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising MAC system data and related IT resources. However, we have notified appropriate FDOT management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising MAC system data and related IT resources.
Effect	Appropriate user authentication controls for the MAC system are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of MAC system data and related IT resources.
Recommendation	We recommend that FDOT management improve certain security controls related to MAC system user authentication to ensure the confidentiality, integrity, and availability of MAC system data and related IT resources.
State Entity Response	We concur with this finding. The Materials Acceptance and Certification application is being rewritten into a cloud-based application starting the first Quarter of State Fiscal Year (SFY) 2024/2025 and completing in the third quarter of SFY 2026/2027. Multi-factor authentication will be incorporated into that project.

U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	2023-021
Assistance Listing Number	20.509 (Includes COVID-19 Awards)
Assistance Listing Program Title	Formula Grants for Rural Areas and Tribal Transit Program (FGRA)
Compliance Requirement	Procurement and Suspension and Debarment
State Entity	Florida Department of Transportation (FDOT)
Federal Grant/Contract Number and Grant Year	FL-2023-067-01-00 and FL-2023-015-01-00
Statistically Valid Sample	No
Finding Type	Opinion Qualification and Material Weakness
Finding	FDOT records did not evidence that, prior to entering into covered transactions, the FDOT determined that the subrecipients were not excluded or otherwise disqualified by the Federal Government.
Criteria	2 CFR 180.300 – <i>What must I do before I enter into a covered transaction with another person at the next lower tier?</i> – When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by: (a) Checking System for Award Management (SAM) Exclusions, (b) Collecting a certification from that person, or (c) Adding a clause or condition to the covered transaction with that person.
Condition	During the 2022-23 fiscal year, the FDOT awarded to eight subrecipients subawards totaling \$4,544,135 that included FGRA funds. To comply with Federal requirements for verifying that subrecipients were not excluded or disqualified by the Federal Government, FDOT policy provided for checks of SAM exclusions. As part of our audit, we examined FDOT records for two selected subrecipients awarded subawards totaling \$454,543. Our examination disclosed that FDOT records did not evidence that, prior to entering into the subawards with the two subrecipients, the FDOT verified through SAM that the subrecipients were not excluded or otherwise disqualified.
Cause	According to FDOT management, SAM verification records were not maintained due to employee oversight.
Effect	Absent documentation of verification efforts, the FDOT cannot demonstrate that subrecipients were not excluded or otherwise disqualified by the Federal Government.
Recommendation	We recommend that FDOT management ensure that documentation of SAM verification is maintained in FDOT records.
State Entity Response	We concur with this finding. The FDOT Transit Office has developed a Program Management Process. This process includes a section related to subrecipient application reviews and grant agreement execution at the District level. In each of these sections, grant managers are instructed to take the necessary steps to ensure subrecipients have an active registration in SAM.gov. The process also instructs grant managers to screenshot the SAM.gov registration and file it in the subrecipients organization tab in Transit's Grant Management System, TransCIP. Additionally, when the Federal Funding Accountability and Transparency Act (FFATA) report, Central Office grant managers are completing an additional verification of the subrecipients registration status. An internal desk guide was developed specifically for FFATA reporting to ensure continuity amongst staff and any new hires. The Transit Office holds regular District-wide meetings and will ensure this information and process is disseminated at the next meeting on, March 13, 2024.

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Finding Number 2023-022 Not Used.

U.S. DEPARTMENT OF EDUCATION

Finding Number 2023-023
Assistance Listing Number 84.010
 84.365
 84.425U
Assistance Listing Program Title Title I Grants to Local Educational Agencies (Title I), English Language Acquisition State Grants (ELAG), and Education Stabilization Fund (ESF) – American Rescue Plan – Elementary and Secondary School Emergency Relief
Compliance Requirement Reporting
State Entity Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year S010A220009 2023, S365A220009 2023, S425U210052 2023
Statistically Valid Sample No
Finding Type Disclaimer of Opinion and Material Weakness

Finding The FDOE was unable to provide documentation evidencing that subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) was appropriately and timely reported in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

Criteria 2 CFR 170, Appendix A – *Reporting Subawards and Executive Compensation* – Unless otherwise exempt, you must report to the FSRS each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency. For subaward information, reporting must occur no later than the end of the month following the month in which the obligation was made.

Condition As shown in the following table, during the 2022-23 fiscal year, the FDOE awarded through subawards Title I, ELAG, and ESF program funds to 92 subrecipients.

Program	Total of the Federal Awards Amount Included in the Subawards	Total Number of Subawards
Title I	\$ 740,967,005	705
ELAG	1,202,653,630	209
ESF	70,414,840	84
Totals	<u>\$2,014,035,475</u>	<u>998</u>

As part of our audit, we reviewed FSRS records for selected Title I, ELAG, and ESF program subawards, including selected subaward amendments. As shown in the following table, our review disclosed that FSRS records did not evidence, and the FDOE was unable to provide documentation to support, that selected subaward actions had been reported as required.

Program	Subawards Tested	Subawards Not Reported in the FSRS	Total Federal Awards Amount Included in the Subawards Tested	Total Federal Awards Amount for Subawards Not Reported
Title I	36	18	\$ 81,586,116	\$ 44,745,634
ELAG	16	2	10,081,115	2,319,260
ESF	44	36	103,580,717	83,870,542
Totals	<u>96</u>	<u>56</u>	<u>\$195,247,948</u>	<u>\$130,935,436</u>

Cause	FDOE management indicated that some subaward information had been reported in the FSRS; however, FDOE management was unable to locate such records in the FSRS. Additionally, FDOE management indicated that subaward information was not always reported in the FSRS due to FSRS upload issues and employee oversights in detecting the upload issues.
Effect	Absent effective controls, the FDOE cannot demonstrate that all required information was appropriately and timely reported in the FSRS in accordance with FFATA.
Recommendation	We recommend that the FDOE enhance data reporting controls to ensure that all required data is accurately and timely reported in the FSRS.
State Entity Response	The Florida Department of Education has updated its procedures to ensure data submitted is reported in FSRS accurately and timely.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2023-024
Assistance Listing Number	84.367
Assistance Listing Program Title	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (SEISG)
Compliance Requirement	Matching, Level of Effort, Earmarking
State Entity	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	S367A220009 2023
Statistically Valid Sample	N/A
Finding Type	Noncompliance and Significant Deficiency
Finding	The FDOE did not allocate SEISG program funds to the local educational agencies (LEAs) in accordance with Federal regulations.
Criteria	Elementary and Secondary Education Act of 1965 (ESEA) – Section 2102(a)(2) – <i>Allocation Formula</i> – The State Educational agency shall allocate to each of the eligible LEAs in the State for a fiscal year: (a) 20 percent of the program funds based on the relative number of individuals aged 5 through 17 in the geographic area served by the LEA, using the most recently available data from the U.S. Census Bureau and (b) 80 percent of the program funds based on the relative number of individuals aged 5 through 17 from families with incomes below the poverty line in the geographic area served by the LEA, using the most recently available data from the U.S. Census Bureau.
Condition	During the 2022-23 fiscal year, the FDOE allocated \$117,169,999 to 80 LEAs. Our analysis and examination of records related to SEISG program allocations to the 80 LEAs disclosed that the FDOE allocated neither 20 percent of the funds (\$23,434,000) nor 80 percent of the funds (\$93,735,999) to the LEAs based on the most recently available data from the U.S. Census Bureau. Instead, the FDOE allocated funds based on full-time equivalent (FTE) enrollment (20 percent allocation) and free and reduced-price lunch (FRPL) data as poverty estimates for LEAs (80 percent allocation).
Cause	FDOE procedures required FTE enrollment and FRPL data be used to allocate SEISG grant funds to LEAs rather than U.S. Census Bureau data. In June 2023, the FDOE updated the procedures to require U.S. Census Bureau data be used to allocate SEISG grant funds to LEAs.
Effect	Failure to use the most recently available U.S. Census Bureau data to allocate available funds may not provide for an equitable distribution of funds to LEAs in accordance with SEISG program requirements.
Recommendation	We recommend that the FDOE ensure that the allocation of funds to LEAs is made in accordance with SEISG program requirements.
State Entity Response	The Florida Department of Education (FDOE) does not concur with the finding. While the ESEA does indicate that Title II allocations are based on data "as determined by the Secretary on basis of the most recent satisfactory data," the Secretary must determine the data source in accordance with 2 CFR 200.105(b), which he has not. Therefore, the instruction to use census derived data is non-binding guidance. Notwithstanding this, the FDOE has agreed to utilize the census data for 2023/24 and forward. The FDOE is in communication with the U.S. Department of Education on this matter.

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
U.S. DEPARTMENT OF AGRICULTURE
U.S. DEPARTMENT OF LABOR
U.S. DEPARTMENT OF TRANSPORTATION

Finding Number 2023-025
Assistance Listing Number Various (See Condition)
Assistance Listing Program Title Various (See Condition)
Compliance Requirement Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Matching, Level of Effort, Earmarking, Period of Performance, Reporting, and Special Tests and Provisions
State Entity Florida State University (FSU)
Federal Grant/Contract Number and Grant Year Various
Statistically Valid Sample N/A
Finding Type Significant Deficiency
Prior Year Finding Report No. 2023-174, Finding No. 2022-037

Finding In our information technology (IT) operational audit report No. 2022-179, *Department of Management Services – State Data Center Operations*, dated March 2022, we noted in Finding 4 that State Data Center (SDC) processes for performing and documenting periodic access reviews for the network, Windows server, open systems, and Oracle database environments did not adequately ensure that assigned access privileges remained appropriate. Effective July 2022, management of the operations of the SDC was transferred to FSU (Northwest Regional Data Center). As of June 2023, FSU had not corrected the identified deficiencies.

Criteria Florida Department of Management Services Rule 60GG-2.003(1)(a)6., Florida Administrative Code – *Access Control* – Agency information owners are to review access rights (privileges) periodically based on system categorization or assessed risk.

Condition The SDC provides data center services for customer entities. As part of our IT operational audit and evaluation of SDC access controls, we noted that SDC periodic access privilege review processes did not adequately ensure that assigned access privileges remained appropriate. Specifically:

- In response to our request for documentation of periodic reviews performed for Windows server local administrative accounts and Active Directory administrative accounts, SDC management indicated that, in accordance with the SDC *Active Directory Account Audit Procedure*, periodic reviews of administrative accounts were initiated using a scheduled task that ran a script biweekly in all SDC-managed domains. The script generated a report of administrative accounts for each domain and automatically converted the reports to service requests requiring SDC personnel review. Our examination of the reports generated on June 14, 2021, and June 28, 2021, found that the reports did not include all administrative accounts for the respective domains. Instead, the script only reported the *Enterprise*, *Schema*, and *Domain Admins* security groups for Active Directory and did not include in the reports the *Administrators* security group. Additionally, reports were not generated, nor was access reviewed, for Windows server local administrative accounts.
- For Oracle database access, SDC management only reviewed the access of Database Section personnel on an annual basis and the reviews were limited

to verifying the authorizations for individually assigned accounts in the service management system. Additionally, the reviews were not conducted from a system-generated listing of all active administrative Oracle database accounts and, as a result, administrative accounts for the SDC-managed Oracle databases could be omitted from review.

- For open systems access, SDC management annually reviewed administrative-level access to the open systems servers by verifying the access authorizations in the service management system for Open Systems Section personnel. However, the reviews were not conducted using a system-generated list of the administrative-level accounts for each server and, as a result, accounts on the open systems servers could be omitted from review.

The SDC provides services for various systems managed by the Florida Department of Children and Families (FDCF), Florida Department of Commerce (FCOM), Florida Department of Health (FDOH), the Florida Department of Revenue (FDOR), and the Florida Department of Transportation (FDOT). Systems at the FDCF include the Florida Online Recipient Integrated Data Access System and the GRANT System. The system at FCOM is the Reemployment Assistance Claims and Benefits Information System. The system at the FDOH is the Florida WIC Information System and EBT. The system at the FDOR is the System for Unified Taxation. The systems at the FDOT are the Project Construction System, Consultant Invoice Transmittal System, Financial Management System, and the Materials Acceptance and Certification System.

These systems are used to administer aspects of the following major Federal programs:

10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children

17.225 – Unemployment Insurance (Includes COVID-19 Awards)

20.205 – Highway Construction (Includes COVID-19 Awards)

93.556 – MaryLee Allen Promoting Safe and Stable Families

93.558 – Temporary Assistance for Needy Families (Includes COVID-19 Awards)

93.658 – Foster Care – Title IV-E

93.667 – Social Services Block Grant

93.775, 93.777, and 93.778 – Medicaid Cluster (Includes COVID-19 Awards)

93.767 – Children’s Health Insurance Program (Includes COVID-19 Awards)

93.788 – Opioid STR

93.959 – Block Grants for Prevention and Treatment of Substance Abuse (Includes COVID-19 Awards)

According to SDC management, the SDC had not corrected the identified deficiencies. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2022-23 fiscal year.

Cause

In response to our audit inquiry, SDC management indicated the following:

- The script used to assist in the periodic review of Windows server local administrative accounts and Active Directory administrative accounts was created in 2017 and, although modified in 2018, neither the *Administrators* security group nor the Windows server local administrative accounts were added to the script.

- The existing reviews of Oracle database access were sufficient. Notwithstanding, the reviews excluded access assigned to shared administrative accounts and accounts assigned to individuals outside of the Database Section, such as SDC personnel, customer entities, and historical accounts from prior data center administrations.
- The reviews of open system access were sufficient because all Open Systems personnel with root shell access had the same access privileges for all open systems servers, and that periodic reviews on a server-by-server basis would yield the same results as the existing reviews from the service management system. Notwithstanding, the reviews performed excluded access assigned to individuals outside the Open Systems Section, such as other SDC personnel, SDC customer entities, and historical accounts from prior data center administrations.

Effect

Absent comprehensive reviews of logical access privileges using system-generated lists, management's assurance that access privileges were properly authorized and remain appropriate is limited.

Recommendation

We recommend that SDC management ensure that comprehensive and documented periodic reviews of logical access privileges are conducted using system-generated lists of all user and service accounts.

State Entity Response

Since inheriting the former State Data Center, NWRDC-FSU has made headway in resolving past audit findings. NWRDC has been reviewing all policies and procedures and is working to combine and update the policies of the two data centers.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
U.S. DEPARTMENT OF AGRICULTURE
U.S. DEPARTMENT OF LABOR
U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	2023-026
Assistance Listing Number	Various (See Condition)
Assistance Listing Program Title	Various (See Condition)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Matching, Level of Effort, Earmarking, Period of Performance, Reporting, and Special Tests and Provisions
State Entity	Florida State University (FSU)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-038
Finding	In our information technology (IT) operational audit report No. 2022-179, <i>Department of Management Services – State Data Center Operations</i> , dated March 2022, we noted in Finding 7 that certain State Data Center (SDC) security controls related to logical access, user authentication, and logging and monitoring need improvement to ensure the confidentiality, integrity, and availability of SDC and customer entity data and related IT resources. Effective July 2022, management of the operations of the SDC was transferred to FSU (Northwest Regional Data Center). As of June 2023, FSU had not corrected the identified deficiencies.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of data and IT resources.
Condition	<p>The SDC provides data center services for customer entities. Our IT operational audit procedures disclosed that certain SDC security controls related to logical access, user authentication, and logging and monitoring need improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising customer entity data and related IT resources. However, we have notified appropriate SDC management of the specific issues.</p> <p>The SDC provides services for various systems managed by the Florida Department of Children and Families (FDCF), Florida Department Commerce (FCOM), Florida Department of Health (FDOH), the Florida Department of Revenue (FDOR), and the Florida Department of Transportation (FDOT). Systems at the FDCF include the Florida Online Recipient Integrated Data Access System and the GRANT System. The system at FCOM is the Reemployment Assistance Claims and Benefits Information System. The system at the FDOH is the Florida WIC Information System and EBT. The system at the FDOR is the System for Unified Taxation. The systems at the FDOT are the</p>

Project Construction System, Consulting Invoice Transmittal System, Financial Management System, and the Materials Acceptance and Certification System.

These systems are used to administer aspects of the following major Federal programs:

10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children

17.225 – Unemployment Insurance (Includes COVID-19 Awards)

20.205 – Highway Construction (Includes COVID-19 Awards)

93.556 – MaryLee Allen Promoting Safe and Stable Families

93.558 – Temporary Assistance for Needy Families (Includes COVID-19 Awards)

93.658 – Foster Care – Title IV-E

93.667 – Social Services Block Grant

93.775, 93.777, and 93.778 – Medicaid Cluster (Includes COVID-19 Awards)

93.767 – Children’s Health Insurance Program (Includes COVID-19 Awards)

93.788 – Opioid STR

93.959 – Block Grants for Prevention and Treatment of Substance Abuse (Includes COVID-19 Awards)

According to SDC management, the SDC had not corrected the identified deficiencies. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2022-23 fiscal year.

Cause

We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising SDC data and related IT resources.

Effect

Without appropriate security controls related to logical access, user authentication, and logging and monitoring, the risk is increased that the confidentiality, integrity, and availability of SDC and customer entity data and related IT resources may be compromised.

Recommendation

We recommend that SDC management improve certain security controls related to logical access, user authentication, and logging and monitoring to ensure the confidentiality, integrity, and availability of SDC and customer entity data and related IT resources.

State Entity Response

Since inheriting the former State Data Center, NWRDC-FSU has made headway in resolving past audit findings. While some issues have been resolved, we continue our efforts to resolve all issues under this finding.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-027
Assistance Listing Number	93.558 (Includes COVID-19 Awards) 93.767 (Includes COVID-19 Awards) 93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Temporary Assistance for Needy Families, Children’s Health Insurance Program, and Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – Child Support Non-Cooperation, Income Eligibility and Verification System, Penalty for Refusal to Work, and Penalty for Failure to Comply with Work Verification Plan
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2201FLTANF 2022 and 2301FLTANF 2023 2205FL5021 2022 and 2023 2205FL5MAP 2022 and 2305FL5MAP 2023
Statistically Valid Sample Finding Type	N/A Significant Deficiency
Finding	FDCF change management controls need improvement to ensure that all Florida Online Recipient Integrated Data Access (FLORIDA) system program code changes are managed by, and do not bypass, the FDCF change management process.
Criteria	Effective change management controls are intended to ensure that all program code changes are properly authorized, tested, and approved for implementation into the production environment.
Condition	The FDCF uses the FLORIDA system as a public assistance eligibility determination system. To evaluate the appropriateness of FDCF change management controls for FLORIDA system program code changes, we requested a system-generated list of all program code changes implemented into production during the 2022-23 fiscal year. However, the FDCF was unable to provide a system-generated list of all program code changes implemented into the FLORIDA system production environment.
Cause	According to FDCF management, the FLORIDA system was not configured to allow for a system-generated list of program code changes implemented into production to be available. Instead, the FDCF relies on secondary change management systems, policies, and procedures that restrict applicable staff from implementing FLORIDA system changes that have not been approved in the ticketing system. Notwithstanding the FDCF’s secondary change management systems and policies and procedures, without a system-generated list of program changes implemented into the production environment and a reconciliation of the list of program changes to the ticketing system that ensures that all implemented changes were properly tested and approved, FDCF management has limited assurance that unauthorized changes were not implemented.
Effect	Absent effective change management controls to ensure that all program code changes are properly authorized, tested, and approved for implementation into the production environment, the risk that unauthorized program code changes may be implemented into the FLORIDA system production environment is increased.
Recommendation	We recommend that FDCF management enhance change management controls to ensure that all FLORIDA system program code changes are managed by, and do not bypass, the FDCF change management process.
State Entity Response	FDCF does not concur with Finding 2023-027. The FDCF code change validation process is managed by Quality Implementation & Control (QIC) staff who control FLORIDA system program code deployments, including initiating the following

status reporting activities: audit software baselines, take implementation measurements, and retain data for monitoring, and review/audit software configuration management activities and work products. FDCF has revised the notification process to route change management control inquiries to QIC staff to provide evidentiary confirmation that no unauthorized program code changes bypass the FDCF change management process.

Follow-Up to Management's Response

FDCF management indicated in their written response that the FDCF does not concur with Finding 2023-027 and noted various controls designed to ensure that no unauthorized FLORIDA system program code changes bypass the FDCF change management process. Notwithstanding, despite numerous requests during the audit, the FDCF did not provide a system-generated list of all program code changes implemented into the FLORIDA system production environment, which is necessary to validate that all implemented changes were properly authorized, tested, and approved for implementation into the production environment and did not bypass established change management controls. Consequently, the finding and related recommendation stand as presented.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-028
Assistance Listing Number	93.558 (Includes COVID-19 Awards) 93.767 (Includes COVID-19 Awards) 93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Temporary Assistance for Needy Families, Children’s Health Insurance Program, and Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – Child Support Non-Cooperation, Income Eligibility and Verification System, Penalty for Refusal to Work, and Penalty for Failure to Comply with Work Verification Plan
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2201FLTANF 2022 and 2301FLTANF 2023 2205FL5021 2022, 2305FL3002 2023, and 2305FL5021 2023 2205FL5MAP 2022 and 2305FL5MAP 2023
Statistically Valid Sample Finding Type	N/A Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-036
Finding	The FDCF did not conduct periodic reviews of the appropriateness of Florida Online Recipient Integrated Data Access (FLORIDA) system user access privileges or always ensure that access to the FLORIDA system was limited to authorized users. Additionally, FDCF records did not always evidence the timely deactivation of FLORIDA system access privileges for employees who separated from FDCF employment and, in those instances, indicated that the employees’ accounts were used to access the FLORIDA system subsequent to the employees’ termination.
Criteria	Florida Department of Management Services Rule 60GG-2.003(1), Florida Administrative Code – Agency information owners are to review access rights (privileges) periodically based on system categorization or assessed risk. Additionally, each agency shall ensure that access to information technology (IT) resources is limited to authorized users and to authorized activities and transactions and ensure that IT access is removed when access to the IT resource is no longer required. Periodic reviews of access privileges help ensure that only authorized users have access and that the access privileges provided to each account remain appropriate. An effective periodic review consists of identifying the current access privileges of system users and services and evaluating the assigned access privileges to ensure that they align with user job responsibilities.
Condition	The FDCF uses the FLORIDA system as a public assistance eligibility determination system. To obtain an understanding of FDCF user access privilege review processes for the FLORIDA system, we inquired of FDCF management who indicated that, during the 2022-23 fiscal year, the FDCF did not complete a review of the appropriateness of FLORIDA system user access privileges. Further, our review of user access privileges for 15 FLORIDA system users as of June 2, 2023, disclosed that, for 2 users, the FDCF was unable to provide documentation evidencing that the users’ access was appropriate for their job responsibilities. Our audit also found that the FDCF was unable to provide the date that users’ access to the FLORIDA system was removed but instead the FDCF provided the date that a user account last accessed the FLORIDA system. Our review of user access and employment records for the 1,204 FDCF FLORIDA system user accounts associated with 1,127 FDCF employees who had separated from FDCF employment during the period July 2022 through May 2023 disclosed that

73 of the FLORIDA system user accounts were used to access the FLORIDA system 1 and 286 days (an average of 80 days) after the employees associated with the user accounts separated from FDCF employment.

In addition, our review of user access and employment records for the 4,663 active FLORIDA system user accounts assigned to 4,278 FDCF employees as of June 1, 2023, disclosed that the FDCF had not deactivated the access privileges for 69 user accounts, although 7 to 329 days (an average of 159 days) had elapsed since the users' employment separation dates. Although requested, the FDCF did not provide documentation evidencing whether the FDCF had taken action to deactivate the 69 user accounts subsequent to our audit inquiry or whether the 69 user accounts were used to access the FLORIDA system subsequent to the users' employment separation.

Cause	According to FDCF management, the FDCF did not have a process to effectively manage and control access to the FLORIDA system.
Effect	Periodic reviews of FLORIDA user access privileges and prompt documented deactivation of FLORIDA system user access privileges upon an employee's separation from FDCF employment or when the access is no longer required would provide FDCF management assurance that user access privileges are authorized and remain appropriate and limits the potential for unauthorized disclosure, modification, or destruction of FDCF data and IT resources by former employees or others.
Recommendation	We recommend that FDCF management perform periodic reviews of the appropriateness of FLORIDA system user access privileges. We also recommend that FDCF management enhance controls to ensure that FDCF records evidence that FLORIDA system user access privileges are deactivated immediately upon a user's separation from FDCF employment or when the access privileges are no longer required.
State Entity Response	The Department has evaluated current policies and processes, including but not limited to educational materials (DCF Security Awareness Training), separation/deboarding guidance, and technological capabilities that support and document the deactivation of system users' access privileges when access is no longer appropriate. The Department has implemented a provisioning/de-provisioning tool that includes a periodic review functionality for network accounts (Active Directory, specialized profiles) and will continue to collaborate with business stakeholders; based on the results of this analysis, FDCF will develop a plan to enhance application-level (FLORIDA system) management controls which facilitate and document periodic reviews by September 30, 2024.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-029
Assistance Listing Number	93.558 (Includes COVID-19 Awards) 93.767 (Includes COVID-19 Awards) 93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Temporary Assistance for Needy Families, Children's Health Insurance Program, and Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – Child Support Non-Cooperation, Income Eligibility and Verification System, Penalty for Refusal to Work, and Penalty for Failure to Comply with Work Verification Plan
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2201FLTANF 2022 and 2301FLTANF 2023 2205FL5021 2022 and 2023 2205FL5MAP 2022 and 2305FL5MAP 2023
Statistically Valid Sample Finding Type	N/A Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-034
Finding	Certain security controls related to user authentication for the Florida Online Recipient Integrated Data Access (FLORIDA) system need improvement to ensure the confidentiality, integrity, and availability of FLORIDA system data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of data and related IT resources.
Condition	The FDCF uses the FLORIDA system as a public assistance eligibility determination system. Our audit disclosed that certain security controls related to FLORIDA system user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising FLORIDA system data and related IT resources. However, we have notified appropriate FDCF management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising FLORIDA system data and related IT resources.
Effect	Appropriate user authentication controls for the FLORIDA system are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of FLORIDA system data and related IT resources.
Recommendation	We recommend that FDCF management improve certain security controls related to FLORIDA system user authentication to ensure the confidentiality, integrity, and availability of FLORIDA system data and related IT resources.
State Entity Response	The Office of Information Technology Services (OITS) ACCESS Application staff continue to partner with the State Data Center (Northwest Regional Data Center) and Ensono to re-assess current system functionality, software capabilities, and ongoing six (6) year modernization initiatives based on the analysis and final determination. By State Fiscal Year (SFY) 2025, FDCF will document a plan to improve authentication controls which ensure the confidentiality, integrity, and availability of FLORIDA system data and related IT resources, including identification of financial and operational enforcement measures necessary to support the improvement of authentication processes.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-030
Assistance Listing Number	93.558 (Includes COVID-19 Awards)
Assistance Listing Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement	Matching, Level of Effort, Earmarking
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2201FLTANF 2022
Statistically Valid Sample	N/A
Finding Type	Noncompliance
Finding	The FDCF did not meet the Federal TANF maintenance of effort (MOE) requirement for Federal fiscal year 2022.
Criteria	<p>45 CFR 263.1 – <i>How much State money must a State expend annually to meet the basic MOE requirement?</i> – The minimum basic MOE for a fiscal year is 80 percent of a State’s historic State expenditures. However, if a State meets the minimum work participation rate requirements in a fiscal year, then the minimum basic MOE for that fiscal year is 75 percent of the State’s historic State expenditures.</p> <p>45 CFR 263.8 – <i>What happens if a State fails to meet the basic MOE requirement?</i> – If any State fails to meet its basic MOE requirement for any fiscal year, then the amount of the State Family Assistance Grant (SFAG) payable to the State for the following fiscal year will be reduced dollar-for-dollar.</p>
Condition	According to calculations provided by the U.S. Department of Health and Human Services, for Federal fiscal year 2022, the FDCF was required to expend \$392,921,042 in State funds to meet the TANF MOE requirement. According to FDCF records, TANF MOE expenditures for Federal fiscal year 2022 totaled \$357,963,512, resulting in a \$34,957,530 shortfall (approximately 9 percent).
Cause	According to FDCF management, the State did not meet the MOE requirement because fewer families met the income threshold for TANF assistance and because of a limit on the amount of administration costs that could be claimed as State expenditures. Additionally, because the State did not satisfy TANF work participation rate requirements, the percentage of State expenditures required for MOE increased from 75 percent in the prior fiscal year to 80 percent.
Effect	The State’s SFAG may be reduced as a result of the noncompliance with the MOE requirement.
Recommendation	We recommend that the FDCF ensure that the State meets the TANF MOE requirement for subsequent fiscal years.
State Entity Response	FDCF has been in communication with the Department of Health and Human Services, Administration for Children and Families (ACF) for a resolution to this issue. To meet the MOE requirement, ACF has approved FDCF's request to move TANF grant expenditures to TANF MOE. FDCF is in the process of identifying the appropriate TANF grant expenditures to move. Once completed, the ACF-196 and ACF-204 reports for 9/30/2022 will be revised and resubmitted. Also, FDCF is researching several state funded programs with potential TANF eligible clients/expenditures that can be claimed as TANF MOE.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-031
Assistance Listing Number	93.558 (Includes COVID-19 Awards)
Assistance Listing Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement	Reporting
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2301FLTANF 2023
Statistically Valid Sample	No
Finding Type	Noncompliance
Prior Year Finding	Report No. 2023-174, Finding No. 2022-043
Finding	The FDCF did not correctly report expenditure data on one TANF Financial Report submitted to the Administration for Children and Families (ACF).
Criteria	<p>45 CFR 265.3 – <i>What reports must the State file on a quarterly basis?</i> – Each State must file quarterly expenditure data on the State’s use of Federal TANF funds, State TANF expenditures, and State expenditures of maintenance of effort (MOE) funds in separate State programs on the TANF Financial Report.</p> <p><i>Instructions for Completion of State TANF Financial Report Form ACF-196R</i> – Through this information collection, the ACF is gathering information to ensure that Federal TANF and State MOE funds are used for activities that are reasonably calculated to meet one of the purposes of TANF.</p>
Condition	<p>During the 2022-23 fiscal year, the FDCF transferred approximately \$58 million in TANF funds to the Florida Department of Commerce (FCOM) to administer TANF programs such as work education and training, child care, and job access transportation. The FDCF also transferred approximately \$98 million in TANF funds to the Florida Department of Education (FDOE) to administer the program that provides child care for TANF recipients.</p> <p>During the 2022-23 fiscal year, the FDCF submitted six TANF Financial Reports to the ACF. Our review of the TANF Financial Report for the quarter ended December 31, 2022, found that the FDCF did not accurately report certain amounts on the TANF Financial Report. Specifically:</p> <ul style="list-style-type: none">• Line Item 9.c., Additional Work Activities: the FDCF reported expending \$1,782,647.38, while actual expenditures reported by FCOM totaled \$2,219,308.97 (an understatement of \$436,661.59).• Line Item 11.a., Child Care (Assistance and Non-Assistance): the FDCF reported expending \$17,694,813.28, while actual expenditures reported by the FDOE and FCOM totaled \$3,835,403.15 (an overstatement of \$13,859,410.13).
Cause	According to FDCF management, the FDCF reported the amounts transferred to FCOM and the FDOE for those activities rather than the amounts that FCOM and the FDOE expended to be able to reconcile to FDCF accounting records. Notwithstanding, Federal regulations and ACF instructions require that the State’s expenditures be reported on the TANF Financial Report and that transfers among State agencies do not constitute an expenditure.
Effect	The TANF Financial Report submitted by the FDCF to the ACF for the quarter ended December 31, 2022, included inaccurate data.
Recommendation	We recommend that FDCF management include in the TANF Financial Reports the actual amounts of FCOM and FDOE expenditures to ensure that accurate expenditure data is reported to the ACF.

State Entity Response

FDCF has communicated to both FCOM and FDOE the need to ensure the funds being transferred are based on cash need to support TANF activities. Meetings will be scheduled with both agencies to develop a solution to the cash flow issue and to reconcile cash and expenditures each quarter.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-032
Assistance Listing Number	93.558 (Includes COVID-19 Awards)
Assistance Listing Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement State Entity	Special Tests and Provisions – Child Support Non-Cooperation Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2201FLTANF 2022 and 2301FLTANF 2023
Statistically Valid Sample	No
Finding Type	Opinion Qualification and Material Weakness Questioned Costs – \$3,180
Finding	The FDCF could not always demonstrate that Florida Department of Revenue (FDOR) Child Support Enforcement (CSE) sanction requests for uncooperative TANF recipients were timely processed and appropriately imposed.
Criteria	<p>42 USC 608(a)(2) – <i>Reduction or elimination of assistance for noncooperation in establishing paternity or obtaining child support</i> – If the agency responsible for administering the CSE program determines that an individual is not cooperating with the State in establishing paternity or in establishing, modifying, or enforcing a support order with respect to a child of the individual, then the State shall deduct an amount not less than 25 percent of the TANF assistance amount or deny the TANF assistance that would otherwise be provided to the family of the individual.</p> <p>45 CFR 264.30 – <i>What procedures exist to ensure cooperation with the child support enforcement requirements?</i> – A State agency must refer all appropriate individuals in the family of a child, for whom paternity has not been established or for whom a child support order needs to be established, modified, or enforced, to the CSE agency. Referred individuals must cooperate in establishing paternity and in establishing, modifying, or enforcing a child support order. If the CSE agency determines that an individual is not cooperating, and the individual does not qualify for a good cause exception, the CSE agency must notify the public assistance agency promptly and the public assistance agency must then take appropriate action by reducing or denying the family any assistance under the TANF program.</p> <p>Section 414.095(6), Florida Statutes, <i>Child Support Enforcement</i> – As a condition of eligibility for public assistance, the family must cooperate with the State agency responsible for administering the CSE program.</p> <p>Program Policy Manual Section 3020.0100 – <i>Data Exchange</i> and Section 3020.0102 – <i>Processing Time Standards</i> – As part of the application or review process, FDCF staff are to process sanction responses considered verified upon receipt within 10 calendar days.</p>
Condition	The FDOR, as the State agency responsible for the CSE Program, must refer individuals who do not cooperate with the FDOR in establishing paternity or in establishing, modifying, or enforcing a support order to the FDCF as the State agency responsible for the TANF program. During the public assistance application process, FDCF personnel obtain absent parent information from the TANF program participant and inform the participant of their responsibility to cooperate with the CSE program. The FDCF utilizes the Florida Online Recipient Integrated Data Access (FLORIDA) system to forward absent parent and other pertinent information to the FDOR CSE program for confirmation that the participant has complied with CSE program requirements. When the FDOR determines that a participant has not cooperated with the CSE program, the

FDOR initiates a request in the FLORIDA system notifying the FDCF to impose TANF sanctions against the participant.

During the 2022-23 fiscal year, the FDCF made TANF cash benefit payments totaling approximately \$117.4 million and the FDOR referred 13,135 requests to the FDCF to impose sanctions for uncooperative TANF participants. Our examination of FDOR sanction requests and FDCF records for 40 selected TANF program participants disclosed 5 participant cases where the FDCF did not process the sanction requests within the established 10-day time frame. Specifically, the requests were processed 5 to 53 days late (an average of 37 days late). As a result, for 4 of the 5 cases, the FDCF paid \$3,180 in TANF benefits to the participants after their TANF benefits should have been denied for not cooperating with the CSE program.

Cause	According to FDCF management, the processing of CSE program sanction requests in the FLORIDA system requires employee action. Due to the FDCF's prioritization of timely processing public assistance applications, actions were not timely performed for this process.
Effect	Failure to timely review and process CSE program sanction requests may preclude the FDCF from promptly identifying changes in client eligibility status. Additionally, TANF participants continued to receive TANF benefits although they were not eligible.
Recommendation	We recommend that the FDCF ensure that CSE program sanction requests are timely reviewed and processed within established time frames, and TANF benefits are promptly discontinued, if necessary.
State Entity Response	<p>By June 30, 2024, the FDCF will provide a refresher training on properly and timely imposing child support sanctions to the affected area(s).</p> <p>FDCF reinstated the manual notification process in October 2023 to ensure timely completion of child support sanctions requiring a manual sanction notification.</p> <p>Case corrections and benefit recovery referrals will be completed where applicable by June 30, 2024.</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-033
Assistance Listing Number	93.558 (Includes COVID-19 Awards)
Assistance Listing Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement	Special Tests and Provisions – Income Eligibility and Verification System
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2201FLTANF 2022 and 2301FLTANF 2023
Statistically Valid Sample	N/A
Finding Type	Opinion Qualification and Material Weakness
Prior Year Finding	Report No. 2023-174, Finding No. 2022-044
Finding	The FDCF did not always timely review and process Income Eligibility and Verification System (IEVS) data exchange responses.
Criteria	<p>42 USC 1320b-7 – <i>Income and eligibility verification system</i> – A State must have in effect an income and eligibility verification system.</p> <p>45 CFR 205.55 – <i>Requirements for requesting and furnishing eligibility and income information</i></p> <p>Program Policy Manual Section 3020.0100 – <i>Data Exchange</i> and Section 3020.0102 – <i>Processing Time Standards</i> – FDCF staff are to dispose of data exchange responses considered verified upon receipt within 10 calendar days and all other data exchange responses within 45 calendar days.</p>
Condition	<p>During the 2022-23 fiscal year, the FDCF made TANF cash benefit payments totaling approximately \$117.4 million. Federal regulations require the FDCF to verify certain eligibility information through electronic data exchanges with other State and Federal agencies. Eligibility information is maintained in the Florida Online Recipient Integrated Data Access (FLORIDA) System. As part of the IEVS data exchange process, the FLORIDA System compares the data exchange response to eligibility information in the System; however, resolving data exchange responses requires employee action.</p> <p>As part of our audit, we obtained the monthly IEVS Data Exchange Reports for the 2022-23 fiscal year to determine the number of data exchange responses that were not timely reviewed and processed by the FDCF. Our evaluation of the IEVS Data Exchange Reports found that, of the 17,271 data exchanges received during the 2022-23 fiscal year, 9,921 data exchange responses were not timely reviewed and processed. Specifically, 5,934 responses that were considered verified upon receipt were reviewed and processed 1 to 360 days (an average of 63 days) late and 3,987 other data exchange responses were reviewed and processed 1 to 311 days (an average of 55 days) late.</p>
Cause	According to FDCF management, IEVS data exchange responses were not timely reviewed and processed due to the FDCF’s prioritization of timely processing applications for public assistance programs.
Effect	Failure to timely review and process data exchange information may preclude the FDCF from promptly identifying changes in client eligibility status.
Recommendation	We recommend that the FDCF take action, including necessary control enhancements, to ensure that data exchange responses are reviewed and processed within established time frames.
State Entity Response	The FDCF is undergoing a modernization of its eligibility system and continues a phased approach for modernizing the modules that make-up the current eligibility (ACCESS) system. The worker portal module is scheduled to begin development in State Fiscal Year 2024-2025. FDCF continues to use the allocated funding to

modernize and streamline business processes. This overhaul includes data exchanges, such as how the work items are received and reviewed, as well as how exchanges are handled through the eligibility process.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-034
Assistance Listing Number	93.558 (Includes COVID-19 Awards)
Assistance Listing Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement	Special Tests and Provisions – Penalty for Failure to Comply with Work Verification Plan
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2201FLTANF 2022
Statistically Valid Sample	N/A
Finding Type	Noncompliance
Prior Year Finding	Report No. 2023-174, Finding No. 2022-045
Finding	The State did not achieve its two-parent work participation rate for Federal fiscal year 2022.
Criteria	<p>45 CFR 261.23 – <i>What two-parent work rate must a State meet?</i> – Each State must achieve a 90 percent minimum two-parent participation rate minus any caseload reduction credit to which it is entitled.</p> <p>45 CFR 261.50 (a) and (b) – <i>What happens if a State fails to meet the participation rates?</i> – If the U.S. Department of Health and Human Services, Office of Family Assistance (OFA), determines that a State did not achieve one of the required minimum work participation rates, OFA must reduce the State Family Assistance Grant (SFAG) payable to the State. If there was no penalty for the preceding fiscal year, the base penalty for the current fiscal year is five percent of the adjusted SFAG.</p> <p>45 CFR 262.5 – <i>Under what general circumstances will we determine that a State has reasonable cause?</i> – The OFA will not impose a penalty against a State if the OFA determines that the State had reasonable cause for its failure.</p>
Condition	Our inquiries of FDCF management disclosed that the State did not achieve its two-parent work participation rate for Federal fiscal year (FFY) 2022 under the SFAG (TANF program). According to an OFA letter dated October 5, 2023, after considering caseload reduction credits, the State's FFY 2022 required two-parent work participation rate was 52.3 percent. According to FDCF records, the State achieved a two-parent work participation rate of 10.5 percent, resulting in a SFAG penalty totaling \$800,295. Pursuant to 42 CFR 262.5, on November 27, 2023, the FDCF requested a discretionary reduction of the penalty, citing that the State experienced extraordinary circumstances of a substantial increase in caseload of individuals ineligible to obtain employment authorization as reasonable cause for the failure to achieve the required participation rate. However, as of January 31, 2024, the FDCF is awaiting notification of the decision from the OFA.
Cause	According to FDCF management, between October 2021 and September 2023, Florida's two-parent family mandatory work participants increased from 817 to 7,024 individuals, of whom 93 percent (6,551) were new arrivals from Cuba or Haiti and 83 percent (5,842) were identified as having a status that did not provide access to the U.S. citizenship and Immigration Services' work authorization. Without work authorization, individuals cannot become employed, engage in job searching with employers, or participate in training programs that are measured on employment outcomes. FDCF management also indicated that, if these individuals were not included in the calculation of the two-parent work participation rate, Florida would have been in compliance with the requirement.

Effect	The State's SFAG may be reduced as a result of the noncompliance with the two-parent work participation requirement.
Recommendation	We recommend that the FDCF continue to work with the OFA to resolve the waiver request for the SFAG penalty.
State Entity Response	<p>In response to the October 5, 2023, Office of Family Assistance (OFA) notification, the FDCF submitted a request on November 27, 2023, for a discretionary reduction of the penalty for failure to meet its two-parent work participation rate in accordance with 45 CFR 261.51(d) for Federal Fiscal Year 2022. Based on the FDCF's review, the FDCF meets the statutory criteria under section 261.51(d)(1)(ii) since the state experienced a substantial increase in caseload of individuals ineligible to obtain employment authorization.</p> <p>The FDCF is awaiting a response from the OFA for the discretionary reduction request submitted in November 2023, and will continue to work with the OFA to resolve the request for an exception to the State Family Assistance Grant (SFAG) penalty.</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-035
Assistance Listing Number	93.558 (Includes COVID-19 Awards)
Assistance Listing Program Title	Temporary Assistance for Needy Families (TANF)
Compliance Requirement State Entity	Special Tests and Provisions – Child Support Non-Cooperation Florida Department of Revenue (FDOR)
Federal Grant/Contract Number and Grant Year	2201FLTANF 2022 and 2301FLTANF 2023
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-046
Finding	Certain security controls related to user authentication for the Child Support Enforcement Automated Management System (CAMS) need improvement to ensure the confidentiality, integrity, and availability of CAMS data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	The FDOR Child Support Enforcement program uses CAMS for the creation and closure of child support cases and disbursement of funds. Our audit disclosed that certain security controls related to CAMS user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising CAMS data and related IT resources. However, we have notified appropriate FDOR management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising CAMS data and related IT resources.
Effect	Appropriate user authentication controls for CAMS are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of CAMS data and related IT resources.
Recommendation	We recommend that FDOR management improve certain security controls related to CAMS user authentication to ensure the confidentiality, integrity, and availability of CAMS data and related IT resources.
State Entity Response	Concur.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-036
Assistance Listing Number	93.556
Assistance Listing Program Title	MaryLee Allen Promoting Safe and Stable Families (PSSF)
Compliance Requirement	Matching, Level of Effort, Earmarking
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2101FLFPSS 2021
Statistically Valid Sample	N/A
Finding Type	Noncompliance and Significant Deficiency
Finding	The FDCF did not expend the minimum amount of PSSF grant funds for adoption promotion and support services.
Criteria	<p>42 USC 629b.(a)(4) – <i>State plans</i> – A state’s plan must contain assurances that a significant portion of grant expenditures are to be used for four service categories, including family preservation services, community-based family support services, family reunification services, and adoption promotion and support services.</p> <p>United States Department of Health and Human Services (USDHHS) – Administration for Children and Families (ACF) Program Instruction ACYF-CB-PI-20-13, dated December 17, 2020 – States are required to spend a significant portion of the PSSF grant on the four service categories and, for each service category with a percentage of funds that does not approximate 20 percent of the grant, the state must provide in the narrative portion of the Annual Progress and Services Report rationale for the disproportion.</p>
Condition	The USDHHS awarded the FDCF PSSF funds totaling \$20,708,813 for the Federal fiscal year ended September 30, 2022. Our review of FDCF records disclosed that the FDCF expended PSSF funds totaling \$2,759,678 for adoption promotion and support services, a total of 13 percent of the PSSF award. According to FDCF management, the FDCF did not receive ACF approval to spend less than the required 20 percent in the adoption promotion and support services category.
Cause	According to FDCF management, the FDCF did not allocate enough PSSF grant funds during the budget process to meet the 20 percent requirement in the adoption promotion and support services category.
Effect	The FDCF did not comply with Federal requirements.
Recommendation	We recommend that the FDCF ensure that at least 20 percent of PSSF program funds are allocated to all four service categories during the budget process and that the minimum amount of PSSF program funds is expended in all four service categories.
State Entity Response	The FDCF Partner Financial Compliance and Monitoring unit will ensure budget is allocated to meet the minimum required earmark percentage by category. The unit will also monitor expenditures by Community Based Care contract to ensure the requirement will be met during the period of performance.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number 2023-037
Assistance Listing Number 93.569 (Includes COVID-19 Awards)
Assistance Listing Program Title Community Services Block Grant (CSBG)
Compliance Requirement Subrecipient Monitoring
State Entity Florida Department of Commerce (FCOM)
Federal Grant/Contract Number and Grant Year 2001FLCOSD 2020, 2001FLCSC3 2020, 2101FLCOSR 2021, and 2201FLCOSR 2022
Statistically Valid Sample No
Finding Type Opinion Qualification and Material Weakness

Finding FCOM did not appropriately evaluate each subrecipient's risk of noncompliance to determine the appropriate subrecipient monitoring and, consequently, FCOM could not demonstrate that the monitoring performed was based on a complete assessment of risk. Additionally, FCOM did not monitor one subrecipient within prescribed time frames or timely issue a management decision for another subrecipient's audit findings.

Criteria 2 CFR 200.332 – *Requirements for pass-through entities* – All pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring. The pass-through entity must also monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved. Monitoring of the subrecipient must include reviewing financial and performance reports; following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award detected through audits, on-site reviews, and other means; and issuing management decisions as required by 2 CFR 200.521.

2 CFR 200.521 – *Management decision* – The pass-through entity is responsible for issuing a management decision for audit findings pertaining to the Federal award within 6 months of acceptance of the audit report by the Federal Audit Clearinghouse. The management decision must clearly state whether or not the audit finding is sustained, the reasons for the decision, and the expected auditee action to repay disallowed costs, make financial adjustments, or take other action.

42 USC 9914(a) – *Monitoring of eligible entities* – In order to determine whether eligible entities meet the performance goals, administrative standards, financial management requirements, and other requirements of a State, the State shall conduct a full onsite review of eligible entities at least once during each 3-year period.

FCOM CSBG *Policies and Procedures Manual* – A risk assessment of each subrecipient was to be completed annually using a standard risk assessment form. Subrecipients with a high risk score were to be monitored within a year of completion of the risk assessment and subrecipients with a medium or low risk score were to be monitored based on a schedule established by FCOM.

Condition During the 2022-23 fiscal year, FCOM provided \$33,254,649 in CSBG funds to 27 subrecipients. According to FCOM's monitoring schedule, 12 subrecipients were to be monitored during the 2022-23 fiscal year. We requested from FCOM documentation of FCOM's evaluation of each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward and documentation of the monitoring conducted for 3 of the 12 subrecipients. In response to our request, FCOM management indicated that the risk assessment form required by FCOM policies and procedures was not

completed for any subrecipient and, instead, FCOM provided another risk assessment form where risk factors were to be assessed for each subrecipient by staff in both the CSBG program office and the Financial Monitoring and Accountability office. Our review of the risk assessment form completed for the subrecipients disclosed, however, that certain risk factors (e.g., the results of other audits) were not assessed. Consequently, FCOM could not demonstrate that subrecipients had been monitored in accordance with a complete assessment of the risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward.

Our inquiries of FCOM management also disclosed that FCOM did not monitor one of the subrecipients included on the 2022-23 fiscal year monitoring schedule, nor had FCOM monitored the subrecipient since September 2018. The subrecipient expended over \$1.1 million in CSBG funds during the 2022-23 fiscal year. Additionally, our examination of FCOM records for 4 of the 27 subrecipients found that FCOM issued the management decision for 1 of the 4 subrecipients' audit findings 40 days late.

Cause

According to FCOM management, due to oversight, the CSBG program office, responsible for monitoring the subrecipients for compliance with Federal statutes, regulations, and the terms and conditions of the subaward, did not require all risk factors to be assessed.

In addition, FCOM did not monitor the subrecipient within the past 3 years because an audit of the subrecipient was being conducted by FCOM's Inspector General's Office; however, our inquiries of the Inspector General's Office disclosed that the purpose of the Inspector General's audit was not to satisfy the Federal monitoring requirements and that the audit was not completed and would not be completed within the near future. According to FCOM management, FCOM did not issue the management decision for the other subrecipient to ensure that no communications contradicted findings noted from FCOM's ongoing monitoring engagement.

Effect

Absent a complete evaluation of each subrecipient's risk of noncompliance and timely monitoring of all subrecipients based on the results of the risk assessment, FCOM cannot adequately ensure that the subaward is used for authorized purposes in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved. Additionally, absent the timely issuance of management decisions for all audit findings pertaining to a Federal award, FCOM cannot demonstrate compliance with Federal regulations providing for subrecipients to be notified of whether an audit finding is sustained, the reasons for the decision, and the expected auditee corrective action.

Recommendation

We recommend that FCOM update the CSBG *Policies and Procedures Manual* to reflect current risk assessment procedures. FCOM should also ensure that all risk factors are used to evaluate each subrecipient's risk of noncompliance for the purpose of determining the appropriate subrecipient monitoring and conduct subrecipient monitoring based on a complete risk assessment and within prescribed time frames. We also recommend that FCOM ensure that management decisions are issued within 6 months of acceptance of the audit report by the Federal Audit Clearinghouse.

State Entity Response

FloridaCommerce will update the CSBG *Policies and Procedures Manual* to reflect current risk assessment procedures and ensure that all risk factors are used in determining the scope and timing of subrecipient monitoring. FloridaCommerce will also ensure that all management decisions are issued within 6 months of acceptance of the audit report in the Federal Audit Clearinghouse.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-038
Assistance Listing Number	93.658
Assistance Listing Program Title	Foster Care Title IV-E
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – Payment Rate Setting and Application
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2202FLFOST 2022 and 2302FLFOST 2023
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	FDCF change management controls need improvement to ensure that all Florida Safe Families Network system (FSFN) program code changes are managed by, and do not bypass, the FDCF change management process.
Criteria	Effective change management controls are intended to ensure that all program code changes are properly authorized, tested, and approved for implementation into the production environment.
Condition	FSFN is the State’s official Statewide Automated Child Welfare Information System and the FDCF’s official recordkeeping system for youth protective investigations and youth welfare casework. To evaluate the appropriateness of FDCF change management controls for FSFN program code changes, we requested a system-generated list of all program code changes implemented into production during the 2022-23 fiscal year. However, the FDCF was unable to provide a system-generated list of all program code changes implemented into the FSFN production environment.
Cause	According to FDCF management, the FDCF relies on a secondary system, policies, and procedures that restrict applicable staff from implementing FSFN changes that have not been approved in the ticketing system. Notwithstanding the FDCF’s secondary change management systems and policies and procedures, without a system-generated list of program changes implemented into the production environment and a reconciliation of the list of program changes to the ticketing system that ensures that all implemented changes were properly tested and approved, FDCF management has limited assurance that unauthorized changes were not implemented.
Effect	Absent effective change management controls to ensure that all program code changes are properly authorized, tested, and approved for implementation into the production environment, the risk that unauthorized program code changes may be implemented into the FSFN production environment is increased.
Recommendation	We recommend that FDCF management enhance change management controls to ensure that all FSFN program code changes are managed by, and do not bypass, the FDCF change management process.
State Entity Response	FDCF does not concur with Finding 2023-038. FDCF code validation process is managed by Quality Implementation & Control (QIC) staff who control FSFN system program code deployments, including initiating the following status reporting activities: audit software baselines, conduct implementation measurements, and retain data for monitoring, and reviewing and/or audit software configuration management activities and work products. FDCF has revised the notification process to route change management control inquires to the appropriate staff to provide evidentiary confirmation that no unauthorized program code changes bypass the FDCF change management process.

**Follow-Up to Management's
Response**

FDCF management indicated in their written response that the FDCF does not concur with Finding 2023-039 and noted various controls designed to ensure that no unauthorized FSFN program code changes bypass the FDCF change management process. Notwithstanding, despite numerous requests during the audit, the FDCF did not provide a system-generated list of all program code changes implemented into the FSFN production environment, which is necessary to validate that all implemented changes were properly authorized, tested, and approved for implementation into the production environment and did not bypass established change management controls. Consequently, the finding and related recommendation stand as presented.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-039
Assistance Listing Number	93.658
Assistance Listing Program Title	Foster Care – Title IV-E
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – Payment Rate Setting and Application
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2202FLFOST 2022; 2302FLFOST 2023
Statistically Valid Sample	N/A
Finding Type	Significancy Deficiency
Finding	Certain security controls related to user authentication for the Florida Safe Families Network system (FSFN) need improvement to ensure the confidentiality, integrity, and availability of FSFN data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of data and related IT resources.
Condition	FSFN is the State’s official Statewide Automated Child Welfare Information System and the FDCF’s official recordkeeping system for youth protective investigations and youth welfare casework. Our audit disclosed that certain security controls related to FSFN user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising FSFN data and related IT resources. However, we have notified appropriate FDCF management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising FSFN data and related IT resources.
Effect	Appropriate user authentication controls for FSFN are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of FSFN data and related IT resources.
Recommendation	We recommend that FDCF management improve certain security controls related to FSFN user authentication to ensure the confidentiality, integrity, and availability of FSFN data and related IT resources.
State Entity Response	In September 2023, FDCF began deploying a multi-phase modernization initiative to completely replace and decommission the FSFN legacy system by the end of State Fiscal Year (SFY) 2026-27. Also, by the end of SFY 2026-27, FDCF is introducing a modern child welfare solution that meets federal Comprehensive Child Welfare Information System (CCWIS) requirements and ensures the confidentiality, integrity, and availability of Child Welfare information and related IT resources.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-040
Assistance Listing Number	93.658
Assistance Listing Program Title	Foster Care – Title IV-E
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – Payment Rate Setting and Application
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2202FLFOST 2022; 2302FLFOST 2023
Statistically Valid Sample	N/A
Finding Type	Significance Deficiency
Finding	The FDCF did not always timely deactivate Florida Safe Families Network system (FSFN) access privileges for employees who separated from FDCF employment.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(1) – Florida Administrative Code – Agency information owners are to review access rights (privileges) periodically based on system categorization or assessed risk and ensure that information technology (IT) access is removed when access to the IT resource is no longer required.</p> <p>Periodic reviews of access privileges help ensure that only authorized users have access and that the access privileges provided to each account remain appropriate. An effective periodic review consists of identifying the current access privileges of system users and services and evaluating the assigned access privileges to ensure that they align with user job responsibilities.</p>
Condition	<p>FSFN is the State’s official Statewide Automated Child Welfare Information System and the FDCF’s official recordkeeping system for youth protective investigations and youth welfare casework. To obtain an understanding of FSFN user access privilege review processes, we inquired of FDCF management who indicated that, during the 2022-23 fiscal year, the FDCF did not complete a review of the appropriateness of FSFN user access privileges.</p> <p>Our review of user access and employment records for the 435 FSFN user accounts assigned to FDCF employees whose access privileges were deactivated during the period July 2022 through May 2023 and who had separated from FDCF employment disclosed that the FDCF did not timely deactivate the access privileges for 311 of the FSFN users. Specifically, the users’ access privileges were deactivated 2 to 237 days (an average of 20 days) after employment separation. Although requested, the FDCF could not provide documentation evidencing whether the 311 user accounts were used to access FSFN subsequent to the users’ employment separation.</p> <p>Also, our review of user access and employment records for the 5,849 FDCF employees with active FSFN user accounts as of May 31, 2023, found that the FDCF had not deactivated the access privileges for 250 users, although 2 to 335 days (an average of 189 days) had elapsed since the users’ employment separation. Although requested, the FDCF could not provide documentation evidencing whether the FDCF had taken action to deactivate the 250 user accounts subsequent to our audit inquiry, or whether the 250 user accounts were used to access FSFN subsequent to the users’ employment separation.</p>
Cause	According to FDCF management, the FDCF did not have a process to effectively manage and control access to FSFN.

Effect	Periodic reviews of the appropriateness of FSFN user access privileges and the documented prompt deactivation of FSFN user access privileges upon an employee's separation from FDCF employment would provide FDCF management assurance that user access privileges are authorized and remain appropriate and limit the potential for unauthorized disclosure, modification, or destruction of FDCF data and IT resources by former employees or others.
Recommendation	We recommend that FDCF management establish a process and related controls to manage and control access to FSFN, including the documented performance of periodic reviews of the appropriateness of FSFN user access privileges and the timely deactivation of FSFN user access privileges upon a user's separation from FDCF employment.
State Entity Response	FDCF continues to evaluate current policies and processes, including but not limited to educational materials (DCF Security Awareness Training), separation/deboarding guidance, and technological capabilities that support and document the deactivation of system users' access privileges when access is no longer appropriate. FDCF has implemented a provisioning/de-provisioning tool that includes a periodic review functionality for network accounts (Active Directory, specialized profiles) and will continue to collaborate with business stakeholders. By September 30, 2024, based on the results of this analysis, FDCF will develop a plan to enhance application-level (FSFN system) management controls which facilitate and document periodic reviews.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number 2023-041
Assistance Listing Number 93.658
Assistance Listing Program Title Foster Care – Title IV-E
Compliance Requirement Eligibility and Special Tests and Provisions – Payment Rate Setting and Application
State Entity Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year 2202FLFOST and 2302FLFOST
Statistically Valid Sample No
Finding Type Noncompliance and Significant Deficiency
Questioned Costs – \$73,076.70 (\$18,310.45 2202FLFOST and \$54,766.25 2302FLFOST)

Finding FDCF records did not always evidence that Foster Care – Title IV-E (Title IV-E) maintenance payments were calculated correctly and authorized.

Criteria 42 USC 671 (a)(11) – *State plan for foster care and adoption assistance* – In order for a State to be eligible for payments, it shall have a plan approved by the Secretary that provides for periodic review of the standards for foster family homes and child care institutions and amounts paid as foster care maintenance payments and adoption assistance to assure their continuing appropriateness.

45 CFR 1356.21(m)(1) – *Review of payments and licensing standards* – The Title IV-E agency must review at reasonable, specific time-limited periods to be established by the agency the amount of payments made for foster care maintenance to assure their continued appropriateness, and that the amount made to a licensed or approved relative or kinship foster family home is the same as the amount that would have been made if the child was placed in a licensed or approved non-relative foster home.

Section 409.145(3), Florida Statutes – *Room and Board Rates* – Room and board rates (i.e., maintenance payments) shall be paid to foster parents, including relative and nonrelative caregivers. The amount of the monthly room and board rate may be increased upon agreement among the FDCF, the community-based care lead agency (CBC), and the foster parent.

Condition The FDCF contracts with CBCs to provide certain Title IV-E child welfare services. The FDCF is responsible for determining eligibility for Title IV-E and providing the parameters for which the CBCs are to use to establish Title IV-E maintenance payment rates for eligible children. In addition to the standard maintenance payments established in State law, the FDCF also allows for enhancement payments to be paid on behalf of a child for short or long-term needs that would not otherwise be covered by the maintenance rate payments that are established in State law.

During the 2022-23 fiscal year, the FDCF expended approximately \$66 million in Title IV-E funds for maintenance payments. Our examination of records for 40 selected monthly foster care maintenance payments made during the 2022-23 fiscal year disclosed that:

- For one maintenance payment, the amount paid on behalf of the child for August 2022 totaled \$5,487; however, the payment should have been \$1,802.21, resulting in a \$3,684.79 overpayment. According to FDCF management, during the 2022-23 fiscal year, the amount paid on behalf of the child exceeded the authorized amount by \$43,058.30.
- For one maintenance payment, the amount paid on behalf of the child for October 2022 totaled \$527.93; however, the payment should have been

\$517.94, resulting in an overpayment of \$9.99. According to FDCF management, during the 2022-23 fiscal year, the amount paid on behalf of the child exceeded the authorized amount by \$32.88.

- For one maintenance payment, the amount paid on behalf of the child for March 2023 totaled \$290.95; however, the payment should have been \$335.41, resulting in an underpayment of \$44.46. According to FDCF management, during the 2022-23 fiscal year, the amount paid on behalf of the child was less than the authorized amount by \$266.76.
- For one maintenance payment, the amount paid on behalf of the child during the 2022-23 fiscal year included an enhanced rate of \$80.88 per day; however, the FDCF could not provide documentation supporting how the \$80.88 was calculated. According to FDCF management, during the 2022-23 fiscal year, the amount paid on behalf of the child exceeded the authorized amount by \$29,985.52.

Cause

According to FDCF management, while the FDCF did have procedures to review maintenance payments that did not equal the standard maintenance payments established in State law, the review did not identify these errors.

Effect

Absent an effective review by the FDCF of all maintenance payments not equal to the maintenance payment amount established in State law, unallowable or incorrect maintenance payments could be paid on behalf of a child.

Recommendation

We recommend that the FDCF enhance review procedures to ensure that enhanced maintenance payments are paid in accordance with State law and are allowable.

State Entity Response

FDCF is in the process of collaborating with Lead Agencies to clarify and, where needed, provide additional training and resources related to claiming and ensuring appropriate payments are made.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-042
Assistance Listing Number	93.667 93.959 (Includes COVID-19 Awards)
Assistance Listing Program Title	Social Services Block Grant (SSBG) Block Grants for Prevention and Treatment of Substance Abuse (SAPT)
Compliance Requirement	Period of Performance
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2301FLSOSR and 1B08TI085798-01
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency Questioned Costs - \$40,537 (2301FLSOSR) and \$3,893,833 (1B08TI085798-01)
Prior Year Finding	Report No. 2023-174, Finding No. 2022-047
Finding	FDCF expenditures charged to SSBG and SAPT program grants were not incurred during the authorized period of performance.
Criteria	42 USC 1397a(c) – <i>Payments to States</i> – Payments to a state from its allotment for any fiscal year must be expended by the state in such fiscal year or in the succeeding fiscal year. 42 USC 300x-62 – <i>Availability to States of grant payments</i> – Any amounts paid to a State for a fiscal year shall be available for obligation and expenditure until the end of the fiscal year following the fiscal year for which the amounts were paid.
Condition	During the 2022-23 fiscal year, the FDCF expended \$93,740,615 and \$163,521,108 in Federal funds for the SSBG and SAPT programs, respectively. Our analysis and examination of records related to selected SSBG and SAPT program expenditures paid by the FDCF during the 2022-23 fiscal year disclosed five SSBG expenditures totaling \$40,537 and three SAPT expenditures totaling \$3,893,833 that were incurred prior to the authorized period of performance.
Cause	According to FDCF management, due to a lack of an automated process to ensure that grant funds are only used for expenditures incurred during the correct period of performance, expenditures are manually reviewed. Due to a shortage of staff available to perform the manual review, the expenditures were not identified as being charged to the incorrect grant.
Effect	Expenditures charged to a Federal award that were not incurred during the authorized period of performance could be subject to disallowance by the Federal grantor agency.
Recommendation	We recommend that the FDCF ensure that costs are attributable to the authorized period of performance and are charged to the correct grant. We also recommend that the FDCF review expenditure data and records to determine the total costs that were charged to the grants in error.
State Entity Response	Cost identified to the incorrect period of performance will be corrected by manual adjustment to the correct grant year.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number 2023-043
Assistance Listing Number 93.667
Assistance Listing Program Title Social Services Block Grant (SSBG)
Compliance Requirement Reporting
State Entity Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year 2201FLSOSR 2022 and 2301FLSOSR 2023
Statistically Valid Sample N/A
Finding Type Opinion Qualification and Material Weakness
Prior Year Finding Report No. 2023-174, Finding No. 2022-048

Finding The FDCF did not maintain documentation supporting the total number of recipients of selected SSBG services included in the Post-Expenditure Report submitted to the Office of Community Services and incorrectly reported the total number of recipients of Day Care Children and Education and Training services.

Criteria 42 USC 1397e – *Administrative and fiscal accountability* – Each State shall prepare reports on its activities carried out with SSBG funds.

 45 CFR 96.74 – *Annual reporting requirements* – Each State must submit an annual report that includes data such as the number of individuals who receive services paid for in whole or part with Federal funds under the SSBG.

Condition The Post-Expenditure Report provides information to the Office of Community Services such as the number of individuals who receive services paid for in whole or part with Federal funds under the SSBG and the amount of SSBG funds spent in providing each service. As part of our audit, we requested from the FDCF documentation supporting the total number of recipients reported in the 2022 Post-Expenditure Report submitted to the Office of Community Services during the 2022-23 fiscal year. However, the FDCF was unable to provide documentation supporting the reported total number of recipients of the services listed in the table below because the data used to prepare the Report had not been maintained.

Service Supported with SSBG Expenditures	Total Reported Number of Recipients
Foster Care Services – Children	34,108
Information and Referral	2,714,229
Protective Services – Adults	45,105
Protective Services – Children	205,961

In addition, the reported number of recipients for the services listed below was incorrect:

Service Supported with SSBG Expenditures	Total Reported Number of Recipients	Per Audit Total Number of Recipients
Day Care – Children	698,797	698,987
Education and Training	599,522	596,522

Cause	According to FCDF management, documentation supporting the reported number of recipients could not be provided because the data used to prepare the Post-Expenditure Reports changes over time and the FCDF had not established procedures for maintaining the data. In addition, the total number of recipients of Day Care Children and Education and Training services was reported in error due to employee oversight.
Effect	Absent procedures for retaining documentation supporting information included in the Post-Expenditure Report, the FDCF cannot demonstrate that information reported to the Office of Community Services is complete and accurate. In addition, the total of number of recipients of Day Care Children and Education and Training services was incorrectly reported.
Recommendation	We recommend that the FDCF establish procedures for maintaining the data used as the basis to report information in the Post-Expenditure Report and enhance controls to ensure that amounts reported are complete and accurate.
State Entity Response	FDCF has established procedures for preparing the SSBG Post-Expenditure Report. The basis used to determine the number of recipients will be included in the data provided by the various State agencies and DCF programs. These data will be maintained in a Revenue Management shared drive.

Finding Number 2023-044 Not Used.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-045
Assistance Listing Number	93.767 (Includes COVID-19 Awards)
Assistance Listing Program Title	Children's Health Insurance Program (CHIP)
Compliance Requirement	Reporting
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2205FL5021 2022 and 2305FL5021 2023
Statistically Valid Sample	N/A
Finding Type	Opinion Qualification and Material Weakness
Prior Year Finding	Report No. 2023-174, Finding No. 2022-049
Finding	The FAHCA did not always report or timely and accurately report subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).
Criteria	2 CFR 170, Appendix A – <i>Reporting Subawards and Executive Compensation</i> – Unless otherwise exempt, you must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency. For subaward information, reporting must occur no later than the end of the month following the month in which the obligation was made.
Condition	During the 2022-23 fiscal year, the FAHCA initiated with one subrecipient six subaward actions totaling approximately \$674 million in CHIP funds. As part of our audit, we examined FAHCA records and subaward information in the FSRS and noted that the FAHCA did not report two of the subawards totaling \$1,972,364 in the FSRS. Additionally, instead of reporting the other four subawards totaling \$671,582,970 in the FSRS by the end of the month following the month in which the obligation was made, the FAHCA reported the actions in July 2023, 1 to 2 months after the reporting was due. Also, the subaward obligation date/action date and subaward number reported in the FSRS for each of the four subawards were incorrect.
Cause	According to FAHCA management, the FAHCA did not report the two subawards in the FSRS due to internal miscommunication between operational units. FAHCA management also indicated that, due to processes established by the prior administration, a lack of understanding of FFATA reporting requirements by the current administration, and employee oversight, the FAHCA did not accurately and timely report information for the other four subawards.
Effect	Absent effective controls, the FAHCA cannot ensure that information for all subawards is appropriately and timely reported in the FSRS in accordance with FFATA.
Recommendation	We recommend that the FAHCA enhance FFATA reporting controls to ensure that all required subaward information is timely and accurately reported in the FSRS for all subawards.
State Entity Response	The FAHCA concurs with the recommendation. The Grants Management Section within the Bureau of Financial Services will update its FFATA procedures to follow the federal regulations of reporting by the end of the month after the month in which a subaward is received.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-046
Assistance Listing Number	93.767 (Includes COVID-19 Awards) 93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Children’s Health Insurance Program (CHIP) Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting, and Special Tests and Provisions – Automated Data Processing Risk Analysis and System Security Review; and Provider Eligibility (Screening and Enrollment)
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2205FL5021 2022 and 2023 2205FL5MAP 2022 and 2305FL5MAP 2023
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-035
Finding	Certain security controls related to user authentication for the Florida Medicaid Management Information System (FMMIS) need improvement to ensure the confidentiality, integrity, and availability of FMMIS data and related information technology (IT) resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of system data and related IT resources.
Condition	FMMIS is used to enroll and reimburse providers and maintain eligibility and provider enrollment data for the CHIP and Medicaid program. Our audit disclosed that certain security controls related to FMMIS user authentication need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising FMMIS data and related IT resources. However, we have notified appropriate FAHCA management of the specific issues.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising FMMIS data and related IT resources.
Effect	Appropriate user authentication controls for FMMIS are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of FMMIS data and related IT resources.
Recommendation	We recommend that FAHCA management improve certain security controls related to FMMIS user authentication to ensure the confidentiality, integrity, and availability of FMMIS data and related IT resources.
State Entity Response	The FAHCA concurs that appropriate user authentication controls for FMMIS are necessary to decrease the risk that unauthorized individuals may gain access to the system and compromise the confidentiality, integrity, and availability of FMMIS data and related IT resources.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-047
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Eligibility
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	2205FL5MAP 2022 and 2305FL5MAP 2023
Statistically Valid Sample	No
Finding Type	Opinion Qualification and Material Weakness Questioned Costs – \$6,614 (Federal share \$5,064: 2205FL5MAP – \$1,358 and 2305FL5MAP – \$3,706)
Finding	The FDCF did not always terminate Medicaid client eligibility in accordance with Federal regulations.
Criteria	42 CFR 435.926(d)(2) – <i>Applicability</i> – A child's eligibility may not be terminated during a continuous eligibility period, regardless of any changes in circumstances, unless the child or child's representative requests a voluntary termination of eligibility.
Condition	The Florida Agency for Health Care Administration (FAHCA) uses the Florida Medicaid Management Information System (FMMIS) to reimburse providers and maintain eligibility information for Medicaid clients. During the 2022-23 fiscal year, the FAHCA made payments for Medicaid services totaling approximately \$14.4 billion on behalf of approximately 6.1 million Medicaid clients whose eligibility was determined by the FDCF. The FDCF uses the Florida Online Recipient Integrated Data Access (FLORIDA) system as a public assistance eligibility determination system. As part of our audit, we examined FDCF records for 125 selected Medicaid clients, including 60 children, who received Medicaid services during the 2022-23 fiscal year to determine whether the clients were eligible for the Medicaid services. Our examination disclosed that the FDCF did not terminate eligibility for 3 children whose termination from Medicaid services was voluntarily requested by the child or the child's representative prior to the 2022-23 fiscal year. During the 2022-23 fiscal year, the FAHCA paid \$6,614 in Medicaid benefits on behalf of these Medicaid clients.
Cause	FDCF management indicated that eligibility was terminated in the FLORIDA system for all three clients; however, the eligibility termination information was not transmitted to FMMIS due to the implementation of policies related to the COVID-19 public health emergency.
Effect	Absent effective FDCF eligibility controls, payments may be made to ineligible Medicaid clients.
Recommendation	We recommend that the FDCF enhance controls to ensure that Medicaid client eligibility is terminated in accordance with Federal regulations and such termination information is transmitted to FMMIS.
State Entity Response	FDCF along with the Florida Agency for Health Care Administration (FAHCA) implemented temporary Medicaid policies and procedures to comply with the Public Health Emergency (PHE) continuous coverage requirements. FDCF implemented a file process with FAHCA as a control to ensure PHE continuous coverage ended for certain PHE allowable Medicaid reasons (voluntary

termination, no longer a Florida resident, etc.). The three identified cases were processed prior to the implementation of this process.

The Medicaid coverage group for the three identified cases were closed and a financial adjustment will be made for any payments specific to these cases.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-048
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Matching, Level of Effort, Earmarking
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2205FL5MAP 2022, 2205FL5ADM 2022, 2305FL5MAP 2023, and 2305FL5ADM 2023
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-053

Finding FAHCA State match calculations were not always accurate or reviewed by management.

Criteria 45 CFR 75.303 – *Internal controls* – The non-Federal entity 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.

45 CFR 75.306(b) – *Cost sharing or matching* – For all Federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the non-Federal entity's cost sharing or matching when such contributions meet all of the following criteria: (1) are verifiable from the non-Federal entity's records; (2) are not included as contributions for any other Federal award; (3) are necessary and reasonable for accomplishment of project or program objectives; (4) are allowable under subpart E of this part; (5) are not paid by the Federal Government under another Federal award, except where the Federal statute authorizing a program specifically provides that Federal funds made available for such program can be applied to matching or cost sharing requirements of other Federal programs; (6) are provided for in the approved budget when required by the Federal awarding agency; and (7) conform to other provisions of this part, as applicable.

FAHCA Grant Reporting Administrative Match Procedural Checklist

FAHCA State Match Report Procedures

Condition For the Federal fiscal year ended September 30, 2022, the FAHCA was required to provide non-Federal contributions totaling \$10,799,393,688 as matching expenditures (\$10,558,025,795 for medical assistance payments (MAP) and \$241,367,893 for administrative costs). According to FAHCA records, matching expenditures totaled \$14,920,603,788 (\$14,643,368,951 for MAP and \$277,234,837 for administrative costs). Although the FAHCA met the matching requirement, our review of FAHCA workbooks supporting the calculations of non-Federal contributions claimed as matching expenditures for the MAP and administrative costs found that the calculations were not always accurate. Specifically:

- For the MAP matching expenditures, the FAHCA used a 61.47 percent Federal Medical Assistance Percentage (FMAP) for quarter 1 and a 67.67 percent FMAP for quarters 2 through 4 to calculate the match, instead of the approved 67.23 percent FMAP. In addition, the FAHCA incorrectly calculated the MAP matching amount for the Medicaid Part B premiums, understating it by \$21,878,029. As a result of these errors, the overall MAP matching calculation was overstated by \$446,957,697.

- The administrative costs match of in-kind contributions was understated by \$624,833.

Additionally, FAHCA records did not evidence that the MAP matching calculations were reviewed by a supervisor.

Cause

FAHCA management indicated that the calculation errors were due to employee oversight. Additionally, FAHCA procedures did not require the calculation for MAP matching expenditures to be reviewed by a supervisor.

Effect

Absent appropriate controls, including supervisory reviews, the FAHCA cannot ensure that the required matching expenditures were complete and accurate.

Recommendation

We recommend that FAHCA management enhance policies and procedures to ensure that all matching contribution calculations and amounts are subject to supervisory review.

State Entity Response

The FAHCA concurs with the recommendation. The Grants Management Section within the Bureau of Financial Services has begun updating its procedures to ensure that the calculations capture the correct FMAP rates for each quarter and that there is supervisory review in the process.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-049
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Inpatient Hospital and Long-Term Care Facility Audits
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2205FL5MAP 2022 and 2305FL5MAP 2023
Statistically Valid Sample	N/A
Finding Type	Opinion Qualification and Material Weakness
Finding	The FAHCA did not ensure that State mental health hospital cost report audits were timely reviewed in accordance with the approved Medicaid State Plan and Federal regulations.
Criteria	<p>42 CFR 447.252(a) – <i>State plan requirements</i> – The plan must provide that the requirements of this subpart are met.</p> <p>42 CFR 447.253(g) – <i>Audit requirements</i> – The Medicaid agency must provide for periodic audits of the financial and statistical records of participating providers.</p> <p>Florida Medicaid State Plan – Florida Title XIX Inpatient Hospital Reimbursement Plan, Version XXLI – <i>Audits</i> – FAHCA shall desk audit all cost reports within 12 months of receipt from FAHCA’s designated contractor.</p>
Condition	During the 2022-23 fiscal year, the FAHCA contracted with a certified public accounting (CPA) firm to conduct cost report audits for the three State mental health hospitals participating in the Florida Medicaid program. As part of our audit, we examined FAHCA records and found that, while on June 29, 2022, the FAHCA received the three State mental health hospital cost report audits for the fiscal year ended June 30, 2020, the FAHCA did not perform a desk audit of the cost report audits within 12 months after receipt.
Cause	FAHCA management indicated that the cost report audit process was not completed within 12 months of report receipt from the CPA firm due to vacancies and increased workload.
Effect	Absent timely completion of desk audits of cost report audits, the FAHCA cannot demonstrate compliance with the approved Medicaid State Plan or Federal regulations.
Recommendation	We recommend that FAHCA management ensure that desk audits of cost report audits are timely conducted in accordance with the approved Medicaid State Plan and Federal regulations.
State Entity Response	The FAHCA acknowledges the importance of completing the cost report audits within a 12 month period after receipt from FAHCA's designated contractor. FAHCA management will ensure that desk audits are completed timely.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-050
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Provider Health and Safety Standards
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2205FL5001 2022 and 2305FL5001 2023
Statistically Valid Sample Finding Type	No Opinion Qualification and Material Weakness
Finding	The FAHCA did not always conduct health and life safety surveys in accordance with Federal regulations and established procedures.
Criteria	<p>42 CFR 442.109(a) – <i>Certification period for ICF/IIDs</i> – The State Survey Agency must conduct a survey of each intermediate care facility for individuals with intellectual disabilities (ICF/IID) not later than 15 months after the last day of the previous survey.</p> <p>42 CFR 488.308 – <i>Survey Frequency</i> – The survey agency must conduct a standard survey of each nursing facility (NF) not later than 15 months after the last day of the previous survey.</p> <p>42 CFR 482.11 – <i>Condition of participation: Compliance with Federal, State and local laws</i> – The hospital must be licensed or approved as meeting standards for licensing established by the agency of the State or locality responsible for licensing hospitals.</p> <p>U.S. Department of Health and Human Services (USDHHS), Centers for Medicare and Medicaid Services (CMS), Fiscal Year 2023 Mission and Priorities document (MPD) – All NFs and ICF/IIDs are subject to a standard survey that is completed no later than 15.9 months after the previous standard survey.</p> <p>USDHHS CMS Fiscal Year 2022 State Performance Standards System (SPSS) Guidance – <i>Fiscal Year 2022 SPSS Measures</i> – Between November 30, 2021, and September 30, 2022, State agencies should reduce the number of past-due standard recertification surveys by at least 50 percent.</p> <p>USDHHS CMS State Operations Manual – <i>Chapter 3 – Additional Program Activities</i> – Within 10 working days, the State agency is to deliver to the provider a warning letter and Form CMS 2567 containing the deficiencies.</p> <p>FAHCA Division of Health Quality Assurance Scheduling and Staffing Protocol – <i>Survey Scheduling Criteria</i> – Nursing homes and ICF/IIDs are to be surveyed no later than 15.9 months from the last survey date. All hospitals are to be surveyed no later than 27.9 months from the last survey date.</p>
Condition	<p>During the 2022-23 fiscal year, the FAHCA surveyed 1,074 facilities (779 nursing homes, 10 non-deemed hospitals, 117 deemed hospitals, and 168 ICF/IIDs). As part of our audit, we examined FAHCA records for 25 selected facilities (18 nursing homes, 1 non-deemed hospital, 3 deemed hospitals, and 3 ICF/IIDs) and found that the FAHCA did not always conduct health and life safety surveys in accordance with Federal regulations and established procedures. Specifically:</p> <p>For 11 of 21 applicable facilities (nursing homes and ICF/IIDs), the FAHCA completed the health and life safety surveys 18.45 to 22.77 months (an average of 20.13 months) after the last day of the previous survey.</p>

The FAHCA completed the health survey for the non-deemed hospital 41.1 months after the last day of the previous survey.

For 24 of 39 applicable health and life safety surveys of the facilities with cited deficiencies, the FAHCA delivered the warning letter and Form CMS 2567 to the facilities 11 to 18 business days (an average of 13 business days) following the survey.

In addition, the FAHCA did not reduce the number of past-due standard recertification surveys by at least 50 percent by September 30, 2022.

Cause

According to FAHCA management, the post-pandemic recovery and staffing shortages resulted in longer survey intervals and noted delays.

Effect

Absent the timely completion of health and life safety surveys, the FAHCA cannot ensure that all hospitals, nursing homes, and ICF/IIDs that serve Medicaid recipients meet the prescribed health and safety standards or that noncompliant facilities take appropriate actions to timely correct deficiencies.

Recommendation

We recommend that FAHCA management timely complete health and life safety surveys in accordance with Federal regulations and established procedures.

State Entity Response

Since the initiation of the public health emergency (PHE) in 2020, the State Agency (SA) workload has grown for a number of reasons. Foremost, on March 4, 2020 the Centers for Medicare and Medicaid Services (CMS) suspended routine survey activity not related to immediate jeopardy (IJ) complaints and infection control relating to IJ complaints. On August 17, 2020, CMS authorized the return to additional survey activities, as states are ready for re-opening activities; this was not a hard return to survey activity date, dependent on the public health situation in any given state and region within a state. This minimum five and a half month mandated pause on most survey workload caused the SA to be delayed in completing routine surveys. CMS did not stop the clock while surveys were on hold, rather the timeframes kept running, as though we were able to survey, which we were not. This delay would cause a facility that was already at 11 months (ICF or SNF) at the point of the suspension of survey activities to be late as soon as we were able to resume a normal workload. Understandably, this caused a “snowball effect” causing delays in all survey activity which still impacts the Agency today. There is no way to compensate for this time taken from us with no accommodations.

In addition, through federal fiscal year (FFY) 2022-2023, CMS mandated a new type of survey, not accounted for in the federal workload. This was a focused infection control (FIC) survey. During the FFY for this review period, there were 188 of these mandatory FIC surveys, taking away resources from routine survey work with mandatory timeframes. CMS continuously stated in meetings with state leadership from across the country that the FIC surveys and high priority complaints were to take precedence over routine survey work, understanding state survey agencies were all struggling with increased workload and the unintended consequences of a federal mandate to halt workload.

As a result of the pausing of survey activity, newly hired staff could not receive coaching in the field as part of their orientation. This caused another delay in training staff to be able to survey, further exacerbating the negative impact on the poorly thought-out federal plan to continue the clock on surveys while mandating they all cease most survey activity. Training for surveyors can take upwards of a year when surveys are being conducted without a pause. This would add at least another six months to any orientation period for staff, given there was no option for field experience for routine survey activity, which is a critical element of training new staff so they may become fully functioning team members.

In addition, a loss of productivity occurred with office closures related to storm activity (Hurricane Ian) and additional holidays resulted in a loss of 12 working days during FFY2022, a reduction of 4.6% of available days for staff to survey.

As part of our federal work requirements, as outlined in the CMS Mission & Priority Document state agencies are obligated to prioritize emergency management activities. For Hurricane Ian, our staff conducted 837 post incident assessment surveys in impacted areas, significantly impacting our ability to conduct routine survey activity. In anticipation of hurricane season, our staff also conducted 727 nursing home generator monitoring visits in nursing homes between May – end of September 2022, in order to ensure safety of nursing home residents during the time of a storm. These emergency management activities greatly impact routine workload yet ensure the safety of Florida’s most vulnerable citizens.

We have been working with our field offices to address late survey workload, including those areas mentioned in the report. In our November 2023 meeting we worked on ideas to address some nursing home surveys with the longest timeframes since recertification. Multiple teams from throughout the state were sent to our Clearwater office to address this concern.

Regarding not sending survey letters timely, staff will be reminded to use our report “Current Surveys That Do Not Have an SOD (Statement of Deficiencies) Sent Date” in Tableau to monitor. With that said, delays in sending reports generally occur because supervisory staff require additional information from surveyors upon reading of the draft report. This is a necessary delay to ensure a fair and thorough report is provided. Although we will continue to strive to meet the ten business day target, ensuring a quality report will remain a priority over timely sending a report that does not meet quality standards.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-051
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Refunding of Federal Share of Medicaid Overpayments to Providers
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2305FL5MAP 2023
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$503,316 (ALN 93.778 – Federal share \$343,060.19)
Finding	The FAHCA did not always refund to the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services (CMS), the Federal share of Medicaid overpayments made to providers in accordance with Federal regulations.
Criteria	42 CFR 433.320(a) – <i>Basic requirements</i> – The State Medicaid agency must credit CMS with the Federal share of overpayments subject to recovery on the earlier of (i) the Form CMS-64 submission due to CMS for the quarter in which the State recovers the overpayment from the provider; or (ii) the Form CMS-64 due to CMS for the quarter in which the 1-year period following discovery ends. If the State does not refund the Federal share of such overpayment, the State will be liable for interest on the amount equal to the Federal share of the non-recovered, non-refunded overpayment amount. FAHCA CMS-64 Reporting Operating Procedures
Condition	During the 2022-23 fiscal year, the FAHCA closed 147 overpayment cases, totaling \$63,693,125, that were to be reported to CMS on Form CMS-64 for refunding of overpayments. While Federal regulations require overpayments to be reported no later than 1 year following the overpayment discovery, FAHCA procedures required the total amount of identified overpayments to be reported within 60 days of the final order date, regardless of actual collection of overpayments. As part of our audit, we examined FAHCA records for 20 selected closed overpayment cases and found that, for a \$503,316 overpayment with a final order dated August 30, 2022, the FAHCA did not report to CMS the overpayment within 60 days as required by FAHCA procedures. Our further evaluation of the overpayment disclosed that the FAHCA did not report to CMS the overpayment by the required quarter ended September 2023. Subsequent to our audit inquiry, on October 2, 2023, the FAHCA billed the overpayment and scheduled it to be refunded to CMS for the quarter ended December 2023.
Cause	FAHCA management indicated that the overpayment was not reported to CMS due to employee oversight.
Effect	Absent timely reporting of all identified overpayments to CMS, the FAHCA cannot demonstrate compliance with Federal regulations and may be liable for interest on the amount equal to the Federal share of the non-recovered, non-refunded overpayment amount.
Recommendation	We recommend that FAHCA management enhance controls to ensure that all identified overpayments are timely reported to CMS on Form CMS-64 in accordance with Federal regulations.
State Entity Response	The FAHCA concurs with the recommendation. Medicaid Accounts Receivable (MAR) #36035 was not reported within 60 days of the final order. However, the

adjustments were made pursuant to the final order and the overpayment was reported on the CMS-64 Report for Quarter Ending 12/31/2023.

A spreadsheet reflecting the MAR CMS-64 Report for Quarter Ending 12/31/2023 has been provided as supporting documentation. The lines which correspond to MAR #36035 have been highlighted in yellow on the related tabs.

Moving forward, the MAR Unit Supervisor will perform periodic checks to ensure that final orders have been entered into the MAR Module within the SunFocus System.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-052
Assistance Listing Number	93.767 (Includes COVID-19 Awards) 93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Children’s Health Insurance Program (CHIP) and Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Provider Eligibility (Screening and Enrollment)
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2105FL5021 2021, 2205FL5021 2022, 2305FL5021 2023, 2205FL5MAP 2022, and 2305FL5MAP 2023
Statistically Valid Sample	N/A
Finding Type	Opinion Qualification and Material Weakness Questioned Costs – Unknown
Prior Year Finding	Report No. 2023-174, Finding No. 2022-051
Finding	The FAHCA did not check all required Federal databases to confirm the identity of providers upon enrollment and reenrollment nor screen, enroll, or periodically revalidate all network providers of Managed Care Organizations (MCOs), Prepaid Inpatient Health Plans (PIHPs), and Prepaid Ambulatory Health Plans (PAHPs) in accordance with Federal regulations.
Criteria	42 CFR 438.602(b)(1) – <i>Screening and enrollment and revalidation of providers</i> – The State must screen and enroll, and periodically revalidate, all network providers of MCOs, PIHPs, and PAHPs. 42 CFR 455.436 – <i>Federal database checks</i> – The State Medicaid agency must (a) confirm the identity and determine the exclusion status of providers and any person with an ownership or control interest or who is an agent or managing employee of the provider through routine checks of Federal databases; (b) check the Social Security Administration (SSA) Death Master File (DMF), the National Plan and Provider Enumeration System (NPPES), the List of Excluded Individuals/Entities, the Excluded Parties List System, and any such other databases as the Secretary may prescribe; and (c) consult appropriate databases to confirm identity upon enrollment and reenrollment.
Condition	The FAHCA uses the Florida Medicaid Management Information System (FMMIS) to enroll and reimburse providers, maintain provider enrollment data, and perform Federal database checks for CHIP and Medicaid program providers. During the 2022-23 fiscal year, the FAHCA paid fee for service claims and managed care capitations totaling \$31.4 billion in State and Federal funds to 66,221 providers enrolled in the CHIP and Medicaid program. As part of our audit, we examined FAHCA records for 72 providers enrolled in the CHIP and Medicaid program who received payments during the 2022-23 fiscal year to determine whether the FAHCA completed the required Federal database checks for these providers. Our examination disclosed that the FAHCA did not check the SSA DMF during provider enrollment or reenrollment or the NPPES upon provider reenrollment for any providers seeking enrollment or reenrollment in the CHIP or Medicaid program during the 2022-23 fiscal year. In addition, we inquired of FAHCA management and examined FAHCA records to determine whether the FAHCA had screened, enrolled, and periodically revalidated all network providers and found that, of the 9,311 network providers enrolled with MCOs, PIHPs, or PAHPs as of July 1, 2022, 4,077 network providers had provided CHIP or Medicaid program services during the 2022-23 fiscal year. However, although requested, the FAHCA was unable to provide screening, enrollment, and revalidation documentation evidencing that these providers were eligible to participate in the CHIP and Medicaid program.

Cause	FAHCA management indicated that FMMIS has not been configured to perform the required SSA DMF and NPPES checks. In addition, FAHCA management indicated that the network providers were not screened, enrolled, and periodically revalidated as required because they were enrolled as registered providers that were allowed to participate in the CHIP and Medicaid program; however, the FAHCA was working to screen and enroll them as limited or fully enrolled providers.
Effect	Absent routine Federal database checks upon provider enrollment and reenrollment and proper screening, enrollment, and revalidation of network providers, the FAHCA cannot ensure that new or existing providers are eligible to participate in the CHIP and Medicaid program.
Recommendation	We recommend that the FAHCA configure FMMIS to check the SSA DMF and NPPES upon provider enrollment and reenrollment and continue efforts to enroll, screen, and revalidate all network providers in accordance with Federal regulations.
State Entity Response	The FAHCA concurs that the FMMIS must be configured to check the SSA DMF and NPPES upon provider enrollment and reenrollment and continue efforts to enroll, screen, and revalidate all network providers in accordance with Federal regulations.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-053
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Utilization Control
State Entity	Florida Agency for Persons with Disabilities (FAPD)
Federal Grant/Contract Number and Grant Year	2205FL5MAP 2022 and 2305FL5MAP 2023
Statistically Valid Sample	N/A
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-058
Finding	The FAPD did not ensure that utilization reviews (URs) and continued stay reviews (CSRs) for Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF-IIDs) were conducted by qualified professional personnel.
Criteria	<p>42 CFR Part 456.4 – <i>Responsibility for monitoring the utilization control program</i> – The agency must monitor the statewide utilization control program.</p> <p>42 CFR Part 456.406(b) – <i>Description of UR review function: Who performs UR; disqualification from performing UR</i> – UR must be performed by a group of professional personnel that includes (1) at least one physician; (2) in an ICF that cares primarily for mental patients, at least one individual knowledgeable in the treatment of mental health diseases; and (3) in an institution for individuals with intellectual disabilities, at least one individual knowledgeable in the treatment of intellectual disability.</p> <p>42 CFR Part 456.436(a) – <i>Continued stay review process</i> – The UR plan must provide that review of continued stay cases is conducted by the group performing UR or a designee of the UR group.</p>
Condition	The FAPD contracted with a quality improvement organization (QIO) to provide UR and CSR services to ICF-IIDs. The contract required the QIO to maintain adequate and qualified administrative staff, qualified management staff, support staff, and organizational structure to satisfactorily meet the contractual responsibilities. Additionally, the contract specified that staff selected to perform UR and CSR services were to meet the staffing requirements as described in the Federal regulations. Our review of FAPD monitoring records disclosed that, although Federal regulations provide that the agency must monitor the statewide utilization control program, during the 2022-23 fiscal year, the FAPD did not monitor QIO staff qualifications or QIO compliance with the staffing requirements specified in Federal regulations.
Cause	FAPD management indicated that, effective July 1, 2023, monitoring procedures had been enhanced to assist with monthly monitoring of QIO staff qualifications and QIO compliance with the staffing requirements specified in Federal regulations.
Effect	Absent adequate monitoring of the QIO, the FAPD cannot ensure that QIO staff meet the qualifications established in Federal regulations.
Recommendation	We recommend that FAPD management periodically review QIO staffing qualifications to ensure compliance with Federal regulations.
State Entity Response	Effective July 1, 2023, the FAPD Bureau of Contract Administration utilizes CA-51 Staffing Verification Certification of Assurance form and an updated CA-35 Service Verification form. These forms assist with monthly verification of the

vendor's required staff and professional qualifications to ensure compliance with federal regulations.

If FAPD Contract Administration determines that the staffing requirements and/or qualifications do not meet federal regulations, the provider will be notified in writing utilizing a letter of finding (deficiency) and CA-20 Corrective Action Plan form within seven (7) business days of receipt of the CA-51.

The provider will have thirty (30) days to present a Corrective Action Plan (CAP) that details actions necessary to fulfill the staffing deficiency. If the deficiency is not met, FAPD will request the evidence of progression to meeting staffing compliance with federal regulations until compliance is determined.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-054
Assistance Listing Number	93.767 (Includes COVID-19 Awards) 93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Children’s Health Insurance Program (CHIP) and Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Managed Care Financial Audit
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2105FL5021 2021, 2205FL5021 2022, 2305FL5021 2023, 2205FL5MAP 2022, and 2305FL5MAP 2023
Statistically Valid Sample	N/A
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-055
Finding	The FAHCA did not always ensure that an independent audit of the accuracy, truthfulness, and completeness of encounter data for each health plan was conducted at least once every 3 years nor post the results of financial audits to its Web site.
Criteria	42 CFR 438.602(e) – <i>Periodic audits</i> – The State must periodically, but no less frequently than once every 3 years, conduct or contract for the conduct of, an independent audit of the accuracy, truthfulness, and completeness of the encounter and financial data submitted by, or on behalf of, each Managed Care Organization (MCO), Prepaid Inpatient Health Plan (PIHP), and Prepaid Ambulatory Health Plan (PAHP). 42 CFR 438.602(g) – <i>Transparency</i> – The State must post on its Web site the results of any audits under 42 CFR 438.602(e).
Condition	During the 2022-23 fiscal year, the FAHCA contracted with an External Quality Review Organization (EQRO) to perform certain External Quality Review (EQR) activities for FAHCA CHIP and Medicaid managed care programs, including a validation of encounter data for the 14 health plans (8 MCOs, 3 PIHPs, and 3 PAHPs) that were subject to Federal periodic audit requirements. As part of our audit, we examined the EQRO encounter data validation (EDV) study reports issued for the last 3 fiscal years and found that the EQRO did not conduct an EDV study for 2 MCO and 2 PIHP health plans. Additionally, our audit found that the FAHCA did not post the completed financial audit reports to its Web site.
Cause	According to FAHCA management, policies and procedures were implemented in January 2023 to ensure that all health plans are included in EDV studies at least once every 3 years and the 4 health plans noted on audit were scheduled to be included in subsequent years’ EDV studies. Additionally, FAHCA management indicated that the completed financial audit reports were not posted to its Web site due to management oversight.
Effect	Absent an EDV study of each health plan at least once every 3 years to ensure the accuracy, truthfulness, and completeness of encounter data and posting of the results of financial audits to its Web site, the FAHCA cannot demonstrate compliance with Federal regulations.
Recommendation	We recommend that FAHCA management follow established policies and procedures to ensure that an EDV study of each health plan’s encounter data is conducted at least once every 3 years and post the results of financial audits on its Web site.
State Entity Response	The FAHCA is in concurrence. FAHCA developed policies and procedures to ensure that the accuracy, truthfulness, and completeness of encounter data is

validated at least once every three years for each plan, during the next three-year cycle (SFY 22/23, SFY23/24, SFY 24/25).

For the SFY 22-23 encounter validation (EDV) study, the External Quality Review Organization (EQRO) evaluated the FAHCA long-term care (LTC) encounter data for truthfulness, completeness and accuracy by conducting a comparative analysis and LTC record and plan of care document review.

The FAHCA posted the results of the 2022 financial audits to its Website on September 14, 2023.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-055
Assistance Listing Number	93.767 (Includes COVID-19 Awards) 93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Children’s Health Insurance Program (CHIP) and Medicaid Cluster
Compliance Requirement State Entity	Special Tests and Provisions – Medical Loss Ratio (MLR) Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2105FL5021 2021, 2205FL5021 2022, 2305FL5021 2023, 2205FL5MAP 2022, and 2305FL5MAP 2023
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2023-174, Finding No. 2022-056
Finding	The FAHCA did not obtain from health plans a report that included all MLR information required by Federal regulations.
Criteria	.42 CFR 438.8(k) - <i>Reporting requirements</i> – The State, through its contracts, must require each Managed Care Organization (MCO), Prepaid Inpatient Health Plan (PIHP), or Prepaid Ambulatory Health Plan (PAHP) to submit for each MLR reporting year a report to the State that includes specified information, such as a comparison of MLR information in 42 CFR 438.8(k) with the audited financial report required by 42 CFR 438.3(m).
Condition	During the 2022-23 fiscal year, the FAHCA contracted with 14 health plans (8 MCOs, 3 PIHPs, and 3 PAHPs) that were subject to CHIP and Medicaid MLR Federal reporting requirements. Contract provisions required the health plans to submit to the FAHCA quarterly and annual Achieved Savings Rebate (ASR) Financial Reports containing required MLR information using an ASR Financial Report template provided by the FAHCA. As part of our audit, we examined the ASR Financial Reports for 5 health plans (3 MCOs, 1 PIHP, and 1 PAHP) and found that the ASR Financial Reports for the 5 health plans did not contain all required MLR information. Specifically, the ASR Financial Reports did not include a comparison of the reported MLR information to the audited financial report required by Federal regulations.
Cause	According to FAHCA management, a comparison of MLR information to audited financial report information was not included in the ASR Financial Reports because such information was not included on the ASR Financial Report template.
Effect	Absent the inclusion of a comparison of the reported MLR information to the audited financial report in the ASR Financial Reports submitted by MCOs, PIHPs, and PAHPs, the FAHCA cannot demonstrate compliance with Federal regulations.
Recommendation	We recommend that the FAHCA update the ASR Financial Report template to ensure that the ASR Financial Report obtained from each MCO, PIHP, and PAHP includes a comparison of the reported MLR information to the audited financial report in accordance with Federal regulations.
State Entity Response	FAHCA has worked with CMS and other states to become compliant with 42 CFR 438.8(k) and created the compliant template and it will be implemented June 1, 2024.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2023-056
Assistance Listing Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Assistance Listing Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – External Quality Review Organization (EQRO)
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	2205FL5MAP 2022 and 2305FL5MAP 2023
Statistically Valid Sample	N/A
Finding Type	Noncompliance
Prior Year Finding	Report No. 2023-174, Finding No. 2022-054
Finding	The FAHCA did not ensure that all external quality review activities were performed in accordance with Federal requirements.
Criteria	42 CFR 438.358(b) – <i>Activities related to external quality review</i> – For each managed care organization (MCO), prepaid inpatient health plan (PIHP), or prepaid ambulatory health plan (PAHP), the State or EQRO must perform external quality review (EQR) activities, including a validation of performance improvement projects (PIPs) that were underway during the preceding 12 months; a validation of MCO, PIHP, or PAHP performance measures during the preceding 12 months; and a review, conducted within the previous 3-year period, to determine the MCO's, PIHP's, or PAHP's compliance with Federal standards and quality assessment and performance improvement requirements.
Condition	During the 2022-23 fiscal year, the FAHCA contracted with an EQRO to perform certain EQR activities for FAHCA Medicaid managed care programs, in addition to the EQR activities conducted by the FAHCA. The EQR activities the EQRO was to perform included a validation of PIPs and applicable performance measures. As part of our audit, we examined records related to the EQR activities conducted by the FAHCA and the EQRO during the 2022-23 fiscal year. Our examination disclosed that, while the FAHCA had conducted monitoring, oversight, and compliance reviews, the FAHCA had not completed within the prior 3-year period a review of the applicable MCOs, PIHPs, or PAHPs to determine compliance with Federal standards and quality assessment and performance improvement requirements.
Cause	FAHCA management indicated that the FAHCA was in the process of conducting a 3-year comprehensive compliance review covering the period January 2022 through December 2024 and that the FAHCA was on track to complete the compliance review by the end of the review period.
Effect	Absent a review of MCO, PIHP, or PAHP compliance with Federal standards and quality assessment and performance improvement requirements at least every 3 years, the FAHCA cannot demonstrate compliance with Federal regulations.
Recommendation	We recommend that the FAHCA continue efforts to complete the 3-year comprehensive compliance review by the end of the established review period to ensure compliance with Federal regulations.
State Entity Response	Using a standardized tool developed by our contracted EQRO, the FAHCA completed a full compliance review of all health plans on June 27, 2023. A combination of desk reviews, interviews, and virtual site visits were used. Plan specific results will be provided to the EQRO for inclusion in the upcoming Annual Technical Report. In addition, the FAHCA will continue routine monitoring to ensure any deficiencies are corrected with each plan. The FAHCA agrees to continue efforts to ensure compliance.

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U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number 2023-057
Assistance Listing Number 97.036 (Includes COVID-19 Awards)
Assistance Listing Program Title Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Compliance Requirement Reporting
State Entity Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year Various
Statistically Valid Sample No
Finding Type Opinion Qualification and Material Weakness
Prior Year Finding Report No. 2023-174, Finding No. 2022-062

Finding The FDEM did not timely or accurately report subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Additionally, the FDEM was unable to provide all FFATA reports requested for audit.

Criteria 2 CFR 170, Appendix A – *Reporting Subawards and Executive Compensation* – Unless otherwise exempt, you must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency. In addition, you must report the information about each obligating action, including the subaward obligation/action date.

For subaward information, reporting must occur no later than the end of the month following the month in which the obligation was made.

Condition The FDEM enters into subaward agreements with subrecipients for each Disaster Grant. A subaward agreement may encompass multiple projects where each project is established under separate project worksheets. During the 2022-23 fiscal year, the FDEM obligated 905 projects with obligated Disaster Grants funds totaling \$558,930,737. As part of our audit, we requested to review the FSRS reporting records for applicable projects. However, in response to our request, FDEM management indicated that the FDEM reported subaward information in the FSRS by subaward at the time all projects related to the subaward were closed. Consequently, for all applicable projects, required subaward information such as subaward amounts was not timely reported in the FSRS.

We also requested to review the FSRS reporting records for 12 of the 72 Disaster Grants subawards that closed during the 2022-23 fiscal year. In response to our request, the FDEM could not provide documentation evidencing that information was reported in the FSRS for 2 of the subawards. In addition, for the other 10 subawards, our audit disclosed that the FDEM reported in the FSRS the date that the subaward was closed rather than the date that the subaward agreement was signed.

Cause According to FDEM management, due to the significant number of projects that may be related to a subaward, and a shortage of personnel to report project-level information in the FSRS, the FDEM transitioned from reporting by project in the FSRS to reporting by subaward and reported the date that the subawards were closed rather than the date the subaward agreements were signed. In addition, the FDEM did not report the amount of the subaward at the time the FDEM entered into the subaward agreement with the subrecipient because the final

amount of the projects related to a subaward is unknown until the projects are closed.

FDEM management also indicated that documentation evidencing that information for the two subawards was reported in the FSRS could not be provided because the vendors had not registered for a Unique Entity ID.

Effect

The FDEM cannot demonstrate that all required information was appropriately and timely reported in the FSRS in accordance with FFATA.

Recommendation

We recommend that FDEM management ensure that all applicable Disaster Grants subawards are appropriately and timely reported in the FSRS.

State Entity Response

FDEM concurs with this finding and will continue its efforts to work with the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) and our federal partners to resolve the bulk upload issues within the FSRS.

U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number 2023-058
Assistance Listing Number 97.036 (Includes COVID-19 Awards)
Assistance Listing Program Title Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Compliance Requirement Subrecipient Monitoring
State Entity Florida Division of Emergency Management (FDEM)
Federal Grant/Contract Number and Grant Year Various
Statistically Valid Sample N/A
Finding Type Opinion Qualification and Material Weakness
Prior Year Finding Report No. 2023-174, Finding No. 2022-063

Finding The FDEM did not correctly provide all required subaward information to subrecipients or evaluate each subrecipient's risk of noncompliance for the purpose of determining the appropriate subrecipient monitoring and, consequently, the FDEM could not demonstrate that monitoring performed was based on risk. Additionally, the FDEM did not always timely issue management decisions for subrecipient audit findings.

Criteria 2 CFR 200.332 – *Requirements for pass-through entities* – All pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and include certain information at the time of the subaward, including the assistance listing title and the indirect cost rate for the Federal award. All pass-through entities must also 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. The pass-through entity must also monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved. Monitoring of the subrecipient must include reviewing financial and performance reports, following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award detected through audits, on-site reviews, and other means, and issuing management decisions as required by 2 CFR 200.521.

2 CFR 200.521 – *Management decision* – The pass-through entity is responsible for issuing a management decision for audit findings pertaining to the Federal award within 6 months of acceptance of the audit report by the Federal Audit Clearinghouse. The management decision must clearly state whether or not the audit finding is sustained, the reasons for the decision, and the expected auditee action to repay disallowed costs, make financial adjustments, or take other action.

Condition The FDEM enters into subaward agreements with subrecipients for each Disaster Grant. A subaward agreement may encompass multiple projects where each project is established under separate project worksheets. During the 2022-23 fiscal year, the FDEM obligated 905 projects totaling \$558,930,737 associated with 406 subrecipients and provided \$745,410,621 in Disaster Grants funds to over 600 subrecipients. Our review of 24 selected subaward agreements found that, for 15 subaward agreements, the FDEM identified the incorrect assistance listing title and did not identify the indirect cost rate for the Federal award.

Our inquiries of FDEM management also disclosed that the FDEM did not conduct subrecipient monitoring during the 2022-23 fiscal year based on an assessment of each subrecipient's risk of noncompliance, as the FDEM did not complete an evaluation of the risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for all subrecipients.

According to FDEM management, risk assessments were only performed on subrecipients with an active project for a disaster that occurred during the 2021 calendar year or after. Our evaluation of FDEM records found that during the 2022-23 fiscal year 325 subrecipients had active projects for disasters before 2021.

Further, our inquiries of FDEM management and examination of FDEM records found that the FDEM did not document the review of all subrecipient single audit reports. According to FDEM management, FDEM staff were responsible for searching the Federal Audit Clearinghouse weekly for single audits funded with Disaster Grants funds. If an audit was identified, the report was to be reviewed to determine whether the audit had findings related to the Disaster Grants program and be included on an audit tracking spreadsheet where FDEM staff tracked the progress of corrective actions. Although FDEM records evidenced the review of single audit reports with findings, the FDEM did not document the review of single audit reports for subrecipients where no findings were noted. Consequently, we could not determine whether the FDEM reviewed the single audit reports for all subrecipients. Additionally, our examination of FDEM records for six of the single audits with Disaster Grants findings included in the FDEM audit tracking spreadsheet disclosed that the FDEM did not timely issue management decisions for two of the subrecipient's audit findings. As of June 30, 2023, the management decisions were 28 and 80 days late.

Cause

FDEM management indicated that the assistance listing titles in the subaward agreements were incorrect because of an error associated with auto populating the program title field in the agreements. FDEM management further indicated that information on the indirect cost rates was intentionally excluded as the FDEM relied on a statement in the agreements notifying the subrecipients that they bore responsibility for ensuring compliance with Disaster Grants program requirements. Notwithstanding, the subrecipients were not informed of the indirect cost rate for the Federal award as required by Federal regulations.

FDEM management indicated that, due to personnel constraints, monitoring based on an assessment of each subrecipient's risk of noncompliance was not performed on all subrecipients and risk assessments were not performed for subrecipients with an active project for a disaster that occurred prior to 2021. FDEM management also indicated that the management decisions were not timely issued due to an oversight.

Effect

Without correctly providing required information to subrecipients, the subrecipient has an increased risk of improperly administering the Federal award. Absent an evaluation of each subrecipient's risk of noncompliance and monitoring based on the results of the risk assessment, the FDEM cannot adequately ensure that the subaward is used for authorized purposes in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved.

Documentation evidencing the review of all single audit reports would better demonstrate compliance with Federal subrecipient monitoring requirements. Additionally, absent the timely issuance of management decisions for all audit findings pertaining to the Disaster Grants program, the FDEM cannot demonstrate compliance with Federal regulations providing for subrecipients to be notified of whether an audit finding is sustained, the reasons for the decision, and the expected auditee corrective action.

Recommendation

We recommend that the FDEM ensure that all required information is correctly included in Disaster Grants subrecipient agreements. We also recommend that the FDEM evaluate each subrecipient's risk of noncompliance for the purpose of determining the appropriate subrecipient monitoring and conduct subrecipient monitoring based on the risk assessment. Further, we recommend that the FDEM document the review of all subrecipient single audit reports and ensure

that management decisions are issued within 6 months of acceptance of the audit report by the Federal Audit Clearinghouse.

State Entity Response

FDEM concurs with this finding. FDEM received 5 of 15 positions requested at the start of FY 23/24. FDEM will use these positions and supplement with staff augmentation contractors to conduct onsite and desktop monitoring of subrecipients. FDEM's subrecipient monitoring policies and procedures are being revised. FDEM will revise its subrecipient agreements for Public Assistance (PA) disaster grants to include all required information.

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U.S. DEPARTMENT OF EDUCATION

Finding Number	2023-059
Assistance Listing Number	84.063 and 84.268
Assistance Listing Program Title	Student Financial Assistance Cluster Federal Pell Grant Program (Pell Grant) Federal Direct Student Loans (Direct Loan)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Funds
State Entity	Palm Beach State College (PBSC)
Federal Grant/Contract Number and Grant Year	N/A
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency
Finding	PBSC did not always accurately calculate the amount of Title IV Higher Education Act (HEA) Pell Grant assistance earned as of a student’s withdrawal date or always timely return unearned funds to the U.S. Department of Education (USED).
Criteria	34 CFR 668.22 – <i>Treatment of Title IV funds when a student withdraws</i> (a)(1) When a recipient of Title IV HEA grant or loan assistance withdraws from an institution during a payment period in which the recipient began attendance, the institution must determine the amount of Title IV HEA grant or loan assistance the student earned as of the student’s withdrawal date. (e)(2) The percentage of Title IV HEA grant or loan assistance that has been earned by the student is equal to the percentage of the payment period that the student completed. However, if the student completes 60 percent or more of the payment period, the student is considered to have earned 100 percent of the Title IV HEA funds. (g)(1) The institution must return the lesser of the total amount of unearned Title IV assistance or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV HEA grant or loan assistance that has not been earned by the student. (j)(1) For a student who begins attendance, an institution must return the amount of unearned Title IV HEA funds as soon as possible but no later than 45 days after the date of the institution’s determination that the student withdrew.
Condition	From the population of 811 return of Title IV assistance calculations performed for the 811 students who withdrew from classes and received Title IV HEA Pell Grant funds totaling \$1,627,493, or Direct Loan funds totaling \$912,771, during the Fall 2022 or Spring 2023 Terms, we selected for examination PBSC records for 25 students to determine whether PBSC accurately calculated the funds earned by the students and timely returned any unearned funds to the USED. Our examination disclosed that: <ul style="list-style-type: none">• For 1 student, PBSC miscalculated the amount earned, resulting in Pell Grant funds totaling \$207.21 being returned to the USED in error.• Unearned amounts totaling \$1,655 for 4 students were not returned to the USED within 45 days from when PBSC became aware that the students had withdrawn. Specifically, PBSC returned the funds 3, 4, 10, and 15 days late.
Cause	According to PBSC management, PBSC did not accurately calculate the funds earned by the student and did not timely return unearned funds to the USED due to staff errors, information technology changes, and staff turnover.

Effect	Funds were returned to the USED in error and unearned funds were not timely returned to the USED.
Recommendation	PBSC should ensure that the calculation of Title IV HEA Pell Grant funds earned by students is accurate and timely return unearned Title IV HEA Pell Grant or Direct Loan assistance for students who withdraw in accordance with Federal regulations.
State Entity Response	<p>The College will add additional support to monitor students registered in the following scenarios to ensure timely return of unearned Title IV Funds:</p> <ul style="list-style-type: none">* Monitor students in Express Sessions to ensure appropriate institutional charges are calculated based on the load status.* Review students registered in pre-requisite courses to ensure course compliance, according to primary program objectives.

U.S. DEPARTMENT OF EDUCATION

Finding Number 2023-060
Assistance Listing Number 84.063 and 84.268
Assistance Listing Program Title Student Financial Assistance Cluster
 Federal Pell Grant Program (Pell Grant)
 Federal Direct Student Loans (Direct Loan)
Compliance Requirement Special Tests and Provisions – Enrollment Reporting
State Entity Polk State College (PSC)
Federal Grant/Contract Number and Grant Year N/A
Statistically Valid Sample No
Finding Type Noncompliance and Significant Deficiency

Finding PSC did not always accurately or timely report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers.

Criteria 34 CFR 685.309(b) – *Administrative and fiscal control and fund accounting requirements for schools participating in the Direct Loan Program – Enrollment reporting process*
 34 CFR 690.83(b)(2) – *Submission of reports*
NSLDS Enrollment Reporting Guide

Upon receipt of an enrollment report from the U.S. Department of Education (USED), an institution must update all information included in the report, including campus-level and program-level data, and return the report to the USED in the manner, format, and time frame prescribed by the USED.

In addition, the institution must notify the NSLDS of a student enrollment status change within 60 days of such discovery.

Condition From the population of 600 students who received Title IV Higher Education Act (HEA) Pell Grant and Direct Loan funds during the period March 2023 through June 2023, we selected for examination PSC records for 25 Pell Grant recipients and Direct Loan borrowers to determine whether PSC accurately and timely reported student enrollment changes to the NSLDS. As summarized below, we noted instances where PSC did not timely report student enrollment changes or accurately report campus-level and program-level enrollment data.

Program	Late Reported Enrollment Changes	Inaccurate Campus-Level Enrollment Data Reported	Inaccurate Program-Level Enrollment Data Reported
Pell Grant	7	22	15
Direct Loan	-	3	3

Cause According to PSC management, enrollment changes were not always accurately or timely reported due to a staffing shortage in the Registrar’s office.

Effect The accuracy and timeliness of Pell Grant and Direct Loan information in the NSLDS is critical to the USED for monitoring the enrollment status of Title IV HEA recipients and for evaluating program effectiveness.

Recommendation PSC should enhance procedures to ensure that all enrollment status changes for Pell Grant recipients and Direct Loan borrowers are accurately and timely reported to the NSLDS.

State Entity Response

In general, the College accepts the auditor's presentation that there were student records as reflected on the academic transcript that did not agree with data in the National Student Loan Data System (NSLDS). As noted in the finding, the College had instances of incorrect enrollment data and program data may not have been updated in the NSLDS.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2023-061
Assistance Listing Number	84.063 and 84.268
Assistance Listing Program Title	Student Financial Assistance Cluster Federal Pell Grant Program (Pell Grant) Federal Direct Student Loans (Direct Loan)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Funds
State Entity	Polk State College (PSC)
Federal Grant/Contract Number and Grant Year	N/A
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$2,485 (Pell Grant)
Finding	PSC did not always utilize accurate student withdrawal dates as the basis for calculating the amount of Title IV Higher Education Act (HEA) Pell Grant assistance that a student earned as of their withdrawal date.
Criteria	34 CFR 668.22(c) – <i>Withdrawal date for a student who withdraws from an institution that is not required to take attendance.</i> Federal Student Aid Handbook – When students are enrolled in distance education courses, a school must demonstrate that a student participated in class or was otherwise engaged in an academically related activity. Only active participation by a student in an instructional activity qualifies as attendance in an academically related activity. The school must document a student's withdrawal date and maintain that documentation as of the date of the school's determination that the student withdrew.
Condition	From the population of 596 return of Title IV assistance calculations performed for 562 students who withdrew from classes and received Title IV HEA Pell Grant funds totaling \$1,361,115, or Direct Loan funds totaling \$530,466, during the Fall 2022 or Spring 2023 terms, we selected for examination PSC records for 25 students to determine whether PSC accurately determined the students' withdrawal dates and calculated the funds earned by each student. Our examination disclosed 6 instances related to students enrolled in distance education courses where PSC did not use the last date of academic engagement as the students' withdrawal date. Consequently, the amount of earned Pell Grant funds for 4 students was miscalculated by PSC, resulting in the amount of unearned funds returned to the U.S. Department of Education (USED) being understated by \$2,485.
Cause	According to PSC management, incorrect withdrawal dates were used due to employee error, resulting in the understated calculation of Pell Grant funds to be returned to the USED.
Effect	Absent the use of the last date of academic engagement as the withdrawal date for students enrolled in distance education courses, funds earned by students and unearned funds to be returned to the USED may be miscalculated.
Recommendation	PSC should enhance procedures to ensure that the last date of academic engagement is used as the withdrawal date for students enrolled in distance education courses and that the calculated amount of unearned Title IV assistance funds to be returned to the USED is correct.
State Entity Response	The College accepts the auditor's presentation that for students identified in the audit who may have attended an online course and withdrew, did not have consistent withdrawal dates between systems at the College. The appropriate determination for the last day of academic related activity may not have been

correctly captured. As a result, the refund calculation would not have been correct.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2023-062
Assistance Listing Number	84.063 and 84.268
Assistance Listing Program Title	Student Financial Assistance Cluster Federal Pell Grant Program (Pell Grant) Federal Direct Student Loans (Direct Loan)
Compliance Requirement	Special Tests and Provisions – Return of Title IV Funds
State Entity	Seminole State College of Florida (SSC)
Federal Grant/Contract Number and Grant Year	N/A
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – Unknown
Finding	SSC did not consider whether students had unofficially withdrawn or determined whether unearned funds should be returned to the U.S. Department of Education (USED).
Criteria	34 CFR 668.22 – <i>Treatment of Title IV funds when a student withdraws</i> Federal Student Aid Handbook – A school must demonstrate that a student participated in class or was otherwise engaged in an academically related activity. Only active participation by a student in an instructional activity qualifies as attendance in an academically related activity. The school must document a student’s withdrawal date and maintain that documentation as of the date of the school’s determination that the student withdrew. If the student ceases attendance without providing official notification to the institution of the withdrawal, the mid-point of the payment period or period of enrollment should be used.
Condition	From the population of 607 students who received Title IV HEA Pell Grant or Direct Loan funds totaling \$1,969,968 during the Fall 2022 or Spring 2023 terms and appeared to have unofficially withdrawn based on withdraw, incomplete, or fail grades, we selected 16 students to determine whether SSC appropriately identified students for whom unearned funds were required to be returned to the USED. Our inquiries of SSC management disclosed that SSC did not evaluate whether the students had unofficially withdrawn or determined whether funds were to be returned to the USED. As a result, SSC records did not evidence whether unearned funds should have been returned to the USED.
Cause	According to SSC management, SSC did not have procedures to identify students who stopped attending classes without officially withdrawing.
Effect	Absent the review of students who may have unofficially withdrawn, including the identification of when the student stopped being engaged in an academic related activity, unearned funds may not be timely returned to the USED.
Recommendation	SSC should enhance procedures to identify students who may have unofficially withdrawn to determine whether unearned Title IV HEA Pell Grant or Direct Loan assistance should be returned to the USED.
State Entity Response	SSC has implemented improved measures to recognize students who may have unofficially withdrawn. This enables SSC to determine whether any unearned Title IV HEA Pell Grant or Direct Loan funds should be returned to the USED. In cases where students stop attending after the census date but do not officially withdraw, the midpoint of the term will be considered the last date of attendance (LDA).

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ADDITIONAL MATTERS

Our audit of the State of Florida's basic financial statements for the fiscal year ended June 30, 2023, disclosed certain additional matters that we communicated in the **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**. Additional matters are issues that, in the auditor's opinion, should be reported, but which are not categorized as a significant deficiency or material weakness.

ADDITIONAL MATTER

OPIOID SETTLEMENT

Finding Number	AM 2023-01
Opinion Units	Nonmajor Governmental Funds and Custodial Funds
Financial Statements Account Titles	Receivables, net; Other loans and notes receivable, net; Unavailable revenue; Accounts receivable; Due to other governments; Fines, forfeits, settlements, and judgments; Other deductions
SW Fund Numbers	203600, 749001
State Entity	Florida Department of Financial Services (FDFS)
OLO-GF-SF-FIDs	430000-20-2-125001, 430000-20-2-125002
GL Codes	15100, 25400, 35500, 45500, 47300, 61600, 71100
Adjustment Amounts	\$19,832,297; \$240,204,892; \$64,005,081; \$713,734,835; \$220,372,595; \$777,739,916
Statistically Valid Sample	N/A
Finding	The FDFS did not properly record all opioid settlement amounts that met recognition requirements for the 2022-23 fiscal year and incorrectly recorded amounts related to fiduciary activities to a governmental fund.
Criteria	<p>Governmental Accounting Standards Board (GASB) Codification Section 1600 specifies that financial statements for governmental funds should be presented using the current financial resources measurement focus and the modified accrual basis of accounting, recognizing revenues in the accounting period in which they become available and measurable. Financial statements of fiduciary funds should be reported using the economic resources measurement focus and the accrual basis of accounting, recognizing transactions when they occur, regardless of when cash is received or disbursed.</p> <p>GASB Statement No. 65, <i>Items Previously Reported as Assets and Liabilities</i>, specifies that revenues for governmental funds should be recognized in the accounting period when they become both measurable and available. When an asset is recorded in a governmental fund but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available.</p> <p>GASB Codification Section 1300.131 specifies that assets for the benefit of organizations or other governments that are not part of the financial reporting entity and are not derived from the government's provision of goods or services to those organizations or other governments should be reported as fiduciary activities.</p> <p>GASB Statement No. 84, <i>Fiduciary Activities</i>, specifies that custodial funds be used to report fiduciary activities that are not required to be reported in pension, investment, or private-purpose trust funds.</p>
Condition	<p>Section 17.42, Florida Statutes, provides that payments received by the State from the settlements reached with distributors as part of <i>In re Mallinckrodt PLC</i>, Case No. 20-12522 (Bankr. D. Del. 2021) and any other similar settlements in opioid-related litigation or bankruptcy be deposited in the Opioid Settlement Clearing Trust Fund. State law further provides that funds deposited into the Opioid Settlement Clearing Trust Fund are to be divided between a Regional subfund used to allocate funds to each State county and a State subfund.</p> <p>The State entered into settlement agreements with various opioid distributors during the period January 10, 2022, through October 19, 2022, pursuant to which the State is to receive settlement funds over a period of years, with initial payments beginning during the 2022-23 fiscal year. Each settlement agreement specified the amount of funds to be provided to the Regional and State subfunds. Our audit found that the FDFS did not record to Nonmajor Governmental Funds for the 2022-23 fiscal year State subfund receivables and deferred inflows of resources,</p>

totaling \$83,837,378, resulting from the settlement agreements with distributors, nor State subfund other loans and notes receivable and deferred inflows of resources from one distributor totaling \$645,307,091, and \$676,546,560, respectively. Additionally, the FDFS incorrectly recorded Regional subfund receivables, liabilities, revenues, and expenditures each totaling \$454,777,543 to Nonmajor Governmental Funds instead of to Custodial Funds and did not record Regional subfund settlement amounts for one distributor totaling \$322,962,373 to Custodial Funds.

Cause	According to FDFS management, certain State subfund receivables and deferred inflows of resources were unintentionally not recorded and one settlement was inadvertently left off FDFS worksheets used to calculate State subfund receivable and deferred inflow totals. Additionally, FDFS management indicated that Regional subfund amounts were recorded to Nonmajor Governmental Funds because the typical fund numbering convention for custodial funds was not utilized when establishing the Regional subfund.
Effect	Prior to audit adjustment, Receivables, net was understated by \$19,832,297, Other loans and notes receivable, net was overstated by \$240,204,892, and Unavailable revenue was overstated by \$220,372,595 for Nonmajor Governmental Funds. Additionally, Custodial Funds Accounts receivable, Due to other governments, Fines, forfeits, settlements and judgments, and Other deductions were each understated by \$777,739,916.
Recommendation	We recommend that the FDFS enhance year-end financial reporting controls to ensure that all settlement agreements are accounted for and required accounting entries for opioid settlements are recorded to the appropriate reporting fund in the State's financial statements.
State Entity Response	The Department concurs and will enhance established procedures to ensure that all settlement agreements are accounted for and that all required accounting entries are recorded appropriately and timely.
Estimated Corrective Action Date	FY 23-24 year end reporting process.
Entity Contact and Telephone Number	Teri Mann, Bureau Chief 850-413-2145

ADDITIONAL MATTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Finding Number AM 2023-02
State Entity Florida Department of Juvenile Justice (FDJJ)
Prior Year Finding Report No. 2023-174, Finding No. AM 2022-05

Finding The FDJJ did not properly report total expenditures for the Social Services Block Grant on the Schedule of Expenditure of Federal Awards (SEFA). As a result, prior to audit adjustment, amounts reported on the State’s SEFA were incorrect.

Criteria 2 CFR 200.508(b) – *Auditee responsibilities* – The auditee must prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 2 CFR 200.510.

To reasonably ensure the accuracy and completeness of the State’s SEFA, Florida Department of Financial Services (FDSS) SEFA Instructions required agencies to prepare a SEFA data form and certify its accuracy.

Condition As illustrated below, our examination of the FDJJ SEFA data form for the 2022-23 fiscal year found that total expenditures for the Social Services Block Grant were inaccurately reported.

Federal Expenditures			
Assistance			
Listing Number	Assistance Listing Program Title	Total Reported Expenditures	Per Audit Total Expenditures
93.667	Social Services Block Grant	\$41,518,337	\$47,309,900

Cause FDJJ management indicated that the error was due to a misunderstanding in reporting payables.

Effect Prior to audit adjustment, inaccurate information was reported on the State’s SEFA.

Recommendation We recommend that the FDJJ enhance procedures to ensure that payables are included in the amounts reported on the State’s SEFA.

State Entity Response FDJJ’s Bureau of Finance and Accounting has modified internal procedures to ensure Social Services Block Grant (SSBG) Certified Forward payables are accurately captured and included in the total expenditures for the Department’s Schedule of Expenditures of Federal Awards.

Estimated Corrective Action Date July 1, 2024

Entity Contact and Telephone Number Christian Griffin, Chief of Budget - (850) 717-2401

ADDITIONAL MATTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Finding Number AM 2023-03
State Entity Florida Agency for Health Care Administration (FAHCA)

Finding FAHCA procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form were not sufficient to ensure the accuracy of reported amounts. As a result, prior to audit adjustment, amounts reported on the State’s SEFA were incorrect.

Criteria 2 CFR 200.508(b) – *Auditee responsibilities* – The auditee must prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 2 CFR 200.510.

To reasonably ensure the accuracy and completeness of the State’s SEFA, Florida Department of Financial Services (FDFS) SEFA Instructions required agencies to prepare a SEFA data form and certify its accuracy.

FAHCA SEFA Procedures

Condition As illustrated below, our examination of the FAHCA SEFA data form for the 2022-23 fiscal year found that certain amounts were inaccurately reported.

Federal Expenditures			
Assistance Listing Number	Assistance Listing Program Title	Total Reported Expenditures	Per Audit Total Expenditures
93.767	Children’s Health Insurance Program	\$ 444,915,483	\$ 139,240,359
93.767	COVID-19 – Children’s Health Insurance Program	25,848,757	8,105,707
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	30,077,297	29,098,055
93.778	Medical Assistance Program	22,868,979,786	22,836,692,590
93.778	COVID-19 – Medical Assistance Program	2,208,538,991	2,240,826,187

Amounts Passed Through to Subrecipients			
Assistance Listing Number	Assistance Listing Program Title	Total Reported Amounts Passed Through to Subrecipients	Total Per Audit Amounts Passed Through to Subrecipients
93.767	Children’s Health Insurance Program	\$115,126,801	\$124,449,658
93.767	COVID-19 – Children’s Health Insurance Program	6,670,030	7,231,431

Cause According to FAHCA management, the errors were due to employee oversight and insufficient procedures. Specifically, the FAHCA applied the incorrect increased Federal medical assistance percentage to certain COVID-19 related expenditures, excluded applicable Federal expenditures, and did not exclude other non-Federal expenditures.

Effect Prior to audit adjustment, inaccurate information was reported on the State’s SEFA.

Recommendation	We recommend that the FAHCA enhance procedures to ensure that amounts are accurately reported on the State's SEFA.
State Entity Response	The FAHCA concurs with the recommendation. The Grants Management Section within the Bureau of Financial Services will update the procedures to ensure accurate and complete reporting. The revisions will also include a second-level review of data input into the SEFA form before submission.
Estimated Corrective Action Date	July 31, 2024
Entity Contact and Telephone Number	Kim Jordan (850) 412-3851

ADDITIONAL MATTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Finding Number AM 2023-04
State Entity Florida Department of Transportation (FDOT)

Finding The FDOT did not properly report amounts for two Federal programs on the Schedule of Expenditures of Federal Awards (SEFA). As a result, prior to audit adjustment, amounts reported on the State’s SEFA were incorrect.

Criteria 2 CFR 200.508(b) – *Auditee responsibilities* – The auditee must prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 2 CFR 200.510.

To reasonably ensure the accuracy and completeness of the State’s SEFA, Florida Department of Financial Services (FDFS) SEFA Instructions required agencies to prepare a SEFA data form and certify its accuracy.

Condition As illustrated below, our examination of the FDOT SEFA data form for the 2022-23 fiscal year found that certain amounts were inaccurately reported.

Federal Expenditures			
Assistance Listing Number	Assistance Listing Program Title	Total Expenditures Reported Amounts	Total Expenditures Per Audit Amounts
20.205	Highway Planning and Construction	\$2,210,611,054	\$2,365,745,638

Amounts Passed Through to Subrecipients			
Assistance Listing Number	Assistance Listing Program Title	Total Reported Amounts Passed Through to Subrecipients	Total Per Audit Amounts Passed Through to Subrecipients
20.205	Highway Planning and Construction	\$ -	\$134,932,767
20.509	Formula Grants for Rural Areas and Tribal Transit Program	30,567,964	33,444,629

Cause According to FDOT management, the errors were due to employee oversight.

Effect Prior to audit adjustment, inaccurate information was reported on the State’s SEFA.

Recommendation We recommend that the FDOT enhance procedures to ensure that amounts are accurately reported on the State’s SEFA.

State Entity Response The Department concurs. Additional training and review procedures have been implemented to ensure amounts are accurately reported on the State’s SEFA.

Estimated Corrective Action Date Completed February 2024

Entity Contact and Telephone Number Cheryl Morgan, 850-414-4864

ADDITIONAL MATTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Finding Number
State Entity

AM 2023-05
Florida Department of Children and Families (FDCF)

Finding

The FDCF did not properly report amounts for eleven Federal programs on the Schedule of Expenditures of Federal Awards (SEFA). As a result, prior to audit adjustment, amounts reported on the State’s SEFA were incorrect.

Criteria

2 CFR 200.508(b) – *Auditee responsibilities* – The auditee must prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 2 CFR 200.510.

To reasonably ensure the accuracy and completeness of the State’s SEFA, Florida Department of Financial Services (FDFS) SEFA Instructions required agencies to prepare a SEFA data form and certify its accuracy.

Condition

As illustrated below, our examination of the FDCF SEFA data form for the 2022-23 fiscal year found that certain amounts passed through to subrecipients were inaccurately reported.

Amounts Passed Through to Subrecipients

Assistance Listing Number	Assistance Listing Program Title	Total Reported Amounts Passed Through to Subrecipients	Total Per Audit Amounts Passed Through to Subrecipients
93.150	Projects for Assistance in Transition from Homelessness (PATH)	\$ 3,377,852	\$ 4,196,679
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	3,520,318	4,240,592
93.558	Temporary Assistance for Needy Families	116,087,669	116,425,542
93.665	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	765,635	960,524
93.767	Children’s Health Insurance Program	3,941,625	4,246,669
93.778	Medical Assistance Program	4,209,085	4,228,951
93.788	OPIOID STR	89,027,776	115,839,014
93.958	Block Grants for Community Mental Health Services	83,485,252	124,420,267
93.959	Block Grants for Prevention and Treatment of Substance Abuse	50,680,038	163,521,431
93.982	Mental Health Disaster Assistance and Emergency Mental Health	1,159,000	3,944,000
97.032	Crisis Counseling	1,220,000	2,920,000

Cause

According to FDCF management, the amounts were incorrect due to a misclassification of a subrecipient in the FDCF accounting system and employee error.

Effect	Prior to audit adjustment, inaccurate information was reported on the State's SEFA.
Recommendation	We recommend that the FDCF enhance controls to ensure that subrecipients are correctly classified in the FDCF accounting system and amounts are accurately reported on the State's SEFA.
State Entity Response	<p>The amounts were reported incorrectly on the SEFA due to a misclassification of the subrecipient in the FDCF Contract Accountability Reporting System (CARS), which is one of the key elements uploaded into the Grants and Other Revenue, Allocation and Tracking System (GRANTS). This classification can be changed during any quarter of the year. The classification is needed for the SEFA reporting and we use it to identify if it is a State recipient or vendor classification.</p> <p>FDCF has a monitoring process between Revenue Management and Contract Administration, using reports from CARS and GRANTS to verify that the classification is filled in during the quarters of the fiscal year. This should correct the misclassification in the FDCF's subsystems and allow for correct reporting of subrecipients on the SEFA.</p>
Estimated Corrective Action Date	04/01/2024
Entity Contact and Telephone Number	Amy P. Warrick, Cost Allocation Unit Manager 850-717-4741

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STATE OF FLORIDA

**SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS**

FOR FISCAL YEAR ENDED JUNE 30, 2023

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2023
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<u>AFRICAN DEVELOPMENT FOUNDATION</u>				
Research And Development Programs Cluster:				
Other Federal Awards	13.RD	2022-220816000003	-	50,759
	13.RD	2022-220819000003	-	51,183
	13.RD	AGR00023969	-	46,847
	13.RD	n/a	-	162,451
Total Research And Development Programs Cluster:			-	311,240
TOTAL AFRICAN DEVELOPMENT FOUNDATION			-	311,240
<u>CONSUMER PRODUCT SAFETY COMMISSION</u>				
Virginia Graeme Baker Pool and Spa Safety	87.002		-	61,858
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	87.051		-	1,819,176
Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	87.052		-	12,009
Total Excluding Cluster:			-	1,893,043
TOTAL CONSUMER PRODUCT SAFETY COMMISSION			-	1,893,043
<u>ELECTION ASSISTANCE COMMISSION</u>				
Help America Vote Act Requirements Payments	90.401		10,000	230,113
Total Excluding Cluster:			10,000	230,113
TOTAL ELECTION ASSISTANCE COMMISSION			10,000	230,113
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>				
High Intensity Drug Trafficking Areas Program	95.001		-	296,478
Passed through from Collier County Sheriff	95.001	SFLHDTA	-	20,000
Passed through from Santa Rosa County	95.001	MOU	-	8,637
Passed through from St. Johns County	95.001	MOU	-	111,492
Total Excluding Cluster:			-	436,607
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			-	436,607
<u>FEDERAL COMMUNICATIONS COMMISSION</u>				
Communications Information and Assistance and Investigation of Complaints	32.001		-	16,371
COVID-19 Telehealth Program	32.006		-	399,537
Total Excluding Cluster:			-	415,908
TOTAL FEDERAL COMMUNICATIONS COMMISSION			-	415,908
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
Research And Development Programs Cluster:				
Other Federal Awards	83.RD	WX01809N2022T	-	16,855
Total Research And Development Programs Cluster:			-	16,855

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2023
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY				
<u>JAPAN-U.S. FRIENDSHIP COMMISSION</u>				
Research And Development Programs Cluster:				
Japan-U.S. Friendship Commission Grants <i>Passed through from Association for Asian Studies</i>	90.300	AGR DTD 11-29-2022	-	1,267
Total Research And Development Programs Cluster:			-	1,267
TOTAL JAPAN-U.S. FRIENDSHIP COMMISSION				
<u>LIBRARY OF CONGRESS</u>				
Library of Congress Grants	42.011		-	89,129
Total Excluding Cluster:			-	89,129
Research And Development Programs Cluster:				
Other Federal Awards	42.RD	GA10C0011	-	688
	42.RD	GA21C0085	-	80,108
Total Research And Development Programs Cluster:			-	80,796
TOTAL LIBRARY OF CONGRESS				
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>				
Science	43.001		17,594	663,141
<i>Passed through from University of Colorado</i>	43.001	1561356	-	775
Space Operations	43.007	652491	-	1,486
<i>Passed through from University of Arizona</i>	43.008		-	27,854
Office of Stem Engagement (OSTEM)	43.008	21578-3822	-	1,990
<i>Passed through from Twin Cities Public Television, Inc.</i>	43.009		-	86,805
Safety, Security and Mission Services	43.012		-	166,068
Space Technology	43.U34	RSGS 019	-	5,000
Other Federal Awards	43.U64	80JSC021AA002/80JSC021F A030	-	23,089
<i>Passed through from MacLean Engineering & Applied Technology</i>			-	
Total Excluding Cluster:			17,594	976,208
Research And Development Programs Cluster:				
Science	43.001		3,867,475	14,854,195
<i>Passed through from California Institute of Technology, Jet Propulsion Laboratory</i>	43.001	1655881	-	10,288
<i>Passed through from California Institute of Technology, Jet Propulsion Laboratory</i>	43.001	1674898	-	26,434
<i>Passed through from California Institute of Technology, Jet Propulsion Laboratory</i>	43.001	1676296	-	37,211
<i>Passed through from City University of New York</i>	43.001	CM00007271	-	62,381
<i>Passed through from Georgia Institute of Technology</i>	43.001	AWD-101557-G1	-	40,760

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2023
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Jet Propulsion Laboratory	43.001	1619742	-	146,201
Passed through from Jet Propulsion Laboratory	43.001	1639996	-	196,392
Passed through from Jet Propulsion Laboratory	43.001	1671370	-	816
Passed through from Jet Propulsion Laboratory	43.001	1671518	-	15,758
Passed through from Jet Propulsion Laboratory	43.001	1694993	-	9,596
Passed through from Johns Hopkins Univ Appl Phy Lab(JHU/APL)	43.001	168906	-	31,333
Passed through from Lowell Observatory	43.001	2021-81503	-	28,756
Passed through from Michigan State University	43.001	RC114555uf	-	10,441
Passed through from Michigan Technological University	43.001	Sub No. 1907019Z1, Amendment 2	-	95,316
Passed through from National Space Grant Foundation	43.001	NEBP-109	-	5,793
Passed through from Northwestern University	43.001	60060282 UF	-	36,135
Passed through from Pennsylvania State University	43.001	S000411-NASA	-	67,330
Passed through from Planetary Science Institute	43.001	1796-UCF	-	23,252
Passed through from SETI Institute	43.001	SC 3786	-	77,190
Passed through from SETI Institute	43.001	SC 3925	-	20,240
Passed through from Texas A&M University	43.001	M2001633	-	15,946
Passed through from Universities Space Research Association	43.001	75_0107	4,217	13,713
Passed through from University of California, Davis	43.001	A18-2017-S002	-	153
Passed through from University of Colorado at Boulder	43.001	1559149	-	99
Passed through from University of Colorado At Boulder	43.001	1560457	-	15,913
Passed through from University of Georgia	43.001	SUB00002503	-	30,913
Passed through from University of Michigan, Ann Arbor	43.001	SUBK00012367-3006085266	-	55,926
Passed through from University of New Hampshire	43.001	L0139	-	8,058
Passed through from University of Puerto Rico	43.001	80NSSC19K0194	-	85,769
Passed through from University of Washington, Seattle	43.001	UWSC11157	-	58,909
Passed through from Virginia Polytechnic Institute	43.001	426754-19D61	-	5,349
Passed through from Woods Hole Oceanographic Institute	43.001	A101518 / 23124100	-	64,070
Passed through from Woods Hole Oceanographic Institute	43.001	A101592	-	17,913
Aeronautics	43.002	-	705,646	2,030,852
Passed through from San Jose State University Research Foundation	43.002	21-1614-6531-UOF	-	27,803
Passed through from Texas A&M University	43.002	MI703307	-	1,917
Exploration	43.003	-	393,896	2,275,406
Passed through from Baylor University College of Medicine	43.003	7000001441 / TRISH #P0602	-	59,858
Passed through from Baylor University College of Medicine	43.003	PO 7000001702-DIV0001	-	176,706
Passed through from University of Maryland	43.003	84479-Z6236201	-	99,886
Space Operations	43.007	-	21,811	486,591
Office of Stem Engagement (OSTEM)	43.008	-	257,912	3,418,727

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Florida Space Grant Consortium	43.008	FSGC-13 TO21	-	20
Passed through from Florida Space Grant Consortium	43.008	FSGC-13 Task Order 16	-	23,043
Passed through from Florida Space Grant Consortium	43.008	FSGC-13 TO 07	-	1,717
Passed through from Florida Space Grant Consortium	43.008	FSGC-13 TO 09	-	130
Passed through from Florida Space Grant Consortium	43.008	FSGC-13 TO 17	-	26,438
Passed through from Florida Space Grant Consortium	43.008	FSGC-13 TO 18	-	522
Passed through from Florida Space Grant Consortium	43.008	FSGC-13 TO 20	-	1,325
Passed through from Florida Space Grant Consortium	43.008	FSGC-13 TO No 13	-	2,463
Passed through from Florida Space Grant Consortium	43.008	FSGC13 TO/No80NSSC20M0093	-	2,356
Passed through from Florida Space Grant Consortium	43.008	FSGC- 13 TO/No80NSSC20M0093	-	10,812
Passed through from Florida Space Grant Consortium	43.008	FSGC-14/THREE-03	-	11,101
Passed through from Florida Space Grant Consortium	43.008	Task Order 05_FSGC-13	-	877
Passed through from Florida Space Institute	43.008	FSGC-13 TO No 15	-	1,693
Passed through from Florida Space Institute	43.008	FSGC-13 TO14/UCF GR104013	-	5,000
Passed through from National Institute of Aerospace	43.008	C19-201122-UFL	-	38,675
Passed through from National Institute of Aerospace	43.008	C21-202065-UFL	-	79,875
Passed through from National Institute of Aerospace	43.008	C21-202074-FSU	-	61,353
Passed through from Navajo Technical University	43.008	NTU-42534-22	-	37,801
Safety, Security and Mission Services Space Technology	43.009		-	402,632
	43.012		30,233	2,799,986
Passed through from IMEC	43.012	80NSSC21K0338	-	32,200
Passed through from Massachusetts Institute of Technology	43.012	S4740 PO 248337	-	128,913
Passed through from Michigan Technological University	43.012	1607060Z2 - PO099837	-	145,358
Passed through from Michigan Technological University	43.012	1607060Z3	-	572,280
Passed through from National Institute of Aerospace	43.012	None	-	37,003
Passed through from National Institute of Aerospace	43.012	00009707	-	75,169
Passed through from University of California, Berkeley	43.012	00011125 PO BB01645291	-	35,514
Passed through from University of California, Berkeley	43.012	80GSFC21C0012	-	3,887,254
Other Federal Awards	43.RD	80KSC021PA006	-	71,861
	43.RD	80LARC21CA005	-	212,640
	43.RD	80MSFC21P0018	-	265,679
	43.RD	80NSSC18P2582	-	15
	43.RD	80NSSC20P0105	-	33,386
	43.RD	80NSSC22PB528	-	29,915
	43.RD	80NSSC22PB698	-	13,163

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	43.RD	80NSSC23K0143	-	30,344
Passed through from a.i. solutions, Inc.	43.RD	AIS E3-19-003	-	4,373
Passed through from Atmospheric and Environmental Research	43.RD	P2503-001	-	65,069
Passed through from Buendea, LLC	43.RD	80NSSC22PA972	-	20,646
Passed through from California Institute of Technology	43.RD	S465713	-	9,837
Passed through from CFD Research Corporation	43.RD	9446	-	1,236
Passed through from Cislune, Inc	43.RD	80NSSC22PA986	-	19,383
Passed through from ETA Space	43.RD	80MSFC21C0008	-	35,558
Passed through from Florida Maxima Corporation	43.RD	21-001	-	103,388
Passed through from Florida Space Grant Consortium	43.RD	FSGC-13 TA 10	-	21,169
Passed through from Florida Space Grant Consortium	43.RD	Task Order 19	-	3,244
Passed through from Florida Space Grant Consortium	43.RD	TO #22	-	3,473
Passed through from Interdisciplinary Consult Corporation	43.RD	AGR00025415	-	31,366
Passed through from Jacobs Space Exploration Group	43.RD	21N00580	-	2,605
Passed through from Jacobs Space Exploration Group	43.RD	22N01084	-	18,170
Passed through from Jet Propulsion Laboratory	43.RD	1686003	-	16,266
Passed through from Jet Propulsion Laboratory	43.RD	1687451	-	28,540
Passed through from Johns Hopkins Univ Appl Phy Lab(JHU/APL)	43.RD	179227	-	190,378
Passed through from Lockheed Martin	43.RD	PO 4 104505738	19,636	22,508
Passed through from Masten Space Systems, Inc.	43.RD	Masten Space System	-	1,215
Passed through from Mosaic ATM, Inc.	43.RD	AWD00005172	-	18,029
Passed through from Orlando Science Center	43.RD	AGR00025369	-	7,706
Passed through from PRIXARC LLC	43.RD	Subcontract No NASA20- P02: Prime# 80NSSC20C0133	-	32,167
Passed through from Southwest Research Institute	43.RD	K99060JRG	-	8,065
Passed through from Southwest Research Institute	43.RD	K99079CAC	-	40,000
Passed through from Space Lab Technologies, LLC.	43.RD	AGR DTD 6-22-21	-	32,561
Passed through from Space Lab Technologies, LLC.	43.RD	PO-A000114	-	20,782
Passed through from Space Telescope Science Institute	43.RD	HST-AR-15043.001-A	-	36,307
Passed through from Space Telescope Science Institute	43.RD	HST-AR-16145.001-A	-	33,083
Passed through from Space Telescope Science Institute	43.RD	HST-AR-16626.001-A	-	31,049
Passed through from Space Telescope Science Institute	43.RD	HST-GO-14074.007-A	-	20,333
Passed through from Space Telescope Science Institute	43.RD	HST-GO-15094.004-A	-	199
Passed through from Space Telescope Science Institute	43.RD	HST-GO-15950.001-A	-	3,951
Passed through from Space Telescope Science Institute	43.RD	HST-GO-16077.002-A	-	1,120
Passed through from Space Telescope Science Institute	43.RD	HST-GO-16190.006-A	-	11,344
Passed through from Space Telescope Science Institute	43.RD	HST-GO-16280.001-A	-	16,212
Passed through from Space Telescope Science Institute	43.RD	HST-GO-16296.001-A	-	15,511

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-16306.001-A	-	44,931
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-16757.001-A	-	11,970
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-16778.017-A	-	9,671
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-16921.001-A	-	12,036
<i>Passed through from Space Telescope Science Institute</i>	43.RD	JWST-AR-01883.001-A	-	69,420
<i>Passed through from Space Telescope Science Institute</i>	43.RD	JWST-AR-02354.003-A	-	4,000
<i>Passed through from Space Telescope Science Institute</i>	43.RD	JWST-ERS-01355.003-A	-	11,873
<i>Passed through from Space Telescope Science Institute</i>	43.RD	JWST-GO-02114.008-A	-	10,826
<i>Passed through from Space Telescope Science Institute</i>	43.RD	JWST-GO-02122.008-A	-	7,955
<i>Passed through from Space Telescope Science Institute</i>	43.RD	JWST-GO-02221.001-A	-	31,403
<i>Passed through from Space Telescope Science Institute</i>	43.RD	JWST-GO-02416.007-A	-	36,499
<i>Passed through from Space Telescope Science Institute</i>	43.RD	JWST-GO-02418.001-A	-	244,301
<i>Passed through from Space Telescope Science Institute</i>	43.RD	JWST-GO-02487.008-A	-	2,130
<i>Passed through from Sportian Microsystems Incorporated</i>	43.RD	650-000-0208-00	-	39,999
<i>Passed through from SurfPlasma, Inc.</i>	43.RD	AGR00024726	-	57,980
<i>Passed through from Trivent LLC</i>	43.RD	80NSSC22CA154	-	39,171
<i>Passed through from University of Arizona</i>	43.RD	5691116	-	62,551
<i>Passed through from University of California</i>	43.RD	099SWSB425	-	31,454
<i>Passed through from University of Colorado at Boulder</i>	43.RD	1556355	-	523,172
Total Research And Development Programs Cluster:			5,300,826	36,002,993
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			5,318,420	36,979,201
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				
National Historical Publications and Records Grants	89.003		-	87,280
Total Excluding Cluster:			-	87,280
Research And Development Programs Cluster:			-	59,257
National Historical Publications and Records Grants	89.003		-	59,257
Total Research And Development Programs Cluster:			-	146,537
TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				
NATIONAL COUNCIL ON DISABILITY				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	92.243		784,843	784,843
Total Excluding Cluster:			784,843	784,843
TOTAL NATIONAL COUNCIL ON DISABILITY			784,843	784,843
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Research And Development Programs Cluster:			-	4,358
Other Federal Awards	60.RD	AGR00022538	-	4,358
Total Research And Development Programs Cluster:			-	4,358

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES				
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				
Promotion of the Arts Grants to Organizations and Individuals	45.024		-	905,890
<i>Passed through from Florida Humanities</i>	45.024	CC_NEA22_MBF2238	-	5,000
Promotion of the Arts Partnership Agreements	45.025		420,504	1,361,025
<i>Passed through from South Arts</i>	45.025	6775	-	7,500
Promotion of the Humanities Federal/State Partnership	45.129		-	5,000
<i>Passed through from Florida Humanities</i>	45.129	GR_0722_5145_2749	-	10,000
<i>Passed through from Florida Humanities</i>	45.129	GR_1022_5199_2771	-	10,000
<i>Passed through from Florida Humanities</i>	45.129	GR_1022_5200_2772	-	5,000
<i>Passed through from Florida Humanities</i>	45.129	GR_1022_5201_2773	-	9,999
<i>Passed through from Florida Humanities</i>	45.129	GR_1022_5202_2774	-	3,000
<i>Passed through from Florida Humanities Council</i>	45.129	Agreement #:GR_0722_5141_2745	-	1,343
<i>Passed through from Florida Humanities Council</i>	45.129	GR_0321_4954_2661	-	1,979
<i>Passed through from Florida Humanities Council</i>	45.129	GR_0821_5013_2685	-	19,094
<i>Passed through from Florida Humanities Council</i>	45.129	GR_0821_5014_2686	-	1,277
<i>Passed through from Florida Humanities Council</i>	45.129	GR_1021_5060_2705	-	3,559
<i>Passed through from Florida Humanities Council</i>	45.129	GR_1021_5061_2706	-	248
<i>Passed through from Florida Humanities Council</i>	45.129	GR_1021_5073_2717	-	7,158
<i>Passed through from Florida Humanities Council</i>	45.129	GR_1022_5195_2767	-	7,016
<i>Passed through from Florida Humanities Council</i>	45.129	GR_1022_5198_2770	-	8,396
<i>Passed through from Florida Humanities Council</i>	45.129	GR_1022_5203_2775	-	2,057
<i>Passed through from Florida Humanities Council</i>	45.129	GR082251462750	-	10,000
Promotion of the Humanities Challenge Grants	45.130		-	12,075
Promotion of the Humanities Division of Preservation and Access	45.149		-	321,574
Promotion of the Humanities Fellowships and Stipends	45.160		-	86,582
Promotion of the Humanities Research	45.161		-	263,667
COVID-19 - Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162	COVID-19 - ZED-283271-22	-	25,621
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		-	100,463
Promotion of the Humanities Professional Development	45.163		-	136,009
Promotion of the Humanities Public Programs	45.164	ZOR-283411-21	-	10,000
<i>Passed through from National Trust for Historic Preservation</i>	45.169		-	119,604
Promotion of the Humanities Office of Digital Humanities	45.169		-	7,271
<i>Passed through from South Carolina Department of Natural Resources</i>	45.169	SCDNR FY2021-039	-	73,191
Museums for America	45.301		-	

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Institute of Museum and Library Services</i>				
Grants to States	45.301	ME-251662-OMS-22	-	25,826
National Leadership Grants	45.310		8,225,223	10,704,422
Peace Corps' Global Health and PEPFAR Initiative Program	45.312		8,230	286,144
Other Federal Awards	45.400		-	16,962
	45.U24	1145PC20P0035	-	4,654
	45.U24	23.c.ps.170.424	-	149,920
Other Federal Awards	45.U76	23.c.ps.170.522	-	150,000
	45.U78	23.c.ps.170.483	-	90,000
Total Excluding Cluster:			8,653,957	14,968,526
Research And Development Programs Cluster:				
Promotion of the Arts Grants to Organizations and Individuals	45.024		-	118,780
<i>Passed through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>	45.024	6082	-	12,152
<i>Passed through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>	45.024	Subaward 5760, PO 1023583	-	4,448
<i>Passed through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>	45.024	Subaward 5898, PO 1040507	-	75,545
Promotion of the Humanities Federal/State Partnership	45.129		-	35,910
Promotion of the Humanities Division of Preservation and Access	45.149		3,414	44,610
<i>Passed through from Thomas Jefferson Foundation</i>	45.149	UF-FLMNH-01	-	806
Promotion of the Humanities Fellowships and Stipends	45.160		-	42,727
Promotion of the Humanities Research	45.161		-	143,284
<i>Passed through from Lehigh University</i>	45.161	544500-78001	-	1,031
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		-	19,619
Promotion of the Humanities Professional Development	45.163		-	57,273
National Leadership Grants	45.312		-	182,972
<i>Passed through from Zoological Society of Cincinnati</i>	45.312	AGR00023694	-	45,051
Total Research And Development Programs Cluster:			3,414	784,208
TOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES			8,657,371	15,752,734
NATIONAL SCIENCE FOUNDATION				
Engineering	47.041		-	340,657
Education and Human Resources	47.076		-	69,058
Total Excluding Cluster:			-	409,715
Research And Development Programs Cluster:				
COVID-19 - Engineering	47.041	COVID-19 - 1825761	-	3,946
	47.041	COVID-19 - 2027489	-	13,417
	47.041	COVID-19 - 2031221	-	3,654
	47.041	COVID-19 - 2032458	-	72,808
<i>Passed through from Kismet Technologies, LLC</i>	47.041	2032056	-	2,099
Engineering	47.041		1,725,792	26,887,094

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from American Society for Engineering</i>	47.041	769-2086	-	57,510
<i>Passed through from American Society for Engineering Education</i>	47.041	769-2077	-	132,604
<i>Passed through from American Society of Engineering Education</i>	47.041	769-2052	-	146,209
<i>Passed through from American Society of Engineering Education</i>	47.041	769-2099	-	141,766
<i>Passed through from American Society of Engineering Education</i>	47.041	NSF-2127509	-	173,671
<i>Passed through from Arizona State University</i>	47.041	ASUB00001140	-	15,000
<i>Passed through from Arizona State University</i>	47.041	ASUB00001299	-	3,343
<i>Passed through from Benanova</i>	47.041	COMAGR00017949	-	19,235
<i>Passed through from Boston University</i>	47.041	4500004128-Thrust 2	-	135,958
<i>Passed through from Boston University</i>	47.041	4500004129-Thrust 4	-	23,576
<i>Passed through from Boston University</i>	47.041	4500004130; WDE Thrust	-	147,228
<i>Passed through from Boston University</i>	47.041	4500004131; DCOI Thrust	-	14,979
<i>Passed through from Boston University</i>	47.041	4500004549; Prime# 1647837	-	75,588
<i>Passed through from Boston University</i>	47.041	Sub #4500004273; Prime #1647837	-	8,159
<i>Passed through from Columbia University</i>	47.041	2(GG018317-01)	-	97,869
<i>Passed through from Consolidated Nuclear Security, LLC</i>	47.041	4300174689	-	24,751
<i>Passed through from CrossMHV, LLC</i>	47.041	2126903	4,595	31,665
<i>Passed through from EdVition Corp.</i>	47.041	2014338	-	7,683
<i>Passed through from Emerging Futures, LLC</i>	47.041	2048453	-	14,864
<i>Passed through from Howard University</i>	47.041	009758-100094866	-	106,037
<i>Passed through from Lehigh University</i>	47.041	543852-78001	-	40,676
<i>Passed through from Massachusetts Institute of Technology</i>	47.041	SS485 PO#646300	-	56,773
<i>Passed through from Morgan State University</i>	47.041	Morgan-SU-01	-	21,135
<i>Passed through from North Carolina Agricultural and Technical State University</i>	47.041	260407A	-	11,264
<i>Passed through from North Carolina State University</i>	47.041	2008-1015-04	-	3,007
<i>Passed through from North Carolina State University</i>	47.041	2012-1067-03; Prime EEC- 1160483	-	46,973
<i>Passed through from North Carolina State University</i>	47.041	2017-2662-02	-	7,205
<i>Passed through from North Carolina State University</i>	47.041	2020-0165-08	-	278,366
<i>Passed through from North Carolina State University</i>	47.041	2022-2171-01; Prime# 2231012	-	29,004
<i>Passed through from Northeastern University</i>	47.041	502861-78050; Prime# 2034632	-	2,633
<i>Passed through from Pennsylvania State University</i>	47.041	S000667-NSF	-	33,371
<i>Passed through from Silicon Assurance, LLC</i>	47.041	2036234	-	10,990
<i>Passed through from Soil Culture Solutions, LLC</i>	47.041	AGR000022682	-	274,760
<i>Passed through from Stereology Resource Center, Inc.</i>	47.041	NSFG-1926990-19	-	90,252

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Passed through from Sustainable Road Engineering Inc	47.041	n/a	-	12,612
Passed through from Texas A&M University	47.041	M1902444	-	34,982
Passed through from Texas A&M University	47.041	Subaward No: M1801376	-	451,426
Passed through from Texas Tech University	47.041	21P735-02	-	30,972
Passed through from The Natural Nipple Co	47.041	2052173	-	588
Passed through from The Trustees of Columbia University	47.041	I(GG018317-01)	-	115,649
Passed through from University at Buffalo SUNY	47.041	R1270867	-	711
Passed through from University of Colorado At Boulder	47.041	1560269	-	1,077
Passed through from University of Connecticut	47.041	432343	-	60,144
Passed through from University of Maryland	47.041	103465-Z3794203	-	215,239
Passed through from University of Notre Dame	47.041	204212UF	-	47,550
Passed through from University of Pennsylvania	47.041	580247/PO 4688595	-	808,134
Passed through from University of Texas, Austin	47.041	UT AUS-SUB00000289	-	76,810
Passed through from University of Texas, Austin	47.041	UT AUS-SUB000000413	-	2,500
Passed through from University of Texas, El Paso	47.041	226101027A	-	4,846
Passed through from University of Utah	47.041	10032264-02 FL	-	20,128
Passed through from University of Virginia	47.041	GA11486.PO#2248663	-	7,754
Passed through from University of Washington	47.041	UWSC13138	-	34,623
Passed through from University of Wisconsin-Milwaukee	47.041	233405586	-	47,028
Passed through from University of Wyoming	47.041	1005245-UCF	-	2,254
Passed through from Vanderbilt University	47.041	UNIV61169	-	147,846
Passed through from Yale University	47.041	GR110947 (CON-80002668)	-	156,857
Mathematical and Physical Sciences	47.049		19,717,867	85,078,157
Passed through from Arkansas State University	47.049	19-056-19	-	21,988
Passed through from Association of Universities for Research in Astronomy, Inc.	47.049	N00021496C	-	233,274
Passed through from Association of Universities for Research in Astronomy, Inc.	47.049	N52129C	760,948	1,213,643
Passed through from Carnegie Mellon University	47.049	1123635-463904	-	14,969
Passed through from Cornell University	47.049	75548-10812	-	133,311
Passed through from Cornell University	47.049	79433-20661	-	150,894
Passed through from Georgia Institute of Technology	47.049	90886-20053	-	29,603
Passed through from Howard University	47.049	AWD-102145-G3	-	58,062
Passed through from Mathematical Association of America	47.049	0009621-10000090664/100	-	55,448
Passed through from National Radio Astronomy Observatory	47.049	DMS-1722275	-	1,653
Passed through from National Radio Astronomy Observatory	47.049	SOSPAG-026	-	4,370
Passed through from National Radio Astronomy Observatory	47.049	SOSPAS-010	-	17,498
Passed through from National Radio Astronomy Observatory	47.049	SOSPADA-021	-	29,091
Passed through from Northwestern University	47.049	SP0041522-PROJ0011821	-	146,771
Passed through from Oregon State University	47.049	S2270B-M	-	8,391

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STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Southern Methodist University	47.049	G001942-7510	-	51,783
Passed through from Southern Methodist University	47.049	G002109-7520	-	18,065
Passed through from University of Colorado	47.049	Sub Award No.1554566	-	40,410
Passed through from University of Colorado	47.049	Subaward No. 1561738	-	52,352
Passed through from University of Nebraska	47.049	25-0521-0244-004	-	651,478
Passed through from University of Notre Dame	47.049	N/A	-	600
Passed through from University of Pennsylvania	47.049	PO# 5062317; Subaward No. 583087	-	31,496
Passed through from University of Puerto Rico Mayaguez Campus	47.049	2022-2023-006	-	1,819
Passed through from Virginia Tech	47.049	480718-19300	-	56,286
Passed through from Virginia Tech	47.049	480718-19300A	-	56,614
Geosciences	47.050		1,047,377	12,923,157
Passed through from Bentley University	47.050	23.19-01/PO-110604	-	46,988
Passed through from California State University, Northridge	47.050	A21-0020-S001	-	38,021
Passed through from Columbia University	47.050	I(GG015488)	-	121,314
Passed through from Columbia University	47.050	11 B(GG009393-04)	-	8,221
Passed through from Columbia University	47.050	11C(GG009393-04)	-	87,853
Passed through from Columbia University	47.050	11E(GG009393-04)	-	26,291
Passed through from Columbia University	47.050	73B(GG009393-04)	-	30,215
Passed through from Columbia University	47.050	73C(GG009393-04)	-	2,700
Passed through from Consortium of Universities for the Advancement of Hydrologic Science, Inc.	47.050	AGR00024369	-	1,575
Passed through from Georgia Institute of Technology	47.050	AWD-002787-G1	-	29,463
Passed through from Incorporated Research Institutions For Seismology	47.050	SU-19-1001-00-USF	-	12,461
Passed through from Johns Hopkins University	47.050	2005153787	-	21,549
Passed through from Oregon State University	47.050	P0196259	-	17,158
Passed through from Oregon State University	47.050	S2423A-A	-	31,616
Passed through from Princeton University	47.050	SUB0000595	-	6,042
Passed through from Rutgers University	47.050	2064	-	142,499
Passed through from Savannah State University	47.050	2153-48-FAMU	-	2,067
Passed through from Texas A&M University	47.050	M2103408-28-520040-00003	-	84,342
Passed through from University Corporation for Atmospheric Research	47.050	SUBAWD003062	-	187,171
Passed through from University Corporation for Atmospheric Research	47.050	SUBAWD003260	-	20,691
Passed through from University Corporation for Atmospheric Research	47.050	SUBAWD003292/PO_P2021 613	-	85,868
Passed through from University of California	47.050	KR 705219	-	5,357
Passed through from University of California, Davis	47.050	A17-0253-S008	-	93,053
Passed through from University of California, Davis	47.050	A23-0097-S002	-	22,871
Passed through from University of California, San Diego	47.050	838399755	-	13,644

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Delaware</i>	47.050	UDR0000291	-	74,497
<i>Passed through from University of Georgia</i>	47.050	SUB00001907	-	16,755
<i>Passed through from University of Georgia</i>	47.050	SUB00002236	-	53,282
<i>Passed through from University of Maryland College Park</i>	47.050	84630-Z3284202	-	18,909
<i>Passed through from University of Miami</i>	47.050	SPC-002149	-	62,758
<i>Passed through from University of Nebraska</i>	47.050	25-0514-0228-003	-	1,198
<i>Passed through from University of Oklahoma</i>	47.050	Subaward Number: 2022-19	-	31,870
<i>Passed through from University of Rhode Island</i>	47.050	0007414/04222020	-	1,171
<i>Passed through from University of South Carolina</i>	47.050	18-3507	-	1,427
<i>Passed through from University of South Florida</i>	47.050	2500-1868-00-A	-	582
<i>Passed through from University of Tennessee</i>	47.050	A20-0603-S001	-	15,717
<i>Passed through from Woods Hole Oceanographic Institution</i>	47.050	A101398	-	26,642
Computer and Information Science and Engineering	47.070		1,644,659	25,171,341
<i>Passed through from American University</i>	47.070	31626-A210106-S01	-	63,918
<i>Passed through from Arizona State University</i>	47.070	ASUB00000458	-	76,891
<i>Passed through from Colorado School of Mines</i>	47.070	402052_5806	-	70,420
<i>Passed through from Computing Research Association</i>	47.070	CIF2020-UF-33	-	55,812
<i>Passed through from Intel Foundation</i>	47.070	Grant agreement	-	20,667
<i>Passed through from Michigan State University</i>	47.070	RC110224UF	-	1,600
<i>Passed through from New Jersey Institute of Technology</i>	47.070	997688-2021-22	-	95,701
<i>Passed through from North Carolina State University</i>	47.070	2020-2949-01; Prime# 2037328	-	21,343
<i>Passed through from Research Foundation of the State University of New York</i>	47.070	1169349/2/91779	-	27,741
<i>Passed through from State University of New York</i>	47.070	79217/1142110/2	-	36,806
<i>Passed through from Stetson University</i>	47.070	AGR00026396	-	3,566
<i>Passed through from SUNY University at Buffalo</i>	47.070	R1288131	-	2,954
<i>Passed through from Tennessee Tech University</i>	47.070	BL 150289734	-	66,238
<i>Passed through from Texas A&M University</i>	47.070	M2001054	-	8,858
<i>Passed through from University of Alabama</i>	47.070	A21-0094-S001	-	4,536
<i>Passed through from University of California, Los Angeles</i>	47.070	0145GVB037	-	2,194
<i>Passed through from University of California, San Diego</i>	47.070	KR 704538	-	47,630
<i>Passed through from University of Illinois Urbana-Champaign</i>	47.070	098635-17820	-	53,135
<i>Passed through from University of Illinois Urbana-Champaign</i>	47.070	106203-18640	-	72,673
<i>Passed through from University of Illinois Urbana-Champaign</i>	47.070	Subaward No. 108822-18938, Prime# 2138307	-	219,572
<i>Passed through from University of Memphis</i>	47.070	Subaward No. A23-0123-S001	-	14,054

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Miami</i>	47.070	Subaward Number: OS00000861 / Purchase Order No. SPC-002108	-	9,915
<i>Passed through from University of Minnesota</i>	47.070	A006581301	-	24,000
<i>Passed through from University of North Carolina, Chapel Hill</i>	47.070	5115817	-	94,741
<i>Passed through from University of Tennessee</i>	47.070	A23-0007-S008	-	15,144
<i>Passed through from University of Texas, El Paso</i>	47.070	226100958C; Prime#CNS- 1551221	-	15,056
<i>Passed through from University of Texas, El Paso</i>	47.070	226100998F; prime#1834620	-	68,595
<i>Passed through from University of Texas, El Paso</i>	47.070	226101090D	-	13,825
<i>Passed through from University of Texas, El Paso</i>	47.070	Subaward No: 226101090L; Prime# 2137791	-	56,826
<i>Passed through from University of Texas, San Antonio</i>	47.070	1000003084	-	27,912
<i>Passed through from University of Wisconsin-Madison</i>	47.070	Subaward No. 0000002082	-	27,838
<i>Passed through from Worcester Polytechnic Institute</i>	47.070	11134-GR	-	9,210
COVID-19 - Computer and Information Science and Engineering	47.070	COVID-19 - 2028051	-	13,752
	47.070	COVID-19 - 2035686	27,692	32,237
	47.070	COVID-19 - 2125165	-	16,016
Biological Sciences	47.074		2,056,017	20,605,408
<i>Passed through from Auburn University</i>	47.074	23-BS-200919-FSU	-	58,824
<i>Passed through from Botanical Research Institute of Texas</i>	47.074	BRIT1902078UF	-	13,060
<i>Passed through from California Academy of Sciences</i>	47.074	2001435-CAS-001	-	16,585
<i>Passed through from Ecological Society of America, Inc.</i>	47.074	1929524	-	17,152
<i>Passed through from Field Museum</i>	47.074	50127-1-FDP	-	12,235
<i>Passed through from Field Museum of Natural History</i>	47.074	50129-1-FDP	-	6,123
<i>Passed through from Georgetown University</i>	47.074	425327_GR425286_UF	-	43,084
<i>Passed through from Iowa State University</i>	47.074	203581A	-	4,949
<i>Passed through from Kansas State University</i>	47.074	A00-0490-S002	-	632
<i>Passed through from Michigan State University</i>	47.074	RC110611UFL	-	135,931
<i>Passed through from Mississippi State University</i>	47.074	031100.362167.01	-	97,614
<i>Passed through from Montana State University</i>	47.074	G289-22-W7301	-	6,962
<i>Passed through from National Ecological Observatory Network</i>	47.074	00125514	-	40,000
<i>Passed through from Natural History Museum of Los Angeles County</i>	47.074	20210114	-	11,606
<i>Passed through from New Jersey Institute of Technology</i>	47.074	997071	-	42,780
<i>Passed through from North Carolina State University</i>	47.074	2020-2578-01	-	190,179
<i>Passed through from Ohio State University</i>	47.074	SPC-1000004545 GR121052	-	192,761
<i>Passed through from Purdue University</i>	47.074	10002134-039	-	7,191
<i>Passed through from Swarthmore College</i>	47.074	202101	-	33,955

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<i>Passed through from Texas Tech University</i>	47.074	21P682-02	-	12,286
<i>Passed through from The Regents of the University of Colorado</i>	47.074	1563332	-	1,681
<i>Passed through from University of Alabama</i>	47.074	A20-0002-S001	-	108,061
<i>Passed through from University of California, Los Angeles</i>	47.074	0830 G YA026	-	40,473
<i>Passed through from University of California, Riverside</i>	47.074	S-000995	-	10,958
<i>Passed through from University of Colorado At Boulder</i>	47.074	1559767	-	20,287
<i>Passed through from University of Colorado Denver</i>	47.074	FY22.1129.001	-	18,897
<i>Passed through from University of Georgia</i>	47.074	SUB00002826	-	109,840
<i>Passed through from University of Houston</i>	47.074	Subaward# R-18-0091	-	18,469
<i>Passed through from University of Maryland College Park</i>	47.074	80433-Z3433201	-	5,208
<i>Passed through from University of Michigan</i>	47.074	3004020994	-	49,802
<i>Passed through from University of Michigan</i>	47.074	SUBK00014582	-	23,558
<i>Passed through from University of Montana</i>	47.074	PG20-66329-01	-	156,706
<i>Passed through from University of Nevada, Reno</i>	47.074	UNR 20-12	-	9,547
<i>Passed through from University of Puerto Rico</i>	47.074	2020-001	-	66,514
<i>Passed through from University of Rhode Island</i>	47.074	0008481/031721	-	1,218
<i>Passed through from University of Tennessee</i>	47.074	A21-0345-S005	-	23,879
<i>Passed through from University of Texas at Austin</i>	47.074	UTA19-000993	-	1,169
<i>Passed through from Virginia Institute of Marine Science</i>	47.074	720844-712683	-	2,349
<i>Passed through from Virginia Institute of Marine Science</i>	47.074	Subaward: 722892-712683 / PTE: 2003292	-	6,873
<i>Passed through from Washington State University</i>	47.074	138645 G004254	-	102,225
<i>Passed through from Williams College</i>	47.074	WmsNSF2100163_2021FSU	-	3,608
COVID-19 - Biological Sciences	47.074	COVID-19 - 1542609	-	71,452
	47.074	COVID-19 - 2028097	-	16,487
COVID-19 - Social, Behavioral, and Economic Sciences	47.075	COVID-19 - 2027767	-	2,721
	47.075	COVID-19 - 2116889	-	2,277
	47.075	COVID-19 - 2119179	-	1,406
Social, Behavioral, and Economic Sciences	47.075		402,000	4,581,404
<i>Passed through from California State University Long Beach Research Foundation</i>	47.075	SG242920100FAU	-	1,459
<i>Passed through from Florida Institute For Human And Machine Cognition</i>	47.075	2022-017-01.03 UF	-	7,497
<i>Passed through from Michigan State University</i>	47.075	RC112863A	-	30,215
<i>Passed through from Purdue University</i>	47.075	10001588-007	-	4,179
<i>Passed through from Texas Southern University</i>	47.075	Subaward No. 3356	-	84,439
<i>Passed through from University of California, Santa Barbara</i>	47.075	KK1823	-	179,665
<i>Passed through from University of Massachusetts Lowell</i>	47.075	B001025546	-	783
<i>Passed through from University of North Carolina Chapel Hill</i>	47.075	5116845	-	5,942
<i>Passed through from University of Tennessee Knoxville</i>	47.075	2217766 A23-0276-S001	-	29,977

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COVID-19 - Education and Human Resources	47.076	COVID-19 - 1801163	22,719	86,327
Education and Human Resources	47.076		1,545,648	38,318,310
Passed through from Alabama A&M University	47.076	AAMU-2021-008	-	43,188
Passed through from AMATYC	47.076	2013493-003 / DUE-2013493	-	50,321
Passed through from American Chemical Society	47.076	None	-	72,755
Passed through from American Educational Research Association	47.076	AGR00023029	-	19,288
Passed through from American Educational Research Association	47.076	None	-	9,439
Passed through from Arizona State University	47.076	ASUB00000131	-	26,395
Passed through from Boston University	47.076	4500003564	-	45,519
Passed through from California State University San Marcos	47.076	9224085026	-	13,443
Passed through from Chapman University	47.076	500839 - Sub01	-	20,046
Passed through from Clemson University	47.076	2256-206-2014066/ DUE-2033801	-	24,486
Passed through from Code Virginia	47.076	2010256	-	40,054
Passed through from COLLIN COUNTY COMMUNITY COLLEGE DISTRICT	47.076	DUE-1700530/216007-FSCJ	-	5,168
Passed through from Eastern Iowa Community College	47.076	n/a; Prime# 2055370	-	20,186
Passed through from Harvard University	47.076	DRL2215050/131621-5122830	-	5,641
Passed through from Iowa State University	47.076	019533D	-	33,660
Passed through from Madison Area Technical College	47.076	SUB - DUE-2201631	-	121,308
Passed through from Mathematical Association of America	47.076	DUE-1626337	-	1,131
Passed through from Montana State University	47.076	NSF 19-601	-	36,219
Passed through from Mote Marine Laboratory and Aquarium	47.076	1922351	-	2,905
Passed through from New York Botanical Garden	47.076	F1024-02S	-	5,070
Passed through from North Carolina State University	47.076	2018067401	-	112,366
Passed through from North Carolina State University	47.076	2020-0426-01	-	76,437
Passed through from North Carolina State University	47.076	2020-2161-03	-	21,098
Passed through from Northwestern University	47.076	60051076	-	22,068
Passed through from Ohio State University	47.076	60079032	-	46,851
Passed through from Rochester Institute of Technology	47.076	31956-01	-	17,224
Passed through from Technical Education Research Center	47.076	12998	-	43,108
Passed through from Technical Education Research Center	47.076	68180	-	51,314
Passed through from The Scripps Research Institute	47.076	5-24103	-	34,070
Passed through from University of California, San Diego	47.076	705045	-	70,446
Passed through from University of Illinois Urbana-Champaign	47.076	TEMP	-	19,579
Passed through from University of North Carolina Chapel Hill	47.076	5119690	-	48,800
Passed through from Virginia Polytechnic Institute	47.076	480801-19D26	-	5,546
Passed through from Worcester Polytechnic Institute	47.076	11025-GR	-	34,035

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Polar Programs	47.078		509,568	1,457,388
<i>Passed through from University of Alaska, Fairbanks</i>	47.078	UAF 18-0131	-	48,727
Office of International Science and Engineering	47.079			1,132,359
<i>Passed through from University of California, Davis</i>	47.079	A23-0343-S002	-	1,827
<i>Passed through from University of Georgia</i>	47.079	SUB00003024	-	33,595
<i>Passed through from University of Nevada, Reno</i>	47.079	UNR-23-16	-	17,969
<i>Passed through from University of South Alabama</i>	47.079	1743802	-	89,201
<i>Passed through from West Virginia University Research Corporation</i>	47.079	21-433-UCF	-	98,536
Office of Cyberinfrastructure	47.080		220,411	683,039
Trans-NSF Recovery Act Research Support	47.082			6,100
COVID-19 - Integrative Activities	47.083			1,582
Integrative Activities	47.083	COVID-19 - 2029557		1,756,316
<i>Passed through from Texas A&M University Agricultural Experiment Station</i>	47.083	M2003290	138,868	203,559
NSF Technology, Innovation, and Partnerships	47.084		3,532	329,743
<i>Passed through from Fire Neural Network</i>	47.084	AGR00027695	-	29,599
<i>Passed through from MicroPure Genomics Inc.</i>	47.084	AGR00027432	-	37,506
<i>Passed through from Pure Biomass</i>	47.084	AGR00027174	-	3,790
<i>Passed through from Syracuse University</i>	47.084	SP-32657-1-06113-S04	-	28,753
Other Federal Awards	47.RD	140F0922P0244		12,275
	47.RD	1852123		39,401
	47.RD	2002865		195,317
	47.RD	2051742		85,796
	47.RD	2207899		105,574
	47.RD	2213951		15,658
	47.RD	2226392	171,414	384,658
	47.RD	2227256		31,677
	47.RD	2230621		24,822
	47.RD	2232609		17,941
	47.RD	2240985		173,772
	47.RD	2244283		49,289
	47.RD	2308704		63,905
	47.RD	2330010		19,065
	47.RD	CCF-2217485		209,290
	47.RD	CNS-2233065		304,927
	47.RD	GEO-2133200		130,864
	47.RD	OPP-2001499		92,765
	47.RD	R00002629		16,771
<i>Passed through from American Educational Research Association</i>	47.RD	None		1,712

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<i>Passed through from American Sociological Association</i>	47.RD	None	-	1,061
<i>Passed through from Battelle</i>	47.RD	PO# US001-0000826009	-	121,306
<i>Passed through from Boston University</i>	47.RD	4500004533; prime# 1647837	-	34,716
<i>Passed through from Boston University</i>	47.RD	4500004550; prime# 1647837	-	90,463
<i>Passed through from Boston University</i>	47.RD	4500004551; Prime# 1647837	-	100,249
<i>Passed through from Boston University</i>	47.RD	4500004552; Prime# 1647837	-	17,996
<i>Passed through from Boston University</i>	47.RD	4500004553; Prime# 1647837	-	63,182
<i>Passed through from Georgia Tech Research Corporation</i>	47.RD	AWD-002898-S2	-	116,066
<i>Passed through from Iowa State University</i>	47.RD	None	-	5,000
<i>Passed through from Miscellaneous Donors Industry Funds</i>	47.RD	00122350	-	8,958
<i>Passed through from New York University</i>	47.RD	F2184-01; PO# IB00635161	-	43,351
<i>Passed through from Piersica, LLC</i>	47.RD	None	-	59,930
<i>Passed through from Quanterra Software</i>	47.RD	AGR00025791	-	4,689
<i>Passed through from Solve Technology and Research, Inc</i>	47.RD	SOL-UCF-2023-03-1001	-	27,341
<i>Passed through from Woods Hole Oceanographic Institution</i>	47.RD	A101554 / 81958900	-	74,508
Total Research And Development Programs Cluster:			29,999,107	236,292,817
TOTAL NATIONAL SCIENCE FOUNDATION			29,999,107	236,702,532
OTHER FEDERAL GRANTS				
Other Federal Awards				
<i>Passed through from Volunteer Florida</i>	99.U12	AGR00025688	-	3,095
Other Federal Awards	99.U15	7603F29925	-	5,881
Total Excluding Cluster:			-	8,976
Research And Development Programs Cluster:				
Other Federal Awards				
<i>Passed through from Earth Science Information Partners</i>	99.RD	2021-2105.1300001	-	288,972
<i>Passed through from Monroe County</i>	99.RD	AGR00025906	-	4,000
<i>Passed through from National Archives Foundation</i>	99.RD	AGR00025959	15,000	24,515
<i>Passed through from Omohundro Institute of Early American History and Culture</i>	99.RD	AGR00024449	-	52,222
Total Research And Development Programs Cluster:	99.RD	AGR DTD 05-06-2022	-	31,441
TOTAL OTHER FEDERAL GRANTS			15,000	401,150
PEACE CORPS			15,000	410,126
Other Federal Awards				
<i>Other Federal Awards</i>	08.U09	140D0421P0111	-	49,059
Total Excluding Cluster:			-	49,059
TOTAL PEACE CORPS			-	49,059
U.S.AGENCY FOR INTERNATIONAL DEVELOPMENT				
USAID Foreign Assistance for Programs Overseas	98.001		-	132,878

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<i>Passed through from EDUCATION DEVELOPMENT CENTER, INC.</i>	98.001	72026819CA000004/2021-0168	-	44,662
<i>Passed through from The Task Force for Global Health</i>	98.001	USAID2017	-	1,939
<i>Passed through from The University of the West Indies</i>	98.001	72053821CA00001	-	270,141
USAID Development Partnerships for University Cooperation and Development				
<i>Passed through from University of California-Davis</i>	98.012	PA A68227	-	9,506
Other Federal Awards				
<i>Passed through from DAI Global LLC</i>	98.U68	Contract 7201210C00002	-	360,437
Total Excluding Cluster:			-	819,563
Research And Development Programs Cluster:				
USAID Foreign Assistance for Programs Overseas				
<i>Passed through from Educational Development Center</i>	98.001	2019-0250	4,401,262	7,956,564
<i>Passed through from Educational Development Center</i>	98.001	2022-0174	-	236,738
<i>Passed through from FHI 360</i>	98.001	PO21002411	-	171,994
<i>Passed through from National Academy of Sciences</i>	98.001	2000011463	-	583,490
<i>Passed through from Ohio State University</i>	98.001	GR121892	-	11,785
<i>Passed through from Research Triangle Institute International</i>	98.001	2-330-0217315-65810L	-	10,965
<i>Passed through from Research Triangle Institute International</i>	98.001	4-330-0217045-65792L	-	1,037,084
<i>Passed through from The Task Force for Global Health</i>	98.001	PO#3409	-	160,162
<i>Passed through from University of Illinois Urbana-Champaign</i>	98.001	072112-18458	-	44,305
Global Development Alliance				
<i>Passed through from Embassy of Arab Republic of Egypt Cultural and Educational Bureau</i>	98.011	CHK NO 2910	-	38,445
Other Federal Awards				
<i>Passed through from Embassy of Arab Republic of Egypt Cultural and Educational Bureau</i>	98.RD	72061220P00001	108,640	9,141
<i>Passed through from North Carolina State University</i>	98.RD	AGR DTD 09-22-2022	-	348,874
<i>Passed through from RTI International</i>	98.RD	2019-0049-05	-	6,424
<i>Passed through from RTI International</i>	98.RD	34-330-0217240-66865L	-	709
Total Research And Development Programs Cluster:			4,509,902	221,406
TOTAL U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT			4,509,902	10,838,086
U. S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Retired and Senior Volunteer Program				
AmeriCorps				
<i>Passed through from AmeriCorps</i>	94.002		-	52,168
<i>Passed through from Corporation for National and Community Service</i>	94.006		-	176,047
<i>Passed through from FL Commission on Community Services</i>	94.006	unknown	-	188,756
<i>Passed through from Florida Commission on Community Service</i>	94.006	21AFHF00100102	-	11,396
<i>Passed through from Florida Commission on Community Service</i>	94.006	18AFHF001001016	-	25,106
<i>Passed through from Florida Commission on Community Service</i>	94.006	21AC234538	-	572,494
<i>Passed through from University of Arizona</i>	94.006	22AC244743	-	262,691
<i>Passed through from Volunteer Florida Foundation</i>	94.006	AMP23	120,829	123,556
	94.006	22AC244881	-	729,112

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<i>Passed through from Volunteer Florida Foundation</i>				
Volunteers in Service to America	94.006	22AC245740	-	247,775
	94.013		-	47,173
<i>Passed through from Corporation for National and Community Service</i>				
CNCS Disaster Response Cooperative Agreement	94.013	20VSSFL001	-	40,942
<i>Passed through from Florida Commission on Community Service</i>				
Volunteer Generation Fund	94.020	3361-774436	-	14,018
	94.021		-	291,076
<i>Passed through from Volunteer Florida Foundation</i>				
Total Excluding Cluster:			120,829	2,802,310
Research And Development Programs Cluster:				
AmeriCorps				
<i>Passed through from Arizona State University</i>				
	94.006	ASUB00001167	-	61,035
<i>Passed through from Volunteer Florida Foundation</i>				
	94.006	21ES235188	-	55,143
<i>Passed through from Volunteer Florida Foundation</i>				
	94.006	22ES245646	-	360,217
Total Research And Development Programs Cluster:			-	476,395
TOTAL U. S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			120,829	3,278,705
U.S. DEPARTMENT OF AGRICULTURE				
Agricultural Research Basic and Applied Research	10.001		-	48,852
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	15,049,371
2017 Wildfires and Hurricanes Indemnity Program	10.120		8,967,421	9,305,161
Wildfires and Hurricanes Indemnity Program Plus	10.129		38,531,494	38,909,854
Market Protection and Promotion	10.163		-	1,207,285
Wholesale Farmers and Alternative Market Development	10.164		-	113,238
Specialty Crop Block Grant Program - Farm Bill	10.170		4,569	5,021,780
Organic Certification Cost Share Programs	10.171		-	29,019
Farmers Market and Local Food Promotion Program	10.175		37,210	202,316
Regional Food System Partnerships				
<i>Passed through from Southwest Florida Regional Planning Council</i>				
	10.177	AGR DTD 03-03-2023	-	21,036
Agricultural Worker Pandemic Relief and Protection Program	10.181		-	56,336
The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	10.187		359,378	359,378
Grants for Agricultural Research, Special Research Grants	10.200		-	27,597
Cooperative Forestry Research	10.202		-	700
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		-	217,533
Higher Education – Graduate Fellowships Grant Program	10.210		-	132,638
Sustainable Agriculture Research and Education				
<i>Passed through from University of Georgia SARE/ACE</i>				
	10.215	SUB00001981	-	13,832
<i>Passed through from University of Georgia SARE/ACE</i>				
	10.215	SUB00002006	-	1,607

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002342	-	27,610
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002358	-	10,342
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002714	-	6,896
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002715	-	11,185
1890 Institution Capacity Building Grants	10.216	-	-	93,464
<i>Passed through from 1890 Universities Foundation</i>	10.216	006977-2020	-	10,746
<i>Passed through from 1890 Universities Foundation</i>	10.216	1890sFoun-71202-63022	-	4,106
<i>Passed through from University of Maryland Eastern Shore</i>	10.216	0000005609	-	5,813
Higher Education - Institution Challenge Grants Program	10.217	21A.574-02	9,446	9,446
<i>Passed through from Texas Tech University</i>	10.217	-	-	76,562
Higher Education - Multicultural Scholars Grant Program	10.220	-	-	69,268
Hispanic Serving Institutions Education Grants	10.223	-	96,667	279,131
<i>Passed through from Texas A&M University</i>	10.223	S22-0902-FIU	-	33,340
Extension Collaborative on Immunization Teaching & Engagement	10.229	EXCI-2021-2070	-	5,315
<i>Passed through from Extension Foundation</i>	10.229	EXC2-2021-2112	-	84,415
<i>Passed through from Extension Foundation</i>	10.304	-	412,888	608,873
Homeland Security Agricultural	10.304	F0008724402020	-	3,612
<i>Passed through from Purdue University</i>	10.304	F0008724402034	-	33,174
<i>Passed through from Purdue University</i>	10.304	F0008724402035	-	11,449
Specialty Crop Research Initiative	10.309	-	366,631	594,850
<i>Passed through from Texas Agrilife Extension</i>	10.309	07-M1703028	-	11,414
<i>Passed through from University of Georgia</i>	10.309	SUB00002752	-	42,141
<i>Passed through from University of Georgia</i>	10.309	SUB00003003	-	3,729
Agriculture and Food Research Initiative (AFRI)	10.310	-	153,451	609,084
<i>Passed through from National 4H Council</i>	10.310	0000005790	-	7,092
<i>Passed through from Oklahoma State University</i>	10.310	2-570540.UFL1	-	31,160
<i>Passed through from Pennsylvania State University</i>	10.310	S002492-USDA	-	10,880
COVID-19 - Agriculture and Food Research Initiative (AFRI)	10.310	-	-	-
<i>Passed through from University of Minnesota</i>	10.310	H008727301	-	46,257
Beginning Farmer and Rancher Development Program	10.311	-	-	89,480
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328	-	142,156	497,496
<i>Passed through from University of Georgia</i>	10.328	SUB00002976	-	33,275
Crop Protection and Pest Management Competitive Grants Program	10.329	-	34,552	359,941
<i>Passed through from Center for Integrated Pest Management</i>	10.329	2018-3200-39	-	39,022
<i>Passed through from Southern Integrated Pest Management Center</i>	10.329	2022-2759-04	-	7,192
Veterinary Services Grant Program	10.336	-	-	8,243

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	109,966
Food Safety Cooperative Agreements	10.479		-	384,290
Cooperative Extension Service	10.500		37,793	5,925,389
<i>Passed through from Association of Public and Land-grant Universities</i>	10.500	AGR DTD 09-16-2022	-	1,685
<i>Passed through from Auburn University</i>	10.500	20-HDFS-205212-UF	-	540,815
<i>Passed through from Kansas State University</i>	10.500	A22-0394-S006	-	25,770
<i>Passed through from Pennsylvania State University</i>	10.500	S002448-UM	-	17,956
<i>Passed through from Pennsylvania State University</i>	10.500	S003503-UM	-	33,567
<i>Passed through from S. Stewart and Associates</i>	10.500	0000005827	-	22,850
<i>Passed through from University of Missouri</i>	10.500	C00067296-12	-	14,880
<i>Passed through from University of Missouri</i>	10.500	C00067296-9	-	9,608
Agriculture Extension at 1890 Land-grant Institutions	10.512		-	2,345,760
Expanded Food and Nutrition Education Program	10.514		-	2,132,725
Renewable Resources Extension Act and National Focus Fund Projects	10.515		8,325	122,644
Rural Health and Safety Education Competitive Grants Program	10.516		-	197,407
Food and Agriculture Service Learning Program	10.522		24,657	48,933
Centers of Excellence at 1890 Institutions				
<i>Passed through from North Carolina A&T State University</i>	10.523	240960A	-	15,147
Scholarships for Students at 1890 Institutions	10.524		-	802,786
COVID-19 - Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	COVID-19 - 2021-70035-35648	334,039	334,039
Farm and Ranch Stress Assistance Network Competitive Grants Program				
<i>Passed through from University of Tennessee</i>	10.525	9500095926	-	166,642
Child Nutrition-Technology Innovation Grant	10.541		-	95,528
COVID-19 - Pandemic EBT Food Benefits	10.542	COVID-19 - PEBT Benefits - COVID	-	893,966,973
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		-	424,860,585
Child and Adult Care Food Program	10.558		348,366,492	350,791,506
COVID-19 - Child and Adult Care Food Program	10.558	COVID-19 - 202121H170645	-	28,636
State Administrative Expenses for Child Nutrition	10.560		168,793	6,997,487
WIC Farmers' Market Nutrition Program (FMNP)	10.572		-	225,412
Team Nutrition Grants	10.574		-	1,958
Farm to School Grant Program	10.575		-	4,346
Senior Farmers Market Nutrition Program	10.576		-	316,026
WIC Grants To States (WGS)	10.578		-	140,054
Child Nutrition Discretionary Grants Limited Availability	10.579		898,220	898,220
Market Access Program	10.601		-	3,699,315
Agricultural Trade Promotion Program	10.618		-	19,395

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - Pandemic EBT Administrative Costs	10.649	COVID-19 - PEBTADM-SEROFL	-	9,164,296
Forestry Research	10.652		-	130,528
Cooperative Forestry Assistance	10.664		-	3,126,264
<i>Passed through from</i>	10.664	1903.21.071301	-	6,825
Wood Utilization Assistance	10.674		58,706	102,833
Urban and Community Forestry Program				
<i>Passed through from University of Tennessee</i>	10.675	9500094766	-	3,925
Forest Legacy Program	10.676		-	75,335
Forest Stewardship Program	10.678		-	20,802
Forest Health Protection	10.680		-	286,679
Good Neighbor Authority	10.691		-	54,301
State & Private Forestry Hazardous Fuel Reduction Program	10.697		-	640,563
State & Private Forestry Cooperative Fire Assistance	10.698		-	93,335
Partnership Agreements	10.699		-	533,920
National Agricultural Library	10.700		-	2,508
Research Joint Venture and Cost Reimbursable Agreements	10.707		-	600
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777		-	43,063
Soil and Water Conservation	10.902		-	741,976
<i>Passed through from Florida Natural Resources Conservation Service</i>	10.902	NR214209XXXXC005	-	9,780
Agricultural Conservation Easement Program	10.931		-	102,193
Regional Conservation Partnership Program				
<i>Passed through from North Florida Land Trust</i>	10.932	AGR00026912	-	43,000
Urban Agriculture and Innovative Production				
<i>Passed through from The Well Inc</i>	10.935	NR223A750001G052	-	26,542
Technical Agricultural Assistance	10.960		-	5,334
Cochran Fellowship Program-International Training-Foreign Participant	10.962		-	143,404
Other Federal Awards				
	10.U02	22-CS-11083150-263	-	18,467
	10.U02	27147	-	23
	10.U02	28523	-	47,925
	10.U02	AGR DTD 12-22-21	-	5,031
	10.U02	AGR00023372	-	2,575
	10.U02	185018	-	191,228
	10.U02	AGR00026266	-	3,276
	10.U02	W0490-A-A	-	12,766
	10.U02	SUB00002628	-	8,889
	10.U02	AGR00019848	-	205,522
Other Federal Awards	10.U13	6100	-	708,514

Passed through from Florida Certified Organic Growers and Consumers Inc.
Passed through from International Executive Service Corps
Passed through from NASDA Foundation
Passed through from Oregon State University
Passed through from University of Georgia SARE/ACE
Passed through from Veterans Florida

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	10.U17	21-PA-11080500-082	-	20,588
Other Federal Awards	10.U57	Lease No. 57-6034-19-027 (Amendment 3)	-	2,814
Total Excluding Cluster:			399,012,888	1,786,377,460
Child Nutrition Cluster:				
School Breakfast Program	10.553		299,758,583	299,968,937
National School Lunch Program	10.555		1,150,075,971	1,298,336,898
Special Milk Program for Children	10.556		4,155	4,155
Summer Food Service Program for Children	10.559		41,523,501	43,611,614
Fresh Fruit and Vegetable Program	10.582		6,867,058	6,867,058
Total Child Nutrition Cluster:			1,498,229,268	1,648,788,662
Food Distribution Cluster:				
Commodity Supplemental Food Program	10.565		613,300	4,707,353
Emergency Food Assistance Program (Administrative Costs)	10.568		4,367,316	4,367,316
Emergency Food Assistance Program (Food Commodities)	10.569		-	78,904,072
Total Food Distribution Cluster:			4,980,616	87,978,741
Forest Service Schools and Roads Cluster:				
Schools and Roads - Grants to States	10.665		-	2,197,926
Total Forest Service Schools and Roads Cluster:			-	2,197,926
Research And Development Programs Cluster:				
Agricultural Research Basic and Applied Research	10.001		467,166	6,082,830
<i>Passed through from Agricultural Research Service</i>	10.001	59-6034-1-002	-	82,294
<i>Passed through from Archbold Expeditions</i>	10.001	AGR00026721	-	3,661
<i>Passed through from Louisiana State University</i>	10.001	PO-0000145415	-	26,737
<i>Passed through from Research Corporation for Science Advancement</i>	10.001	28334	-	15,271
Plant and Animal Disease, Pest Control, and Animal Care	10.025		87,512	2,283,696
<i>Passed through from Ocean Spray Cranberries</i>	10.025	AGR00019815	-	59,915
Wildlife Services	10.028		-	32,429
<i>Passed through from Archbold Expeditions</i>	10.028	AGR DTD 11-17-2020	-	898
Conservation Reserve Program	10.069		-	1,975
<i>Passed through from University of Georgia</i>	10.170	SUB000003006	260,073	2,493,870
Specialty Crop Block Grant Program - Farm Bill	10.170		-	13,108
<i>Passed through from Agriculture and Forestry Education Foundation</i>	10.170	AGR00026754	-	112,378
<i>Passed through from California Department of Food and Agriculture</i>	10.170	19-1043-002-SF	14,846	112,378
<i>Passed through from University of Georgia</i>	10.170	SUB000002926	-	35,071
Grants for Agricultural Research, Special Research Grants	10.200		10,161	242,036
<i>Passed through from Mississippi State University</i>	10.200	321673.14.19.FR21-3	-	36,748

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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<i>Passed through from Mississippi State University</i>	10.200	321673327054.14.19.FR22-2	-	17,337
<i>Passed through from North Carolina State University</i>	10.200	2021-2884-01	-	2,900,365
<i>Passed through from University of Maine</i>	10.200	UMS1318	-	55,789
Cooperative Forestry Research	10.202		-	45,125
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		-	4,252,929
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		-	1,903,993
Animal Health and Disease Research	10.207		-	106,372
Higher Education – Graduate Fellowships Grant Program	10.210		-	220,009
Small Business Innovation Research				
<i>Passed through from Agriculture Intelligence, Inc.</i>	10.212	AGR DTD 07-19-2022	-	50,000
<i>Passed through from GeoSpider, Inc.</i>	10.212	AGR00026775	-	7,952
<i>Passed through from Oyster Seed Holdings, Inc.</i>	10.212	None	-	16,160
Sustainable Agriculture Research and Education				
<i>Passed through from Langston University</i>	10.215	LU-519571-1	-	5,399
<i>Passed through from Langston University</i>	10.215	LU-519872-1	-	3,537
<i>Passed through from Prairie View A&M University</i>	10.215	M2100928/S200525	-	1,446
<i>Passed through from University of Georgia</i>	10.215	SUB00002018	-	63,822
<i>Passed through from University of Georgia</i>	10.215	SUB00002470	-	3,964
<i>Passed through from University of Georgia</i>	10.215	SUB00002516	-	266
<i>Passed through from University of Georgia</i>	10.215	SUB00002601	-	38,051
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002289	-	307
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002290	-	8,601
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002299	-	44,577
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002463	-	1,847
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002464	-	7,970
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002473	-	2,981
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002569	-	7,622
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002570	-	11,506
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002571	-	10,198
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002596	33,909	154,673
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002613	-	2,163
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002614	-	133,160
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002720	-	967
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002727	-	9,308
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002728	-	7,552
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002729	-	1,999
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002731	-	3,976
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002744	-	2,795

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STATE OF FLORIDA

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<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002821	-	6,942
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002849	-	61,688
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002967	-	1,221
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002970	-	2,308
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002990	-	709
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002992	-	186
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00003082	-	933
1890 Institution Capacity Building Grants	10.216		17,532	1,492,995
<i>Passed through from Southern University</i>	10.216	SUAGCENTER-2022-05-0033	-	5,508
<i>Passed through from University of Arkansas Pine Bluff</i>	10.216	229-23-11011117	-	19,753
Higher Education - Institution Challenge Grants Program	10.217		-	13,204
Biotechnology Risk Assessment Research	10.219		106,542	193,097
<i>Passed through from Virginia Tech</i>	10.219	423675-19300	-	22,289
Higher Education - Multicultural Scholars Grant Program	10.220		-	7,200
Extension Collaborative on Immunization Teaching & Engagement				
<i>Passed through from Extension Foundation</i>	10.229	2021-2031	-	45,382
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		-	27,195
Agricultural Market and Economic Research	10.290		-	32,829
Integrated Programs	10.303		-	298,369
<i>Passed through from University of Georgia</i>	10.303	SUB00002886	-	62,408
Homeland Security Agricultural				
<i>Passed through from Purdue University</i>	10.304	F0008724402036	-	26,060
<i>Passed through from Purdue University</i>	10.304	F008724402005	-	2,940
Organic Agriculture Research and Extension Initiative	10.307		312,207	1,021,242
<i>Passed through from Clemson University</i>	10.307	2050-207-2012799	-	1,632
<i>Passed through from Clemson University</i>	10.307	2311-207-2014673	-	3,907
<i>Passed through from Colorado State University</i>	10.307	G-70223-04	-	19,758
<i>Passed through from Pennsylvania State University</i>	10.307	S002070-USDA	-	201,971
<i>Passed through from University of Georgia</i>	10.307	SUB00001842	-	7,975
<i>Passed through from University of Maine</i>	10.307	UMS1384	-	65,543
<i>Passed through from University of Wisconsin-Madison</i>	10.307	0000000620	-	91,209
Specialty Crop Research Initiative	10.309		2,541,526	9,936,467
<i>Passed through from Center for Integrated Pest Management</i>	10.309	2019-1455-01	-	256,804
<i>Passed through from Citrus Research and Development Foundation</i>	10.309	20-020C	-	204,129
<i>Passed through from Clemson University</i>	10.309	1939-207-2011761	-	501,600
<i>Passed through from Clemson University</i>	10.309	2169-207-2023550	-	249,344
<i>Passed through from Cornell University</i>	10.309	1194447	-	3,944
<i>Passed through from Cornell University</i>	10.309	79598-10784	-	6,461

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Passed through from Cornell University	10.309	88919-11308	-	40,528
Passed through from Michigan State University	10.309	RC111377E	-	52,262
Passed through from Michigan State University	10.309	RC111480UFL	-	134,835
Passed through from North Carolina State University	10.309	2020-0042-09	-	166,049
Passed through from North Carolina State University	10.309	2021-2518-07	-	73,883
Passed through from Oregon State University	10.309	C0608B-A	-	5,225
Passed through from Pennsylvania State University	10.309	S000223-NIFA	-	114,593
Passed through from Pennsylvania State University	10.309	S002636-USDA	-	44,886
Passed through from Rutgers State University	10.309	0585 -PO# 900453	-	19,406
Passed through from Rutgers State University	10.309	SUB00002584	-	8,369
Passed through from Tennessee State University	10.309	332.77-21.2182	-	156,197
Passed through from Texas A&M Agrilife Research	10.309	AGR00023639	-	104,075
Passed through from Texas A&M Agrilife Research	10.309	M1900022	-	5,051
Passed through from University of Arizona	10.309	433683	-	155,885
Passed through from University of California, Davis	10.309	A18-0496-S001	-	8,037
Passed through from University of California, Davis	10.309	A19-2073-S001	-	232,560
Passed through from University of California, Davis	10.309	A22-0776-S003	-	98,689
Passed through from University of California, Davis	10.309	A23-1488-S003	-	184,637
Passed through from University of California, Riverside	10.309	S-001118	-	282,639
Passed through from University of California, Riverside	10.309	S-001360	-	402,528
Passed through from University of California, Riverside	10.309	S-001382	-	209,733
Passed through from University of California, Riverside	10.309	S-001400	-	375,825
Passed through from University of California, Riverside	10.309	S-001518	-	114,828
Passed through from University of California, Santa Cruz	10.309	A18-0425-S002-P0667295	-	6,560
Passed through from University of Connecticut	10.309	165046800	-	8,262
Passed through from University of Georgia	10.309	SUB00003003	-	2,350
Passed through from Yale University	10.309	GR111324 (CON-80002738)	-	61,581
Agriculture and Food Research Initiative (AFRI)	10.310		2,601,211	12,769,323
Passed through from Clemson University	10.310	2263-207-2014379	-	1,052
Passed through from Clemson University	10.310	2264-207-2014379	-	18,423
Passed through from Cornell University	10.310	84146-11045	-	6,410
Passed through from Cornell University	10.310	87690-11322	-	6,478
Passed through from Donald Danforth Plant Science Center	10.310	24017-F	-	41,746
Passed through from Georgia Institute of Technology	10.310	AWD-004169-G1	-	3,682
Passed through from Iowa State University	10.310	022330B	-	13,177
Passed through from Johns Hopkins Bloomberg School of Public Health	10.310	2003791674	-	98,551
Passed through from Kansas State University	10.310	S19003	-	17,895
Passed through from Long Island University	10.310	32360	-	10,691

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Louisiana State University</i>	10.3.10	PO-0000213950	-	132,806
<i>Passed through from LSU AgCenter</i>	10.3.10	PO-0000203801	-	4,397
<i>Passed through from Middle Tennessee State University</i>	10.3.10	C22-0189	-	300
<i>Passed through from Mississippi State University</i>	10.3.10	011100.327115.02	-	19,824
<i>Passed through from North Carolina State University</i>	10.3.10	2019-1507-18	-	164,785
<i>Passed through from North Carolina State University</i>	10.3.10	2021-0389-03	-	7,743
<i>Passed through from North Dakota State University</i>	10.3.10	FAR0035790	-	72,775
<i>Passed through from Oklahoma State University</i>	10.3.10	2-569140-UFL	-	14,716
<i>Passed through from Oklahoma State University</i>	10.3.10	2-569830-UFL	-	9,131
<i>Passed through from Rutgers State University</i>	10.3.10	SUB1071-PO 1160318	-	47,191
<i>Passed through from Rutgers State University</i>	10.3.10	TEMP	-	107,955
<i>Passed through from South Dakota State University</i>	10.3.10	3TF156	-	21,041
<i>Passed through from South Dakota State University</i>	10.3.10	M1802421	-	12,642
<i>Passed through from Texas A&M Agrilife Research</i>	10.3.10	21A.530-02	-	6,911
<i>Passed through from Texas Tech University</i>	10.3.10	A19-4571-S001	-	52,167
<i>Passed through from University of California, Davis</i>	10.3.10	A20-4224-S002	-	97,725
<i>Passed through from University of California, Davis</i>	10.3.10	A21-0187-S001	-	49,886
<i>Passed through from University of Connecticut</i>	10.3.10	166306055	-	27,651
<i>Passed through from University of Kentucky</i>	10.3.10	3200002534-20-035	-	7,972
<i>Passed through from University of Nebraska</i>	10.3.10	26-6222-0954-002	-	22,345
<i>Passed through from University of Wisconsin-Madison</i>	10.3.10	0000001778	-	11,599
<i>Passed through from University of Wisconsin-Madison</i>	10.3.10	0000002607	-	8,653
<i>Passed through from Utah State University</i>	10.3.10	203909-812	-	21,035
<i>Passed through from Utah State University</i>	10.3.10	AGR00023132	-	2,879
<i>Passed through from Woodwell Climate Research Center</i>	10.3.10	WHRC-_JGx514+01	-	99,920
COVID-19 - Agriculture and Food Research Initiative (AFRI)				
<i>Passed through from North Carolina State University</i>	10.3.10	2021-0389-03	-	27,364
Beginning Farmer and Rancher Development Program	10.3.11		-	205,445
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.3.18		-	18,416
Sun Grant Program	10.3.20		10,984	164,514
<i>Passed through from Texas A&M Agrilife Research</i>	10.3.20	M2200091	-	4,368
<i>Passed through from Texas A&M Agrilife Research</i>	10.3.20	M2202125	-	4,157
<i>Passed through from Virginia Tech</i>	10.3.20	419553-19300	-	13,267
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.3.26		-	74,262
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.3.28		-	51,533
Crop Protection and Pest Management Competitive Grants Program	10.3.29		686	179,410
<i>Passed through from North Carolina State University</i>	10.3.29	2018-3200-27	-	9,837

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from North Carolina State University</i>	10.3.29	2018-3200-29	-	4,714
<i>Passed through from Pennsylvania State University</i>	10.3.29	S000618-USDA	-	13,041
<i>Passed through from Texas A&M University</i>	10.3.29	M2203685	-	76
<i>Passed through from University of Georgia</i>	10.3.29	SUB000002400	-	49,048
Alfalfa and Forage Research Program				
<i>Passed through from University of Georgia</i>	10.3.30	SUB000002140	-	193
<i>Passed through from University of Georgia</i>	10.3.30	SUB000002648	-	3,867
Agricultural Genome to Phenome Initiative				
<i>Passed through from Iowa State University</i>	10.3.32	0242561	38,647	77,524
<i>Passed through from Iowa State University</i>	10.3.32	0242560	-	42,163
<i>Passed through from Iowa State University</i>	10.3.32	024256P	-	75,619
Rural Business Development Grant	10.3.51		-	150,000
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	7,356
Cooperative Extension Service	10.500		-	17,223
<i>Passed through from Kansas State University</i>	10.500	A20-0204-S001	-	345
<i>Passed through from Kansas State University</i>	10.500	A210160-S001	-	127,895
<i>Passed through from University of Arkansas</i>	10.500	14674	-	3,999
<i>Passed through from Utah State University</i>	10.500	204008-796	-	28,217
Agriculture Extension at 1890 Land-grant Institutions	10.512		-	138,975
Renewable Resources Extension Act and National Focus Fund Projects	10.515		-	41,197
Rural Health and Safety Education Competitive Grants Program	10.516		-	105,012
Equipment Grants Program (EGP)	10.519		-	234,231
Centers of Excellence at 1890 Institutions	10.523		-	19,003
<i>Passed through from 1890 Universities Foundation</i>	10.523	FY21-CSFRPES-FAMU - Thrust 1	-	11,415
<i>Passed through from 1890 Universities Foundation</i>	10.523	FY22-NREE-FAMU	-	7,076
<i>Passed through from North Carolina A&T State University</i>	10.523	241005A	-	3,000
<i>Passed through from University of Maryland Eastern Shore</i>	10.523	2021-38427-34838	-	298
<i>Passed through from University of Maryland Eastern Shore</i>	10.523	UMES/CEGFSD/UMES02430 3930	-	30,045
Scholarships for Students at 1890 Institutions				
<i>Passed through from 1890 Universities Foundation</i>	10.524	EXCITE-ACT11890FN- FAMU-01	-	18,102
Farm to School Grant Program				
<i>Passed through from Education Fund</i>	10.575	Consultant Agreement	-	455
Technical Assistance for Specialty Crops Program				
<i>Passed through from Florida Citrus Packers</i>	10.604	AGR DTD 12-19-2019	-	417,124
Forestry Research	10.652		-	92,490

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Cooperative Forestry Assistance	10.664		-	53,002
Urban and Community Forestry Program	10.675		-	107,999
Forest Health Protection	10.680		-	59,639
International Forestry Programs	10.684		19,289	234,504
Partnership Agreements	10.699		-	9,577
<i>Passed through from Sandia National Laboratories</i>	10.699	2427553	-	28,147
<i>Passed through from Sandia National Laboratories</i>	10.699	P.O. 2390709	-	46,449
<i>Passed through from Sandia National Laboratories</i>	10.699	PO 2232743	-	5,884
Research Joint Venture and Cost Reimbursable Agreements	10.707		-	191,625
Soil and Water Conservation	10.902		-	564,808
<i>Passed through from Longleaf Alliance</i>	10.902	24.2022.00.00	-	91,644
<i>Passed through from National Fish and Wildlife Foundation</i>	10.902	2004.20.069750	-	69,774
<i>Passed through from The Longleaf Alliance</i>	10.902	19.2022.00.00	-	65,184
<i>Passed through from US Endowment for Forestry & Communities, Inc.</i>	10.902	E18-28	-	86,185
Soil Survey	10.903		-	29,499
<i>Passed through from University of Minnesota</i>	10.903	A010072002	-	10,691
Environmental Quality Incentives Program	10.912		56,864	375,558
<i>Passed through from CANDIDUS</i>	10.912	AGR00024101	-	2,630
<i>Passed through from Farm Production & Conservation Business</i>	10.912	NR224209XXXG001	-	32,865
<i>Passed through from Florida Conservation Group</i>	10.912	AGR00024310	-	45,026
Grassland Reserve Program	10.920		-	6,468
Agricultural Statistics Reports	10.950		-	137,510
Technical Agricultural Assistance	10.960		-	143,406
Other Federal Awards	10.RD	026692	-	26,451
	10.RD	026700	-	9,106
	10.RD	17-PA-11080500-027	-	6,079
	10.RD	19-JV-11221636-069	-	1,124
	10.RD	19PA11080500339	-	21,504
	10.RD	20-JV-11221633-088	-	31,544
	10.RD	20-JV-11330170-046	-	682
	10.RD	20-PA-11080500-098	-	23,732
	10.RD	21-JV-11330170-030	-	10,109
	10.RD	21-JV-11330170-031	-	4,203
	10.RD	22-JV-11221633-171	-	52,430
	10.RD	27388	-	103,977
	10.RD	27429	-	51,551
	10.RD	27431	-	60,114
	10.RD	27433	-	82,777

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	10.RD	27437	-	5,412
	10.RD	28478	-	97,399
	10.RD	28482	-	69,177
	10.RD	28483	-	68,446
	10.RD	28486	-	29,317
	10.RD	28489	-	55,227
	10.RD	28490	-	66,296
	10.RD	28493	-	30,345
	10.RD	58-0202-1-001	49,628	328,454
	10.RD	58-0790-2-0114	-	106,758
	10.RD	58-3020-2-009	-	72,986
	10.RD	58-6000-1-0132	20,475	44,800
	10.RD	AGR00024343	-	15,814
<i>Passed through from Alachua Conservation Trust</i>	10.RD	ECP-NAAGPAL-NR-001	-	59,039
<i>Passed through from Almond Board of California</i>	10.RD	AGR00024501	-	78,608
<i>Passed through from Dairy Management Inc.</i>	10.RD	AGR DTD 12-21-21	-	1,921
<i>Passed through from Florida Avocado Administrative Committee</i>	10.RD	210518FBC AR	-	435
<i>Passed through from Florida Beef Council</i>	10.RD	2018-3200-41	-	14,894
<i>Passed through from North Carolina State University</i>	10.RD	2021-0200-03	-	20,463
<i>Passed through from North Carolina State University</i>	10.RD	AGR00024092	-	15,730
<i>Passed through from North Florida Land Trust</i>	10.RD	23-77	-	16,981
<i>Passed through from Potatoes USA</i>	10.RD	503	-	22,891
<i>Passed through from Tall Timbers</i>	10.RD	AGR00024342	-	15,730
<i>Passed through from Tall Timbers</i>	10.RD	SUB00002142	-	5,718
<i>Passed through from University of Georgia SARE/ACE</i>	10.RD	SUB00002293	22,519	81,871
<i>Passed through from University of Georgia SARE/ACE</i>	10.RD	SUB00002469	-	2,705
<i>Passed through from University of Georgia SARE/ACE</i>	10.RD	SUB00002681	-	14,616
<i>Passed through from Washington State University</i>	10.RD	136736 SP0004637	-	8,851
Total Research And Development Programs Cluster:			6,671,777	60,330,404
SNAP Cluster:				
Supplemental Nutrition Assistance Program	10.551		-	6,513,372,364
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		8,502,143	186,694,269
<i>Passed through from CareerSource Gulf Coast</i>	10.561	23-GCSC-SNAP	-	6,500
Total SNAP Cluster:			8,502,143	6,700,073,133
TOTAL U. S. DEPARTMENT OF AGRICULTURE			1,917,396,692	10,285,746,326
U. S. DEPARTMENT OF COMMERCE				
NOAA Mission-Related Education Awards	11.008		20,135	176,566

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from North American Association for Environmental Education Inc</i> Ocean Exploration	11.008	NA18SEC0080002	-	29,759
<i>Passed through from</i> <i>Passed through from National Marine Sanctuary Foundation</i>	11.011	NA18OAR0110287	-	10,183
<i>Passed through from National Marine Sanctuary Foundation</i>	11.011	22-10-B-460	-	2,920
Integrated Ocean Observing System (IOOS)	11.011	5300-23-02-031	-	4,846
<i>Passed through from Caribbean Ocean Observing System Inc</i>	11.012	2021-2022-002	68,778	314,587
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.21(097)FWRI.LM.DM.1	-	30,161
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	NA21NOS0120097	22,665	25,212
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	NA22NOS0120178	-	71,489
<i>Passed through from Texas A&M University</i>	11.012	M2300786	-	36,311
Cluster Grants	11.020		-	29,414
Bipartisan Budget Act of 2018	11.022		2,199,033	6,041
BUILD TO SCALE	11.024		-	6,399,394
Connecting Minority Communities Pilot Program	11.028		-	209,001
COVID-19 - State Digital Equity Planning Grants	11.032	COVID-19 - 12-30-DP383	-	214,695
COVID-19 - Broadband Equity, Access, and Deployment Program	11.035	COVID-19 - 12-20-B417	-	167,290
Economic Development Technical Assistance	11.303		-	49,208
Interjurisdictional Fisheries Act of 1986	11.407		-	115,730
Sea Grant Support	11.417		167,551	138,183
<i>Passed through from Florida Sea Grant College</i>	11.417	SUB00003691	-	4,384,572
<i>Passed through from Louisiana State University</i>	11.417	PO-0000181933	-	7,886
<i>Passed through from Mississippi State University</i>	11.417	015901.340594.06	-	11,142
<i>Passed through from Stetson University</i>	11.417	AGR DTD 06-09-2020	-	61,074
<i>Passed through from University of Delaware</i>	11.417	UDR0000328	-	1,537
<i>Passed through from University of Maryland College Park</i>	11.417	SA75282430-B A/AQ-10-b	-	35,566
<i>Passed through from University of Southern Mississippi</i>	11.417	8006588-R/SFA-AJMGT-27-Am	55,533	5,517
<i>Passed through from University of Southern Mississippi</i>	11.417	USM-8006133-R/RCE-12 (UF)	-	115,828
<i>Passed through from Woods Hole Oceanographic Institution</i>	11.417	A101433	-	88,398
Coastal Zone Management Administration Awards	11.419		718,822	11,289
<i>Passed through from Michigan</i>	11.419	SUBK00014848	-	3,061,497
Coastal Zone Management Estuarine Research Reserves	11.420		-	3,431
<i>Passed through from Florida Department of Environmental Protection</i>	11.420	G5540	-	1,427,763
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427	UF-2021-01	-	418,346
<i>Passed through from Oyster South</i>	11.427	Check No 2230	-	1,022
<i>Passed through from Two Docks Steliffish, LLC</i>			-	2,315

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Climate and Atmospheric Research	11.431		-	51,083
<i>Passed through from University of Miami</i>	11.431	OS00000987	-	75,846
<i>Passed through from University of Puerto Rico</i>	11.431	530907-USF	-	25,195
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes				
<i>Passed through from University of Miami</i>	11.432	OS00001147	-	15,558
Marine Fisheries Initiative	11.433		27,548	990,511
<i>Passed through from South Carolina Department of Natural Resources</i>	11.433	P24018327521	-	13,237
Cooperative Fishery Statistics	11.434		-	236,581
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.434	BSP-799-017-2021-05	-	120,311
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.434	BSP-799-017-2023-05	-	105,198
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.434	GSMFC-749-001-2021-05	-	114
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.434	GSMFC-749-001-2022-05	-	1,090,717
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.434	GSMFC-749-001-2023-05	-	1,000,806
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.434	GSMFC-799-002-2019-05	-	85,546
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.434	GSMFC-799-002-2023-05	-	62,318
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.434	IJF-650-041-2021-05	-	145,961
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.434	IJF-650-041-2023-05	-	78,619
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.434	SFR-749-043-2023-05	-	29,115
Southeast Area Monitoring and Assessment Program	11.435		159,806	539,632
<i>Passed through from South Carolina Department of Natural Resources</i>	11.435	P24018322521	-	120
Marine Mammal Data Program	11.439		-	34,225
Regional Fishery Management Councils	11.441		-	32,043
<i>Passed through from Gulf of Mexico Fishery Management Council</i>	11.441	AGR00025351	-	8,186
<i>Passed through from South Atlantic Fishery Management Council</i>	11.441	SA-21-76	-	32,347
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		-	272,010
Unallied Management Projects	11.454		-	114,689
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.454	ACQ-210-039-2023-USF	-	11,313
Habitat Conservation				
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.463	OB-940-056-2020-05	-	235,832
<i>Passed through from National Fish And Wildlife Foundation</i>	11.463	NFWF # 74197	2,645	22,994
Unallied Science Program	11.472		87,500	880,233
<i>Passed through from Atlantic States Marine Fisheries Commission</i>	11.472	19-08-09.3	-	78,172
<i>Passed through from National Oceanic and Atmospheric Administration</i>	11.472	NA20NMF4720070	-	43,853
Atlantic Coastal Fisheries Cooperative Management Act	11.474		-	276,881
Fisheries Disaster Relief	11.477		-	1,425,520
Center for Sponsored Coastal Ocean Research Coastal Ocean Program				
<i>Passed through from Mote Marine Laboratory and Aquarium</i>	11.478	193-549-2	-	4,760
<i>Passed through from Texas A&M University</i>	11.478	M2003385	-	63,193

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<i>Passed through from Woods Hole Oceanographic Institution</i>	11.478	A101467	-	1,100
<i>Passed through from Woods Hole Oceanographic Institution</i>	11.478	A101516	-	25,127
<i>Passed through from Woods Hole Oceanographic Institution</i>	11.478	A101545	-	7,255
Coral Reef Conservation Program	11.482		-	700,005
<i>Passed through from National Fish And Wildlife Foundation</i>	11.482	0304.20.069107	-	22,685
Measurement and Engineering Research and Standards	11.609		-	53,525
Minority Business Resource Development	11.802		-	412,289
Marine Debris Program				
<i>Passed through from National Fish And Wildlife Foundation</i>	11.999	0319.20.067257	-	374,079
Other Federal Awards				
<i>Passed through from Mississippi State University</i>	11.U03	026260	-	3,967
<i>Passed through from University of Mississippi</i>	11.U03	21-03-029	1,875	5,081
Other Federal Awards	11.U18	B91A70	-	36,251
	11.U18	MOA027	-	364,943
Other Federal Awards	11.U58	1305M219CNVWX0010P220 04	-	402,739
Other Federal Awards				
<i>Passed through from Dakota Consulting Inc</i>	11.U70	PO#000000642	-	123,526
Other Federal Awards				
<i>Passed through from Dakota Consulting Inc</i>	11.U74	PO No 00000704	-	48,153
Total Excluding Cluster:			3,531,891	28,451,617
Economic Development Cluster:				
Investments for Public Works and Economic Development Facilities	11.300		-	869,897
COVID-19 - Economic Adjustment Assistance	11.307	COVID-19 - ED22HDQ3070114	71,619	305,879
Economic Adjustment Assistance	11.307		965,262	12,215,838
Total Economic Development Cluster:			1,036,881	13,391,614
Research And Development Programs Cluster:				
NOAA Mission-Related Education Awards	11.008		-	65,881
<i>Passed through from North American Association for Environmental Education</i>	11.008	AGR DTD 12-19-2022	-	2,348
<i>Passed through from North American Association for Environmental Education</i>	11.008	AGR00024353	-	1,460
<i>Passed through from North American Association for Environmental Education Inc</i>	11.008	NA18SEC0080002	4,464	5,224
Ocean Exploration	11.011		-	312,101
<i>Passed through from Carnegie Mellon University</i>	11.011	1080457-463596	-	4,749
Integrated Ocean Observing System (IOOS)	11.012		-	19,012
<i>Passed through from Great Lakes Observing System</i>	11.012	IOOS098/YR2-HABON-04	-	5,694
<i>Passed through from Great Lakes Observing System</i>	11.012	Project Number: IOOS098/HABON-02	24,149	60,160

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.16(028)FAU.LC.GAPS MINIPROPOSAL.5	-	23,312
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.16(028)USF	-	1,851
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.16(028)USFML.OBS.1	-	16
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.21(097)FIU.TT.WL.1	-	46,888
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.21(097)USF.BW.OBS.1	-	294,525
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.21(097)USF.CH.MOD.1	-	62,554
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.21(097)USF.CL.GLD.1	-	65,570
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.21(097)USF.CM.HFR.1	-	77,379
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.23(81)FIU.TT.Topic.1.1	-	1,934
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	NA21NOS0120097	-	42,881
<i>Passed through from Texas A&M University</i>	11.012	02-SI60275	-	88,136
<i>Passed through from Texas A&M University</i>	11.012	M2001871	18,266	50,166
<i>Passed through from Texas A&M University</i>	11.012	M2001872	-	29,081
<i>Passed through from Texas A&M University</i>	11.012	M2201260-410041-09001	-	250,085
<i>Passed through from University of North Carolina Wilmington</i>	11.012	58670A-23-0246-1 FLU-SUB- INT	-	3,946
Broad Agency Announcement	11.015		-	23,539
Statistical, Research, and Methodology Assistance				
<i>Passed through from University of Connecticut</i>	11.016	164782915	-	21,721
Bipartisan Budget Act of 2018	11.022		-	3,032
BUILD TO SCALE	11.024		-	265,323
Connecting Minority Communities Pilot Program				
<i>Passed through from The National Institute of Standards & Technology</i>	11.028	12-09-C13061	-	90,000
Economic Development Technical Assistance	11.303		39,805	90,743
Economic Adjustment Assistance	11.307		-	39,543
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400		-	1,592,288
<i>Passed through from University of Southern Mississippi</i>	11.400	USM-8006122-02.01	-	482,684
Interjurisdictional Fisheries Act of 1986	11.407		-	75,648
Sea Grant Support	11.417		267,817	1,194,221
<i>Passed through from Florida Institute of Technology</i>	11.417	AWD-000583 (UCF)	-	4,611
<i>Passed through from Mississippi State University</i>	11.417	016200.320565.03	-	30,919
<i>Passed through from S.C. Sea Grant Consortium</i>	11.417	R/CF-1a	509,358	869,334
<i>Passed through from South Carolina Department of Natural Resources</i>	11.417	P24018321419	-	773
<i>Passed through from SUNY Research Foundation</i>	11.417	80794/3/1158304	-	15,551
<i>Passed through from University of Miami</i>	11.417	OS00001075	-	13,771
<i>Passed through from University of Puerto Rico</i>	11.417	2020-2021-013	-	11,227

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Puerto Rico</i>	11.417	Subaward# 2022-2023-002 /USDC-	-	12,039
<i>Passed through from University of South Alabama</i>	11.417	NOAA:NA22OAR4170094	-	415,914
<i>Passed through from University of South Alabama</i>	11.417	A21-0220-S002	-	717,944
<i>Coastal Zone Management Administration Awards</i>	11.419	A21-0220-S008	-	60,130
<i>Passed through from South Carolina Department of Natural Resources</i>	11.419	SCDNR FY2023-021	-	10,981
<i>Passed through from University of Michigan</i>	11.419	SUBK00014240 UM PO# 3006926498	46,155	149,679
<i>Passed through from University of Michigan</i>	11.419	SUBK00014848	-	191,410
<i>Coastal Zone Management Estuarine Research Reserves</i>	11.420		-	191,757
<i>Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program</i>	11.427		183,295	554,103
<i>Passed through from Clemson University</i>	11.427	2223-208-2014110	-	19,889
<i>Passed through from Florida Institute of Technology</i>	11.427	202548(FAU)	-	2,041
<i>Passed through from Texas A&M University Corpus Christi</i>	11.427	M2200391	-	41
<i>Passed through from Two Docks Stellfish</i>	11.427	NA21NMF427037IHBOI	-	9,955
<i>Climate and Atmospheric Research</i>	11.431		81,805	495,420
<i>Passed through from CUNY Institute for State & Local Govern</i>	11.431	CM00005851	-	8,359
<i>Passed through from University of Hawaii</i>	11.431	MA1318	-	7,715
<i>Passed through from University of Texas, Arlington</i>	11.431	2021GC1223	-	1,726
<i>National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes</i>	11.432		-	22,539
<i>Passed through from Louisiana State University</i>	11.432	PO-0000207344	-	1,540
<i>Passed through from Mississippi State University</i>	11.432	191001.361472.01A	-	87,138
<i>Passed through from Mississippi State University</i>	11.432	191001.361472.01B	-	192,368
<i>Passed through from Mississippi State University</i>	11.432	191001.361472.01C	-	63,774
<i>Passed through from Mississippi State University</i>	11.432	191001.361472.01D	-	47,417
<i>Passed through from Mississippi State University</i>	11.432	191001.361472.01E	-	58,747
<i>Passed through from Mississippi State University</i>	11.432	191001.363513.01I	-	4
<i>Passed through from Mississippi State University</i>	11.432	191001.363513.01J	-	1,786
<i>Passed through from University of Maryland College Park</i>	11.432	106164-Z7554216	-	37,079
<i>Passed through from University of Miami</i>	11.432	OS0000532 PO# SPC001797	-	166,096
<i>Passed through from University of Miami</i>	11.432	OS0000728 / SPC-001888	-	109,538
<i>Passed through from University of Miami</i>	11.432	OS00000731 / PO No. SPC- 001887	-	136,860
<i>Passed through from University of Miami</i>	11.432	OS00001124 PO# SPC- 003001	-	17,619
<i>Passed through from University of Miami</i>	11.432	PO SPC-001766 /OS00000602	-	1,651
<i>Passed through from University of Miami</i>	11.432	SPC-001768	-	69,495

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Miami</i>	11.432	SPC-001989	-	32,744
Marine Fisheries Initiative	11.433		45,117	363,604
Marine Mammal Data Program	11.439		1,401	16,555
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		4,026	72,692
<i>Passed through from Louisiana State University</i>	11.451	PO-0000038938	-	355
<i>Passed through from Mississippi State University</i>	11.451	Subaward No. 015901.340589.01	-	1,764
<i>Passed through from Nova SouthEastern University</i>	11.451	331772	-	182,111
<i>Passed through from Nova SouthEastern University</i>	11.451	331772 Romero	-	42,626
<i>Passed through from University of Southern Mississippi</i>	11.451	8006778-01-01-UF	-	2,891
<i>Passed through from University of Southern Mississippi</i>	11.451	USM-GR05842-003	-	1,397
Unallied Management Projects	11.454		2,427	80,261
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.454	ACQ-210-039-2021-UF1	44,430	89,745
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.454	ACQ-210-039-2021-UF2	-	65,420
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.454	ACQ-210-039-2023-UF1	-	3,484
<i>Passed through from University of Southern Mississippi</i>	11.454	8007135-03.04 UF	-	3,096
Cooperative Science and Education Program	11.455		-	28,092
Weather and Air Quality Research	11.459		-	105,120
Habitat Conservation	11.463		-	13,781
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.463	CS-940-055-2021-UF1	-	56,189
<i>Passed through from Mississippi State University</i>	11.463	015901.340586.01	-	7,172
<i>Passed through from National Marine Sanctuary Foundation</i>	11.463	22-02-J-439	-	40,661
<i>Passed through from National Marine Sanctuary Foundation</i>	11.463	22-02-J-441	-	79,808
<i>Passed through from National Marine Sanctuary Foundation</i>	11.463	22-02-J-443	-	51,208
<i>Passed through from The Florida Aquarium</i>	11.463	AGR00019966	-	70,804
Applied Meteorological Research	11.468		-	221,234
Congressionally Identified Awards and Projects	11.469		-	475,489
Unallied Science Program	11.472		30,703	273,035
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.472	ACQ-210-039-2020-CFK	-	7,596
Office for Coastal Management				
<i>Passed through from Societadad Ambiente Marino</i>	11.473	2020-01	-	68,093
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		103,886	651,099
<i>Passed through from Lehigh University</i>	11.478	543829-78003	-	52,907
<i>Passed through from Mote Marine Laboratories</i>	11.478	193-549-5	-	123,325
<i>Passed through from Woods Hole Oceanographic Institute</i>	11.478	24215600	-	68,110
<i>Passed through from Woods Hole Oceanographic Institute</i>	11.478	A101548	-	5,482
Educational Partnership Program	11.481		1,844,322	3,480,276
Coral Reef Conservation Program	11.482		-	74,564

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2023
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from National Fish And Wildlife Foundation</i>	11.482	030220068838	-	52,917
Measurement and Engineering Research and Standards	11.609		143,376	655,477
Science, Technology, Business and/or Education Outreach	11.620		50,000	263,031
Marine Debris Program				
<i>Passed through from Eckerd College</i>	11.999	NOAA-NOS-ORR-2020-2006200	-	9,032
Other Federal Awards				
	11.RD	1305M220PNFFN0463	-	10,575
	11.RD	1305M320PNFFS0227	-	1
	11.RD	1333MF21PNFFN0022	-	1,545
	11.RD	1333MF21PNFFN0135	-	15,500
	11.RD	1333ND22PNB730358	-	12,715
	11.RD	28574	-	2,893
	11.RD	AWD00000866	-	3,411
	11.RD	MOA-2019-	-	2,852,263
	11.RD	090/11795/NCND6012-20-0001	-	
<i>Passed through from Coastal Carolina University</i>	11.RD	MOU PR095	-	8,082
<i>Passed through from Coastal Carolina University</i>	11.RD	CCU No. 31-2071	-	12,444
	11.RD	CCU No. 31-2085 / Task Order S2017-0113	-	90,484
<i>Passed through from Gulf of Mexico Fishery Management Council</i>	11.RD	AGR00023453	-	82,039
<i>Passed through from National Fish And Wildlife Foundation</i>	11.RD	031820069154	13,900	37,206
<i>Passed through from Synoptic Data PBC</i>	11.RD	TO No S2020-126	-	172,153
<i>Passed through from TDL-Brooks International, Inc.</i>	11.RD	None	-	450
<i>Passed through from University of Puerto Rico</i>	11.RD	Subaward Agreement No: 2022-2023-001 / 2023-0000015	-	2,760
	11.RD	Subaward# 2022-20233 / USDC-	-	25,077
	11.RD	NOAA:NA22OAR4170097	-	
<i>Passed through from University of Southern Mississippi</i>	11.RD	8006878-03.03 UF	-	117,662
<i>Passed through from Western Pacific Regional Fishery Management Council</i>	11.RD	21-turtle-03	-	20,500
<i>Passed through from Woods Hole Oceanographic Institution</i>	11.RD	E122438	-	4,009
Total Research And Development Programs Cluster:			3,458,702	21,567,651
TOTAL U. S. DEPARTMENT OF COMMERCE			8,027,474	63,410,882
U. S. DEPARTMENT OF DEFENSE				
Procurement Technical Assistance For Business Firms	12.002		21,586	1,263,660
Protection, Clearing and Straightening Channels	12.109	Prime Agreement W912-EP-19-C-0018 (Option Year 2)	-	22,554
<i>Passed through from Underwater Engineering Services</i>				

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113	-	-	1,254,985
Basic and Applied Scientific Research	12.300	-	-	2,014,027
<i>Passed through from Institute for Advanced Composites Manufacturing Innovation</i>	12.300	N00014-19-1-2727	-	14,531
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330	-	-	75,971
ROTC Language and Culture Training Grants	-	-	-	-
<i>Passed through from Institute of International Education</i>	12.357	PGO1801-UFL-29	-	339,520
Military Construction, National Guard	12.400	-	-	1,527,693
National Guard Military Operations and Maintenance (O&M) Projects	12.401	-	-	38,610,611
National Guard Challenge Program	12.404	-	-	5,162,134
Military Medical Research and Development	12.420	-	-	3,584
<i>Passed through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>	12.420	4669	109,767	142,227
<i>Passed through from Johns Hopkins University</i>	12.420	2005505173	-	31,647
<i>Passed through from The Spaulding Rehabilitation Hospital Co</i>	12.420	500537	-	195,085
<i>Passed through from University of Rochester</i>	12.420	SUB00000457 / GR533513	-	17,849
<i>Passed through from Wake Forest University</i>	12.420	1265-45202-10000110042	-	111,013
Basic Scientific Research	12.431	-	-	341,763
<i>Passed through from Northeastern University</i>	12.431	555092-78056	-	173,108
The Language Flagship Grants to Institutions of Higher Education	12.550	0054-UFL-24-AFLI-280-POS	190,423	357,110
<i>Passed through from Institute of International Education</i>	12.550	BOR21-UFL-10-AFLI-CULTURE	-	392,399
<i>Passed through from Institute of International Education</i>	12.550	BOR21-UFL-10-AFLI-PO2	181,658	299,536
National Security Education Program David L. Boren Scholarships	12.551	-	-	9,544
Centers for Academic Excellence	12.598	-	-	2,730
Economic Adjustment Assistance for State Governments	12.617	-	-	264,164
Troops to Teachers Grant Program	12.620	-	-	51,214
Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	-	70,844
<i>Passed through from Battelle Memorial Institute</i>	12.630	PO US001-0000839184	-	12,278
<i>Passed through from National Science Teaching Association</i>	12.630	23-871-006	-	25,200
<i>Passed through from North Carolina A&T State University</i>	12.630	210245A	-	34,294
<i>Passed through from Northeastern University</i>	12.630	555089-78053	-	294,451
<i>Passed through from Technology Student Association (TSA)</i>	12.630	None	-	33,565
<i>Passed through from U.S. Army Educational Outreach Program</i>	12.630	W911SR-15-2-0001	-	24,601
Legacy Resource Management Program	12.632	-	-	285,334
Air Force Defense Research Sciences Program	12.800	-	-	66,081
<i>Passed through from Princeton University</i>	12.800	SUB00000644	-	40,602
Language Grant Program	12.900	-	-	158,707
Information Security Grants	12.902	-	-	92,169

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Fordham University</i>	12.902	FOR00062-30353	-	19,699
GenCyber Grants Program	12.903		-	200,014
CyberSecurity Core Curriculum	12.905		-	640,415
<i>Passed through from MOHAWK VALLEY COMMUNITY COLLEGE</i>	12.905	H98230-20-1-0311	-	115,412
Other Federal Awards				
<i>Passed through from Armata Pharmaceuticals, Inc.</i>	12.U04	AP-SA02-101	-	6,806
<i>Passed through from Collaborative Composite Solutions Corporation</i>	12.U04	ACENet-008	-	28,532
<i>Passed through from Nimbis Services</i>	12.U04	Nimbis-21F-1152-UF	226,209	489,448
<i>Passed through from North Carolina State University</i>	12.U04	2023-1526-01	-	10,650
<i>Passed through from North Carolina State University</i>	12.U04	2022-1606-01	-	26,000
<i>Passed through from North Carolina State University</i>	12.U04	2022-1606-02	-	26,000
Other Federal Awards				
<i>Passed through from Bryant Alliance, LLC</i>	12.U19	None	-	19,100
<i>Passed through from Trenchant Analytics, LLC</i>	12.U19	None	-	5,747
Other Federal Awards	12.U27	AWD00005023	-	3,697
	12.U27	FA252122P0073	-	714,954
Other Federal Awards	12.U30	GR-232724	-	3,846
<i>Passed through from Florida Institute of Technology</i>				
Other Federal Awards	12.U32	FA864921P1431	-	19,639
<i>Passed through from IHUDDLE</i>				
Other Federal Awards	12.U35	HQ086022C7810	-	39,897
<i>Passed through from Epiome Research and Innovations Inc.</i>	12.U35	FPH21-S014	-	61,583
<i>Passed through from Infocitex Corporation (IST), a DCS comp</i>	12.U35	A8650-18-C-5405	-	6,657
<i>Passed through from Modelitix, Inc.</i>	12.U35	CP0078997	-	48,068
<i>Passed through from Utah State University</i>	12.U37	10002.005	-	12,387
Other Federal Awards	12.U37	10002.006	-	257,667
	12.U37	10002.008	-	170,449
	12.U37	10002.012	-	169,169
	12.U37	10002.014	-	4,750
	12.U37	10002.015	-	909
	12.U37	10002.016	-	53,487
	12.U37	10002.019	-	371,712
	12.U37	10002.020,0001.01	-	16,121
	12.U37	10002.030	-	45,165
	12.U37	10003.001	-	46,738
	12.U37	H9240520D0001	-	262,849
	12.U37	H92405-20-D001	-	157,826

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STATE OF FLORIDA

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Other Federal Awards	12.U37	TO 34	-	192,257
<i>Passed through from Defensewrx</i>	12.U37	10000.007	-	141,558
Other Federal Awards	12.U39	10002.032	-	49,246
	12.U39	FA481422F0208	-	14,946
	12.U39	H9240520D0001	-	16,333
	12.U39	H9240522F0030	-	220,512
	12.U39	H9240522F0033	-	40,645
	12.U39	H9240522F0035	-	40,586
	12.U39	TO 35	-	49,256
	12.U39	TO 43	-	8,190
	12.U39	TO-044	-	134,872
	12.U39	D6D STTR 2022.D: S22D ST0	-	10,138
<i>Passed through from Asymmetric Technologies</i>	12.U39	H9240522P0018	-	41,602
<i>Passed through from Certus Core LLC</i>	12.U41	FA481422A0006	-	46,654
Other Federal Awards	12.U41	FA481423F0041	-	15,654
	12.U41	FA481423F0042	-	11,224
	12.U41	H9240520D0001	-	8,144
	12.U41	H9240522F0010P00002	-	1,845
	12.U41	H9240523F0003	-	13,881
	12.U41	H9240523F0004	-	44,552
	12.U41	H9240523F0005	-	54,749
	12.U41	SOFWERX	-	62,353
<i>Passed through from Defensewrx</i>	12.U41	555093-78052	-	75,091
<i>Passed through from Kostas Research Institute at Northeast</i>	12.U41	FA864923P0953	-	3,620
<i>Passed through from Tetra Intelligence Systems, Inc</i>	12.U44	2F-60250	-	55,767
Other Federal Awards	12.U47	FA864923P0337-1	-	22,473
<i>Passed through from SimX, Inc.</i>	12.U47	FA864923P0358-1	-	22,474
<i>Passed through from SimX, Inc.</i>	12.U49	AP-SA02-101	-	6,750
<i>Passed through from Armata Pharmaceuticals, Inc.</i>	12.U49	3USF-IMAP23-1	-	63,586
<i>Passed through from Tampa VA Research & Education Foundation</i>	12.U49	3USF-IMAP24-1	-	10,597
Other Federal Awards	12.U51	DI-23-SC-USF-01	-	6,189
<i>Passed through from Detect-Ion</i>	12.U51	2USF-IMAP23-1	-	51,663
<i>Passed through from Tampa VA Research & Education Foundation</i>	12.U56	Prime Agreement W912-EP-19-C-0018	-	9,336
Other Federal Awards				
<i>Passed through from Underwater Engineering Services</i>				

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	12.U62	N0017422P0106	-	135,222
Other Federal Awards	12.U65	N0017422P0182	-	103,296
Other Federal Awards	12.U67	N0017423P0082	-	66,163
	12.U67	NMIN-J-E856Z-3N 47QSEA23P04ZM	-	14,125
<i>Passed through from Lockheed Martin Corporation</i>	12.U67	PO 41Z4519208	-	602,331
<i>Passed through from Lockheed Martin Corporation</i>	12.U67	PO 41Z4761041	-	882,394
Other Federal Awards	12.U69	PO 41Z4761041	-	94,908
<i>Passed through from NSWC Indian Head EOD Technology Division</i>	12.U69	N0017421P0107	-	3,463
<i>Passed through from Special Operations Command</i>	12.U69	H9240020F0053	-	8,568,762
<i>Passed through from University at Albany SUNY</i>	12.U69	Sub Contract# 3-94003	-	110,513
Other Federal Awards	12.U71	PO 4500001938	-	2,030,534
Other Federal Awards	12.U73	Subcontract HDTRA118D0010-25	-	76,445
<i>Passed through from Lockheed Martin Corporation</i>	12.U73	PO 4500001938	-	453,237
<i>Passed through from Lockheed Martin Corporation</i>			729,643	72,560,314
Total Excluding Cluster:				
Research And Development Programs Cluster:				
Procurement Technical Assistance For Business Firms	12.002		-	121,554
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		-	1,772
Readiness and Environmental Protection Integration (REPI) Program				
<i>Passed through from The Nature Conservancy</i>	12.017	G22-107839-001	-	356,403
Collaborative Research and Development	12.114		-	2,350
Basic and Applied Scientific Research	12.300		5,853,205	23,616,258
<i>Passed through from American Lightweight Materials Manufacturing Innovation Institute Agreement #M007-01</i>	12.300	N00014-19-S-F008 (#M007-01)	-	4,650
<i>Passed through from Carnegie Mellon University</i>	12.300	1140225-468575	-	21,679
<i>Passed through from Clemson University</i>	12.300	2205-202-2023940	-	171,797
<i>Passed through from Cornell University</i>	12.300	78559-10700	-	17,972
<i>Passed through from Florida Institute For Human And Machine Cognition</i>	12.300	202001001.UF001	-	165,530
<i>Passed through from Florida Institute For Human And Machine Cognition</i>	12.300	2021-010-01-UF	-	35,688
<i>Passed through from Georgia Institute of Technology</i>	12.300	AWD-002572-G1	-	67,630
<i>Passed through from LIFT</i>	12.300	Subaward #C1001	-	180,205
<i>Passed through from LIFT</i>	12.300	Subaward #C1003	-	146,683
<i>Passed through from LIFT</i>	12.300	Subaward #C2003	-	71,896
<i>Passed through from LIFT</i>	12.300	Subaward #C2004	-	46,633

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Massachusetts Institute of Technology</i>	12.300	S4958-PO417317	-	111,256
<i>Passed through from MSRDC</i>	12.300	W911SR-14-2-0001	-	24,906
<i>Passed through from Northwestern University</i>	12.300	60061469 UCF	-	113,288
<i>Passed through from Ohio State University</i>	12.300	GR123404	-	64,543
<i>Passed through from Stanford University</i>	12.300	62947289-237269	-	124,037
<i>Passed through from Universidad De Concepcion</i>	12.300	N00014-17-1-2606	-	4,236
<i>Passed through from University of Alaska, Fairbanks</i>	12.300	UA 21-0010	-	125,933
<i>Passed through from University of California</i>	12.300	0160 G VA526	-	57,238
<i>Passed through from University of California, Davis</i>	12.300	A18-0471-S002	-	160,000
<i>Passed through from University of Miami</i>	12.300	SPC-001248	-	264,690
<i>Passed through from University of Michigan, Ann Arbor</i>	12.300	SUBK00016817	-	134,676
<i>Passed through from University of Southern California</i>	12.300	1246666613	-	77
<i>Passed through from University of Southern California</i>	12.330		33,112	44,624
<i>Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program</i>	12.330	N00014-22-1-2522	-	6,308
<i>Passed through from Duval County Public Schools</i>	12.330	N613402120003	-	21,811
<i>Passed through from National Center for Simulation</i>				
<i>Naval Medical Research and Development</i>				
<i>Passed through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>	12.340	5995	-	51,600
<i>Scientific Research - Combating Weapons of Mass Destruction</i>	12.351		319,729	1,174,290
<i>Passed through from Northern Arizona University</i>	12.351	1004877-02	-	156,740
<i>Passed through from Pennsylvania State University</i>	12.351	SA21-02	-	716,843
<i>Pest Management and Vector Control Research</i>	12.355		38,855	69,331
<i>Research on Chemical and Biological Defense</i>				
<i>Passed through from Nova Southeastern University</i>	12.360	W912HZ-19-2-0014	-	23,069
<i>Military Medical Research and Development</i>	12.420		1,361,789	11,563,185
<i>Passed through from Baylor College of Medicine</i>	12.420	PO# 7000001304	-	32,287
<i>Passed through from Boston VA Research Institute, Inc.</i>	12.420	5067FEDd	-	81,382
<i>Passed through from Children's Hospital of Philadelphia</i>	12.420	20397108/GRT-00002069	-	5,882
<i>Passed through from Citizens United for Research in Epilepsy</i>	12.420	AGT DTD 07-20-2018	47,494	48,574
<i>Passed through from Coalition for National Trauma Research</i>	12.420	CNTR20-HUMA-02	-	844
<i>Passed through from Dana-Farber Cancer Institute</i>	12.420	3089003	-	5,298
<i>Passed through from Denver Research Institute</i>	12.420	MSRC-FY22-01	-	134,234
<i>Passed through from Design Interactive, Inc.</i>	12.420	SUB-W81XWH-17-1-0687-01	22,181	22,181
<i>Passed through from Emory University</i>	12.420	A675133	-	17,114
<i>Passed through from H. Lee Moffitt Cancer Center & Research Institute</i>	12.420	12-20439-99-01-G1	-	22,329
<i>Passed through from Mario Negri Institute</i>	12.420	AGR00017303	-	13,961
<i>Passed through from Mayo Clinic</i>	12.420	UNI-304018; PO# 69035613	-	48,201
<i>Passed through from Medical University of South Carolina</i>	12.420	A21-0048-S001	-	14,246
<i>Passed through from Northwestern University</i>	12.420	60060216 UFL	-	315,205

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Ocean State Research Institute</i>	12.420	292207	-	937
<i>Passed through from Oceanit Laboratories, Inc.</i>	12.420	AGR00020010	-	8,735
<i>Passed through from Oregon Health & Science University</i>	12.420	1018926_UCF	-	55,398
<i>Passed through from Research Triangle Institute International</i>	12.420	14-312-0216591-67061L; PO# 670671L	-	44,997
<i>Passed through from Shirley Ryan Ability Lab</i>	12.420	82196.FIU.YR101	-	82,670
<i>Passed through from Spaulding Rehabilitation Hospital</i>	12.420	500635	-	29,355
<i>Passed through from SUNY Downstate Medical Center</i>	12.420	100-1153985-84735	-	120,282
<i>Passed through from SUNY Downstate Medical Center</i>	12.420	100-1178202-95654	-	18,790
<i>Passed through from Tampa VA Research & Education Foundation</i>	12.420	2USF-IMAP22-5	-	26,450
<i>Passed through from University of Arizona</i>	12.420	W81XWH-21-1-0811 SubAward No. 650421	-	10,694
<i>Passed through from University of California, San Diego</i>	12.420	KR 705440	-	43,508
<i>Passed through from University of California, San Francisco</i>	12.420	11312sc	-	22,442
<i>Passed through from University of California, San Francisco</i>	12.420	8598sc	-	3,823
<i>Passed through from University of Connecticut</i>	12.420	495556	-	36,168
<i>Passed through from University of Houston</i>	12.420	R-21-0007	-	57,863
<i>Passed through from University of Kansas Medical Center Research Institute</i>	12.420	AWD10000163	-	7,070
<i>Passed through from University of Maryland Baltimore</i>	12.420	1802254	-	120,235
<i>Passed through from University of North Texas</i>	12.420	W81XWH910757 Subaward No. RF70031-2019-0387	-	11,160
<i>Passed through from University of Southern California</i>	12.420	74899410 / PO 50757832	-	15
<i>Passed through from University of Texas, Dallas</i>	12.420	1604938	-	273,146
<i>Passed through from Yale University</i>	12.420	CON-80003084 (GR113276)	-	143,860
Basic Scientific Research	12.431		1,103,050	8,288,805
<i>Passed through from California State University</i>	12.431	S-7262-UCF	-	26,152
<i>Passed through from Northwestern University</i>	12.431	555080-78052	-	739,925
<i>Passed through from Northwestern University</i>	12.431	60047208 UFL	-	17,307
<i>Passed through from Opto-Knowledge Systems, Inc</i>	12.431	307-UCF	-	19,639
<i>Passed through from Regents of the University of Wisconsin System</i>	12.431	Subaward No: 213405500	-	40,998
<i>Passed through from Stanford University</i>	12.431	62370414-158556	-	54,084
<i>Passed through from University of Memphis</i>	12.431	A22-0063-S001	-	154,900
<i>Passed through from University of Southern California</i>	12.431	120390648	-	51,354
<i>Passed through from University of Southern California</i>	12.431	87889593	-	99,708
<i>Passed through from Virginia Commonwealth University</i>	12.431	FP00006199-SA001	-	7,150
DOD, NDEP, DOTC-STEM Education Outreach Implementation				
<i>Passed through from Universities Space Research Association</i>	12.560	SUBK-22-0026	-	164,802
Centers for Academic Excellence	12.598		-	310,135

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Southern California</i>	12.598	PO 10933504	-	45,000
Basic, Applied, and Advanced Research in Science and Engineering	12.630		221,476	9,642,840
<i>Passed through from Advanced Functional Fabrics of America</i>	12.630	Task Order Number: 001	-	27,861
<i>Passed through from Advanced Regenerative Manufacturing Institute, Inc.</i>	12.630	T0048.2	-	777,186
<i>Passed through from Arizona State University</i>	12.630	ASUB00000784	-	92,727
<i>Passed through from MSI/STEM Research & Development Consortium</i>	12.630	D01-W911SR-14-2-0001	20,061	27,597
<i>Passed through from North Carolina State University</i>	12.630	2020-2985-01	-	2,918
<i>Passed through from Ohio State University</i>	12.630	GR122850/SPC-1000004668	-	65,169
<i>Passed through from Raytheon Technologies Corp.</i>	12.630	90278	-	8,581
<i>Passed through from University of California, Berkeley</i>	12.630	00011085	-	31,699
<i>Passed through from University of Delaware</i>	12.630	UDR0000329	-	133,475
<i>Passed through from University of Maryland</i>	12.630	120068-Z8512201	-	9,605
<i>Passed through from US Department of the Army</i>	12.630	W912HZ-20-2-0010	-	-
Past Conflict Accounting	12.740		62,752	80,503
Air Force Defense Research Sciences Program	12.800		6,191,009	17,604,100
<i>Passed through from Boston University</i>	12.800	4500004201	-	204,067
<i>Passed through from Clarkson Aerospace Corporation</i>	12.800	FIU 21-1-0460; FA9550-21-1-0460	-	89,552
<i>Passed through from Columbia University</i>	12.800	1(GG018233-01)	-	83,377
<i>Passed through from George Mason University</i>	12.800	E2057852	-	26,345
<i>Passed through from Georgia Institute of Technology</i>	12.800	AWD-004055-GI/PO#	-	6,148
<i>Passed through from Harvard University</i>	12.800	Subaward No. 136055-5116093	-	54,060
<i>Passed through from Ohio State University</i>	12.800	GR126394 / SPC-1000006210	-	45,109
<i>Passed through from Ohio State University</i>	12.800	SPC-1000007179-GR129759	-	39,439
<i>Passed through from Oklahoma State University</i>	12.800	1-581200-USF	-	117,968
<i>Passed through from PAR Government Systems Corporation</i>	12.800	PGSC-SC-111401-14 (PO #P195736)	-	244,989
<i>Passed through from Pennsylvania State University</i>	12.800	S001879-AFOSR	-	75,473
<i>Passed through from Pennsylvania State University</i>	12.800	S003020-AFOSR	-	2,870
<i>Passed through from Research Foundation of the State University of New York</i>	12.800	R1316432	-	83,582
<i>Passed through from Rutgers</i>	12.800	SUB00002604; PO25288704	-	17,168
<i>Passed through from University of Connecticut</i>	12.800	KFS# 5632070/PO# 110071	-	91,784
<i>Passed through from University of Southern California</i>	12.800	136795601	-	339,451
<i>Passed through from Worcester Polytechnic Institute</i>	12.800	11137-GR	-	77,909
Mathematical Sciences Grants	12.901		-	30,803
Information Security Grants	12.902		16,087	232,884
<i>Passed through from Mississippi State University</i>	12.902	193002.362259.02	-	7,190

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STATE OF FLORIDA

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GentCyber Grants Program	12.903		-	73,794
CyberSecurity Core Curriculum	12.905	H98230-20-1-0414/266-	134,810	5,068,114
Passed through from	12.905	840269	-	77,063
Passed through from Mississippi State University	12.905	193002.361534.01	-	88,929
Passed through from University of Colorado	12.905	Subaward 20-144-001 - FAIN H98230200385	-	63,927
Passed through from University of Louisville Research Foundation	12.905	ULRF_20-1034-03	-	161,708
Research and Technology Development	12.910		1,831,145	6,776,569
Passed through from Cary Institute of Ecosystem Studies	12.910	3385/200202062	-	8,603
Passed through from Ginkgo Bioworks Inc.	12.910	HR001120C0073	10,206	10,206
Passed through from Octius Technologies LLC	12.910	D16PC00085; Prime# D17PC00289	-	27,178
Passed through from Ohio State University	12.910	GR114261 / SPC- 1000003862	-	659,122
Passed through from University of Hawaii	12.910	MA1793	-	150,383
Passed through from University of Miami	12.910	OS00000983	-	51,956
Passed through from University of Miami	12.910	SPC-002783/OS00000972	-	109,376
Passed through from University of Ottawa	12.910	520131-01	-	1,333
Passed through from University of Pennsylvania	12.910	583232	-	104,957
Passed through from University of Pittsburgh	12.910	AWD000003763 (417601-3)	-	226,793
Passed through from University of Southern California	12.910	.98330462/PO10642823	-	73,523
Passed through from University of Texas at Dallas	12.910	2109526	-	243,634
Passed through from University of Virginia	12.910	GG12447.170057	-	103,407
COVID-19 - Other Federal Awards				
Passed through from ABSS Solutions	12.RD	ID07200010-1002-02	-	1,032,362
Other Federal Awards	12.RD	#W912HZ22D0003	-	106,082
	12.RD	AGR DTD 03-04-2022	-	38,297
	12.RD	AGR DTD 09-09-2021	-	80,523
	12.RD	B9C81B	-	7,036
	12.RD	Contract No. W9132T22C0018	-	99,400
	12.RD	DE-CR0000024	12,369	102,700
	12.RD	FA252120P0042	-	66,347
	12.RD	FA252121C0035	-	59,053
	12.RD	FA282319CA041	-	69,636
	12.RD	FA805123C0011	-	39,229
	12.RD	FA8650-20-C-1719	296,059	409,022
	12.RD	FA8651-16D0310/19-F1074	-	51,368

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Other Federal Awards	12.RD	FA8651-19-D-0037 FA-19-F-	-	49,358
	12.RD	FA865119D0037/FA865119F 10	-	60,265
	12.RD	FA865119D0037/FA865123F A0	-	68,322
	12.RD	FA865119D0037- FA865119F10	64,300	128,428
	12.RD	FA8651-20-2-0081	-	313,977
	12.RD	FA8651-21-F-1013	51,624	108,402
	12.RD	FA8651-21-F-1025	-	203,978
	12.RD	FA8651-21-F-1027	-	110,359
	12.RD	FA8651-21-F-1041	-	112,896
	12.RD	FA8651-22-F-1003	-	17,411
	12.RD	FA8651-22-F-1047	-	392,146
	12.RD	FA8651-22-F-1052	-	535,005
	12.RD	FA865123FA006	-	36,042
	12.RD	FA8651-23-F-A008	-	81,405
	12.RD	FA9451-20-C-0015	-	188,251
	12.RD	FA9451-20-C-0016	-	323,241
	12.RD	FA945123CA007	-	4,434
	12.RD	GR106163	-	151,282
	12.RD	GS-02F-0081U	-	3,347
	12.RD	H98230-21-1-0266	-	67,280
	12.RD	H98230-22-1-0317	-	48,163
	12.RD	HDTRA121C0033	55,523	440,180
	12.RD	HR00112090049	-	97
	12.RD	HR00112290104	47,821	399,452
	12.RD	HR001122C0044	-	260,836
	12.RD	HR00112390018	-	194,698
	12.RD	IPA	-	326,230
	12.RD	IPA000-23-0-0002	-	59,619
	12.RD	N00014-20-C-2035	59,471	3,146,215
	12.RD	N00014-22-C-1056	-	247,715
	12.RD	N0002421C4113	2,509,142	4,096,965
	12.RD	N0016720P0118 (P00001)	-	14,832
	12.RD	N0017323C2012	-	6,689
	12.RD	N0024421P0293	-	36,795
	12.RD	N6134020C0005	-	53,158

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Other Federal Awards	12.RD	N6134021C0022	-	217,572
	12.RD	N62473-18-2-0011	-	18,872
	12.RD	N6264521P0026	35,850	98,063
	12.RD	N6600121P6418	-	40,749
	12.RD	N6660421P0627	-	27,390
	12.RD	N6833519P0493	-	46,346
	12.RD	Research Concept Prize	-	6,674
	12.RD	SUB00001805	-	9,426
	12.RD	TO No FA8651-20-F-1025	-	39,935
	12.RD	W81XWH18C0164	-	133,884
	12.RD	W81XWH18C0331	739,410	1,054,636
	12.RD	W900KK19F0174	-	281,926
	12.RD	W911QX22C0034	188,861	636,637
	12.RD	W9126G-21-2-0026	-	81,946
	12.RD	W912CG21C0010	39,947	2,492,048
	12.RD	W912EP22P0008	-	81,853
	12.RD	W912EP22P0009	-	80,024
	12.RD	W912EP23P0002	-	59,115
	12.RD	W912HQ18C0039	41,111	183,182
	12.RD	W912HQ20C0062	63,481	473,288
	12.RD	W912HQ22C0043	-	127,084
	12.RD	W912HQ22C0077	93,468	181,852
	12.RD	W912HZ-19-2-0037	-	139,441
	12.RD	W912HZ-19-2-0039	-	32,827
	12.RD	W912HZ-19-2-0040	16,042	96,135
	12.RD	W912HZ22C0017	-	61,258
	12.RD	W913ES20C0005	-	73,575
	12.RD	S000720	-	202,465
	12.RD	FSU-051518-1	-	4,840
	12.RD	2019-367-01	-	579,058
	12.RD	2020-517 Project Agr #1	2,039,175	3,238,167
	12.RD	AGR00020828	-	122,857
	12.RD	AGR00020714	-	126,734
	12.RD	P000033524 TO 001	-	43,478
	12.RD	P000034979	-	179,379
	12.RD	AGR DTD 4-13-2018	-	21,515
	12.RD	W52P1J-21-9-3017	-	101,627
	12.RD	S-0346-004231-UFBT	-	67,459

Passed through from Accenture Federal Services, LLC
 Passed through from Advanced Conductor Technologies
 Passed through from Advanced Technology International
 Passed through from Advanced Technology International
 Passed through from Aerosol Devices
 Passed through from Alchem Laboratories Corporation
 Passed through from Alion Science and Technology Corporation
 Passed through from Alion Science and Technology Corporation
 Passed through from Alloy, LLC
 Passed through from American Center for Optics Manufacturing, Inc (AmeriCom)
 Passed through from Applied Research Associates, Inc.

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from APTIMA, Inc.</i>	12.RD	1515-2232	-	125,935
<i>Passed through from Arizona State University</i>	12.RD	ASUB00001044	-	90,581
<i>Passed through from AuresTech Inc.</i>	12.RD	n/a; Prime#FA864922P0743	-	215,242
<i>Passed through from Axogen, Inc.</i>	12.RD	AGR000012374 TO No 3	-	11,572
<i>Passed through from Battelle Memorial Institute</i>	12.RD	0000861969	-	422,684
<i>Passed through from Battelle Memorial Institute</i>	12.RD	781511	-	7,316
<i>Passed through from Battelle Memorial Institute</i>	12.RD	PO US001-0000778380	-	682,531
<i>Passed through from CACI International, Inc.</i>	12.RD	P000120110	50,625	843,424
<i>Passed through from Celphire, Inc.</i>	12.RD	S-16-15	-	547
<i>Passed through from Center for Naval Analyses</i>	12.RD	N0001422FB075 PO - 0025336	-	48,241
<i>Passed through from Cerion, LLC</i>	12.RD	AGR000022100	-	192,064
<i>Passed through from Combustion Research and Flow Technology, Inc.</i>	12.RD	HQ0860-23-C-7513/C871	-	41,209
<i>Passed through from Consolidated Nuclear Security, LLC</i>	12.RD	4300177744; Prime #DE- NA0001942	-	41,164
<i>Passed through from Consolidated Nuclear Security, LLC</i>	12.RD	Sub No 4300171522	-	18,812
<i>Passed through from Creare, LLC</i>	12.RD	123264	-	45,400
<i>Passed through from Creare, LLC</i>	12.RD	PO: 117341	-	503
<i>Passed through from Creare, LLC</i>	12.RD	PO: 121709	-	44,623
<i>Passed through from Creare, LLC</i>	12.RD	Purchase Order: 104517	-	47,896
<i>Passed through from Critical Frequency Design, LLC</i>	12.RD	N6833522C0597	-	18,701
<i>Passed through from Custom Electronics, Inc</i>	12.RD	W15QKN-22-C-0091	-	31,990
<i>Passed through from Dignitas Technologies, LLC</i>	12.RD	200519080012	-	212,619
<i>Passed through from Dignitas Technologies, LLC</i>	12.RD	21-0520-08-0012	-	81,243
<i>Passed through from Disaster Technologies Incorporated</i>	12.RD	00001	-	7,520
<i>Passed through from Disaster Technologies Incorporated</i>	12.RD	00002	-	4,608
<i>Passed through from Donald Danforth Plant Science Center</i>	12.RD	23107-FL	-	82,033
<i>Passed through from Dynetics, Inc.</i>	12.RD	DI-SC-20-19/ PO SB900035	-	17,379
<i>Passed through from e Skin Displays Inc</i>	12.RD	HR001122C0045	-	350,500
<i>Passed through from Eccalon, LLC</i>	12.RD	47QTC A18D00DK	-	237,063
<i>Passed through from Edaptive Computing, Inc.</i>	12.RD	STAMP01-UFL-AutoBoM- 2019	-	8,677
<i>Passed through from Edaptive Computing, Inc.</i>	12.RD	TAME01-UFL-AUTOBOM- 2020	-	126
<i>Passed through from Electro Magnetic Applications, Inc.</i>	12.RD	FA864920C0316	-	128,008
<i>Passed through from Elephant</i>	12.RD	W911NF22P0016	-	81,776
<i>Passed through from Energy to Power Solutions (E2P)</i>	12.RD	2020-006	-	61,977
<i>Passed through from ENSCO, Inc.</i>	12.RD	G27412-3943 TO 37	-	1

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STATE OF FLORIDA

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<i>Passed through from ENSCO, Inc.</i>	12.RD	G27412-3943 TO 45	-	2,290
<i>Passed through from ENSCO, Inc.</i>	12.RD	G27412-3943 TO No.0024	-	2
<i>Passed through from ENSCO, Inc.</i>	12.RD	G27412-3943 TO No. 58	-	8,904
<i>Passed through from ENSCO, Inc.</i>	12.RD	G27412-3943 TO No. 70	-	11,219
<i>Passed through from Exciting Technology LLC</i>	12.RD	FA8750-21-C-0157	-	94,218
<i>Passed through from Exciting Technology LLC</i>	12.RD	FA8750-21-C-0157	-	4,578
<i>Passed through from Florida Institute For Human And Machine Cognition</i>	12.RD	2021-020- 01UFHR01121C1086	-	109,718
<i>Passed through from Galois, Inc.</i>	12.RD	2019-029	-	423,968
<i>Passed through from GE Global Research</i>	12.RD	401176752	-	107,630
<i>Passed through from Great Lakes Sound & Vibration</i>	12.RD	PO-GLSV2022-0033	-	23,636
<i>Passed through from Greensight</i>	12.RD	Agreement No. C-22- 225/Nov003105	-	41,993
<i>Passed through from Hepburn and Sons LLC</i>	12.RD	N68335-23-C-0217-FSU	-	99
<i>Passed through from Hepburn and Sons, LLC</i>	12.RD	N6833521-C-0663 N211-069	-	59,347
<i>Passed through from Hepburn and Sons, LLC</i>	12.RD	N68335-21-C-0716 -FSU	-	27,407
<i>Passed through from Inertial Labs, Inc.</i>	12.RD	W900KK17C0058	-	222,058
<i>Passed through from Intel Corp</i>	12.RD	CW2059855	-	684,093
<i>Passed through from Intel Corp</i>	12.RD	CW2061418	136,599	509,548
<i>Passed through from Intelligent Automation, Inc.</i>	12.RD	2323-002-1	-	45,722
<i>Passed through from Invariant Corporation</i>	12.RD	20-275	15,954	56,404
<i>Passed through from IRflex</i>	12.RD	PO: 21-338	2,656	24,116
<i>Passed through from IRGlar, LLC</i>	12.RD	N6893621C0039	-	119,408
<i>Passed through from IRGlar, LLC</i>	12.RD	FA9101-21-C-0004	-	21,038
<i>Passed through from IRGlar, LLC</i>	12.RD	N6833520C0678	-	10,904
<i>Passed through from IRGlar, LLC</i>	12.RD	N683352200520	-	29,844
<i>Passed through from IRGlar, LLC</i>	12.RD	N6893619C0033	-	15,496
<i>Passed through from IRGlar, LLC</i>	12.RD	N6893620C0090	-	14,616
<i>Passed through from IRGlar, LLC</i>	12.RD	N6893621C0015	-	104,901
<i>Passed through from IRGlar, LLC</i>	12.RD	N6893621C0059	-	10,718
<i>Passed through from IRGlar, LLC</i>	12.RD	N6893622C0007	-	34,399
<i>Passed through from IRGlar, LLC</i>	12.RD	N6893622C0021	-	825
<i>Passed through from IRGlar, LLC</i>	12.RD	N6893622C0033	-	1,128
<i>Passed through from IRGlar, LLC</i>	12.RD	W909MY-21-C-0020	-	39,020
<i>Passed through from IRGlar, LLC</i>	12.RD	W911NF22C0001	-	90,081
<i>Passed through from Jacobs Technology, Inc.</i>	12.RD	RAPT1-0000001671	-	108,965
<i>Passed through from Karagozian & Case, Inc.</i>	12.RD	200371.000	-	86,099
<i>Passed through from Kent Optronics, Inc.</i>	12.RD	N6833521C0572	-	131

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<i>Passed through from Kitware</i>	12.RD	K003518-00-S04	-	252,431
<i>Passed through from L3Harris Technologies, Inc</i>	12.RD	A000715620	-	2,550
<i>Passed through from Leidos</i>	12.RD	P0102111187	-	36,261
<i>Passed through from Leidos, Inc.</i>	12.RD	P010201739 TO R No. 11	-	105,895
<i>Passed through from Leidos, Inc.</i>	12.RD	P010201739 TO No 12	-	254,332
<i>Passed through from Leidos, Inc.</i>	12.RD	P0102506661	-	153,080
<i>Passed through from LightPath Technologies, Inc</i>	12.RD	W911NF22P0073	-	18,843
<i>Passed through from Lockheed Martin Corporation</i>	12.RD	4104650986	-	76,898
<i>Passed through from Lockheed Martin Corporation</i>	12.RD	4104968972	-	217,247
<i>Passed through from Lockheed Martin Corporation</i>	12.RD	4105449640	-	232,793
<i>Passed through from Lockheed Martin Corporation</i>	12.RD	4105612589	-	59,323
<i>Passed through from Luminous Cyber Corp.</i>	12.RD	n/a; Prime# FA8649-22-9-9022	-	128,636
<i>Passed through from Lynntech, Inc.</i>	12.RD	AMR-019 II	-	30,961
<i>Passed through from MacAulay-Brown, Inc.</i>	12.RD	DSC3129	-	119
<i>Passed through from Mainstream Engineering Corporation</i>	12.RD	AGR00025779	-	68,590
<i>Passed through from Mainstream Engineering Corporation</i>	12.RD	AGREEMENT No.: S0156	-	14,923
<i>Passed through from Mainstream Engineering Corporation</i>	12.RD	AR0013D	-	83,868
<i>Passed through from Mainstream Engineering Corporation</i>	12.RD	F0001	-	14,953
<i>Passed through from MARS Aerospace Company</i>	12.RD	AGR DTD 10-24-2022	-	97,043
<i>Passed through from MaXentric Technologies LLC</i>	12.RD	FIU-4333-1	-	7,457
<i>Passed through from Mayachitra, Inc</i>	12.RD	UCF-NAVVAIR-0090	-	30,590
<i>Passed through from MicrosturgeonBOT, Inc</i>	12.RD	FA8750-22-C-0051	-	50,574
<i>Passed through from Millennium Corporation</i>	12.RD	MC20-W31P4Q-18-D-A003-00034	-	94,969
<i>Passed through from Modus Operandi, Inc.</i>	12.RD	106335-21-180 TO No. 0001	-	40,129
<i>Passed through from Mosaic Microsystems</i>	12.RD	AGR00022457	-	210,268
<i>Passed through from Nimbis Services</i>	12.RD	Nimbis-21F-1152-UF	-	239,630
<i>Passed through from Nimbis Services</i>	12.RD	Nimbis-F-1894-UJF	-	53,952
<i>Passed through from North Carolina State University</i>	12.RD	2018-2726-08 TO No. 2023-1	-	38,410
<i>Passed through from North Carolina State University</i>	12.RD	2021-1156-22	-	72,197
<i>Passed through from North Florida Foundation For Research And Education</i>	12.RD	100-1153985-84735	-	45,705
<i>Passed through from Northrop Grumman Corporation</i>	12.RD	5300002484	-	518,127
<i>Passed through from Northrop Grumman Corporation</i>	12.RD	5300033038	-	285,259
<i>Passed through from Northrop Grumman Corporation</i>	12.RD	PO 5300021671	-	72,612
<i>Passed through from Nucrypt, LLC</i>	12.RD	FA8649-21-P-1501	-	115,065
<i>Passed through from Ohio Aerospace Institute</i>	12.RD	OAI-C2644-19296	-	21,259
<i>Passed through from Olkin Optics LLC</i>	12.RD	FA945122PA036	-	29,000

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<i>Passed through from Olkin Optics LLC</i>	12.RD	N6833519C0628	-	27,217
<i>Passed through from Omega Photonics System</i>	12.RD	W9113M21C0072	-	66
<i>Passed through from Omega Photonics System</i>	12.RD	W911NF21P0044	-	37
<i>Passed through from Omega Photonics System</i>	12.RD	W911NF22C0020	-	17,807
<i>Passed through from OptoXense Inc</i>	12.RD	I40D6319C0010	-	16,202
<i>Passed through from OptoXense Inc</i>	12.RD	FA864921P1632	-	70,850
<i>Passed through from PAR Government Systems Corporation</i>	12.RD	PGSC-SC-111401-15 (PO# P195917)	-	71,254
<i>Passed through from PAR Government Systems Corporation</i>	12.RD	Subcontract No. PGSC-SC- 111374-12	-	172,156
<i>Passed through from Pendar Technologies</i>	12.RD	Subcontract Dated 5/20/20	12,100	119,302
<i>Passed through from Physical Sciences, Inc.</i>	12.RD	SC 10-23842-104891-46	-	27,863
<i>Passed through from Piersica, LLC</i>	12.RD	None	-	33,406
<i>Passed through from PolyMaterials App, LLC</i>	12.RD	HQ086020C7010	-	64,644
<i>Passed through from Purdue University</i>	12.RD	None	-	66,253
<i>Passed through from Purdue University</i>	12.RD	13000844-041	-	7,713
<i>Passed through from Q-Chem, Inc.</i>	12.RD	13000844-041 COEUS 22	-	21,320
<i>Passed through from QinetiQ Inc</i>	12.RD	None	-	48,409
<i>Passed through from QLEDcures LLC</i>	12.RD	0000053406	-	17,923
<i>Passed through from QLEDcures LLC</i>	12.RD	140D0422C0020	-	14,304
<i>Passed through from Qubitekk</i>	12.RD	W911NF22P0018	-	27,916
<i>Passed through from Reaction Systems, Inc.</i>	12.RD	FA864921P0777 and Mod P00001	-	271,179
<i>Passed through from Riptide Software, Inc</i>	12.RD	7048-2002	-	59,526
<i>Passed through from Rutgers University</i>	12.RD	30204-UCF	-	175,439
<i>Passed through from SA Photonics</i>	12.RD	SUB00002320	-	183,767
<i>Passed through from Smart Information Flow Technologies</i>	12.RD	2041UCF2002	-	41,493
<i>Passed through from Soar Technology, Inc.</i>	12.RD	4505-030623	-	58,147
<i>Passed through from Soar Technology, Inc.</i>	12.RD	RADI1-FIU-01	-	268,237
<i>Passed through from Soar Technology, Inc.</i>	12.RD	PO-0000052	-	77,434
<i>Passed through from Soar Technology, Inc.</i>	12.RD	SC-19-014	-	30,153
<i>Passed through from Spectral Energies LLC</i>	12.RD	SC-20-028	-	2,713
<i>Passed through from Synopsys, Inc.</i>	12.RD	SB2240-001-1	-	27,017
<i>Passed through from Synmatec, Inc.</i>	12.RD	SB1921-003C-2	-	6,240
<i>Passed through from Tampa VA Research & Education Foundation</i>	12.RD	AGR DTD 05-01-2020	-	2,215,274
<i>Passed through from Technical Systems Integration, Inc.</i>	12.RD	D211-21-0322	-	12,894
	12.RD	USF-DOD-0568	-	4,871
	12.RD	FSU 0022-1	-	32,150

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<i>Passed through from Tetra Tech, Inc.</i>	12.RD	PO No. 1171620	-	8,939
<i>Passed through from Texas A&M - Texas Engineering Experiment Station</i>	12.RD	M2200288	239,903	489,825
<i>Passed through from Texas A&M - Texas Engineering Experiment Station</i>	12.RD	M2201565	114,986	263,201
<i>Passed through from Texas A&M Engineering Experiment Station</i>	12.RD	M2202908	-	18,191
<i>Passed through from Texas A&M University</i>	12.RD	M2201555: Prime #UCAH HQ00342190007	162,866	304,889
<i>Passed through from Texas Research Institute Austin, Inc.</i>	12.RD	F-30126G-500-02-SC1995	-	27,931
<i>Passed through from Texas Research Institute Austin, Inc.</i>	12.RD	F-30188G-500-02-SC1997	-	28,921
<i>Passed through from The University of Tennessee Space Institute</i>	12.RD	A23-0746-FSU	-	25,149
<i>Passed through from Titienn, Inc</i>	12.RD	W912CG22C0028	-	9,042
<i>Passed through from Torch Technologies</i>	12.RD	T20S034 ID004190090	-	63,522
<i>Passed through from Triton Systems</i>	12.RD	TSI-5051-22-20208892	-	39,673
<i>Passed through from Triton Systems, Inc</i>	12.RD	TSI-2700-20-20203208	-	110,113
<i>Passed through from Triton Systems, Inc</i>	12.RD	TSI-2743-21-20204788	-	172,533
<i>Passed through from Triton Systems, Inc</i>	12.RD	TSI-5086-22-20209780	-	28,141
<i>Passed through from Triton Systems, Inc</i>	12.RD	TSI-5089-22-20209964	-	29,729
<i>Passed through from Truvenitic LLC</i>	12.RD	FA8651-18-C-0073	-	462
<i>Passed through from Truvenitic LLC</i>	12.RD	W911NF22P0026	-	82,109
<i>Passed through from Truvenitic LLC</i>	12.RD	W911NF22P0026	-	39,660
<i>Passed through from UES, Inc.</i>	12.RD	S-119-005-001	-	71,104
<i>Passed through from UES, Inc.</i>	12.RD	S-124-004-007	-	77,732
<i>Passed through from Uncharted Software Inc.</i>	12.RD	AGR00021838	-	39,750
<i>Passed through from Universal Missile Defense International</i>	12.RD	W912HZ21C0045	-	40,309
<i>Passed through from University of California, San Francisco</i>	12.RD	11153sc	-	6,331
<i>Passed through from University of Maryland College Park</i>	12.RD	110312-Z9861201	22,000	110,349
<i>Passed through from University of Pittsburgh</i>	12.RD	FY2022-17890-SVC	-	2,032
<i>Passed through from University of Texas at Austin</i>	12.RD	UTA20-000143	-	3,079
<i>Passed through from University of Tubingen</i>	12.RD	ER21-1274	-	27,066
<i>Passed through from Unknot.id, Inc</i>	12.RD	UCF-STTR-ARMY-02	-	104,324
<i>Passed through from Unveil, Inc.</i>	12.RD	AGR DTD 07-20-2022	-	182,230
<i>Passed through from Visimo</i>	12.RD	None	-	188,010
<i>Passed through from Vision Products LLC</i>	12.RD	UCF 1022	-	129,383
<i>Passed through from Warrior Centric Health LLC</i>	12.RD	FA864922P0068 USAF research Lab AFRL SBRK	-	19,998
Total Research And Development Programs Cluster:				140,464,865
TOTAL U. S. DEPARTMENT OF DEFENSE				25,107,927
U. S. DEPARTMENT OF EDUCATION				213,025,179

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Adult Education - Basic Grants to States	84.002		40,313,483	57,644,941
Title I Grants to Local Educational Agencies	84.010		924,706,379	933,500,272
Title I Grants to Local Educational Agencies	84.010A		-	161,761
Migrant Education State Grant Program	84.011		20,639,230	20,957,148
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		-	774,179
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	84.015		-	1,339,671
Overseas Programs - Group Projects Abroad	84.021		-	73,100
Personnel Development Support Project (PDSP)	84.027A		-	2,988,221
COVID-19 - ARP IDEA K-12 - Individuals with Disabilities Education Act, Part B, K-12, American Rescue Plan Supplemental Funds	84.027X	COVID-19 - 371-2632R-2CB01	-	34,347
	84.027X	COVID-19 - 687-2632R-2CB01 (COVID 19 / ARP)	-	54,250
	84.027X	COVID-19 - H027X210024	71,705,688	71,705,688
Higher Education Institutional Aid	84.031		-	23,259,333
Federal Family Education Loans	84.032		-	68,569,693
Perkins Loan Cancellations	84.037		-	54,285
TRIO- Student Support Services	84.042A		-	573,703
TRIO-Talent Search	84.044A		-	362,191
TRIO-Upward Bound	84.047A		-	572,292
TRIO-Upward Bound	84.047M		-	88,383
Career and Technical Education -- Basic Grants to States	84.048		44,702,236	75,851,627
<i>Passed through from</i>				23,066
<i>Passed through from Florida Department of Education</i>	84.048	180-1613B-3CR01	-	106,555
<i>Passed through from Florida Department of Education</i>	84.048	402-1613B-3CP01	-	73,617
<i>Passed through from Gilchrist County School District</i>	84.048	402-1613R-3CR01	-	5,034
Career and Technical Education-Basic Grants to States (Perkins V)	84.048	AGR00026264	-	46,325
Fund for the Improvement of Postsecondary Education	84.048A		-	1,495,778
<i>Passed through from University of Texas, Arlington</i>	84.116	2021GC1308	-	15,490
Rehabilitation Services Vocational Rehabilitation Grants to States	84.116		-	194,550,871
Rehabilitation Long-Term Training	84.126		-	588,858
Migrant Education High School Equivalency Program	84.141		-	958,856
Migrant Education Coordination Program	84.144		-	27,247
Migrant Education College Assistance Migrant Program	84.149		-	877,029
IDEA Part B, Preschool Entitlement	84.173A		-	5,448
COVID-19 - ARP IDEA Pre-K - Individuals with Disabilities Education Act, Part B, Pre-k, American Rescue Plan Supplemental Funds	84.173X	COVID-19 - 371-2672R-2CP01	-	2,226
	84.173X	COVID-19 - 687-2672R-2CP01 (COVID-19 / ARP)	-	7,531

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STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - ARP IDEA Pre-K - Individuals with Disabilities Education Act, Part B, Pre-k, American Rescue Plan Supplemental Funds	84.173X	COVID-19 - H173X210027	4,579,410	4,579,410
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		-	1,091,917
Special Education-Grants for Infants and Families	84.181		17,930,049	33,032,080
<i>Passed through from Iowa Department of Education</i>	84.181	015818	-	207,933
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	84.184		-	415,380
<i>Passed through from St. Lucie County</i>	84.184	S184X190028 / PO 5222100287	-	197,808
<i>Passed through from The School District of Philadelphia</i>	84.184	2288/F20	-	11,776
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		-	1,093,374
Education for Homeless Children and Youth	84.196		-	5,328,563
Graduate Assistance in Areas of National Need	84.200		5,008,671	13,889
Javits Gifted and Talented Students Education	84.206		-	516,954
Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods Centers for International Business Education	84.215		-	2,369,548
Rehabilitation Training Technical Assistance Centers	84.220		-	414,573
<i>Passed through from The University of Wisconsin-Madison</i>	84.264	Agreement Number 0000001065	-	206,894
Charter Schools	84.282		6,533,209	7,640,165
Twenty-First Century Community Learning Centers	84.287		59,155,314	65,959,515
Learn Together:Connection Children's Media and Learning Environments to Build Key Skills for Success				
<i>Passed through from Corporation for Public Broadcasting</i>	84.295A	35175-EDU	-	57,631
Education Research, Development and Dissemination	84.305		459,837	1,388,477
<i>Passed through from University of Wisconsin-Madison</i>	84.305	895K613	-	8,728
<i>Passed through from Vanderbilt University</i>	84.305	OSA00000206	-	52,721
<i>Passed through from WestEd</i>	84.305	S-00019407	-	19,067
Special Education - State Personnel Development	84.323		414,316	1,174,194
Research in Special Education	84.324		15,083	1,164,750
<i>Passed through from May Institute</i>	84.324	2000154USFW	-	45,409
<i>Passed through from May Institute</i>	84.324	DOE.USF.Y1	-	315,285
<i>Passed through from University of Kansas</i>	84.324	R324A.200190	-	63,478
<i>Passed through from University of Oregon</i>	84.324	225020A	-	25,571
<i>Passed through from Virginia Commonwealth University</i>	84.324	FP00013506_SA001	-	53,736
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		2,207,133	8,853,846
Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	84.325K		-	26,049
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		454,862	1,879,657
<i>Passed through from University of North Carolina, Chapel Hill</i>	84.326	5108653	-	86,165

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of North Carolina, Chapel Hill</i>	84.326	5126647	-	85,332
<i>Passed through from University of Oregon</i>	84.326	282070L	-	770,257
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	477,160
<i>Passed through from Duval County Public Schools</i>	84.334		-	177,790
<i>Passed through from DUVAL COUNTY SCHOOL BOARD</i>	84.334	P334A170075	-	102,571
<i>Passed through from DUVAL COUNTY SCHOOL BOARD</i>	84.334	P334A210093	-	466,170
Child Care Access Means Parents in School	84.335		-	3,409,453
Childcare Access Means Parents in School	84.335A		-	591,420
Teacher Quality Partnership Grants	84.336		-	533,383
Arts in Education				
<i>Passed through from Arts Schools Network</i>	84.351	S351A210057	-	840,907
Rural Education	84.358		2,271,514	2,347,753
English Language Acquisition State Grants	84.365		53,184,305	54,677,768
<i>Passed through from School District of Palm Beach County</i>	84.365	PO 2023031371	-	46,468
Title III Part A, English Language Acquisition, Language Enhancement, and Academic Achievement Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.365A		-	2,894
<i>Passed through from Orange County Public Schools</i>	84.367	480-2243C-3CT01	108,102,103	111,284,077
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367A		-	29,695
Grants for State Assessments and Related Activities	84.369		-	302,487
Comprehensive Literacy Development	84.371		159,478	15,091,929
Teacher and School Leader Incentive Grants (formerly the Teacher Incentive Fund)				292,644
School Improvement Grants	84.374	S374A210005	-	292,934
Education Innovation and Research (formerly Investing in Innovation (I3) Fund)	84.377		19,389,557	19,389,557
<i>Passed through from Metro Nashville Public Schools</i>	84.411	2-00706-00	-	10,353
<i>Passed through from Vanderbilt University</i>	84.411	OSA00000214	-	53,724
COVID-19 - Performance Partnership Pilots for Disconnected Youth	84.420	N/A	-	2,400
<i>Passed through from Early Learning Coalition of St Lucie County</i>	84.421		-	82,139
Disability Innovation Fund (DIF)	84.424		66,527,151	67,406,101
Student Support and Academic Enrichment Program	84.424	080-2413A-3C001	-	4,834
<i>Passed through from Charlotte County District School Board</i>	84.425A	291-1231C-2C001	-	129,885
COVID-19 - Education Stabilization Fund—State Educational Agency (Outlying Areas) (ESF-SEA)	84.425A	532-1281G-2C001	4,268	456,435
	84.425A	COVID-19 - 502-90830-3S001	-	266,093
	84.425C	COVID-19 - 000684	-	2,587
COVID-19 - Governor's Emergency Education Relief (GEER) Fund	84.425C	COVID-19 - 122-1230A-ICR01	-	5,658

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - Governor's Emergency Education Relief (GEER) Fund	84.425C	COVID-19 - 122-1231B- 2C001	-	195,321
	84.425C	COVID-19 - 132-1231B- 2C001	-	1,633,652
	84.425C	COVID-19 - 162-1613R- 3CE01	-	49,114
	84.425C	COVID-19 - 2-3500-12000- 11426	-	304,548
	84.425C	COVID-19 - 2-3500-12000- 11428	-	537,474
	84.425C	COVID-19 - 282-1230A- ICR01	-	415,000
	84.425C	COVID-19 - 291-1231C- 2C001	-	1,622,699
	84.425C	COVID-19 - 291-1281F- 2CH01	-	300,876
	84.425C	COVID-19 - 362-1231B- 2C001	-	117,773
	84.425C	COVID-19 - 371-1230F- IC001	-	117
	84.425C	COVID-19 - 3910-1016-00- AC	-	477,292
	84.425C	COVID-19 - 3910-1016-00- AD	-	360,347
	84.425C	COVID-19 - 3910-1016-00-C	-	134,843
	84.425C	COVID-19 - 3910-1016-00-N	-	234,449
	84.425C	COVID-19 - 3910-1016-00- O;Prime #291-1231C-2C001	33,500	138,345
	84.425C	COVID-19 - 412-1230A- ICR01	-	245,021
	84.425C	COVID-19 - 442-1230A- ICR01	-	46,960
	84.425C	COVID-19 - 512-1231B- 2C001	-	85,083
	84.425C	COVID-19 - 592-1231D- 2CR01	-	1,008,942
	84.425C	COVID-19 - 642-90830-3S001	-	110,461
	84.425C	COVID-19 - F591141270039	-	191,447
	84.425C	COVID-19 - S425C200025;S425C210025	19,566,758	20,798,356

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - Governor's Emergency Education Relief (GEER) Fund	84.425C	COVID-19 - S425C200025/ 562-1230A-1CR01	-	62,230
	84.425C	COVID-19 - S425C210025/ 3910-1016-00-AB	-	463,602
	84.425C	COVID-19 - S425C210025/ 562-90830-3S001	-	45,273
	84.425C	COVID-19 - S425C210052	-	134,957
	84.425C	COVID-19 - SPJC1 - 0000115188	-	236,637
	84.425C	522-1281M-2C001	-	103,546
	84.425C		-	9,803,521
	84.425D	COVID-19 - 012-1241U- 2C001	-	615,370
	84.425D	COVID-19 - 132-1241U- 2C001	-	487,111
	84.425D	COVID-19 - 291-1182B- 3C001	-	1,361,979
	84.425D	COVID-19 - 291-1231C- 2C001	1,952,913	4,396,204
	84.425D	COVID-19 - 291-1241H- 2C001	-	3,986,647
	84.425D	COVID-19 - 371-1240S- 1C001	-	10,397
	84.425D	COVID-19 - 371-1241B- 1CR01	-	3,624
	84.425D	COVID-19 - 371-1241C- 1CR01	-	2,394
	84.425D	COVID-19 - 371-1241D- 1CR01	-	31,224
	84.425D	COVID-19 - 371-1241D- 1CR02	-	12,967
	84.425D	COVID-19 - 371-1241E- 1CR01	-	148,879
	84.425D	COVID-19 - 371-1241E- 1CR02	-	184,958
	84.425D	COVID-19 - 371-1241G- 2C001	-	1,290,348
	84.425D	COVID-19 - 371-1241V- 2CR01	-	67,038
	84.425D	COVID-19 - 371-1281A- 2C001	-	1,609,075

Passed through from St. Petersburg College
Governor's Emergency Education Relief (GEER) Fund
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2023
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	COVID-19 - 371-1281D- 2C001	-	266,702
	84.425D	COVID-19 - 371-1281K- 2C001	-	544,614
	84.425D	COVID-19 - 522-1281M- 2C001	-	1,261,875
	84.425D	COVID-19 - 532-1281G- 2C001	-	202,059
	84.425D	COVID-19 - 557-1241E- ICR01	-	203,967
	84.425D	COVID-19 - 685-1240A- IC001	-	19,724
	84.425D	COVID-19 - 685-1240S- IC001	-	656
	84.425D	COVID-19 - 685-1241B- ICR01	-	303
	84.425D	COVID-19 - 685-1241E- ICR01	-	113,933
	84.425D	COVID-19 - 685-1241P- 2C001	-	466
	84.425D	COVID-19 - 685-1241V- 2CR01	-	65,894
	84.425D	COVID-19 - 685-1281N- 3CR01	-	33,430
	84.425D	COVID-19 - 687-1240A- IC001 (COVID-19)	-	883
	84.425D	COVID-19 - 687-1240S- IC002 (COVID-19)	-	645
	84.425D	COVID-19 - 687-1241A- ICR01 (COVID-19)	-	7,948
	84.425D	COVID-19 - 687-1241C- ICR01 (COVID 19)	-	5,829
	84.425D	COVID-19 - 687-1241D- ICR01 (COVID)	-	33,059
	84.425D	COVID-19 - 687-1241D- ICR02 (COVID 19)	-	1,543
	84.425D	COVID-19 - 687-1241E- ICR01 (COVID 19)	-	34,900
	84.425D	COVID-19 - 687-1241E- ICR02 (COVID 19)	-	100,103
	84.425D	COVID-19 - 687-1241P- 2C001 (COVID-19)	-	59,422

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	COVID-19 - 687-1281N-3CR01	-	165,841
	84.425D	COVID-19 - S425D200052,S425D210052	622,810,314	658,546,426
	84.425D	COVID-19 - S425D210052	-	4,026,431
	84.425D	COVID-19 - SA-565	-	9,000
	84.425D	COVID-19 - SA-568(2)	-	8,723
<i>Passed through from Charlotte County District School Board</i>	84.425D	080-1241A-ICR01	-	30,416
<i>Passed through from Lee County District School Board</i>	84.425D	360-1241E-ICR01	-	5,784
<i>Passed through from Manatee County School District</i>	84.425D	4930504373	-	123,092
<i>Passed through from Manatee County School District</i>	84.425D	4957104375	-	150,255
<i>Passed through from Martin County Board of County Commissioners</i>	84.425D	S425C210052/ 430-1241D-ICR01	-	7,276
<i>Passed through from Martin County Board of County Commissioners</i>	84.425D	S425C210052/ 430-1241E-ICR01	-	8,875
<i>Passed through from Okaloosa County</i>	84.425D	460-1240A-1C001	-	12,408
<i>Passed through from Pinellas County School District</i>	84.425D	FAIN# S425D210052	-	125,730
<i>Passed through from Walton County</i>	84.425D	660-1241V-2CR01	-	58,280
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	e220881	-	3,883,681
<i>Passed through from Alabama State Department of Education</i>	84.425E	COVID-19 - P425E200005	-	424,472
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E	COVID-19 - P425E200369	-	640,065
	84.425E	COVID-19 - P425E200530	-	1,504,944
	84.425E	COVID-19 - P425E200553	-	10,527,478
	84.425E	COVID-19 - P425E200564	-	3,337
	84.425E	COVID-19 - P425E200661	-	56,755
	84.425E	COVID-19 - P425E200720-20B	-	1,696,992
	84.425E	COVID-19 - P425E200764	-	6,478
	84.425E	COVID-19 - P425E200764-20A	-	5,173,038
	84.425E	COVID-19 - P425E200768	-	3,275,222
	84.425E	COVID-19 - P425E201098	-	80,701
	84.425E	COVID-19 - P425E201280	-	3,959,725
	84.425E	COVID-19 - P425E201618	-	1,222,352
	84.425E	COVID-19 - P425E202116	-	141,965
	84.425E	COVID-19 - P425E202690	-	521,577
	84.425E	COVID-19 - P425F202010	-	1,629,056
	84.425E	COVID-19 - P425M201146	-	779,112

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - HEERF Institutional Portion	84.425F	COVID-19 - 84.425F P425F202473	-	1,766,746
	84.425F	COVID-19 - P425E200020	-	592,696
	84.425F	COVID-19 - P425F200041	-	7,093,702
	84.425F	COVID-19 - P425F200123	-	50,897,181
	84.425F	COVID-19 - P425F200152	-	253,118
	84.425F	COVID-19 - P425F200152- 20A	-	4,672,177
	84.425F	COVID-19 - P425F200152- 20B	-	10,215,209
	84.425F	COVID-19 - P425F200283 (COVID-19)	-	13,489,549
	84.425F	COVID-19 - P425F200302	-	361,081
	84.425F	COVID-19 - P425F200302 - 20A	-	29,124,149
	84.425F	COVID-19 - P425F200302 - 20B	-	753,673
	84.425F	COVID-19 - P425F200332	-	7,820,348
	84.425F	COVID-19 - P425F200455- 20B	-	331,140
	84.425F	COVID-19 - P425F200525	-	10,623,656
	84.425F	COVID-19 - P425F200603	-	4,763,203
	84.425F	COVID-19 - P425F200618	-	23,494,485
	84.425F	COVID-19 - P425F200762	-	7,218,846
	84.425F	COVID-19 - P425F200876	-	6,122,207
	84.425F	COVID-19 - P425F200882	-	2,177,706
	84.425F	COVID-19 - P425F200954	-	4,704,639
	84.425F	COVID-19 - P425F200955	-	5,250,076
	84.425F	COVID-19 - P425F201115	-	4,599,952
	84.425F	COVID-19 - P425F201307	-	13,563,717
	84.425F	COVID-19 - P425F201311	-	17,681,694
	84.425F	COVID-19 - P425F201324	-	1,347,543
	84.425F	COVID-19 - P425F201335	-	2,543,629
	84.425F	COVID-19 - P425F201398	-	1,269,695
	84.425F	COVID-19 - P425F201790	-	583,966
	84.425F	COVID-19 - P425F201881	-	18,019,983
	84.425F	COVID-19 - P425F201888- 20B	-	2,398,194

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COVID-19 - HEERF Institutional Portion	84.425F	COVID-19 - P425F201921-20B	-	29,069,735
	84.425F	COVID-19 - P425F201971	-	3,422,531
	84.425F	COVID-19 - P425F201973	-	14,954,885
	84.425F	COVID-19 - P425F202010	-	-
	84.425F	COVID-19 - P425F202356-20A	-	4,821
	84.425F	COVID-19 - P425F202356-20B	-	4,221,650
	84.425F	COVID-19 - P425F202988	-	1,393,152
	84.425F	COVID-19 - P425F202998	-	5,337,982
	84.425F	COVID-19 - P425F203498	-	62,928,501
	84.425F	COVID-19 - P425F203653	-	938,812
	84.425F	COVID-19 - P425F204007	-	13,970,384
	84.425F	COVID-19 - P425I200295	-	10,774,168
	84.425F		-	18,058,027
HEERF Institutional Portion	84.425J	COVID-19 - P425I200003	-	40,425,769
COVID-19 - HEERF Historically Black Colleges and Universities (HBCUs)	84.425L	COVID-19 - P425F200123	-	5,279,888
COVID-19 - HEERF Minority Serving Institutions (MSIs)	84.425L	COVID-19 - P425L200086-20B	-	3,037,091
	84.425L	COVID-19 - P425L200086-20C	-	4,673,400
	84.425L	COVID-19 - P425L200119 (COVID-19)	-	3,447,370
	84.425L	COVID-19 - P425L200138	-	1,018,268
	84.425L	COVID-19 - P425L200198	-	309
	84.425L	COVID-19 - P425L200358	-	633,482
	84.425L	COVID-19 - P425L200649	-	369,223
	84.425L	COVID-19 - P425T220181	-	3,403,723
HEERF Minority Serving Institutions (MSIs)	84.425L		-	12,957,637
COVID-19 - HEERF Strengthening Institutions Program (SIP)	84.425M	COVID-19 - 84.425M P425M200099	-	681,409
	84.425M	COVID-19 - P425F200882	-	5,773,493
	84.425M	COVID-19 - P425M200054	-	22,313
	84.425M	COVID-19 - P425M200062	-	4,841
	84.425M	COVID-19 - P425M200678	-	201,829
	84.425P	COVID-19 - P425P200095	-	693,616
	84.425P	COVID-19 - P425P200187	-	840,873
	84.425P	COVID-19 - P425P200206	-	220,528

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COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public Schools (CRRSA EANS) program	84.425R	COVID-19 - S425R210002	-	58,835,348
COVID-19 - Education Stabilization Fund	84.425T	COVID-19 - P425T220582	-	467,623
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	22304-ATS-IV	-	791,835
<i>Passed through from Hillsborough County Public Schools</i>	84.425U	AGR DTD 10-26-2022	-	208,112
<i>Passed through from Pinellas County Schools</i>	84.425U	COVID-19 - 291-1211W-3CR01	-	139,190
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	COVID-19 - 371-1211A-2C001	-	160,312
	84.425U	COVID-19 - 371-1211A-2C001	-	809,392
	84.425U	COVID-19 - 371-1211D-2CR01	-	192,416
	84.425U	COVID-19 - 371-1211G-2CR01	-	60,480
	84.425U	COVID-19 - 371-1211H-2CR01	-	22,788
	84.425U	COVID-19 - 371-1211K-2C001	-	5,889
	84.425U	COVID-19 - 371-1211R-2CR01	-	82,407
	84.425U	COVID-19 - 685-1211D-2CR01	-	103,799
	84.425U	COVID-19 - 685-1211H-2CR01	-	70,765
	84.425U	COVID-19 - 685-1211K-2C001	-	1,015,822
	84.425U	COVID-19 - 685-1211R-2CR01	-	7,233
	84.425U	COVID-19 - 685-1211T-3CR01	-	27,499
	84.425U	COVID-19 - 687-1211G-2CR01	-	43,968
	84.425U	COVID-19 - 687-1211A-2C001 (COVID 19 / ARP)	-	1,050,545
	84.425U	COVID-19 - 687-1211D-2CR01 (COVID 19 / ARP)	-	163,448
	84.425U	COVID-19 - 687-1211G-2CR01 (COVID 19 / ARP)	-	152,099
	84.425U	COVID-19 - 687-1211H-2CR01	-	202,944

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	COVID-19 - 687-1211K- 2C001 (COVID 19 / ARP)	-	365,052
	84.425U	COVID-19 - 687-1211M- 2CR01	-	317,204
	84.425U	COVID-19 - 687-1211R- 2CR01	-	91,818
	84.425U	COVID-19 - S425U210052	2,623,320,543	2,636,047,197
<i>Passed through from Charlotte County District School Board</i>	84.425U	080-1211A-2C001	-	461,692
<i>Passed through from Charlotte County District School Board</i>	84.425U	080-1211M-2CR01	-	6,013
<i>Passed through from Charlotte County District School Board</i>	84.425U	080-1211R-2CR01	-	10,151
<i>Passed through from Lee County District School Board</i>	84.425U	360-1211A-2C001	-	372,799
<i>Passed through from Lee County District School Board</i>	84.425U	360-1211R-2CR01	-	1,700
<i>Passed through from Martin County Board of County Commissioners</i>	84.425U	S425U210052/ 430-1211A- 2C001	-	41,068
COVID-19 - American Rescue Plan - Emergency Assistance to Non-Public Schools (ARP EANS)	84.425V	COVID-19 - S425V210002	-	86,055,438
COVID-19 - American Rescue Plan-Elementary and Secondary School Emergency Relief-Homeless Children and Youth	84.425W	COVID-19 - S425W210010	13,726,627	13,726,627
Disaster Recovery Assistance for Education	84.938		2,518,970	2,659,906
National Assessment of Educational Progress	84.999		-	103,736
Other Federal Awards	84.U10	AGR00025191	-	4,999
	84.U10	COQXV	-	635,431
	84.U10	H325D160019	-	97,605
<i>Passed through from Kentucky Department of Education</i>	84.U10	AGR00026238	-	4,643,079
<i>Passed through from Mathematica Policy Research</i>	84.U10	40346S03623	-	18,372
<i>Passed through from Monroe County School District</i>	84.U10	AGR00026526	-	37,318
Other Federal Awards	84.U14	7603F11904	-	308
Other Federal Awards	84.U25	B986F5	-	3,660
Other Federal Awards	84.U25	None	-	14,537
Other Federal Awards	84.U29	AWD00005634	-	20,000
<i>Passed through from employU</i>	84.U29	AWD00005581	-	15,396
<i>Passed through from Luminary Labs, LLC</i>				
Other Federal Awards	84.U72	n/a	-	45,759
<i>Passed through from Luminary Labs LLC</i>	84.U77	131-90310-2D402	-	355,603
Other Federal Awards	84.U77	Subrecipient Agreement (132- 95010-3S001)	-	26,965
Total Excluding Cluster:			4,732,392,901	5,949,334,596
Research And Development Programs Cluster:				

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
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	84.015	-	-	434,581
Overseas Programs - Doctoral Dissertation Research Abroad	84.022	-	-	86,510
International; Overseas- Doctoral Dissertation	84.022A	-	-	3,267
Special Education Grants to States	84.027	-	-	115,965
Personnel Development Support Project (PDSP)	84.027A	-	-	914,439
Higher Education Institutional Aid	84.031	5,389	5,389	9,308,197
Fund for the Improvement of Postsecondary Education	84.116	-	-	398,762
Minority Science and Engineering Improvement	84.120	-	-	946,828
Rehabilitation Long-Term Training	84.129	-	-	188,053
Special Education-Grants for Infants and Families	84.181	-	-	175,843
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	84.184	-	-	158,106
Graduate Assistance in Areas of National Need	84.200	-	-	234,204
Javits Gifted and Talented Students Education	84.206	22-0387-001	-	93,029
<i>Passed through from Ball State University</i>	84.206	C-23-0584-EP	-	37,362
<i>Passed through from School District of Osceola County, The</i>	84.215	-	-	437,947
Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods Comprehensive Regional Assistance Centers	84.283D	4500004512	-	354,208
<i>Passed through from Boston University</i>	84.283D	251500A	-	33,009
<i>Passed through from University of Oregon</i>	84.305	-	679,146	1,659,482
Education Research, Development and Dissemination	84.305	S001497-IES	-	42,541
<i>Passed through from Pennsylvania State University</i>	84.305	Master 888-15-05-23 Subaw	-	29,262
<i>Passed through from RTI International</i>	84.305	12599SUB R305A210462	-	239,700
<i>Passed through from Seattle Children's Hospital</i>	84.305	SA0000934	-	27,249
<i>Passed through from The University of Texas Health Science Center at Houston</i>	84.305	R1189465	-	31,533
<i>Passed through from University at Buffalo SUNY</i>	84.305	SUB00001886	-	16,827
<i>Passed through from University of Georgia</i>	84.305	5120479	-	49,666
<i>Passed through from University of North Carolina Chapel Hill</i>	84.305	SA0001994	-	218,152
<i>Passed through from University of Texas, Houston</i>	84.305	UWSC12169	-	16,427
<i>Passed through from University of Washington</i>	84.305	FP00006869_SA001	-	503,554
<i>Passed through from Virginia Commonwealth University</i>	84.305A	-	220,458	1,308,154
Educational Research	84.305A	SP00013440	-	1,881
<i>Passed through from Georgia State University</i>	84.305A	SP00013807-02	-	7,193
<i>Passed through from Georgia State University</i>	84.305A	2018-3604	-	12,734
<i>Passed through from University of California, Irvine</i>	84.305B	-	-	1,158,560
Educational Research	84.324	-	345,885	3,782,755
Research in Special Education				

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from East Carolina University</i>	84.3.24	AWD-21-0003-S002	-	43,742
<i>Passed through from SRI International</i>	84.3.24	POS030	-	21,508
<i>Passed through from University of Connecticut</i>	84.3.24	362595	-	20,515
<i>Passed through from University of Minnesota</i>	84.3.24	A008907001 R324B200038 CON # 89060	-	5,473
<i>Passed through from University of North Carolina Chapel Hill</i>	84.3.24	5115069	-	53,317
<i>Passed through from University of Oregon</i>	84.3.24	281680A	-	43,943
<i>Passed through from University of Tennessee</i>	84.3.24	A18-0099-S005	-	1,975
Special Education-Research and Innovation to Improve Services and Results for Children with Disabilities	84.3.24A	84.3.24A	241,027	835,783
<i>Passed through from University of Minnesota</i>	84.3.24A	A005942801	-	82,509
Special Education-Research and Innovation to Improve Services and Results for Children with Disabilities	84.3.24B		-	289,176
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.3.25		-	1,778,596
<i>Passed through from Vanderbilt University</i>	84.3.25	UNIV60176	-	4,562
Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	84.3.25D		-	1,047,598
Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	84.3.25K		-	285,942
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.3.26		128,574	446,184
Special Education Educational Technology Media, and Materials for Individuals with Disabilities	84.3.27		-	280,306
<i>Passed through from Georgia State University</i>	84.3.27	SF00014612-01	-	53,310
<i>Passed through from United Cerebral Palsy (UCP) of Central FL</i>	84.3.27	H327S200009	-	138,570
<i>Passed through from University of Kansas Center for Research, INC</i>	84.3.27	FY2021-081	-	145,605
Child Care Access Means Parents in School	84.3.35		-	813,998
Childcare Access Means Parents in School	84.3.35A		-	29,900
Teacher Quality Partnership Grants	84.3.36		77,244	1,250,085
English Language Acquisition State Grants	84.3.65		-	150,408
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		-	92,735
<i>Passed through from University of Massachusetts Lowell</i>	84.407	UMBOS-11951	-	21,122
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)				
<i>Passed through from Duval County Public Schools</i>	84.411	ULTRA2021	-	43,025
<i>Passed through from Technical Education Research Center</i>	84.411	44127	-	53,634
<i>Passed through from TERC, Inc.</i>	84.411	44127	-	46,196
Supporting Effective Educator Development Program	84.423		-	1,087,124
Supporting Effective Educator Development	84.425C	COVID-19 - 3010-1016-00-B	185,055	512,161
COVID-19 - Governor's Emergency Education Relief (GEER) Fund	84.425C	COVID-19 - 3910-1016-00- AA	1,253,500	7,875
				1,289,404
	84.425C	COVID-19 - 3910-1016-00-R	-	139,040
	84.425C	COVID-19 - 3910-1016-00-V	-	574,394

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STATE OF FLORIDA

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COVID-19 - Governor's Emergency Education Relief (GEER) Fund	84.425C	COVID-19 - 3910-1016-00-X	-	211,246
Governor's Emergency Education Relief (GEER) Fund	84.425C		-	1,753,429
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	COVID-19 - 371-1281F-2C001	-	1,494,544
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D		-	62,606
COVID-19 - American Rescue Plan - Emergency Assistance to Non-Public Schools (ARP EANS)	84.425V	COVID-19 - PRI 174635	-	9,760
COVID-19 - American Rescue Plan-Elementary and Secondary School Emergency Relief-Homeless Children and Youth	84.425W	COVID-19 - 371-1221C-3CR02	-	71,580
Other Federal Awards	84.RD	91990022C0014	2,360,023	5,041,712
	84.RD	ED-IES-17-C-0011	-	982,016
	84.RD	SUB00003073	-	30,056
	84.RD	SUB000003609	-	14,675
Total Research And Development Programs Cluster:			5,496,301	44,387,319
Special Education Cluster (IDEA):				
Special Education Grants to States	84.027		679,942,537	725,250,074
<i>Passed through from Polk County School Board</i>				
Special Education Preschool Grants	84.173	530 2636B 6CB01	-	2,400
Total Special Education Cluster (IDEA):			17,552,926	18,284,425
Student Financial Assistance Cluster:			697,495,463	743,536,899
Federal Supplemental Educational Opportunity Grants	84.007		-	38,237,820
Federal Work-Study Program	84.033		-	23,495,215
Federal Perkins Loan (FPL)-Federal Capital Contributions	84.038		-	14,022,526
Federal Pell Grant Program	84.063		-	1,202,921,352
Federal Direct Student Loans	84.268		-	1,524,689,991
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	379,509
Total Student Financial Assistance Cluster:			-	2,803,746,413
TRIO Cluster:				
TRIO Student Support Services	84.042		-	10,604,800
TRIO Talent Search	84.044		-	5,657,359
TRIO Upward Bound	84.047		-	10,253,912
TRIO Educational Opportunity Centers	84.066		-	3,483,733
TRIO McNair Post-Baccalaureate Achievement	84.217		-	877,936
Total TRIO Cluster:			-	30,877,740
TOTAL U. S. DEPARTMENT OF EDUCATION			5,435,384,665	9,571,882,967
U. S. DEPARTMENT OF ENERGY				
State Energy Program	81.041		-	5,509,096
	81.041	ARRA - EE000824	-	983,061

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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Weatherization Assistance for Low-Income Persons	81.042		3,564,005	4,100,396
Office of Science Financial Assistance Program	81.049		-	312,129
Conservation Research and Development	81.086		-	74,581
<i>Passed through from East Tennessee Clean Fuels Coalition</i>	81.086	EE0009866	-	13,909
<i>Passed through from Forth</i>	81.086	DE-EE0009868	-	3,485
Renewable Energy Research and Development				
<i>Passed through from Pacific Ocean Energy Trust</i>	81.087	TEAMER.TB.FAU (Federal Award # DE-EE0008895)	-	36,177
Stewardship Science Grant Program				
<i>Passed through from Carnegie Institute of Washington</i>	81.112	02-11059-1311	-	73,280
Nuclear Energy Research, Development and Demonstration				
<i>Passed through from Battelle Energy Alliance, LLC</i>	81.121	270640	-	56,215
Minority Economic Impact	81.137		-	46,058
Other Federal Awards				
	81.U43	0F-60150	-	47,499
	81.U43	1F-60445	-	31,167
	81.U43	1F-60560	-	150,800
	81.U43	2F-60067	-	107,537
	81.U43	2F-60239	-	8,661
	81.U43	ICPD-2022-15	-	10,181
<i>Passed through from Oak Ridge Associated University</i>				
Other Federal Awards				
<i>Passed through from CL Chemical</i>	81.U54	#00202598	-	9,838
Total Excluding Cluster:			3,564,005	11,574,070
Research And Development Programs Cluster:				
Cybersecurity, Energy Security & Emergency Response (CESER)				
<i>Passed through from General Electric Corporation</i>	81.008	401146400	-	62,912
Office of Technology Transitions (OTT)-Technology Deployment, Demonstration and Commercialization	81.010		-	56,999
State Energy Program	81.041		-	100,573
Office of Science Financial Assistance Program				
<i>Passed through from Advanced Superconducting Materials, LLC</i>	81.049	None	1,397,381	16,589,664
<i>Passed through from Battelle Energy Alliance, LLC</i>	81.049	208337	-	97,525
<i>Passed through from Boise State University</i>	81.049	8388-PO140623	-	47,441
<i>Passed through from Boston University</i>	81.049	4500003315	-	30,155
<i>Passed through from California Institute of Technology</i>	81.049	S532537	-	195,275
<i>Passed through from Carnegie Mellon University</i>	81.049	1070273-465320	-	159,821
<i>Passed through from Central Michigan University</i>	81.049	F64698	-	84,854
<i>Passed through from Clemson University</i>	81.049	2483-219-2025738	-	124,573
<i>Passed through from Cornell University</i>	81.049	143450-21743	-	73,932
<i>Passed through from Cryomagnetics, Inc.</i>	81.049	35917	-	25,276
				127,934

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STATE OF FLORIDA

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<i>Passed through from Cryomagnetics, Inc.</i>	81.049	37364	-	113,616
<i>Passed through from Cryomagnetics, Inc.</i>	81.049	Purchase Order #35053	-	14,859
<i>Passed through from Donald Danforth Plant Science Center</i>	81.049	23410-F	-	27,133
<i>Passed through from Energy Driven Technologies, LLC</i>	81.049	DE-SC0017719	-	94,818
<i>Passed through from Energy Driven Technologies, LLC</i>	81.049	DE-SC0017719	-	80,894
<i>Passed through from Fermi National Accelerator Laboratory</i>	81.049	665981	-	120,685
<i>Passed through from Georgia Institute of Technology</i>	81.049	AWD-004089-G2	-	73,474
<i>Passed through from Georgia Institute of Technology</i>	81.049	AWD-100498-G20	-	51,608
<i>Passed through from Harvard University</i>	81.049	130298-5111477	-	163,766
<i>Passed through from InnoSense, LLC</i>	81.049	ISL-FSU-3144-083022	57,842	71,342
<i>Passed through from Massachusetts Institute of Technology</i>	81.049	SS876 PO# 826175	-	109,060
<i>Passed through from Michigan State University</i>	81.049	RC104899-FSU	-	96,324
<i>Passed through from Northwestern University</i>	81.049	60063420	-	32,152
<i>Passed through from RadiaBeam Technologies LLC</i>	81.049	N/A; Prime# DE-SC0022439	-	44,680
<i>Passed through from University of California, Santa Barbara</i>	81.049	KK2210	-	46,240
<i>Passed through from University of California, Santa Cruz</i>	81.049	A21-0274-S003	-	14,239
<i>Passed through from University of Idaho</i>	81.049	SP5877-880886	-	6,521
<i>Passed through from University of Illinois Urbana-Champaign</i>	81.049	088950-16622	-	184,101
<i>Passed through from University of Illinois Urbana-Champaign</i>	81.049	090634-16914	-	888,401
<i>Passed through from University of Illinois Urbana-Champaign</i>	81.049	TEMP	-	68,197
<i>Passed through from University of Miami</i>	81.049	SPC-000920 PTE; DE-SC0019433	-	8,562
<i>Passed through from University of Minnesota</i>	81.049	A006801502	-	48,250
<i>Passed through from University of New Hampshire</i>	81.049	PZL0286	-	14,492
<i>Passed through from University of Pennsylvania</i>	81.049	586119	-	41,436
<i>Passed through from University of South Carolina</i>	81.049	PO 2000030168/ 17-3257	-	206,195
<i>Passed through from University of Tennessee</i>	81.049	A18-0533-S001	-	67,153
<i>Passed through from University of Texas at Austin</i>	81.049	UTA20-001015	-	109,594
<i>Passed through from University of Wisconsin-Madison</i>	81.049	0000001030	-	172,469
<i>Passed through from Ventamatic, Inc</i>	81.049	DE-FOA-0002572	-	27,331
University Coal Research	81.057		62,064	281,121
Conservation Research and Development	81.086		914,402	2,617,728
<i>Passed through from Clean Fuels Ohio</i>	81.086	DEEE0009228	-	27,079
<i>Passed through from General Motors Holdings LLC</i>	81.086	4301273766	-	276,993
<i>Passed through from Slipstream Group, Inc</i>	81.086	DE-E0009073	-	109,124
<i>Passed through from The Association of Energy Services Professionals (AESP)</i>	81.086	DE-EE0009745.0001	-	1,351
<i>Passed through from University of Wisconsin-Madison</i>	81.086	0000002179	-	121,955
Renewable Energy Research and Development	81.087		1,678,871	5,228,729

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<i>Passed through from Case Western Reserve University</i>	81.087	RES600450	-	40,234
<i>Passed through from Duke University</i>	81.087	13.441.Thanks_C323-000008	-	10,164
<i>Passed through from IDOM</i>	81.087	S/022374/02	-	97,982
<i>Passed through from Montana State University</i>	81.087	G2/09-19-W7696	-	152,466
<i>Passed through from North Carolina State University</i>	81.087	2019-0156-02	-	25,910
<i>Passed through from Northwestern University</i>	81.087	SP0045962-PROJ0014471	-	59,282
<i>Passed through from Pacific Ocean Energy Trust</i>	81.087	Master Agreement: AGR21-001 / Task Order #2	-	3,135
<i>Passed through from Pacific Ocean Energy Trust</i>	81.087	Master Agreement: AGR21-001 / Task Order #3	-	41,591
<i>Passed through from Rutgers University</i>	81.087	829296	-	7,472
<i>Passed through from Texas A&M Agrilife Research</i>	81.087	M2000416	-	67,009
<i>Passed through from University of Illinois Urbana-Champaign</i>	81.087	098496-17859	-	25,915
<i>Passed through from University of Maine</i>	81.087	UMS1415	-	42,433
<i>Passed through from University of Maryland</i>	81.087	Sub No. 103242-Z7140202	-	107,076
<i>Passed through from University of North Carolina, Chapel Hill</i>	81.087	20190382-04-FIU	-	266,496
<i>Passed through from University of Utah</i>	81.087	10045325/PO U000134873	-	28,935
<i>Passed through from University of Washington</i>	81.087	UWSC11836 (BPO49088)	196,956	56,784
Fossil Energy Research and Development	81.089	740243747	-	502,934
<i>Passed through from General Electric Global Research Center</i>	81.089	SR104	-	7,657
<i>Passed through from GTI Energy</i>	81.089	P99004RR	-	101,225
<i>Passed through from Southwest Research Institute</i>	81.089	P99004RR	-	105,268
<i>Passed through from Southwest Research Institute</i>	81.089	P99004SIS	-	101,773
Environmental Remediation and Waste Processing and Disposal	81.104	B633820	-	4,404,892
<i>Passed through from Lawrence Livermore National Laboratory</i>	81.104	B657099	-	275,299
<i>Passed through from Lawrence Livermore National Laboratory</i>	81.104	NO.B656122	-	9,077
<i>Passed through from Lawrence Livermore National Laboratory</i>	81.104	124TOA/PO No: 0000525179	38,485	5,594
<i>Passed through from Savannah River Nuclear Solutions, LLC</i>	81.104	BOA 955	-	309,769
<i>Passed through from Savannah River Nuclear Solutions, LLC</i>	81.104	BOA 955	-	8,146
Stewardship Science Grant Program	81.112	M1803337	-	254,315
<i>Passed through from Texas A&M University</i>	81.112	703802	-	257,440
<i>Passed through from University of California</i>	81.112	703802	-	31,410
Defense Nuclear Nonproliferation Research	81.113	SUBK00009798/PO30057812	-	205,094
<i>Passed through from University of Michigan</i>	81.113	32	-	-
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	2017-3030-02	-	374,372
<i>Passed through from North Carolina State University</i>	81.117	2017-3030-02	-	18,964

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Nuclear Energy Research, Development and Demonstration	81.121		222,633	1,360,418
Passed through from University of California, Berkeley	81.121	00009928 / BB01185630	-	5,220
Passed through from University of California, Berkeley	81.121	00011184/DE-NE0009307	-	13,005
Passed through from University of Pittsburgh	81.121	AWD000001232 (415659-1)	-	25,427
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		1,163,099	4,041,181
Passed through from Honeywell Federal Manufacturing & Technologies, LLC	81.123	N000434199	-	87,621
Passed through from Navajo Technical University	81.123	NTU-42516-01; PO#2444224	-	46,224
Passed through from University of Texas, El Paso	81.123	NA0004051	-	380,197
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128		-	55,466
Advanced Research Projects Agency - Energy	81.135		27,703	454,107
Passed through from Advanced Magnet Lab, Inc.	81.135	None	-	148,417
Passed through from General Electric Corporation	81.135	401170470	-	168,026
Passed through from Georgia Institute of Technology	81.135	AWD-000363-G1	-	335,211
Passed through from Marquette University	81.135	002134-00002-02-01	-	137,392
Passed through from Marquette University	81.135	2632-002-01	-	29,207
Passed through from Micro Nano Technologies	81.135	AGR00021808	-	31,248
Passed through from Nanocomp Technologies Inc.	81.135	PO 59258	-	7,273
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214		-	16,958
Passed through from University of Wisconsin-Madison	81.214	0000001806	-	1,816
Academic Programs		OSA00000218	-	
Passed through from Case Western Reserve University	81.252	RES600422	-	78,061
Other Federal Awards	81.RD	0F-60152	-	26,256
	81.RD	1686298	-	50
	81.RD	1F-60517	-	84,828
	81.RD	2325274	-	74,000
	81.RD	2354815	-	80,078
	81.RD	2355122	-	6,292
	81.RD	2355226	-	11,747
	81.RD	2374927	-	76,039
	81.RD	2415565	-	45,452
	81.RD	2442233	-	10,430
	81.RD	279745	-	16,078
	81.RD	2F-60197	-	54,467
	81.RD	360578	-	10,261
	81.RD	4000189639	-	97,604

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	81.RD	4000203642/AGR00019804	-	69,175
	81.RD	4000207287	-	20,665
	81.RD	409607	-	24,756
	81.RD	420769	-	40,813
	81.RD	616898	-	74,777
	81.RD	657178	-	5,785
	81.RD	661734	-	12,726
	81.RD	664572	-	57,808
	81.RD	665074	-	18,016
	81.RD	674028	-	57,464
	81.RD	7640288	-	74,502
	81.RD	B651940	-	34,794
	81.RD	CW33716	-	16,000
	81.RD	PO 1686665	-	2
	81.RD	PO 2170013	-	1,162
	81.RD	PO 2195313	-	201,758
	81.RD	PO 2199448	-	2,464
	81.RD	PO 2205206	-	14,875
	81.RD	PO 2221708	-	28,741
	81.RD	PO 2260214	-	103,289
	81.RD	PO 2331952	-	4,454
	81.RD	PO 2389836	-	16,689
	81.RD	PO 2415206	-	108,366
	81.RD	PO 2494814	-	5,063
	81.RD	PO1974428	-	6,586
	81.RD	PO2436012	-	36,538
	81.RD	Purchase Order No. 2385631	-	30,415
	81.RD	SUB-2020-10184	-	9,544
	81.RD	SUB-2021-10476	-	1,729
	81.RD	SUB-2022-10166	-	36,271
	81.RD	SUB-2022-10227	-	67,875
	81.RD	SUB-2022-10400	-	37,947
	81.RD	SUB-2023-10126	-	147,792
	81.RD	BRIAR-UCF	-	951,628
	81.RD	FSU-220104-1	-	7,933
	81.RD	None	-	12,490
	81.RD	IF-60264	-	63,611
	81.RD	IF-60509	-	49,285

Passed through from Accenture Federal Services, LLC
 Passed through from Advanced Conductor Technologies
 Passed through from Advanced Conductor Technologies
 Passed through from Argonne National Laboratory
 Passed through from Argonne National Laboratory

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Argonne National Laboratory	81.RD	8F30168	-	12,210
Passed through from Argonne National Laboratory	81.RD	8F-30218	-	13,457
Passed through from Battelle	81.RD	Contract No. 260680	-	30,595
Passed through from Battelle Energy Alliance, LLC	81.RD	195808	-	57,080
Passed through from Battelle Energy Alliance, LLC	81.RD	232466	-	57,747
Passed through from Battelle Energy Alliance, LLC	81.RD	233724	-	17,998
Passed through from Battelle Energy Alliance, LLC	81.RD	253837 Release No 1	-	21,017
Passed through from Battelle Energy Alliance, LLC	81.RD	253837 RELEASE NO. 2	-	25,505
Passed through from Battelle Energy Alliance, LLC	81.RD	265944	-	36,567
Passed through from Battelle Energy Alliance, LLC	81.RD	269978	-	4,814
Passed through from Battelle Energy Alliance, LLC	81.RD	4000166082	-	53,752
Passed through from Battelle Memorial Institute	81.RD	615955	-	32,767
Passed through from Battelle Savannah River Alliance	81.RD	TOA 0000511061	-	3,455
Passed through from Battelle Savannah River Alliance LLC	81.RD	TOA 603081	-	91,626
Passed through from Battelle Savannah River Alliance LLC	81.RD	TOA Number: 0000603084	-	53,951
Passed through from Battelle Savannah River Alliance LLC	81.RD	TOA/PO No. 0000601800	-	56,955
Passed through from Battelle Savannah River Alliance LLC	81.RD	TOA/PO No: 0000525181	-	174,727
Passed through from Battelle Savannah River Alliance LLC	81.RD	TOA0000601315	-	67,932
Passed through from Battelle Savannah River Alliance LLC	81.RD	TOA0000603091	-	16,253
Passed through from Battelle Savannah River Alliance LLC	81.RD	TOA0000603089	-	23,210
Passed through from Brookhaven National Laboratory	81.RD	365032	-	42,746
Passed through from Brookhaven Science Associates LLC	81.RD	374442	-	53,136
Passed through from Fermi National Accelerator Laboratory	81.RD	642044	-	16,570
Passed through from Fermi National Accelerator Laboratory	81.RD	664104	-	46,727
Passed through from Fermi National Accelerator Laboratory	81.RD	670765	-	134,927
Passed through from Fermi National Accelerator Laboratory	81.RD	684939	-	37,729
Passed through from Fermi National Accelerator Laboratory	81.RD	684997	-	35,305
Passed through from Georgia Institute of Technology	81.RD	AWD-101927-S1	-	2,237
Passed through from Honeywell Federal Manufacturing & Technologies, LLC	81.RD	N000433854; Prime# DE- NA0002839	-	34,782
Passed through from Honeywell Federal Manufacturing & Technologies, LLC	81.RD	PO# N000423591	-	78,081
Passed through from Honeywell Federal Manufacturing & Technologies, LLC	81.RD	PO# N000465501	-	22,925
Passed through from Honeywell Federal Manufacturing & Technologies, LLC	81.RD	PO# N000465904	-	6,890
Passed through from Honeywell Federal Manufacturing & Technologies, LLC	81.RD	PO# N000477031	-	32,661
Passed through from Idaho National Engineering and Environmental Laboratory	81.RD	259513	-	23,893
Passed through from Interstate Renewable Energy Council, Inc	81.RD	9455-4	-	13,558
Passed through from Jefferson Lab	81.RD	Subcontract Retainage PO:23- D0012 CO1	-	34,930

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<i>Passed through from Jefferson Science Associates, LLC</i>	81.RD	19-D0253	-	35,976
<i>Passed through from Jefferson Science Associates, LLC</i>	81.RD	Award letter dated 5/16/22	-	6,000
<i>Passed through from Lawrence Berkeley National Laboratory</i>	81.RD	7612316	-	72,402
<i>Passed through from Lawrence Berkeley National Laboratory</i>	81.RD	7666572	-	26,869
<i>Passed through from Lawrence Berkeley National Laboratory</i>	81.RD	7667695	-	16,326
<i>Passed through from Lawrence Berkeley National Laboratory</i>	81.RD	7667697	-	6,738
<i>Passed through from Lawrence Berkeley National Laboratory</i>	81.RD	Subcontract NO. 7595176	-	72,369
<i>Passed through from Lawrence Livermore National Laboratory</i>	81.RD	B648220	-	38,985
<i>Passed through from Lawrence Livermore National Laboratory</i>	81.RD	B657293	-	2,985
<i>Passed through from National Renewable Energy Laboratory</i>	81.RD	ZGJ-9-92284-01	-	301,038
<i>Passed through from nGimat Company</i>	81.RD	335993-DBUGARIS	-	18,690
<i>Passed through from nGimat Company</i>	81.RD	34416-CGOGGIN	-	41,592
<i>Passed through from Northeastern University</i>	81.RD	503036-78051	-	9,101
<i>Passed through from Oak Ridge Institute for Science and Education</i>	81.RD	DHS-SRTMSI-2022- FacultyPropo	-	7,938
<i>Passed through from Sandia National Laboratories</i>	81.RD	Standard Purchase Order 2280617	-	202,220
<i>Passed through from Siemens Corporate Technology</i>	81.RD	229-02	-	84,759
<i>Passed through from T2C- Energy, LLC</i>	81.RD	DE-EE0008916.0001	-	1,089
<i>Passed through from Triad National Security, LLC</i>	81.RD	581036/EP141126	-	95,424
<i>Passed through from UChicago Argonne</i>	81.RD	Subcontract 3F-60082 / DE- AC02-06CHI11357	-	2,606
<i>Passed through from University of California</i>	81.RD	2021-1557	-	107,639
<i>Passed through from University of California, Berkeley</i>	81.RD	No. 7621351; Prime# DE- AC02-05CHI1231	-	82,368
<i>Passed through from UT-Battelle</i>	81.RD	4000196599	-	73,136
<i>Passed through from UT-Battelle, LLC</i>	81.RD	40000100172	-	32,716
<i>Passed through from UT-Battelle, LLC</i>	81.RD	4000143262	-	15,902
<i>Passed through from UT-Battelle, LLC</i>	81.RD	4000166016	-	17,209
<i>Passed through from UT-Battelle, LLC</i>	81.RD	4000180830	-	171,105
<i>Passed through from UT-Battelle, LLC</i>	81.RD	CW33323	-	25,562
<i>Passed through from UT-Battelle, LLC</i>	81.RD	CW5043 (4000183394)	-	27,539
Total Research And Development Programs Cluster:			5,759,436	50,979,562
TOTAL U. S. DEPARTMENT OF ENERGY			9,323,441	62,553,632

U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Medical Reserve Corps Small Grant Program
Passed through from National Association of County and City Health Officials
Passed through from National Association of County and City Health Officials

93-008	6 HITEP 200045-02-01	-	815
93-008	MRC16-0315C	-	691

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - National Organizations of State and Local Officials <i>Passed through from Health Planning Council of South West Florida, Inc.</i>	93.011	IU3SHS45316-01-00	-	51,885
National Organizations of State and Local Officials <i>Passed through from Managed Access To Child Health, Inc.</i>	93.011	HRSR-REACH-UF-CHEER-07302	-	14,642
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation for Older Individuals	93.041		233,669	349,256
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services	93.042	COVID-19 - 2001FLOMCS	-	60,003
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042		-	2,775,701
COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	COVID-19 - 2101FLPHC6	240,074	240,074
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		1,629,170	1,940,804
COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	COVID-19 - 90NNWC50034	-	-
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		768,091	951,273
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	COVID-19 - 2001FLFCC3	277,099	375,037
National Family Caregiver Support, Title III, Part E	93.052	COVID-19 - 2101FLFCC6	1,347,413	1,347,413
Training in General, Pediatric, and Public Health Dentistry	93.059		13,120,325	17,259,935
Sexual Risk Avoidance Education	93.060		-	142,869
Public Health Emergency Preparedness	93.069		95,210	802,858
COVID-19 - Environmental Public Health and Emergency Response	93.070	COVID-19 - 6 NUEIEH00349-05-03	-	28,115,239
Environmental Public Health and Emergency Response	93.070		-	11,369
Medicare Enrollment Assistance Program	93.071		148,037	1,610,293
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		1,789,090	1,800,811
<i>Passed through from The University of Texas Health Science Center at Houston</i>	93.073	SA0001372	-	525,194
<i>Passed through from Tourette Association of America</i>	93.073	P0293301	-	6,980
<i>Passed through from University of South Carolina</i>	93.073	20-3969 PO#2000049995	-	2,300
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		-	154,999
<i>Passed through from Hillsborough County Public Schools</i>	93.079	PO 1304650	-	6,706
<i>Passed through from School Board of Duval County</i>	93.079	AGR-020-10	-	60,000
Blood Disorder Program: Prevention, Surveillance, and Research	93.080	ATHN2020CDC-IVS-01	-	5,871
<i>Passed through from Hemophilia of Georgia</i>	93.085		-	23,969
Research on Research Integrity				
COVID-19 - Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	90ZB0014	-	194,019
<i>Passed through from Champions for Children, Inc</i>				

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Enhance Safety of Children Affected by Substance Abuse	93.087	Proud Partners 2019-21	-	101,166
Passed through from <i>Citrus Health Network, Inc.</i>	93.087	VEN 019 USF	-	123,441
Passed through from <i>Family Support Services of North Florida</i>	93.090		4,816,427	4,916,107
Guardianship Assistance				
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	UGRT11815-09292016	-	2,135
Passed through from <i>Childrens Home Society of Florida</i>	93.092	90AK0085-FSU-sub	-	134,660
Passed through from <i>Live the Life Ministries, Inc.</i>	93.103		-	2,687,634
Food and Drug Administration Research	93.103	0S00000131/100259	-	8,507
Passed through from <i>Cincinnati Children's Hospital</i>	93.103	EL-1007-01-01	-	221
Passed through from <i>Elorac</i>	93.103	AGR00024798	-	19,082
Passed through from <i>National Association of State Departments of Agriculture</i>	93.103	1008581_USF	-	4,976
Passed through from <i>Oregon Health & Science University</i>	93.103	SUBK00013463	-	47,751
Passed through from <i>University of Michigan</i>	93.104		1,140,885	1,140,885
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)				
Passed through from <i>Managed Access To Child Health, Inc.</i>	93.104	JSCOO-Y3-EVAL-09302021-09	-	16,442
Passed through from <i>Managed Access To Child Health, Inc.</i>	93.104	JSOCC-Y4-UF-EVAL-09302022	-	49,762
Passed through from <i>Managed Access To Child Health, Inc.</i>	93.104	JSOCC-Y4-UF-PI-09302022-092	-	70,284
Area Health Education Centers	93.107		1,239,031	1,516,462
COVID-19 - Maternal and Child Health Federal Consolidated Programs	93.110	COVID-19 - 1 U4AMC44237-01-00	-	117,986
	93.110	COVID-19 - 5 U4AMC44237-02-00	-	312,792
Maternal and Child Health Federal Consolidated Programs				
Passed through from <i>American College of OB/GYN</i>	93.110	UC4AMC28042	-	1,798,627
Passed through from <i>Florida Association of Healthy Start Coalitions, Inc.</i>	93.110	IECCS-2122	-	9,004
Passed through from <i>Hemophilia of Georgia</i>	93.110	2 H30MC24046-11-00	-	30,397
Passed through from <i>Organization Teratology Information Spec</i>	93.110	UG4MC27861	-	12,150
Passed through from <i>Zero to Three</i>	93.110	2020110099	-	50,025
Passed through from <i>Zero to Three</i>	93.110	2021110102	-	16,638
Passed through from <i>Zero to Three: National Center for Infants, Toddlers and Families</i>	93.110	1U2DMC32394-01-00 / 2019010122	-	94,150
				8,807
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		-	5,568,820
Nurse Anesthetist Traineeship	93.124		-	144,196
Emergency Medical Services for Children	93.127		-	214,678
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		-	244,879
Injury Prevention and Control Research and State and Community Based Programs	93.136		1,595,512	18,567,716

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<i>Passed through from Department of Health Palm Beach County Treasure Coast Health Council</i>	93.136	6NU17CE925023-03-03	1,836,830	2,932,667
<i>Passed through from Florida Council Against Sexual Violence</i>	93.136	21RPE69	-	80,781
<i>Passed through from Florida Council Against Sexual Violence</i>	93.136	21RPE70	-	55,317
<i>Passed through from Florida Council Against Sexual Violence</i>	93.136	21RPE71	-	47,199
<i>Passed through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>	93.136	5912	-	33,983
Community Programs to Improve Minority Health Grant Program				
<i>Passed through from Broward County Board of County Commissioners</i>	93.137	22-CP-HCS-1267-HL-01	-	213,048
<i>Passed through from City of Tampa Housing Authority</i>	93.137	MP-CPI-20-005	-	116,257
<i>Passed through from Managed Access To Child Health, Inc.</i>	93.137	AGR DTD 11-3-2022	-	19,687
<i>Passed through from Managed Access To Child Health, Inc.</i>	93.137	HHS-Hlth_Lit(COVID)_UF- CH	-	26,877
<i>Passed through from Managed Access To Child Health, Inc.</i>	93.137	JSOCC-Y3-UF-PL-093021-092	-	15,500
<i>Passed through from University of Texas, Austin</i>	93.137	UTAUS-SUB00000404	-	21,062
Projects for Assistance in Transition from Homelessness (PATH)	93.150		4,196,679	4,196,679
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		493,207	2,654,390
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185		1,418,690	2,487,980
<i>Passed through from Gorgas Memorial Institute for Health Stu</i>	93.185	U011P001132-01-00	-	10,921
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		-	316,611
Family Planning Services	93.217		316,201	10,315,085
Traumatic Brain Injury State Demonstration Grant Program				
<i>Passed through from Nebraska Department of Education</i>	93.234	90TBSG0061-01	-	18,598
<i>Passed through from Tampa VA Research & Education Foundation</i>	93.234	4USF-IMAP22-3	-	8
<i>Passed through from Tampa VA Research & Education Foundation</i>	93.234	4USF-IMAP22-4	-	1,518
<i>Passed through from Tampa VA Research & Education Foundation</i>	93.234	4USF-IMAP22-5	-	3,048
<i>Passed through from Tampa VA Research & Education Foundation</i>	93.234	4USF-IMAP23-1	-	17,366
<i>Passed through from Tampa VA Research & Education Foundation</i>	93.234	4USF-IMAP24-1	-	5,702
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		1,150,000	2,396,384
Grants to States to Support Oral Health Workforce Activities	93.236		109,454	109,454
State Capacity Building	93.240		-	297,551
State Rural Hospital Flexibility Program	93.241		150,000	577,499
COVID-19 - Substance Abuse and Mental Health Services Projects of Regional and National Significance				
<i>Passed through from Tampa Bay Thrives</i>	93.243	Tampa Thrives 2022-23	-	12,301
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		4,240,592	5,548,429
<i>Passed through from 13th Judicial Court Hillsborough Co</i>	93.243	1 H79 T1080278-01	-	22,224
<i>Passed through from 13th Judicial Court Hillsborough Co</i>	93.243	5H79-T108278	-	50,171
<i>Passed through from Drug Abuse Comprehensive Office, Inc.</i>	93.243	U62013-9302018	-	132,200

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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<i>Passed through from Hillsborough County Board of County Commissioners</i>	93.243	PIP2	-	64,061
<i>Passed through from Managed Access To Child Health, Inc.</i>	93.243	AGR DTD 03-08-2023	-	18,468
<i>Passed through from Managed Access To Child Health, Inc.</i>	93.243	AGR00026964	-	45,901
<i>Passed through from Managed Access To Child Health, Inc.</i>	93.243	RECAST-Y1 UF- CHEER_010120	-	19,175
<i>Passed through from Tampa Bay Thrives</i>	93.243	00184781	-	22,578
Advanced Nursing Education Workforce Grant Program	93.247		149,823	646,282
Early Hearing Detection and Intervention	93.251		-	275,249
Poison Center Support and Enhancement Grant	93.253		279,035	461,143
Sealing the National Diabetes Prevention Program to Priority Populations				
<i>Passed through from National Association of Chronic Disease Directors</i>	93.261	5NU58DP006363-05	-	108,582
Occupational Safety and Health Program	93.262		103,048	1,230,964
COVID-19 - Immunization Cooperative Agreements	93.268	COVID-19 - 6 NH23IP922607-02-08	-	11,237,778
	93.268	COVID-19 - 6 NH23IP922607-02-11	608,589	813,483
	93.268	COVID-19 - 6NH23IP922607- 01-04	-	454,741
Immunization Cooperative Agreements	93.268		-	349,638,060
Viral Hepatitis Prevention and Control	93.270		586,019	895,158
Drug Abuse and Addiction Research Programs	93.279		-	10,791
<i>Passed through from George Mason University</i>	93.279	E2056615	-	5,486
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		-	47,749
Small Rural Hospital Improvement Grant Program	93.301		-	131,565
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314		-	215,846
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security				
<i>Passed through from Association of American Medical Colleges</i>	93.318	GT-32021-08	-	18,007
<i>Passed through from FIU Foundation</i>	93.318	4200580	-	1,215
CSELS Partnership: Strengthening Public Health Laboratories				
<i>Passed through from Association of Public Health Laboratories</i>	93.322	56300-250-911-23-08	-	194,388
<i>Passed through from Association of Public Health Laboratories</i>	93.322	NU600E000104	-	25,201
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19 - 5 NUSCK0CK000554-03-00	-	77,417
	93.323	COVID-19 - 5 NUSCK0CK000554-03-02	-	5,411,732
	93.323	COVID-19 - 5 NUSCK0CK000554-04-00	-	7,203

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COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19 - 6 NU5CK0CK000554-01-03	-	3,661,157
	93.323	COVID-19 - 6	-	7,270,936
	93.323	NU5CK0CK000554-01-04	-	598,193
	93.323	COVID-19 - 6	-	1,58,281
	93.323	NU5CK0CK000554-01-05	-	1,842,195
	93.323	COVID-19 - 6	-	63,331
	93.323	NU5CK0CK000554-02-04	-	927,371
	93.323	COVID-19 - 6	-	1,701,714
	93.323	NU5CK0CK000554-02-09	-	100,570
	93.323	COVID-19 - 6	-	309,078
	93.323	NU5CK0CK000554-02-14	-	83,384,231
	93.323	COVID-19 - 6	-	3,033,719
	93.324	COVID-19 - 6	2,139,586	2,610,511
	93.332	COVID-19 - 6	8,527,435	11,215,127
	93.336	COVID-19 - 6	-	375,328
	93.343	COVID-19 - 6	80,987	177,427
	93.354	COVID-19 - 6	-	8,885,483
	93.354	NU90TP922131-01-02	-	49,500
	93.354	COVID-19 - HB391	-	52,754
	93.359	COVID-19 - HB391	218,750	1,721,405
Nurse Education, Practice Quality and Retention Grants	93.360	00211029	-	8,950
Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development <i>Passed through from Marinus Pharmaceuticals Inc.</i>	93.360	Protocol: CP-003	-	7,205
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes <i>Passed through from PolyNovo Biomaterials, Pty. Ltd.</i>	93.366		155,442	484,246
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367		-	236,532
ACL Independent Living State Grants	93.369		-	4,884,714

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National and State Tobacco Control Program	93.387		-	2,522,549
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391		-	16,643
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	COVID-19 - 1 NH75OT000055-01-00	-	11,303,926
	93.391	COVID-19 - 1 NH75OT000062-01-00; 6NH75OT000062-01-03	-	925,491
	93.391	COVID-19 - 6 NH75OT000065	49,474	7,578,700
Cancer Biology Research	93.396		-	26,578
ARRA - Nurse Faculty Loan Program	93.408	ARRA - EOAHP15358	-	1,913
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421		-	233,687
<i>Passed through from American Nurses Association</i>	93.421	1121_012	-	4,757
<i>Passed through from National Association of County and City Health Officials</i>	93.421	2021-032201	-	130,112
<i>Passed through from National Association of County and City Health Officials</i>	93.421	2021-042301	-	164,671
<i>Passed through from National Association of County and City Health Officials</i>	93.421	2021-063001	-	4,987
<i>Passed through from National Association of County and City Health Officials</i>	93.421	2023-040303	-	17,017
<i>Passed through from Natl Network of Public Health Institute</i>	93.421	G2472_AG-1107	-	46,823
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		408,152	2,694,263
Every Student Succeeds Act/Preschool Development Grants	93.434		8,373,470	19,966,872
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.435		96,000	484,409
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	93.436		13,656	137,860
Food Safety and Security Monitoring Project				
<i>Passed through from AIDS United</i>	93.448	6NU38OT000285	-	90,857
ACL Assistive Technology	93.464		-	876,286
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478		-	185,765
COVID-19 - Low-Income Household Water Assistance Program	93.499	COVID-19 - G-2102FLLWC5	2,128,479	2,423,332
	93.499	COVID-19 - G-2102FLLWC6	7,397,220	8,399,342
Public Health Training Centers Program				
<i>Passed through from</i>	93.516	HRSA prime FAIN T2946726	-	101,336
<i>Passed through from Emory University</i>	93.516	A818213	-	7,052
MaryLee Allen Promoting Safe and Stable Families Program	93.556		30,600,135	33,671,781
<i>Passed through from Ounce of Prevention Fund of Florida</i>	93.556	20-22-07	-	4,294
<i>Passed through from Ounce of Prevention Fund of Florida</i>	93.556	20-25-07	-	909,795

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<i>Passed through from Ounce of Prevention Fund of Florida</i>	93.556	20-25-40	-	303,846
<i>Passed through from PCIT International</i>	93.556	AGR DTD 05-01-2022	-	54,999
COVID-19 - Temporary Assistance for Needy Families	93.558	COVID-19 - Pandemic TANF	-	254,954
Temporary Assistance for Needy Families	93.558	YTH-EXP-SSC2023	255,503,873	380,765,797
<i>Passed through from CareerSource Central Florida</i>	93.558	22-GCSC-WT	-	4,865
<i>Passed through from CareerSource Gulf Coast</i>	93.558	HFF Putnam #20-25-37	-	10,916
<i>Passed through from The Ounce of Prevention Fund of Florida</i>	93.563		27,332,112	400,195
Child Support Enforcement	93.566	XK060BC	-	218,903,914
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.568	COVID-19 - 2002FLESC3	-	519,999,545
<i>Passed through from World Church Services</i>	93.568	COVID-19 - G-2102FLE5C6	84,022,886	407,185
COVID-19 - Low-Income Home Energy Assistance	93.568	COVID-19 - LIHEAP	-	34
Low-Income Home Energy Assistance	93.569	COVID-19 - 2001FLCSC3	48,830,963	49,028,004
Community Services Block Grant	93.576		1,847,354	1,847,354
COVID-19 - Community Services Block Grant	93.579		101,213,791	105,895,652
Refugee and Entrant Assistance Discretionary Grants	93.586		24,506,807	26,113,722
U.S. Repatriation			8,943,178	8,946,639
COVID-19 - State Court Improvement Program			-	1,895
			-	38,031
			-	91,336
			-	1,053,195
			-	1,822,785
			521,600	404,718
			404,718	969,632
			1,672,142	1,672,142
			666,924	666,924
			-	63,642
			-	7,830
			-	12,812
			-	631,858
			-	11,641
			-	396,383
			15,410,047	15,496,641
			203,837,382	242,554,474
			-	1,631,943
			-	69

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<i>Passed through from Family Support Services of Suncoast, LLC</i>	93-658	EYA-C6-TRA-USF-FY24	-	136,610
<i>Passed through from Family Support Services of Suncoast, LLC</i>	93-658	VEN-023-USF	-	918,284
<i>Passed through from Florida Department of Children and Families</i>	93-658	2201FLFOST	-	1,165,004
<i>Passed through from Florida Department of Children and Families</i>	93-658	YL194	-	3,593,768
<i>Passed through from Florida Department of Children and Families</i>	93-658	YL197	-	898,324
<i>Passed through from Florida Department of Children and Families</i>	93-658	YL198	-	708,913
<i>Passed through from Florida Department of Children and Families</i>	93-658	YL199	-	642,709
<i>Passed through from Florida Department of Children and Families</i>	93-658	YLJA5	-	198,316
<i>Passed through from Florida Department of Children and Families</i>	93-658	YLJB6	-	4,117,300
<i>Passed through from Kentucky Cabinet for Health and Family S</i>	93-658	SC 736 2200001323	-	55,866
<i>Passed through from University of California, Berkeley</i>	93-658	00010807	-	92,927
Adoption Assistance	93-659		170,556,401	179,673,514
COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93-665	COVID-19 - IH79FG00067501	960,524	960,524
Social Services Block Grant	93-667		59,520,470	161,137,015
Child Abuse and Neglect State Grants	93-669		5,966,488	5,966,488
COVID-19 - Child Abuse and Neglect State Grants	93-669	COVID-19 - G-2101FLNCC6	-	320,330
Child Abuse and Neglect Discretionary Activities				
<i>Passed through from The Stephen Group, LLC</i>	93-670	Families HHS-2019-ACF- ACY	-	30,154
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93-671		6,122,828	6,598,749
COVID-19 - John H. Chafee Foster Care Program for Successful Transition to Adulthood	93-674	COVID-19 - 2101FLCILC	2,621,388	2,621,388
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93-674		6,386,053	7,393,391
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B				
<i>Passed through from City of Jacksonville</i>	93-686	AGR-2022-006; AMENDMENTS 1 & 2	-	186,629
<i>Passed through from City of Jacksonville</i>	93-686	AGR-2022-009	-	307,426
<i>Passed through from City of Jacksonville</i>	93-686	AGR-2023-002	-	27,292
<i>Passed through from Hillsborough County</i>	93-686	6UT8HA33941-02-01	-	206,179
<i>Passed through from Orange County Board of County Commissioners</i>	93-686	UT8HA33952-01-00	-	154,464
<i>Passed through from Palm Beach County Board of County Commissioners</i>	93-686	UT833954	-	2,314
Mental and Behavioral Health Education and Training Grants	93-732		-	1,358,608
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF)	93-734		33,822	33,822
COVID-19 - Elder Abuse Prevention Interventions Program	93-747	COVID-19 - 2101FLAPC6-00	-	2,434,592
Elder Abuse Prevention Interventions Program	93-747	COVID-19 - 2101FLLOC5	180,780	180,780
Children's Health Insurance Program	93-747		-	2,749,634
	93-767		128,861,681	236,124,729

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COVID-19 - Children's Health Insurance Program	93-767	COVID-19 - 2205FL5021	7,231,431	8,105,707
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93-779		-	68,766
Opioid STR	93-788		115,839,014	129,760,167
<i>Passed through from University of Missouri</i>	93-788	00110811/00077332	48,557	72,212
Organized Approaches to Increase Colorectal Cancer Screening	93-800		-	468,412
Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion	93-810		-	480,135
Cardiovascular Diseases Research				
<i>Passed through from Florida Memorial University</i>	93-837	RF00280-SUB00168	-	2,660
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders				
<i>Passed through from University of California, San Francisco</i>	93-840	13399sc	-	412
<i>Passed through from University of California, San Francisco</i>	93-840	14317sc	-	926
Biomedical Research and Research Training	93-859		-	322,704
Child Health and Human Development Extramural Research	93-865		-	104,109
Maternal, Infant and Early Childhood Home Visiting Grant				
<i>Passed through from Florida Association of Healthy Start Coalitions, Inc.</i>	93-870	FAHSC #IMIECHV-2223USF	-	509
<i>Passed through from Healthy Start Coalition of Southwest Florida</i>	93-870	1819-01	-	81,093
<i>Passed through from Healthy Start Coalition of Southwest Florida</i>	93-870	X10MC33573	-	24,142
<i>Passed through from Healthy Start Coalition of Southwest Florida</i>	93-870	X10MC43574	-	70,472
<i>Passed through from Healthy Start of North Central Florida</i>	93-870	ARP-UF-2223	-	5,250
<i>Passed through from Healthy Start of North Central Florida</i>	93-870	MIECHV-UF-2223	-	244,788
<i>Passed through from The Healthy Start Coalition of Southwest Florida</i>	93-870	X10MC43574	-	84,000
Medical Library Assistance				
<i>Passed through from Medical University of North Carolina</i>	93-879	5UG4LM013736	-	1,750
National Bioterrorism Hospital Preparedness Program	93-889		-	12,271,351
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93-898		31,735	6,731,703
Grants to States for Operation of State Offices of Rural Health	93-913		72,000	179,610
HIV Emergency Relief Project Grants				
<i>Passed through from City of Jacksonville</i>	93-914	70967-21	-	731,250
<i>Passed through from City of Jacksonville</i>	93-914	AGR-2022-002; AMD#1	-	364,895
<i>Passed through from City of Jacksonville</i>	93-914	AGR-2023-001; AMENDMENT 4	-	413,573
<i>Passed through from Hillsborough County Board of Commissioners</i>	93-914	6H89HA00024-27-01 CONTRACT #301-443-3555	-	121,323
<i>Passed through from Hillsborough County Board of County Commissioners</i>	93-914	HC #18-0262	368,280	109,697
<i>Passed through from Orange County Board of Commissioners</i>	93-914	H89GA00030-29-01	-	950,174
<i>Passed through from Orange County Board of Commissioners</i>	93-914	Y22-115F	-	756,929
<i>Passed through from Palm Beach County Board of County Commissioners</i>	93-914	H8900034	-	240,935
				505,009

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HIV Care Formula Grants	93-917		10,349,447	133,440,993
<i>Passed through from Healthy Start of North Central Florida</i>	93-917	RW-MARION-1920	-	233,003
<i>Passed through from Well Florida Council</i>	93-917	#RW-Columbia-clinic-22-23	-	79,144
<i>Passed through from Well Florida Council</i>	93-917	#RW-Putnam-Clinic 22-23	-	33,033
<i>Passed through from Well Florida Council</i>	93-917	RW-ALACHUA-CLINIC-22-23	-	559,946
<i>Passed through from Well Florida Council</i>	93-917	RW-ALACHUA-MCM-22-23	-	440,475
<i>Passed through from Well Florida Council</i>	93-917	rw-sumter-clinic-22-23	-	45,000
<i>Passed through from Well Florida Council</i>	93-917	AGR00025316	-	90,180
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93-918		-	3,883,722
Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants				
<i>Passed through from Wells Florida Council</i>	93-924	RW-Citrus-clinic-22-23	-	61,204
Healthy Start Initiative	93-926		-	1,084,534
<i>Passed through from Central Healthy Start Coalition Inc.</i>	93-926	CIT-2223	-	351,193
<i>Passed through from Northeast Florida Healthy Start Coalition, Inc.</i>	93-926	H49MC00051	-	19,255
<i>Passed through from REACH UP, Inc.</i>	93-926	50400-100-020-C	-	39,708
Special Projects of National Significance				
<i>Passed through from Rutgers State University</i>	93-928	SUB 1762 - PO 1426255	-	91,926
<i>Passed through from Rutgers, The State University of New Jersey</i>	93-928	1689	-	18,022
<i>Passed through from Yale University</i>	93-928	U90HA39341-02-01	-	2,883
HIV Prevention Activities Health Department Based	93-940		14,026,782	47,413,796
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93-944		-	729,732
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93-946		-	606,367
Tuberculosis Demonstration, Research, Public and Professional Education	93-947		-	1,296,894
Block Grants for Community Mental Health Services	93-958		72,953,595	75,327,109
	93-958	ARP - 1B09SM08535101	31,922,473	31,922,472
	93-958	COVID-19 - 1B09SM083951-01	19,544,199	19,544,199
COVID-19 - Block Grants for Community Mental Health Services				
Block Grants for Prevention and Treatment of Substance Abuse	93-959		107,739,064	108,181,100
	93-959	ARP - 1B08TT08393301	14,625,078	14,625,078
<i>Passed through from Chemical Addictions Recovery Effort</i>	93-959	None	-	82,397
<i>Passed through from Southeast Florida Behavioral Health Network</i>	93-959	ZDA08	-	174,562
COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	93-959		-	41,157,289
CDC's Collaboration with Academia to Strengthen Public Health	93-967	COVID-19 - 1B08TT08349501	41,157,289	41,157,289
<i>Passed through from American Association of Colleges and Universities</i>	93-967	None	-	91,202
COVID-19 - CDC's Collaboration with Academia to Strengthen Public Health	93-967	COVID-19 - 6	-	37,814
	93-967	NE11OE000010-01-01	-	2,125
PPHF Geriatric Education Centers	93-969		80,090	103,019

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COVID-19 - Sexually Transmitted Diseases (STD) Prevention and Control Grants	93-977	COVID-19 - 6 NH25PS005131-03-06	-	8,424,636
	93-977	COVID-19 - 6 NH25PS005131-04-02	-	3,265,458
	93-977	COVID-19 - 6 NH25PS005131-05-03	-	3,045,639
	93-977		-	5,546,763
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93-978	INTF5291HH4W21025037	-	161,427
Sexually Transmitted Diseases (STD) Provider Education Grants	93-982		4,289,420	4,623,943
<i>Passed through from Massachusetts Dept. of Public Health</i>	93-989		-	9,256
Mental Health Disaster Assistance and Emergency Mental Health	93-991		347,318	3,215,376
International Research and Research Training	93-994		7,732,290	22,288,638
Preventive Health and Health Services Block Grant	93-994	GFCHE2022-2023	-	16,375
Maternal and Child Health Services Block Grant to the States	93-994	HSCIRW-B2022-23	-	104,855
<i>Passed through from Bay, Franklin, Gulf Healthy Start Coalition, Inc.</i>	93-994	DEL-2223	-	1,030
<i>Passed through from Capital Area Healthy Start Coalition</i>	93-994	DEH-2223	-	434
<i>Passed through from Central Healthy Start, Inc</i>	93-994	PBSC661	-	7,148
<i>Passed through from Children Services Council of Palm Beach County</i>	93-994	PBSC661	-	100,860
<i>Passed through from Children's Services Council of Palm Beach County</i>	93-994	PBSC661	-	37,283
<i>Passed through from Chipola Healthy Start Coalition</i>	93-994	PBSC661	-	5,086
<i>Passed through from Escambia County Healthy Start Coalition, Inc.</i>	93-994	HCHD 2022-2023	-	22,623
<i>Passed through from Florida Keys Healthy Start Coalition</i>	93-994	EB922	-	1,600
<i>Passed through from Healthy Start Coalition</i>	93-994	BRA-2223	-	303,306
<i>Passed through from Healthy Start Coalition of Flagler</i>	93-994	HRS-A-HHS	-	4,953
	93-994	HS-DS 18-19 clds #93-994 Title V	-	181,086
<i>Passed through from Healthy Start Coalition of Hardee, Highlands, and Polk Counties, Inc.</i>	93-994	B04MC33830	-	117,005
<i>Passed through from Healthy Start Coalition of Hardee, Highlands, and Polk Counties, Inc.</i>	93-994	Hardee Non-Medicaid	-	276,273
<i>Passed through from Healthy Start Coalition of Hillsborough County, Inc</i>	93-994	COSGSA-05	-	14,979
<i>Passed through from Healthy Start Coalition of Jefferson Madison & Taylor Counties</i>	93-994	HS 22.23.01	-	113,797
<i>Passed through from Healthy Start Coalition of Miami-Dade</i>	93-994	CHSDMO2223	-	149,342
<i>Passed through from Healthy Start Coalition of North Central Florida</i>	93-994	LEV-2223	-	29,193
<i>Passed through from Healthy Start Coalition of Osceola County</i>	93-994	B04MC31479 - COSGR	-	24,566
<i>Passed through from Healthy Start Coalition of Pasco</i>	93-994	22-23 HSCPAS HSCCS NON-MEDICAID	-	
<i>Passed through from Healthy Start Coalition of Sarasota</i>	93-994	HSCC-FDHSC 22-25-1	-	
<i>Passed through from Healthy Start Coalition of Southwest Florida</i>	93-994	DOH-Collier Contract #CCC-23	-	
<i>Passed through from Healthy Start Coalition of Southwest Florida</i>	93-994	DOH-Collier Contract #CDE-23	-	781

See accompanying notes to the Schedule of Expenditures of Federal Awards

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Passed through from Healthy Start Coalition of Southwest Florida	93.994	DOH-Collier Contract #CII-23	-	269
Passed through from Healthy Start Coalition Pinellas	93.994	52R33-RI	-	33,573
Passed through from Healthy Start Community Coalition of Okaloosa and Walton Counties	93.994	WAL-#01-1920	-	38,786
Passed through from Healthy Start of Jefferson Madison Taylor Counties	93.994	HS 22.23.01	-	132,244
Passed through from Healthy Start of North Central Florida	93.994	COL-2223	-	789,925
Passed through from Healthy Start of North Central Florida	93.994	DEA-2223	-	4,212
Passed through from Healthy Start of North Central Florida	93.994	DEP-2223	-	104
Passed through from Healthy Start of North Central Florida	93.994	DES-2223	-	839
Passed through from Healthy Start of North Central Florida	93.994	MAR22 23	-	11,410
Passed through from Healthy Start of North Central Florida	93.994	SUW-2223	-	7,613
Passed through from Indian River Healthy Start Coalition	93.994	FDH2223	-	2,236
Passed through from The Healthy Start Coalition of Flagler and Volusia	93.994	HS-DS-20/21-01	-	36,000
Passed through from The Healthy Start Coalition of Manatee County	93.994	fdohman2224hsde	-	6,000
Passed through from The Healthy Start Coalition of North Florida	93.994	BRA-2223	-	4,864
Passed through from The Healthy Start Coalition of North Florida	93.994	HS-2020-2023	-	33,187
Passed through from The Healthy Start Coalition of Southwest Florida	93.994	X10MC33573	-	1,683
Assisted Outpatient Treatment				
Passed through from Pinellas County Florida	93.997	IH79SM063549-01	-	129,198
Passed through from Pinellas County Florida	93.997	FY19USFAOT	-	51,551
Other Federal Awards				
	93.U11	22244851	-	37,406
	93.U11	B7FSD7	-	86,129
	93.U11	B96A58	-	8,729
	93.U11	B97511	-	33,723
	93.U11	BA9A7D	-	82,843
	93.U11	C02472	-	75,170
	93.U11	C0681D	-	42,647
	93.U11	C145F4	-	100,315
	93.U11	C174A3	-	35,965
	93.U11	COQVP R1	-	388
	93.U11	COQYA-R3	-	113,545
	93.U11	MED202	-	105,791
	93.U11	SR974	-	2,079,181
	93.U11	SR976	-	82,207
Passed through from Health Planning Council of Northeast Florida	93.U11	R2A1 - DV999L	-	136,667
Passed through from Healthy Start of North Central Florida	93.U11	MIECHV-UF-2122	-	91,265
Passed through from Louisiana Department of Education	93.U11	AGR DTD 06-07-2023	-	11,007
Passed through from Lutheran Services Florida	93.U11	AGR00025107	-	3,649
Passed through from NASDA Foundation	93.U11	AGR00026246	-	11,014

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from National Association of State Departments of Agriculture</i>	93.U11	AGR00026499	-	4,649
<i>Passed through from State of Texas Health Human Services Commission</i>	93.U11	HHS000264400001	293,143	9,458,431
<i>Passed through from University of Minnesota</i>	93.U11	P008690001	-	124,399
<i>Passed through from West Virginia University</i>	93.U11	TEMP	-	38,616
Other Federal Awards	93.U16	7603F34164	-	308
Other Federal Awards	93.U26	B71DF9	-	1,147
	93.U26	B9248C	-	4,963
	93.U26	B94D80	-	1,059
	93.U26	C027C4	-	49,143
	93.U26	C1268D	-	38,185
	93.U26	DV.A63	-	49,631
<i>Passed through from Northwestern University</i>	93.U26	SP0070625	-	15,969
<i>Passed through from Northwestern University</i>	93.U26	SP0077551.A00-COA	-	26,890
Other Federal Awards	93.U45	SOW21-512	-	19,173
Other Federal Awards	93.U48	000509734-034	-	4,433
Other Federal Awards	93.U50	M22-TA-032-0907-3	-	10,465
Other Federal Awards	93.U50	M22-TA-032-0907-3/12	-	2,469
Other Federal Awards	93.U55	PO# PR12163557	-	232,153
Total Excluding Cluster:			1,709,812,035	3,641,495,255
Aging Cluster:				
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	COVID-19 - 2001FLSSC3	30,632	30,632
	93.044	COVID-19 - 2101FLSSC6	7,646,832	7,646,832
	93.044	COVID-19 - 2101FLVAC5	924,479	924,479
	93.044	COVID-19 - 2201FLSTPH	-	126,003
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		37,771,740	41,350,736
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	COVID-19 - 2001FLHDC3	287,775	287,775
	93.045	COVID-19 - 2101FLCMC6	4,489,064	4,489,064
	93.045	COVID-19 - 2101FLHDC5	42,826	42,826
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	COVID-19 - 2101FLHDC6	9,372,035	9,372,035
Nutrition Services Incentive Program	93.045		45,536,843	51,829,801
Total Aging Cluster:	93.053		5,551,067	6,110,901
CCDF Cluster:			111,653,293	122,211,084
Child Care Disaster Relief	93.489		2,653,602	2,653,602
Child Care and Development Block Grant	93.575		491,926,805	518,038,590

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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<i>Passed through from Bright from the Start: Georgia Department of Early Care and Learning</i>	93.575	46900-921-V19FSUO38	-	1,395,958
<i>Passed through from Louisiana Department of Education</i>	93.575	AGR DTD 01-07-2022	-	16,464
COVID-19 - Child Care and Development Block Grant	93.575	COVID-19 - 17590	-	-
	93.575	COVID-19 - 2001FLCCC3	9,485,154	9,485,154
	93.575	COVID-19 - 2001FLCCC5	89,861,197	90,061,197
	93.575	COVID-19 - 2101FLCDC6	155,620,708	155,632,177
	93.575	COVID-19 - 2101FLCSC6	1,279,251,984	1,279,251,984
<i>Passed through from Alachua Early Learning Coalition</i>	93.575	OEL 2-40,21 - COVID-19	-	28,969
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		166,668,353	166,668,353
Total CCDF Cluster:			2,195,467,803	2,223,232,448
Head Start Cluster:				
Head Start Disaster Recovery	93.356		-	5,228
Head Start	93.600		-	1,228,246
<i>Passed through from Educational Development Center</i>	93.600	90HC000022	15,637	184,722
<i>Passed through from Lutheran Services of Florida</i>	93.600	AGR-2022-001; AGR-2023-004	-	15,000
<i>Passed through from Vanderbilt University</i>	93.600	12020100043	-	19,851
<i>Passed through from Vanderbilt University</i>	93.600	2022090142	-	48,893
Total Head Start Cluster:			15,637	1,501,940
Health Center Program Cluster:				
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	COVID-19 - 1 H8DCS36002-01-00	-	161
	93.224	COVID-19 - 1 H8FCS40402-01-00	-	1,020,784
	93.224	COVID-19 - 1 H8FCS41488-01-00	-	439,086
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		-	2,805,796
Total Health Center Program Cluster:			-	4,265,827
Medicaid Cluster:				
State Medicaid Fraud Control Units	93.775		-	15,784,907
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		-	29,616,481
COVID-19 - Medical Assistance Program	93.778	COVID-19 - 2205.2305FL5MAP/2205.2305FL5ADM	-	2,240,826,187
Medical Assistance Program	93.778		6,705,653	24,448,013,586
	93.778	ARRA - 2205.2305FLIMPL	-	1,276,292
	93.778	ARRA - AA445	-	643,036
<i>Passed through from Bay, Franklin, Gulf Healthy Start Coalition, Inc.</i>	93.778	GFCHD2022-2023	-	66,063

See accompanying notes to the Schedule of Expenditures of Federal Awards

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Passed through from Capital Area Healthy Start Coalition	93-778	HSCIRW-B2022-23	-	20,206
Passed through from Care Coordination w/Medicoid Care Plans	93-778	EB913/MEDI165	-	255,294
Passed through from Children Services Council of Palm Beach County	93-778	PBCSC0618	-	642,647
Passed through from Children Services Council of Palm Beach County	93-778	PBCSC661	-	53,455
Passed through from Chipola Healthy Start Coalition	93-778	HCHD 2022-2023	-	236,248
Passed through from Healthy Start Coalition of Hardee, Highlands, and Polk Counties, Inc.	93-778	HA HSCCS	-	42,095
Passed through from Healthy Start Coalition of Hardee, Highlands, and Polk Counties, Inc.	93-778	PO HSCCS (HSMN-Medicoid)	-	423,383
Passed through from Healthy Start Coalition of Jefferson Madison & Taylor Counties	93-778	HS 22.23.01	-	50,747
Passed through from Healthy Start Coalition of North Central Florida	93-778	LEV-2223	-	136,876
Passed through from Healthy Start Coalition of Orange County, Inc.	93-778	OAR-CC-2020 and AOR-HS- CAPTA	-	1,714,345
Passed through from Healthy Start Coalition of Osceola County	93-778	H.S. Medicaid Contract	-	67,990
Passed through from Healthy Start Coalition of Pasco	93-778	HSPAS-PCHD Medicaid Agreement #22-23	-	246,392
Passed through from Healthy Start Coalition of Sarasota	93-778	HSCC-FDHSC 22-25-1	-	299,228
Passed through from Healthy Start Coalition of Southwest Florida	93-778	DOH-Collier Contract #CCC- 23	-	264,905
Passed through from Healthy Start Coalition of Southwest Florida	93-778	HCC-23	-	71,102
Passed through from Healthy Start Coalition Pinellas	93-778	52R51	-	487,407
Passed through from Healthy Start of Jefferson Madison Taylor Counties	93-778	HS 22.23.01	-	127,672
Passed through from Healthy Start of North Central Florida	93-778	MAR22 23	-	529,047
Passed through from Healthy Start of North Central Florida	93-778	MCA-1617	-	10,419
Passed through from Healthy Start of North Central Florida	93-778	SUV-2223	-	199,424
Passed through from North East Florida Healthy Start Coalition	93-778	B04MC31479	-	350,662
Passed through from Northeast Florida Healthy Start Coalition	93-778	B04MC31479	-	1,498,456
Total Medicaid Cluster:			6,705,653	26,743,954,552
Research And Development Programs Cluster:				
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93-043	21 01 GAOA NS-01	-	2,000
Passed through from Northeast Georgia Regional Commission Area Agency on Aging				
Sexual Risk Avoidance Education	93-060	FSU-001-2019	-	7,298
Passed through from Live the Life Ministries, Inc.	93-060	LTL_SRAE_RCT_2020-1	-	64,363
Passed through from Live the Life Ministries, Inc.	93-060	21007-83563-1 PO #450014	-	188
Passed through from Texas State University San Marcos	93-060	22002-83724-1	-	5,502
Passed through from Texas State University San Marcos	93-060	23011-83989-2	-	20,185
Innovations in Applied Public Health Research	93-061	AGR DTD 10-01-2021	-	139,117
Passed through from Firebird Biomolecular Sciences, LLC	93-061	18-0604	-	8,791
Passed through from NeuroEM Therapeutics, Inc.				

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Chronic Diseases: Research, Control, and Prevention	93-068		7,407	73,458
<i>Passed through from Emory University</i>	93-068	PO#A801946	-	671
Birth Defects and Developmental Disabilities - Prevention and Surveillance				
<i>Passed through from University of South Carolina</i>	93-073	22-4558 PO#2000060111	-	3,436
<i>Passed through from University of South Carolina</i>	93-073	5U19DD001218-05-00	-	20,409
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93-077		169,783	724,928
Strengthening Emergency Care Delivery in the United States Healthcare System through Health Information and Promotion	93-078		-	48,773
Blood Disorder Program: Prevention, Surveillance, and Research				
<i>Passed through from Hemophilia of Georgia</i>	93-080	ATHN202CDC-IVS-02	-	11,139
<i>Passed through from Hemophilia of Georgia</i>	93-080	ATHN202CDC-IVS-03	-	11,949
Prevention of Disease, Disability, and Death by Infectious Diseases	93-084		208,499	1,123,085
Healthy Marriage Promotion and Responsible Fatherhood Grants	93-086		358,247	1,973,542
<i>Passed through from Live the Life Ministries, Inc.</i>	93-086	LTL_FRAME_RCT_2020-1	-	237,929
Enhance Safety of Children Affected by Substance Abuse				
<i>Passed through from Georgia State University</i>	93-087	SP00014102-01	-	47,079
Affordable Care Act (ACA) Personal Responsibility Education Program	93-092	AGR DTD 12-15-2021	-	96,413
<i>Passed through from Heartland Rural Health Network</i>	93-103		454,983	1,574,736
Food and Drug Administration Research	93-103	PO 20311257Sub 3200840822	-	10,264
<i>Passed through from Children's Hospital of Philadelphia</i>	93-103	12739SUB	-	8,901
<i>Passed through from Seattle Children's Hospital</i>	93-103	N009958009	-	3,787
Maternal and Child Health Federal Consolidated Programs	93-110		-	582,115
<i>Passed through from Hemophilia of Georgia</i>	93-110	5H30MCC24046-10-00	-	933
<i>Passed through from Hemophilia of Georgia</i>	93-110	AGR00025102	-	13,376
<i>Passed through from Immune Deficiency Foundation</i>	93-110	4 SC1MC31881-02-02	-	9,008
<i>Passed through from University of Alabama, Birmingham</i>	93-110	000538336-SC001	-	7,123
<i>Passed through from University of Kansas</i>	93-110	FY2022-060	-	6,063
<i>Passed through from University of Minnesota</i>	93-110	P009910301	-	14,107
Environmental Health	93-113		643,268	6,063,522
<i>Passed through from Brigham and Women's Hospital Research Administration</i>	93-113	126510	-	40,896
<i>Passed through from Brigham and Women's Hospital Research Administration</i>	93-113	128298	-	13,377
<i>Passed through from Engineering Resources Group, Inc.</i>	93-113	IR4IES030274-01	-	3,934
<i>Passed through from Hesperos, Inc</i>	93-113	R44ES029892	-	20,220
<i>Passed through from Hesperos, Inc</i>	93-113	Task Order No. 9	-	82,665
<i>Passed through from Icahn School of Medicine at Mount Sinai</i>	93-113	0255-0183-4609	-	31,246
<i>Passed through from Rutgers State University</i>	93-113	2097	-	36,072
<i>Passed through from Texas A&M University</i>	93-113	M2201512	-	24,535

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<i>Passed through from Tulane University</i>	93.113	TUL-HSC-556440-18/19	-	4,584
<i>Passed through from University of Maryland College Park</i>	93.113	82390-Z0185202	-	13,562
<i>Passed through from University of Washington</i>	93.113	SR01ES030197-04 UWSC13088 BPOS9400	-	123,405
COVID-19 - Oral Diseases and Disorders Research	93.121	COVID-19 - R01DE025832	-	2,665
<i>Passed through from University of Mississippi</i>	93.121	SP14472-SB4	-	15,410
Oral Diseases and Disorders Research	93.121		564,241	7,569,409
<i>Passed through from Boston University</i>	93.121	4500004226	-	31,236
<i>Passed through from Clemson University</i>	93.121	2074-209-2012902	-	3,463
<i>Passed through from Clemson University</i>	93.121	2300-209-2014582	-	9,507
<i>Passed through from Clemson University</i>	93.121	2540-209-2015851	-	38,568
<i>Passed through from Epigen Biosciences Inc.</i>	93.121	AGR00016618	-	14,634
<i>Passed through from Forsyth Institute</i>	93.121	UFL23838-2695	-	25,342
<i>Passed through from Michigan State University</i>	93.121	RC113142A	-	13,678
<i>Passed through from Michigan State University</i>	93.121	RC114311UF	-	15,751
<i>Passed through from University of Kentucky</i>	93.121	3200004278-22-071	-	35,163
<i>Passed through from University of Louisville Research Foundation</i>	93.121	ULRF20065002	-	51,703
<i>Passed through from University of Missouri</i>	93.121	C00071815-1	-	116,582
<i>Passed through from University of Southern California</i>	93.121	SCON-00002326	-	16,076
Nurse Anesthetist Traineeship	93.124		-	18,167
Technical and Non-Financial Assistance to Health Centers				
<i>Passed through from American Heart Association</i>	93.129	177973	-	70,033
Injury Prevention and Control Research and State and Community Based Programs	93.136		335,582	775,203
<i>Passed through from Health Planning Council of Northeast Florida</i>	93.136	DV999-D Amendment 2	-	368,465
<i>Passed through from RAND Corporation</i>	93.136	SCON-00000547	-	14,111
<i>Passed through from RTI International</i>	93.136	2-312-0217716-66210L	-	90,594
Community Programs to Improve Minority Health Grant Program				
<i>Passed through from Affirming Youth Foundation</i>	93.137	Agreement	-	59,950
<i>Passed through from Orlando Health Fdn</i>	93.137	CPIMP2001197-01-00	-	25,416
<i>Passed through from The Skilled Center</i>	93.137	ASTWH190085-01-00	-	12,565
COVID-19 - Community Programs to Improve Minority Health Grant Program			1,980	289,881
<i>Passed through from Morehouse School of Medicine</i>	93.137	298016-200	-	
NIEHS Hazardous Waste Worker Health and Safety Training	93.142	5513	-	128,845
NIEHS Superfund Hazardous Substances Basic Research and Education	93.143	11001228-041	159,029	305,980
<i>Passed through from Purdue University</i>	93.143		-	29,638
<i>Passed through from Wayne State University</i>	93.143	340980/WSU23013	-	164,098
HIV-Related Training and Technical Assistance				

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Passed through from Vanderbilt University, Medical Center	93.145	VUMC 56922	-	522,364
Human Genome Research	93.172		862,538	4,713,275
Passed through from Duke University	93.172	A035500	-	265,638
Passed through from Johns Hopkins University	93.172	2004869002	-	29,732
Passed through from RTI International	93.172	1-312-0218351-66688L	-	108,875
Passed through from The Royal Inst. Advancement of Learning	93.172	PT 85424	-	21,525
Passed through from The Scripps Research Institute	93.172	5-54862	-	55,464
Passed through from University of Minnesota	93.172	P009538302	-	27,761
Passed through from University of Texas Health Science Center, Houston	93.172	0013676A	-	35,554
Passed through from University of Texas Health Science Center, Houston	93.172	SA0002273	-	133,000
Passed through from Vanderbilt University, Medical Center	93.172	VUMC107715	-	139,813
Research Related to Deafness and Communication Disorders	93.173		931,378	6,608,157
Passed through from Georgia State University	93.173	SP00015353-02	-	56,918
Passed through from Johns Hopkins University	93.173	2005328086	-	76,800
Passed through from Michigan State University	93.173	RC114629USF	-	31,406
Passed through from Oregon Health & Science University	93.173	1016786_USF	-	103,866
Passed through from Oregon Health & Science University	93.173	1020196_FSU	-	16,428
Passed through from The University of Texas at Dallas	93.173	5R01DC014088-05	-	47,009
Passed through from University of Iowa	93.173	AGR00025472	-	12,600
Passed through from University of Kentucky	93.173	3200003309-23-234	-	133,882
Passed through from University of New Mexico	93.173	90312287AT	-	150,456
Passed through from University of Virginia	93.173	GB10858.169180	-	23,592
Passed through from University of Washington, Seattle	93.173	UWSC12277	-	1,072
Passed through from Utah State University	93.173	202935-695	-	37,348
Passed through from Vanderbilt University	93.173	VUMC100264	-	12,918
Passed through from Vanderbilt University, Medical Center	93.173	VUMC103883	-	6,588
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects				
Passed through from Autism Speaks, Inc.	93.185	09-8818-22	-	2,935
Research and Training in Complementary and Integrative Health	93.213		264,553	1,397,971
Passed through from East Carolina University	93.213	AWD-21-0636-S001	-	170,667
Passed through from New York University School of Medicine	93.213	17-A0-00-008501	-	14,641
Passed through from Rush University Medical Center	93.213	17100503-Sub03	-	43,108
Passed through from University of Connecticut	93.213	493887	-	50,623
Passed through from University of Illinois At Chicago	93.213	18704	-	345,752
Passed through from Yale University	93.213	GR110327 (CON-80002469)	-	26,948
Research on Healthcare Costs, Quality and Outcomes	93.226		89,246	1,082,231
Passed through from Brigham and Women's Hospital Research Administration	93.226	123675	-	3,044

See accompanying notes to the Schedule of Expenditures of Federal Awards

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<i>Passed through from Indiana University</i>	93.226	8966-UF / PO0468360	-	7,712
<i>Passed through from Indiana University</i>	93.226	9141 / PO0412295	-	134,813
<i>Passed through from Mayo Clinic</i>	93.226	UOF-246547/PO#67468034	-	17,993
<i>Passed through from Ohio State University</i>	93.226	SPC# 100001760 GR #130395	-	28,602
<i>Passed through from University of Alabama</i>	93.226	A18-0505-S001	-	1,503
National Center on Sleep Disorders Research	93.233		454,029	2,170,955
Traumatic Brain Injury State Demonstration Grant Program				
<i>Passed through from Tampa VA Research & Education Foundation</i>	93.234	4USF-IMAP22-2	-	11
COVID-19 - Mental Health Research Grants				
<i>Passed through from Doxy.me, LLC</i>	93.242	A2022-001	-	5,896
Mental Health Research Grants	93.242		2,115,030	20,019,734
<i>Passed through from Adhere.ly, LLC</i>	93.242	1	-	65,621
<i>Passed through from Baylor College of Medicine</i>	93.242	7000001517	-	18,869
<i>Passed through from Baylor University College of Medicine</i>	93.242	PO No 70000000429	-	5,211
<i>Passed through from Baylor University College of Medicine</i>	93.242	PO No. 7000001568	-	35,746
<i>Passed through from Beth Israel Deaconess Medical Center, Inc.</i>	93.242	01029400	-	13,574
<i>Passed through from Boise State University</i>	93.242	8424-PO134400	-	23,938
<i>Passed through from Bradley Hospital</i>	93.242	712-7678	-	2,182
<i>Passed through from Colliga Apps Corporation</i>	93.242	4R44MH123368-03	-	75,182
<i>Passed through from Colliga Apps Corporation</i>	93.242	Prime Award: R42MH123368 800012025	-	35,842
<i>Passed through from Cornell University</i>	93.242	16040523/184208/220840	-	5,542
<i>Passed through from Duke University</i>	93.242	A035378	-	28,129
<i>Passed through from Emory University</i>	93.242	A395309	-	89,551
<i>Passed through from Emory University</i>	93.242	A741545	-	32,606
<i>Passed through from Emory University</i>	93.242	T856945	-	21,129
<i>Passed through from Geisinger Medical Center</i>	93.242	Subaward No. 626514UFL04	-	102,419
<i>Passed through from Geisinger Medical Center</i>	93.242	Subaward No:62651901UFL01	-	76,036
<i>Passed through from George Mason University</i>	93.242	E2049289	-	114,976
<i>Passed through from Harvard Medical School</i>	93.242	149663.5124608.0005	-	206,184
<i>Passed through from Harvard Medical School</i>	93.242	151288.5122902.0005	-	5,920
<i>Passed through from Indiana University</i>	93.242	9592	-	26,550
<i>Passed through from Loma Linda University Health</i>	93.242	Subaward No. 2210033	-	90,260
<i>Passed through from Massachusetts General Hospital</i>	93.242	Subaward No. 237883	-	42,208
<i>Passed through from Massachusetts General Hospital</i>	93.242	Subaward No. 237883 (Amendment 01)	-	77,155
<i>Passed through from Massachusetts General Hospital</i>	93.242	Subaward No. 242858	-	42,041

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Passed through from Medical University of South Carolina	93.242	A21-0332-001	-	32,550
Passed through from Northeastern University	93.242	500839-78050	-	10,048
Passed through from Ohio University	93.242	UT20556	-	7,165
Passed through from Ponce Medical School Foundation Inc.	93.242	8571	-	9,617
Passed through from Seattle Children's Hospital	93.242	IR34MH125037 12503SUB	-	46,573
Passed through from Stony Brook University	93.242	80344/1144397/2	-	54,851
Passed through from SUNY Research Foundation	93.242	94804-1176155_ Univ of FL	-	2,423
Passed through from Temple University	93.242	267844-UCF	-	102,300
Passed through from The University of Texas MD Anderson Cancer Center	93.242	3001826311	-	212,069
Passed through from University of Alabama, Birmingham	93.242	000530967-SC004	-	6,650
Passed through from University of California	93.242	12983sc	-	15,906
Passed through from University of California, Davis	93.242	A19-0691-S001	-	129,289
Passed through from University of California, Davis	93.242	A20-0908-S001 R01MH121416	-	18,246
Passed through from University of California, Davis	93.242	A22-0953-S001	-	41,771
Passed through from University of California, Los Angeles	93.242	2000GWR292	-	98,086
Passed through from University of California, San Diego	93.242	KR 705640	-	94,830
Passed through from University of California, San Francisco	93.242	13740sc	-	7,459
Passed through from University of Illinois at Urbana-Champaign	93.242	110043-19046	-	90,189
Passed through from University of Massachusetts	93.242	SUB00000265	-	9,591
Passed through from University of Miami	93.242	OS00001051	-	12,217
Passed through from University of North Carolina	93.242	20211078-01-USF	-	13,845
Passed through from University of North Carolina Chapel Hill	93.242	5125024	-	44,557
Passed through from University of North Carolina, Charlotte	93.242	20211078-01-UCF	-	3,905
Passed through from University of Rwanda	93.242	U01MH115485	-	113,583
Passed through from University of Southern California	93.242	SCON-00003442	3,552	83,251
Passed through from University of Texas, Austin	93.242	UTAUS-SUB00000422	-	58,007
Passed through from University of Wisconsin-Madison	93.242	0000002614	-	94,814
Passed through from Vanderbilt University Medical Center	93.242	VUMC71748	-	4,820
Passed through from Virginia Commonwealth University	93.242	FP00011780_SA005	-	186,970
Passed through from Washington State University	93.242	Subaward No. 135756 SPC004037	-	130,702
Passed through from Weill Cornell Medical College	93.242	213444-2	-	314,821
Passed through from Weill Cornell Medical College	93.242	213492-1	-	26,819
Passed through from Yale University	93.242	CON-80003883 (GR117874)	-	86,698
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		387,150	1,647,731
Passed through from Fellowship Foundation Recovery Community Organization	93.243		-	22,237
Advanced Nursing Education Workforce Grant Program	93.247	BCOR-01	-	926,117

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State Health Access Program	93.256	HHS000053200001	-	1,993,987
Passed through from State of Texas Department Aging & Disabled Services	93.262	0254-B161-4609 6	120,136	2,276,863
Occupational Safety and Health Program	93.262	U01OH012068-01-01	-	1,064
Passed through from Icahn School of Medicine at Mount Sinai	93.262	1019570_UF	-	16,391
Passed through from Oregon Health Sciences University	93.262	S002654-MIBH	-	5,854
Passed through from Pennsylvania State University	93.262	3210002492-23-147	-	9,561
Passed through from University of Kentucky	93.273		694,912	8,037,031
Alcohol Research Programs	93.273	NIMHD-RTIUS-09-2021	-	12,017
Passed through from Benten Technologies Inc.	93.273	00000994	-	1,804
Passed through from Brown University	93.273	00001696	-	96,972
Passed through from Brown University	93.273	Subaward 00001903	-	55,794
Passed through from Brown University	93.273	5P01AAA019072-12S1	-	
Passed through from Northeastern University	93.273	500871-78050	-	3,415
Passed through from Pacific Institute for Research	93.273	0906	-	240,942
Passed through from Pacific Institute for Research and Evaluation	93.273	P60AA006282/1124-UF01	-	21,216
Passed through from University of Connecticut	93.273	162506442	-	10,125
Passed through from University of Louisville	93.273	5U01AA026255-05	-	6,542
Passed through from University of Louisville Research Foundation	93.273	ULRF_17-0787D-02	-	
Passed through from University of Michigan	93.273	ULRF_17-0787D-04	-	30,823
	93.273	SUBK00004925 Prime	-	3,337
	93.273	5R01AA024433-04 PO	-	
	93.273	3006216337	-	
Passed through from University of Nebraska	93.273	24-0552-0007-003	-	8,726
Passed through from University of New Mexico	93.273	765427-87K2	-	70,873
Passed through from University of Pittsburgh	93.273	AWD00002359 (134626-2)	-	26,015
Passed through from University of Pittsburgh	93.273	Subaward AWD00003091	-	105,398
		(135478-1) IR01AA027494-01A1	-	
Passed through from Washington State University	93.273	130996 SPC004067	-	16,212
COVID-19 - Alcohol Research Programs	93.273	COVID-19 - 2U24AA022002-06	-	19,413
	93.273	COVID-19 - R01AA030188	-	355,334
	93.273	COVID-19 - U01AA020797	-	66,751
COVID-19 - Drug Abuse and Addiction Research Programs	93.279	COVID-19 - R01DA042069	-	15,162
Passed through from New York University	93.279	20-AO-S1-1002709	-	2,206
Drug Abuse and Addiction Research Programs	93.279		1,039,339	19,687,445
Passed through from American Academy of Child and Adolescent Psychiatry	93.279	AGR00023649	-	6,493

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Passed through from Children's Hospital Los Angeles	93-279	000014658-A	-	11,152
Passed through from Children's Hospital Los Angeles	93-279	RGF012667-B	-	33,304
Passed through from EvoDenovo, Inc.	93-279	AGR00025065	-	28,911
Passed through from Geisinger Clinic	93-279	Subaward 626510FAU01	-	19,046
Passed through from George Mason University	93-279	E2060195	-	2,492
Passed through from Henry Ford Health Systems	93-279	B11256UFL	-	8,693
Passed through from High Point University	93-279	A23-0030-S002	-	3,799
Passed through from Icahn School of Medicine at Mount Sinai Medical Center	93-279	0255-B354-4609	-	228,754
Passed through from Icahn School of Medicine at Mount Sinai Medical Center	93-279	0255-G571-4609	-	16,836
Passed through from Indiana University	93-279	8394 - PO0157512	-	8,091
Passed through from Johns Hopkins University	93-279	2005765026	-	50,692
Passed through from Lumis Corporation	93-279	2R44DA050371-02	-	67,716
Passed through from New York University	93-279	17-A1-00-006921	-	13,400
Passed through from Northeastern University	93-279	500566-78052	-	363,979
Passed through from Phoenix Pharmalabs	93-279	500849-78052	-	56,581
Passed through from Rand Corporation	93-279	FDP Subaward Agreement	-	55,810
Passed through from Regents of the University of New Mexico	93-279	SCON-00000160	-	21,867
	93-279	3RLJ5 Prime:	-	5,327
	93-279	7R21DA048058-03	-	
Passed through from Seattle Children's Hospital	93-279	12954SUB	-	334,380
Passed through from Stanford University	93-279	62965394-199049	-	76,330
Passed through from The Miriam Hospital	93-279	714718STRR	-	7,706
Passed through from The Rectors and Visitors of the University of Virginia	93-279	AWD-004210.GR100551	-	89,987
Passed through from The Scripps Research Institute	93-279	5-54911	-	163,042
Passed through from University of California, San Diego	93-279	5U24DA041147 KR 704398	-	2,360
Passed through from University of California, San Diego	93-279	703679	-	93,145
Passed through from University of California, San Diego	93-279	704045	-	17,538
Passed through from University of California, San Diego	93-279	705652	-	127,053
Passed through from University of California, San Diego	93-279	KR 705380	-	134,793
Passed through from University of California, San Francisco	93-279	12543sc	-	1,316
Passed through from University of Chicago	93-279	AWD100209 (SUB00000234) 5R01DA048176-02	-	26,126
Passed through from University of Chicago	93-279	AWD103401 (SUB00000778) -	-	12,355
Passed through from University of Kentucky	93-279	IR01DA057351-01	-	
Passed through from University of Kentucky Research Foundation	93-279	3210003663-21-253	-	17,074
Passed through from University of Maryland	93-279	3210002263-23-008	-	108,867
	93-279	109234-Z0473202 U01DA055316	-	4,623

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<i>Passed through from University of Massachusetts Chan Medical School</i>	93.279	SUB00000159	-	3,577
<i>Passed through from University of Miami</i>	93.279	OS00000707	-	56,943
<i>Passed through from University of Michigan, Ann Arbor</i>	93.279	SUBK00011428	-	13,355
<i>Passed through from University of Pennsylvania</i>	93.279	578034 - PO# 4966687	-	108,410
<i>Passed through from University of Pennsylvania</i>	93.279	582623 / PO #4872562	-	242,780
<i>Passed through from University of Pennsylvania</i>	93.279	Subaward 582623 5-R01-DA-054236-02 PO 4885911	-	48,969
<i>Passed through from University of Pittsburgh</i>	93.279	AWD00005933 (137901-2)	-	90,456
<i>Passed through from University of South Carolina</i>	93.279	18-3638-PO 2000039139	-	120,564
<i>Passed through from University of Vermont</i>	93.279	AWD00000022SUB00000305	-	194,863
<i>Passed through from VeriSIM Life</i>	93.279	AGR00025960	-	27,195
<i>Passed through from Virginia Commonwealth University</i>	93.279	FP00013988_SA004	-	6,826
<i>Passed through from Voices of Hope</i>	93.279	AGR00020585	-	23,004
<i>Passed through from Wake Forest University</i>	93.279	1522-45205-10000550044	-	107,486
<i>Passed through from Weill Cornell Medical College</i>	93.279	222510	-	221,549
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		-	6,999
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		260,255	4,164,094
<i>Passed through from Ames Laboratory- Iowa State University</i>	93.286	2R01EB005807-09A1	-	191,172
<i>Passed through from Johns Hopkins University</i>	93.286	2005541361	-	40,741
<i>Passed through from Massachusetts General Hospital</i>	93.286	Consortium Agreement	23,045	91,644
<i>Passed through from Northwestern University</i>	93.286	60059318 FAU	-	17,526
<i>Passed through from Rensselaer Polytechnic Institute</i>	93.286	3R01EB005807-09A1S1	-	87,910
<i>Passed through from Rensselaer Polytechnic Institute</i>	93.286	5R01EB025241-04	-	28,489
<i>Passed through from Sloan Kettering Institute for Cancer Research</i>	93.286	C22175895_U01EB028234	-	235,765
<i>Passed through from The Cleveland Clinic Foundation</i>	93.286	CCF21530815	-	54,533
<i>Passed through from University of Arkansas</i>	93.286	R01EB025241	-	40,816
<i>Passed through from University of Connecticut</i>	93.286	163361863	-	11,016
<i>Passed through from University of Washington</i>	93.286	UWSC14608	-	114,336
<i>Passed through from Ursula Analytics</i>	93.286	AGR00024026	-	4,253
Teenage Pregnancy Prevention Program	93.297		-	187,058
Minority Health and Health Disparities Research	93.307		1,671,156	12,648,305
<i>Passed through from Baylor College of Medicine</i>	93.307	7000001261	-	18,401
<i>Passed through from Bradley Hospital</i>	93.307	Subaward No. 712-7665 5R01MD015401-04	-	105,795
<i>Passed through from Georgetown University</i>	93.307	AWD775420-GR285286	-	35,346
<i>Passed through from Johns Hopkins University</i>	93.307	2004400136	-	3,840
<i>Passed through from Kaiser Foundation Research Institute</i>	93.307	RNG210374-USF	-	29,912
<i>Passed through from Medical University of South Carolina</i>	93.307	A19-0097-S002	-	148,669

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<i>Passed through from Montana State University</i>	93.307	MSU ID G144-21-W7658 IR01MD012761 CS200026	-	38,567
<i>Passed through from Morehouse School of Medicine</i>	93.307	RCC-SUP-001UnfL	-	11,534
<i>Passed through from Northeastern University</i>	93.307	500839-78051	-	22,010
<i>Passed through from Ohio University</i>	93.307	UT20664	-	89,969
<i>Passed through from The Regents of the University of California San Francisco</i>	93.307	AGR-2019-010-A1 11060SC	-	105,815
<i>Passed through from University of Colorado Denver</i>	93.307	FY22.1146.003	-	65,226
<i>Passed through from University of Miami</i>	93.307	OS00000112	47,048	172,306
<i>Passed through from University of Miami</i>	93.307	OS00000313AM2	-	32,742
<i>Passed through from University of Miami</i>	93.307	SPC-001453	-	719,588
<i>Passed through from University of Miami</i>	93.307	SPC-002197	-	72,541
<i>Passed through from University of Pennsylvania</i>	93.307	575095	-	36,491
<i>Passed through from University of Puerto Rico</i>	93.307	002-FTU-05 U54MD007600- 35	-	5,806
<i>Passed through from Yale University</i>	93.307	CON-80003558 (GR115553)	-	43,520
<i>Passed through from Yale University</i>	93.307	CON-80003730	-	36,016
COVID-19 - Trans-NIH Research Support	93.310	COVID-19 - IU01MD017423- 01	-	884,947
		COVID-19 - 3U01DA040381- 05S1	101,224	643,819
<i>Passed through from University of Pennsylvania</i>	93.310	COVID-19 - U54AI142766	-	4,381
	93.310	Subaward 581385 - PO 4616900	-	113,083
Trans-NIH Research Support	93.310		3,232,845	7,267,340
<i>Passed through from Albert Einstein College of Medicine</i>	93.310	31200A / PO855780	-	30,653
<i>Passed through from Albert Einstein College of Medicine</i>	93.310	312228	-	131,692
<i>Passed through from Duke University</i>	93.310	A032483	-	37,058
<i>Passed through from Johns Hopkins University</i>	93.310	2005061675	-	57,457
<i>Passed through from Morehouse School of Medicine</i>	93.310	CEC-UFL001	-	60,280
<i>Passed through from Morehouse School of Medicine</i>	93.310	U01UFL003/P0115554	-	43,331
<i>Passed through from Univ of Texas Health Science Cir Houston</i>	93.310	SA0002237 U01HL156059	-	67,382
<i>Passed through from University of Chicago</i>	93.310	AWD100257 (SUB00000235)	-	10,947
<i>Passed through from University of Georgia</i>	93.310	SUB00001826	-	10,993
<i>Passed through from University of Illinois</i>	93.310	101727-18207	-	231,579
<i>Passed through from University of Michigan</i>	93.310	SUBK00008447	-	14,725
Rare Disorders: Research, Surveillance, Health Promotion, and Education Emerging Infections Programs	93.315		66,007	404,398
<i>Passed through from Westat, Inc.</i>	93.317	0000005640	-	13,000
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		-	411,088

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COVID-19 - Strengthening Public Health through Surveillance, Epidemiologic Research, Disease Detection and Prevention	93.3.26	COVID-19 - U01GH002338	562,448	737,054
Strengthening Public Health through Surveillance, Epidemiologic Research, Disease Detection and Prevention	93.3.26		71,795	297,277
COVID-19 - National Center for Advancing Translational Sciences <i>Passed through from Duke University</i>	93.3.50	WBSE: A034559, SPS:266338	33,108	508,589
National Center for Advancing Translational Sciences	93.3.50		392,586	6,147,218
<i>Passed through from Doxy.me, LLC</i>	93.3.50	Sub #1	-	12,099
<i>Passed through from Duke University</i>	93.3.50	A03-4755	-	5,198
<i>Passed through from Duke University</i>	93.3.50	U24TR001608	-	22,838
<i>Passed through from Duke University</i>	93.3.50	WBSE:303000719,SPS:27413 9	-	173,053
<i>Passed through from Geisinger Clinic, Henry Hood Center</i>	93.3.50	646018USF05	-	20,726
<i>Passed through from Hesperos, Inc</i>	93.3.50	1R44TR001326	-	4,238
<i>Passed through from Immersive Tech, Inc.</i>	93.3.50	R43TR003956	-	6,235
<i>Passed through from The Scripps Research Institute</i>	93.3.50	5-54777	-	9,766
<i>Passed through from Tulane University</i>	93.3.50	TUL-SCC-559619-21/22	-	105,597
<i>Passed through from University of Michigan</i>	93.3.50	SUBK00011946- PO3007389294	-	66,189
<i>Passed through from University of North Carolina Chapel Hill</i>	93.3.50	5124717	-	238,226
<i>Passed through from University of Pennsylvania</i>	93.3.50	585568	-	146,444
Research Infrastructure Programs	93.3.51		-	2,769,535
21st Century Cures Act - Beau Biden Cancer Moonshot	93.3.53	AGR DTD 12-20-2019	-	17,435
<i>Passed through from Lacerta Therapeutics, Inc.</i>	93.3.53	482-01	-	13,160
<i>Passed through from Roswell Park Comprehensive Cancer Center</i>	93.3.53	480413	-	280
<i>Passed through from University of Arizona</i>	93.3.53	VUMC86993	-	137,811
<i>Passed through from Vanderbilt University</i>	93.3.53		-	-
Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development	93.3.60	MW2012-01-01	-	64,556
<i>Passed through from MedtWound Ltd.</i>	93.3.60	MW-2018-06-21	-	32,161
COVID-19 - Nursing Research	93.3.61	23-4979	-	32,325
<i>Passed through from University of South Carolina</i>	93.3.61		277,806	3,621,134
Nursing Research	93.3.61	3079 UFL	-	47,949
<i>Passed through from Arkansas Children's Research Institute</i>	93.3.61	1724494	-	14,765
<i>Passed through from Cedars-Sinai Medical Center</i>	93.3.61	304482	-	54,231
<i>Passed through from Cincinnati Children's Hospital Medical Center</i>	93.3.61	A22-0100-S001	-	3,122
<i>Passed through from Medical University of South Carolina</i>	93.3.61	RC111387B	-	3,963
<i>Passed through from Michigan State University</i>	93.3.61		-	-

See accompanying notes to the Schedule of Expenditures of Federal Awards

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<i>Passed through from Ohio State University</i>	93.361	60080442	-	8,267
<i>Passed through from University of Michigan, Ann Arbor</i>	93.361	SUBK00018407	-	25,396
<i>Passed through from University of Missouri</i>	93.361	C00059802-1	-	23,545
<i>Passed through from University of Pennsylvania</i>	93.361	584670	-	43,637
<i>Passed through from University of Texas, Houston</i>	93.361	SA0002984	-	94,942
<i>Passed through from University of Texas, Houston</i>	93.361	SA0003132	-	15,251
<i>Passed through from Virginia Tech</i>	93.361	412808-19300	-	9,156
Sickle Cell Treatment Demonstration Program				
<i>Passed through from University of Alabama Birmingham</i>	93.365	000532208-SC007	-	67,431
National Center for Research Resources				
<i>Passed through from FORCE</i>	93.389	1217-1005-00	-	52,408
Cancer Cause and Prevention Research			1,279,791	6,229,312
<i>Passed through from Coriell Institute for Medical Research</i>	93.393	GT-NCL-R01-4005-001	-	102,307
<i>Passed through from Dana-Farber Cancer Institute</i>	93.393	1289702	-	11,458
<i>Passed through from Emory University</i>	93.393	A830695	-	31,270
<i>Passed through from H. Lee Moffitt Cancer Center & Research Institute</i>	93.393	10-21752-99-01-G2	-	65,076
<i>Passed through from H. Lee Moffitt Cancer Center & Research Institute</i>	93.393	PO # 11087253	-	18,869
<i>Passed through from Health Research, Incorporated</i>	93.393	269-01	-	15,849
<i>Passed through from Indiana University</i>	93.393	a8600	-	20,755
<i>Passed through from Ohio State University</i>	93.393	SPC-1000007494 GR128409	-	6,310
<i>Passed through from Ponce Medical School Foundation Inc.</i>	93.393	Subaward 8554	-	7,004
<i>Passed through from Texas Tech University Health Sciences Center</i>	93.393	A18-0002-S001	-	1,541
<i>Passed through from University of Arizona</i>	93.393	SP01CA2291112 Subaward No. 655756	-	182,366
<i>Passed through from University of Colorado Denver</i>	93.393	Q3KCVK5S9CP1	-	11,137
<i>Passed through from University of Michigan</i>	93.393	FY22.1174.003	-	99,766
<i>Passed through from University of Oklahoma Health Sciences Center</i>	93.393	SUBK00018562-	-	25,063
<i>Passed through from University of Tennessee Health Science</i>	93.393	PO3007261507	-	2,813
Cancer Detection and Diagnosis Research			558,228	1,835,779
<i>Passed through from H. Lee Moffitt Cancer Center & Research Institute</i>	93.394	10-21786-99-01-G1	-	4,044
<i>Passed through from Henry Ford Health Systems</i>	93.394	B11172EWING	-	30,749
<i>Passed through from Mayo Clinic</i>	93.394	UNI-303763/PO #69014690	-	73,874
<i>Passed through from Southwest Oncology Group</i>	93.394	S1602	-	7,747
<i>Passed through from University of California, San Diego</i>	93.394	704912	-	133,026
<i>Passed through from University of California, San Diego</i>	93.394	AGR00027057	-	30,000

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Passed through from University of Kansas	93.394	FY2021-062	-	222,682
Passed through from University of Kansas Medical Center Research Institute	93.394	GR15772	-	153,143
Passed through from University of Texas MD Anderson Cancer Center	93.394	3002045798-HIANASH	-	5,305
Passed through from Worcester Polytechnic Institute	93.394	11138-GR	-	206,366
Cancer Treatment Research	93.395		1,056,052	7,849,028
Passed through from Alliance For Clinical Trials In Oncology	93.395	A031501	-	265
Passed through from Brigham and Women's Hospital	93.395	127217	-	18,852
Passed through from Children's Hospital of Philadelphia	93.395	AAML1831	-	981
Passed through from Children's Oncology Group	93.395	AALL1731	-	607
Passed through from Children's Oncology Group	93.395	AALL1732	-	530
Passed through from Children's Oncology Group	93.395	ACNS1723	-	530
Passed through from Children's Oncology Group	93.395	ACNS1833	-	530
Passed through from Children's Oncology Group	93.395	AGCT1531	-	195
Passed through from Children's Oncology Group	93.395	ANBL1821	-	530
Passed through from Children's Oncology Group	93.395	APEC1621SC	-	278
Passed through from Children's Oncology Group	93.395	ARST1431	-	398
Passed through from Children's Research Institute	93.395	30004166-03	-	29,124
Passed through from Emmonon, Inc.	93.395	AGR00027815	-	9,934
Passed through from George Washington University	93.395	22-M10	-	14,074
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.395	10-19903-99-01-G2	-	99,419
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.395	10-19904-99-01-G2	-	116,170
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.395	10-22014-99-01-G1	-	65,173
Passed through from Massachusetts General Hospital	93.395	237062	-	190,617
Passed through from Nami Therapeutics Corporation	93.395	AGR00025981	-	91,406
Passed through from National Surgical Adjuvant Breast and Bowel Project	93.395	NSABP-George-GY6	-	28,316
Passed through from NRG Oncology Foundation, Inc.	93.395	A011502	-	80
Passed through from NRG Oncology Foundation, Inc.	93.395	A021703	-	3,688
Passed through from NRG Oncology Foundation, Inc.	93.395	A031704	-	5,304
Passed through from NRG Oncology Foundation, Inc.	93.395	A031803	-	3,874
Passed through from NRG Oncology Foundation, Inc.	93.395	A221505	-	911
Passed through from NRG Oncology Foundation, Inc.	93.395	EA2165	-	259
Passed through from NRG Oncology Foundation, Inc.	93.395	FL015	-	137
Passed through from NRG Oncology Foundation, Inc.	93.395	NRG BN001	-	13,259
Passed through from NRG Oncology Foundation, Inc.	93.395	NRG-George-GY9	-	14,890
Passed through from NRG Oncology Foundation, Inc.	93.395	NRG-GI005	-	20
Passed through from NRG Oncology Foundation, Inc.	93.395	NRG-Hitchcock-GY9	-	2,333
Passed through from Oregon Health Sciences University	93.395	1013080_UFLORIDA	-	16,826
Passed through from Public Health Institute	93.395	02709-YR3	-	1,184,838

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Passed through from Public Health Institute	93.395	AGR DTD 06-14-2021	-	7,659
Passed through from Public Health Institute	93.395	S1826	-	637
Passed through from Purdue University	93.395	11000609-010	-	3,970
Passed through from Salk Institute for Biological Studies	93.395	A20-0016-S002	-	61,139
Passed through from St. Jude Children's Research Hospital	93.395	11006824L-8142958	-	49,770
Passed through from Texas Tech University Health Sciences Center	93.395	A22-0004-S001	-	18,312
Passed through from The Scripps Research Institute	93.395	5-54762	-	143,977
Passed through from Univ of Texas MD Anderson Cancer Center	93.395	3001361995	-	118,397
Passed through from University of Alabama, Birmingham	93.395	00053638-SC001	-	33,567
Passed through from University of Cincinnati	93.395	013752-00003	-	27,385
Passed through from University of Oklahoma	93.395	RS20200958-01	-	20,379
Passed through from University of Southern California	93.395	temp	-	572,104
Passed through from University of Utah	93.395	10058205-02-USF	-	21,206
Passed through from University of Texas Health Science Center at San Antonio	93.395	170991/170644	-	54,893
Passed through from University of Texas Health Science Center at San Antonio	93.395	171462-171461	-	11,146
Passed through from Virginia Commonwealth University	93.395	FP00010896_SA002	-	29,594
Passed through from Virginia Commonwealth University	93.395	FP00010896-SA003	-	61,935
Passed through from Yale University	93.395	GR101958(CON-80001160)	-	52,483
Passed through from Yale University	93.395	GR101959(CON-80001161)	-	129,904
Passed through from Yale University	93.395	GR111100 (CON-80002638)	-	20,045
COVID-19 - Cancer Treatment Research	93.395	NCIC0VID	-	296
Passed through from NRG Oncology Foundation, Inc.	93.396	PO 7000001018	622,182	5,559,701
Cancer Biology Research	93.396	124693	-	17,963
Passed through from Baylor University College of Medicine	93.396	3200910823	-	7,596
Passed through from Brigham and Women's Hospital	93.396	10-19884-99-01-G1	-	23,057
Passed through from Children's Hospital of Philadelphia	93.396	10-21325-99-01-G1	-	142,359
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.396	10-21796-99-01-G1	-	228,789
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.396	M2101423	-	140,972
Passed through from Texas A&M University	93.396	3002012913	-	77,112
Passed through from The University of Texas MD Anderson Cancer Centers Support Grants	93.397	698736	23,300	69,729
Passed through from University of Arizona	93.397	UFL-288557-02	-	2,115,323
Cancer Research Manpower	93.398		12,243	117,710
Passed through from Mayo Clinic	93.398		-	1,312,521
Cancer Control	93.399	RSUB1106872	-	18,711
Passed through from Nemours Children's Hospital	93.399		-	30,808

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COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	AGR DTD 11-16-2022	-	49,515
<i>Passed through from Task Force For Global Health</i>				
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	PO# 100938-AGR00025632	-	14,910
<i>Passed through from American Academy of Pediatrics</i>				
1332 State Innovation Waivers	93.423	WSU22117	-	1,37,727
<i>Passed through from Wayne State University</i>				
NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424	PL-CD34-OPJ / PO4292	-	248,401
<i>Passed through from The Task Force for Global Health</i>				
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	2694-USFBY3/ 2694-USFBY 4	17,893	359,689
<i>Passed through from Craig Hospital</i>				
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	SUBK00017875	-	15,708
<i>Passed through from University of Michigan</i>				
Every Student Succeeds Act/Preschool Development Grants	93.433	1948032/2126882/2268502	-	316,059
<i>Passed through from Weill Cornell Medical College</i>				
ACL Assistive Technology	93.434	-	-	298,587
<i>Passed through from Florida Alliance for Assistive Services and Technology, Inc.</i>				
Public Health Training Centers Program	93.464	23-ATPH-ARDC	-	9,766
<i>Passed through from Emory University</i>				
Temporary Assistance for Needy Families	93.516	T983659	-	7,915
<i>Passed through from Emory University</i>				
Community Services Block Grant	93.558	-	-	133,546
<i>Passed through from Emory University</i>				
Child Care and Development Block Grant	93.569	-	-	18,018
<i>Passed through from University of South Carolina</i>				
COVID-19 - Child Care and Development Block Grant	93.575	22-4734	-	1,989,103
<i>Passed through from University of South Carolina</i>				
Head Start	93.575	COVID-19 - ELC2022	-	5,077
<i>Passed through from University of Oklahoma</i>				
Developmental Disabilities Basic Support and Advocacy Grants	93.600	2022-69	-	70,118
<i>Passed through from Florida Developmental Disabilities Council</i>				
Developmental Disabilities Basic Support and Advocacy Grants	93.630	1059HCS22	39,332	106,754
<i>Passed through from Florida Developmental Disabilities Council</i>				
Community Services Block Grant	93.630	Contract # 5058HCS22	-	103,173
<i>Passed through from Florida Developmental Disabilities Council</i>				
Child Care and Development Block Grant	93.630	Contract #1049CC21	-	140,337
<i>Passed through from Florida Developmental Disabilities Council</i>				
COVID-19 - Child Care and Development Block Grant	93.630	1051TRS21D	-	73,314
<i>Passed through from Regeneron Pharmaceuticals, Inc.</i>				
Unaccompanied Alien Children Program	93.630	HHSO100201700020C	-	8,518
<i>Passed through from Regeneron Pharmaceuticals, Inc.</i>				
Trans-NIH Recovery Act Research Support	93.676	9253	-	519,542
<i>Passed through from Indiana University</i>				
Trans-NIH Recovery Act Research Support	93.701	IR41HD109086-01A1	-	119,979
<i>Passed through from Stereology Resource Center, Inc.</i>				

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Mental and Behavioral Health Education and Training Grants	93-732		51,700	1,019,131
Children's Health Insurance Program	93-767		-	1,156,363
Medical Assistance Program	93-778		123,941	193,780
Opioid STR	93-788		-	158,097
Organized Approaches to Increase Colorectal Cancer Screening	93-800		-	92,318
Cardiovascular Diseases Research	93-837		1,012,412	19,507,986
<i>Passed through from Anthem</i>	93-837	BEST-CLI	-	32,597
<i>Passed through from Baylor University College of Medicine</i>	93-837	AGR00028142	-	35,802
<i>Passed through from Boston Children's Hospital</i>	93-837	GENFD0002179154	-	91,744
<i>Passed through from Boston Children's Hospital</i>	93-837	GENFD0002225633	-	100,499
<i>Passed through from Boston Children's Hospital</i>	93-837	GENFD0002314439	-	191,351
<i>Passed through from Brigham and Women's Hospital</i>	93-837	5U01HL123336-05	-	24,952
<i>Passed through from Case Western Reserve University</i>	93-837	RES600277	-	14,638
<i>Passed through from Cedars-Sinai Medical Center</i>	93-837	0001758267	-	23,434
<i>Passed through from Cedars-Sinai Medical Center</i>	93-837	0002020744	-	148,996
<i>Passed through from Cedars-Sinai Medical Center</i>	93-837	1585406	-	214,733
<i>Passed through from Eastern Virginia Medical School</i>	93-837	S110781-1	-	374,840
<i>Passed through from Emory University</i>	93-837	A694096	-	84,953
<i>Passed through from Harvard University</i>	93-837	01062334	-	187,420
<i>Passed through from Johns Hopkins University</i>	93-837	2005811910	-	20,659
<i>Passed through from Louisiana State University</i>	93-837	PO-0000226033	-	8,316
<i>Passed through from Mayo Clinic</i>	93-837	UNI-299238/PO #68801179	-	262,606
<i>Passed through from Medical University of South Carolina</i>	93-837	A21-0301-S001	-	40,120
<i>Passed through from Northeastern University</i>	93-837	500701-78050	-	120,077
<i>Passed through from Northwestern University</i>	93-837	60045563 FLO	-	9,763
<i>Passed through from Northwestern University</i>	93-837	60059484 UFL	-	152,572
<i>Passed through from Northwestern University</i>	93-837	60060283 USF	-	3,134
<i>Passed through from Research Foundation of the State University of New York</i>	93-837	100-1091654-93310	-	2,002
<i>Passed through from Rice University</i>	93-837	R23133	-	17,776
<i>Passed through from SUNY Downstate Medical Center</i>	93-837	100-1091654-93310	-	4,722
<i>Passed through from University of California, San Diego</i>	93-837	KR704529	-	20,234
<i>Passed through from University of Houston</i>	93-837	R-22-0104 - R25HL126145	-	18,273
<i>Passed through from University of Massachusetts Medical School</i>	93-837	SUB00000029 - PO #WA011492	-	150,917
<i>Passed through from University of Miami</i>	93-837	PO # SPC-001679 OS00000381	-	61,568
<i>Passed through from University of Michigan</i>	93-837	5R01HL153467-02 SUBK00016946	-	9,572

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<i>Passed through from University of Minnesota</i>	93-837	N009198701	-	27,116
<i>Passed through from University of Minnesota</i>	93-837	P008799359	-	16,138
<i>Passed through from University of Nebraska Medical Center, The</i>	93-837	34-5370-2005-001	-	14,564
<i>Passed through from University of Notre Dame</i>	93-837	203493UFL	-	52,409
<i>Passed through from University of Pennsylvania</i>	93-837	577869/ PO 4896790	-	20,050
<i>Passed through from University of Pennsylvania</i>	93-837	578977-PO # 5031099	-	10,050
<i>Passed through from University of Pittsburgh</i>	93-837	AWD00004314 (137168-12A)	-	1,449
<i>Passed through from University of Toledo</i>	93-837	F-2021-41	-	3,832
<i>Passed through from University of Vermont</i>	93-837	AWARD RECOG/ Subaward No: 31950SUB52358	-	29,884
COVID-19 - Lung Diseases Research	93-838	COVID-19 - SUB00002443	-	67,246
<i>Passed through from University of Miami</i>	93-838	SPC- 002110/002640/OS00000876	-	55,798
Lung Diseases Research	93-838		3,594,974	13,808,053
<i>Passed through from Baystate Medical Center</i>	93-838	18-066	-	10,282
<i>Passed through from Brigham and Women's Hospital</i>	93-838	118345	-	3,600
<i>Passed through from Children's Hospital of Philadelphia</i>	93-838	GRT-00001437 PO20340866	-	20,775
<i>Passed through from Cincinnati Children's Hospital</i>	93-838	314766	-	26,684
<i>Passed through from Duke University</i>	93-838	A033918 (SPS-258271)	-	5,000
<i>Passed through from Mayo Clinic and Foundation</i>	93-838	UNI-297785 / PO #68735131	-	226,812
<i>Passed through from Medical College of Wisconsin</i>	93-838	2R01HL122358-06A1	-	16,299
<i>Passed through from Nemours Children's Clinic</i>	93-838	763735-0-RSUB	-	139,841
<i>Passed through from Ohio State University</i>	93-838	SPC-1000007357 / GR128102	-	100,829
<i>Passed through from Rutgers State University</i>	93-838	1161	-	294,912
<i>Passed through from University of California, San Diego</i>	93-838	KR 705109 OT2HL161847- 01 (Flow-thru NYU #PED-01-2	-	187,973
<i>Passed through from University of Colorado</i>	93-838	FY21.240.001 5R01HL136137-06 Project 2- 5-B0821	-	76,488
<i>Passed through from University of Kansas Center For Research</i>	93-838	GR15420	-	17,898
<i>Passed through from University of Miami</i>	93-838	0500000351 PO# SPC-001610	-	50,348
<i>Passed through from University of Miami</i>	93-838	SPC- 002110/002640/OS00000876	-	127,768
<i>Passed through from University of Michigan</i>	93-838	COMSUBK00014635	-	900
<i>Passed through from University of North Carolina, Chapel Hill</i>	93-838	5122707-H3SFLTAMPA	-	1,230
<i>Passed through from Washington University in St. Louis</i>	93-838	WU-19-104	-	159,889
<i>Passed through from Westat, Inc.</i>	93-838	8038-00-SA003	-	69,731
<i>Passed through from Yale University</i>	93-838	CON-80004292(GR117835)	-	877
Blood Diseases and Resources Research	93-839		95,453	1,288,321

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Augusta University</i>	93.839	33737-20	-	4,549
<i>Passed through from Brigham and Women's Hospital</i>	93.839	119530	-	170,002
<i>Passed through from Cleveland Clinic</i>	93.839	CCF21279014	-	18,426
<i>Passed through from Cleveland Clinic</i>	93.839	CCF21279063	-	88
<i>Passed through from National Marrow Donor Program</i>	93.839	CTN1507	-	6,646
<i>Passed through from New England Research Institutes</i>	93.839	BEST-CLI	-	8,484
<i>Passed through from University of Arizona</i>	93.839	638587	-	7,940
<i>Passed through from University of Texas Southwestern Med Ctr</i>	93.839	GMO200502 PO 000001994B	1,134,317	160,654
Arthritis, Musculoskeletal and Skin Diseases Research	93.846			8,876,950
<i>Passed through from Columbia University</i>	93.846	2(GG015725) SAPO#G14932	-	5,891
<i>Passed through from Johns Hopkins University</i>	93.846	2004857463	-	15,841
<i>Passed through from Mayo Clinic and Foundation</i>	93.846	USF-263812-01; PO#6886108	-	91,802
<i>Passed through from University of Central Arkansas</i>	93.846	R44AR075481	-	16,808
<i>Passed through from University of Cincinnati</i>	93.846	013476-002	-	19,191
<i>Passed through from University of Pennsylvania</i>	93.846	580631	-	710
<i>Passed through from University of Utah</i>	93.846	10051357-FIU PO: U000313040	-	11,337
<i>Passed through from Washington University in St. Louis</i>	93.846	WU-22-0480	-	1,567
COVID-19 - Diabetes, Digestive, and Kidney Diseases Extramural Research				
<i>Passed through from Emory University</i>	93.847	A770015	-	18,280
<i>Passed through from Adventist Health System</i>	93.847	1866298-LCF	19,791,495	65,993,816
<i>Passed through from Albert Einstein College of Medicine</i>	93.847	312118 P0936845	-	29,312
<i>Passed through from Augusta University</i>	93.847	33801-1	-	6,979
<i>Passed through from Augusta University</i>	93.847	36305-2	-	43,904
<i>Passed through from Augusta University</i>	93.847	36350-9	-	19,589
<i>Passed through from Augusta University</i>	93.847	37054-1	-	18,311
<i>Passed through from AIM Biotechnology</i>	93.847	AGR00027378	-	14,679
<i>Passed through from Battelle Memorial Institute</i>	93.847	492907	-	36,370
<i>Passed through from Baylor College of Medicine</i>	93.847	7000001215	-	216,845
<i>Passed through from Baylor College of Medicine</i>	93.847	7000001373	-	13,331
<i>Passed through from Baylor College of Medicine</i>	93.847	7000001069	-	9,909
<i>Passed through from Baylor College of Medicine</i>	93.847	PO#7000000741	-	233,535
<i>Passed through from Baylor College of Medicine</i>	93.847	PO7000000741	-	1,503,929
<i>Passed through from Baylor University College of Medicine</i>	93.847	7000001272	-	34,738
<i>Passed through from Brigham and Women's Hospital Research Administration</i>	93.847	P7000000248	-	96,858
<i>Passed through from Case Western Reserve University</i>	93.847	TEMP	-	117,237
<i>Passed through from Case Western Reserve University</i>	93.847	RES516481	-	4,534
<i>Passed through from Case Western Reserve University</i>	93.847	RES600219	-	73,365

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<i>Passed through from Children's Hospital Los Angeles</i>	93.847	000013440-A, 000014001-A	-	327,546
<i>Passed through from Cincinnati Children's Hospital Medical Center</i>	93.847	307156/PO#3100676678	-	132,667
<i>Passed through from Columbia University Irving Medical Center</i>	93.847	2(GG016477-04) SAPO: G163	-	9,499
<i>Passed through from Cornell University</i>	93.847	221694-2	-	36,491
<i>Passed through from Dana-Farber Cancer Institute</i>	93.847	1222305	-	285,191
<i>Passed through from East Carolina University</i>	93.847	AWD-21-0814-S01	-	55,453
<i>Passed through from Emory University</i>	93.847	A552142	-	7,446
<i>Passed through from Emory University</i>	93.847	A770015	-	25,621
<i>Passed through from Harvard Pilgrim Health Care, Inc.</i>	93.847	AH000751/PO# 19435	-	38,708
<i>Passed through from Icahn School of Medicine at Mount Sinai Medical Center</i>	93.847	0255-F641-4609	-	22,812
<i>Passed through from Lifespan Rhode Island Hospital</i>	93.847	7017137407	-	33,433
<i>Passed through from Medosoma Biotech, LLC</i>	93.847	AGR00022391	-	300,951
<i>Passed through from Meso Scale Diagnostics, LLC.</i>	93.847	AGR00026182	-	9,380
<i>Passed through from Nemours Children's Clinic</i>	93.847	RSUB1052286	-	297,815
<i>Passed through from Pennsylvania State University</i>	93.847	S003407-DHHS	-	16,634
<i>Passed through from Pennsylvania State University</i>	93.847	UFLADK127384	-	87,058
<i>Passed through from Pennsylvania State University</i>	93.847	UFLDK127384-PC	-	15,776
<i>Passed through from Pennsylvania State University</i>	93.847	UFLDK127384-SUP	-	31,212
<i>Passed through from Rise Therapeutics</i>	93.847	AGR00019578	-	65,205
<i>Passed through from Rise Therapeutics</i>	93.847	AGR00025370	-	90,331
<i>Passed through from The Scripps Research Institute</i>	93.847	5-54912	-	92,366
<i>Passed through from University of Alabama Birmingham</i>	93.847	000527851-SC002-Mat	-	139,239
<i>Passed through from University of Arizona</i>	93.847	TBD	-	156,591
<i>Passed through from University of California</i>	93.847	132775068	-	7,737
<i>Passed through from University of California, Davis</i>	93.847	A22-0835-S004-A01	-	76,022
<i>Passed through from University of California, San Diego</i>	93.847	KR 704664	-	114,411
<i>Passed through from University of Chicago</i>	93.847	AWD068366-01-PR SUB000321	-	305,123
<i>Passed through from University of Colorado</i>	93.847	FY21-818.001	-	68,577
<i>Passed through from University of Colorado Denver</i>	93.847	FY19-818.003	-	69,045
<i>Passed through from University of Georgia</i>	93.847	SUB00002366	-	115,821
<i>Passed through from University of Maryland College Park</i>	93.847	47969-Z0004201	-	9,098
<i>Passed through from University of Miami</i>	93.847	PO-0000325859	-	9
<i>Passed through from University of Michigan</i>	93.847	SUBK0018912	-	138,375
<i>Passed through from University of Minnesota</i>	93.847	P009025202 IR01DK124504-01A1	-	113,061
<i>Passed through from University of North Carolina Chapel Hill</i>	93.847	5127425	-	93,648
<i>Passed through from University of Pennsylvania</i>	93.847	585192	-	1,152,910

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Passed through from University of Pittsburgh	93-847	AWD00006105 (138711-2)	-	28,441
Passed through from University of Pittsburgh Medical Center	93-847	AWD00004139	-	46,419
Passed through from University of Pittsburgh Medical Center	93-847	AWD00004139 136360-1	-	201,694
Passed through from University of Tennessee	93-847	23-3460-UFL	-	29,507
Passed through from University of Virginia	93-847	GB10510. PO# 170014	-	42,085
Passed through from Vanderbilt University	93-847	VUMC103566	-	39,724
Passed through from Vanderbilt University Medical Center	93-847	VUMC104883	-	21,207
Passed through from Vanderbilt University Medical Center	93-847	VUMC81097	-	22,929
Passed through from Vanderbilt University Medical Center	93-847	VUMC93147	-	1,121
Passed through from Vanderbilt University Medical Center	93-847	IR42 DK130764	-	71,584
Passed through from WR Biotech, LLC	93-847	AGR DTD 4-14-2021	-	608,464
Passed through from Xequel Bio	93-847	Agreement	-	55,231
Passed through from Zebra Biologics Inc.	93-847	COVID-19 - IR03NS127075-01	-	51,220
COVID-19 - Extramural Research Programs in the Neurosciences and Neurological Disorders	93-853		3,987,343	37,279,537
Extramural Research Programs in the Neurosciences and Neurological Disorders	93-853	207-465335-VV2	-	17,734
Passed through from Albany Medical College	93-853	5111762-05	-	66,671
Passed through from Boston College	93-853	4500004385	-	6,945
Passed through from Boston University	93-853	PI 302177	-	295,658
Passed through from Cincinnati Children's Hospital Medical Center	93-853	IR44NS117214	-	9,992
Passed through from CND Life Sciences	93-853	1(GG016952-01)	-	25,435
Passed through from Columbia University Irving Medical Center	93-853	225831-6	-	233,522
Passed through from Cornell University	93-853	92493-20583	-	30,404
Passed through from Emory University	93-853	A662366	-	140,901
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93-853	11-21329-99-01-G3	-	45,302
Passed through from Houston Methodist Academic Institute	93-853	AGMT00004425AM2	-	5,967
Passed through from Houston Methodist Academic Institute	93-853	AGMT00004431AM2	-	13
Passed through from Houston Methodist Research Institute	93-853	AGMT00004186	-	106,156
Passed through from Houston Methodist Research Institute	93-853	AGMT00004286AM1	-	604
Passed through from Huntington Medical Research Institutes	93-853	2755-19-01F	-	173,952
Passed through from Janssen Scientific Affairs, LLC	93-853	39039039ATS3001	-	61,278
Passed through from Johns Hopkins University	93-853	U0INS122764	-	10,930
Passed through from Kennedy Krieger Institute	93-853	AGR DTD 04-25-2023	-	18,522
Passed through from Massachusetts General Hospital	93-853	AGR00016999 Task Order #0	-	19,046
Passed through from Massachusetts General Hospital	93-853	Subaward No. 232364	-	169,587
Passed through from Massachusetts General Hospital	93-853	Subaward No. 234362	-	77,387
Passed through from Massachusetts General Hospital	93-853	Subaward No. 240052	-	7,507

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<i>Passed through from Max Planck Corp</i>	93-853	PO# 46536 - ACH Transfer #469021301 dated 04/07/2023	-	13,831
<i>Passed through from Mayo Clinic</i>	93-853	SHA-224063	-	13,953
<i>Passed through from Mayo Clinic</i>	93-853	UFS-232483	-	1,525
<i>Passed through from Mayo Clinic</i>	93-853	UOF-224063	-	2,738
<i>Passed through from Mayo Clinic</i>	93-853	UOF-272751; PO#68957165	-	142,435
<i>Passed through from Micro-Leads</i>	93-853	IU44NS115111-03-01	17,877	158,029
<i>Passed through from Micro-Leads</i>	93-853	IU44NS115111-04-01	-	41,749
<i>Passed through from NeuroPace, Inc.</i>	93-853	13881	74,956	231,262
<i>Passed through from New Mexico State University</i>	93-853	Q02399	-	3,651
<i>Passed through from Northwestern University</i>	93-853	60054977 UFL	-	17,520
<i>Passed through from Ohio State University</i>	93-853	GR125699 SPC-1000005856	-	12,468
<i>Passed through from Oregon State University</i>	93-853	P0473A-A	-	5,329
<i>Passed through from Public Health Institute</i>	93-853	04581-AR60483 IRFINS130713-01	-	128,701
<i>Passed through from Research Foundation of the State University of New York</i>	93-853	R1316561	-	12,232
<i>Passed through from Rice University</i>	93-853	X03053003	-	87,015
<i>Passed through from Rutgers State University</i>	93-853	2028- PO # 25086867 IR0INS122108-01- Q3KCVK5S9CP1	-	184,340
<i>Passed through from Rutgers State University</i>	93-853	SU01NS108956-04 Subaward No. 2033 PO 25057625	-	86,326
<i>Passed through from Rutgers State University</i>	93-853	SUB00002554 PO 25280510 U01NS108956	-	194,398
<i>Passed through from Rutgers State University</i>	93-853	SUB00002683	-	204,473
<i>Passed through from Texas A&M University</i>	93-853	M2202597	-	329
<i>Passed through from The Jackson Laboratory</i>	93-853	210267-0523-02	-	419,731
<i>Passed through from University of Arizona</i>	93-853	580437	-	96,523
<i>Passed through from University of California, San Diego</i>	93-853	706023	-	17,867
<i>Passed through from University of California, San Francisco</i>	93-853	12874sc	-	20,377
<i>Passed through from University of California, San Francisco</i>	93-853	12990sc	-	52,964
<i>Passed through from University of Cincinnati</i>	93-853	010785-135112	-	10,804
<i>Passed through from University of Cincinnati</i>	93-853	011266-135112	-	145
<i>Passed through from University of Cincinnati</i>	93-853	011337-135112	-	5,508
<i>Passed through from University of Cincinnati</i>	93-853	011337-135828	-	1,108
<i>Passed through from University of Cincinnati</i>	93-853	012340-135112	-	646
<i>Passed through from University of Cincinnati</i>	93-853	012765-135112	-	4,229
<i>Passed through from University of Cincinnati</i>	93-853	013888-135112	-	3,040

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<i>Passed through from University of Health Sciences & Pharmacy in St. Louis</i>	93-853	827-4-01	-	44,579
<i>Passed through from University of Kentucky</i>	93-853	3200004950-23-114	-	47,328
<i>Passed through from University of Kentucky Research Foundation</i>	93-853	3200004937-23-039 / PO# 7800006691	-	21,830
<i>Passed through from University of Kentucky Research Foundation</i>	93-853	Subaward No. 3200002304- 20-008 / PO Number 7800004983	-	11,900
<i>Passed through from University of Miami</i>	93-853	Subaward Number: OS00001007; PO No.: SPC- 002915	-	83,115
<i>Passed through from University of Miami</i>	93-853	SUB-OS000000073 / PO-SPC- 001468	-	28,522
<i>Passed through from University of Michigan</i>	93-853	SUBK11051CSPR-002	-	3,263
<i>Passed through from University of North Carolina, Chapel Hill</i>	93-853	5115325	-	28,018
<i>Passed through from University of North Carolina, Chapel Hill</i>	93-853	Sub Award# 5109957	-	15,381
<i>Passed through from University of Pennsylvania</i>	93-853	PO#: 4765019 Sub #:583135	-	113,857
<i>Passed through from University of Pittsburgh</i>	93-853	AWD00002517 (134723-1)	-	86,434
<i>Passed through from University of Rochester</i>	93-853	417446/URFAO: GR510861	-	13,975
<i>Passed through from University of Rochester</i>	93-853	417447 / URFAO: GR510860	-	45,119
<i>Passed through from University of Rochester</i>	93-853	417448 / URFAO: GR510859	-	276,678
<i>Passed through from University of Rochester</i>	93-853	417449 / URFAO: GR510858	-	12,876
<i>Passed through from University of Rochester</i>	93-853	417582G/UR FAO GR510931	-	77,324
<i>Passed through from University of Utah</i>	93-853	10064089-08-UJF	-	11,262
<i>Passed through from University of Utah</i>	93-853	PO#U000407676	-	31,720
<i>Passed through from Washington University, St. Louis</i>	93-853	WU-23-0423	-	207
<i>Passed through from Weill Cornell Medical College</i>	93-853	227905-1	18,962	27,298
<i>Passed through from Yale University</i>	93-853	CON-80003937(GR118249)	-	43,927
Allergy and Infectious Diseases Research	93-855		7,268,551	43,572,205
<i>Passed through from Aerosol Dynamics</i>	93-855	5799	-	40,533
<i>Passed through from Albert Einstein College of Medicine</i>	93-855	311324	-	12,537
<i>Passed through from Ann & Robert H. Lurie Children's Hospital</i>	93-855	67803901635-USF	-	76,130
<i>Passed through from Arrevis Inc.</i>	93-855	AGR000018331	-	43
<i>Passed through from Boston Children's Hospital</i>	93-855	GENFD0002206126	-	75,077
<i>Passed through from Boston Children's Hospital</i>	93-855	GENFD0002339362	-	2,589
<i>Passed through from Boston University</i>	93-855	4500002466	-	13,539
<i>Passed through from Brigham and Women's Hospital Research Administration</i>	93-855	126817	-	54,809
<i>Passed through from Case Western Reserve University</i>	93-855	RES515475	-	9,906
<i>Passed through from Center for Discovery and Innovation</i>	93-855	PO No. 0000276614	-	43,188

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<i>Passed through from Centro de Investigacion Cientifica Caucaseco</i>	93-855	Subaward No: CICC-514-21 Amendment 2	-	11,443
<i>Passed through from Centro de Investigacion Cientifica Caucaseco</i>	93-855	Subaward No: CICC-514-21 Amendment 3	-	26,674
<i>Passed through from Children's Hospital Los Angeles</i>	93-855	SUP 1601	-	1,500
<i>Passed through from Columbia University Irving Medical Center</i>	93-855	GG017734-03	-	129,179
<i>Passed through from Dartmouth College</i>	93-855	R1577	-	8,063
<i>Passed through from Duke University</i>	93-855	A034260	-	59,950
<i>Passed through from Duke University</i>	93-855	A034260, SPS-261113	-	5,599
<i>Passed through from Emory University</i>	93-855	A451359	-	112,124
<i>Passed through from Emory University</i>	93-855	A538849	-	50,440
<i>Passed through from Emory University</i>	93-855	A548348	-	22,127
<i>Passed through from Emory University</i>	93-855	A803640	-	29,883
<i>Passed through from Emory University</i>	93-855	A814164	-	483
<i>Passed through from Emory University</i>	93-855	PO#A261455	-	1,638
<i>Passed through from Heltoen Institute of Medicine</i>	93-855	50047-324-FSU01	-	145,754
<i>Passed through from Institute for Clinical Research, Inc.</i>	93-855	M22-TA-032-0907-3	-	1,728
<i>Passed through from J. David Gladstone Institutes</i>	93-855	SC-00073	-	541,703
<i>Passed through from Johns Hopkins Bloomberg School of Public Health</i>	93-855	2005141610	-	208,817
<i>Passed through from Johns Hopkins University</i>	93-855	2003379421	-	5,339
<i>Passed through from Johns Hopkins University</i>	93-855	2005832735	-	135,768
<i>Passed through from Magee-Womens Research Institute & Foundation</i>	93-855	U24HD089880	-	5,402
<i>Passed through from Medical College of Wisconsin</i>	93-855	9751	-	90,767
<i>Passed through from Medosome Biotec, LLC</i>	93-855	FP17445	-	151,254
<i>Passed through from Northwestern University</i>	93-855	AGR00026210	-	157,804
<i>Passed through from Northwestern University</i>	93-855	60060715 UF	-	38,099
<i>Passed through from Old Dominion University</i>	93-855	60061554 UFL	-	218,307
<i>Passed through from Pear Therapeutics</i>	93-855	18-122-100684-010	-	46,769
<i>Passed through from Pennsylvania State University</i>	93-855	UF-00001	-	139,288
<i>Passed through from Prokaryotics Inc.</i>	93-855	5778-UF-DHHS-6664	-	79,595
<i>Passed through from Purdue University</i>	93-855	AGR00025670	-	352,105
<i>Passed through from Rise Therapeutics</i>	93-855	11001176-033	-	55,648
<i>Passed through from Rise Therapeutics</i>	93-855	CM00006455-00	-	78,861
<i>Passed through from Rise Therapeutics</i>	93-855	AGR DTD 03-15-2021	-	65,374
<i>Passed through from Rise Therapeutics</i>	93-855	AGR00027395	-	24,120
<i>Passed through from Seattle Children's Hospital</i>	93-855	AGR00027984	-	7,074
<i>Passed through from Seattle Children's Hospital</i>	93-855	12839SUB	-	84,516
<i>Passed through from Seattle Children's Hospital</i>	93-855	12855SUB	-	84,653

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Passed through from Southern Methodist University	93.855	G001778-7500	-	452
Passed through from Stanford University	93.855	63025463-242682	-	348,776
Passed through from SUNY University at Buffalo	93.855	R1208536	-	157,380
Passed through from Texas A&M Agrilife Research	93.855	M2300973	-	19,021
Passed through from The Scripps Research Institute	93.855	5-54763	-	17,623
Passed through from The Scripps Research Institute	93.855	5-54832	-	57,423
Passed through from The Scripps Research Institute	93.855	5-54837	-	140,806
Passed through from Thomas Jefferson University	93.855	080-02000-S44501	-	359,244
Passed through from Thomas Jefferson University	93.855	IR21A1154772-01A1 080- 19000-S43201 PO 2000155887	-	3,000
Passed through from Univ. of Sci's, Tech & Techno of Bamako	93.855	USTTB-USF-3U19A1129387	-	6,597
Passed through from University of Alabama Birmingham	93.855	000527859-SC003	-	11,078
Passed through from University of Alberta International Inst	93.855	n RES0046245_S001	-	85,657
Passed through from University of California	93.855	1560 B LA616	-	36,191
Passed through from University of California, Berkeley	93.855	PO# BB01669568	-	90,672
Passed through from University of California, Los Angeles	93.855	1560 B YB818	-	49,153
Passed through from University of California, Los Angeles	93.855	1560 G ZA239	-	31,271
Passed through from University of California, Riverside	93.855	S-001411	-	118,411
Passed through from University of California, San Francisco	93.855	11780sc	-	42,572
Passed through from University of Cincinnati	93.855	013055-002 PO L21- 4500118510	-	129,372
Passed through from University of Colorado Denver	93.855	FY22.914.007	-	54,635
Passed through from University of Colorado Denver	93.855	FY23.914.001	-	56,512
Passed through from University of Georgia	93.855	SUB00003066	-	47,270
Passed through from University of Idaho	93.855	CB2558-SB-897825	-	27,199
Passed through from University of Illinois At Chicago	93.855	19373	-	43,718
Passed through from University of Iowa	93.855	S02384-01	-	8,839
Passed through from University of Kentucky Research Foundation	93.855	3200005347-23-236	-	15,103
Passed through from University of Maryland College Park	93.855	19221	-	268,923
Passed through from University of Massachusetts	93.855	20-0010343 B00	-	30,754
Passed through from University of Minnesota	93.855	P010276620	-	1,197,796
Passed through from University of Minnesota	93.855	P010276621	-	1,298,593
Passed through from University of Minnesota	93.855	P010276622 TEMP	-	306,487
Passed through from University of Minnesota	93.855	P010276623 - TEMP	-	44,498
Passed through from University of Minnesota	93.855	P010276624	-	21,037
Passed through from University of Minnesota	93.855	P010276625	-	25,588
Passed through from University of Missouri	93.855	C00075504-2	-	21,623

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Passed through from University of North Carolina Chapel Hill	93.855	5110911	-	51,828
Passed through from University of North Carolina Chapel Hill	93.855	5122620	-	14,391
Passed through from University of North Carolina, Chapel Hill	93.855	5119553	-	16,643
Passed through from University of North Carolina, Chapel Hill	93.855	5127603	-	102,650
Passed through from University of Pennsylvania	93.855	568708 / PO # 4546887	-	1
Passed through from University of Pennsylvania	93.855	576610	-	216,550
Passed through from University of Pennsylvania	93.855	579309 / PO# 4929320	-	12,975
Passed through from University of Rhode Island	93.855	0007489/10102018	-	85,011
Passed through from University of South Carolina	93.855	22-4630 PO 2000060833	-	160,139
Passed through from University of Tennessee	93.855	9500107878	-	45,456
Passed through from University of Virginia	93.855	AWD-002920.GR013417	-	98,895
Passed through from University of Virginia	93.855	GR013587.SUB00000636	16,305	50,656
Passed through from University of Washington	93.855	UWSC11160 BPO 40200	-	200,612
Passed through from University of Washington	93.855	UWSC12330	-	43,589
Passed through from University of Wisconsin-Madison	93.855	885K846	-	57,130
Passed through from Vanderbilt University, Medical Center	93.855	VUMC85033	-	6,568
Passed through from Virginia Tech	93.855	412702-19300	-	31,183
Passed through from Washington University, St. Louis	93.855	WU-18-319-MOD-4	-	215,926
COVID-19 - Allergy and Infectious Diseases Research	93.855	COVID-19 - SUB00002464	-	6,375
Passed through from Fred Hutchinson Cancer Research Center	93.855	0001041998	-	1,603,139
Passed through from Fred Hutchinson Cancer Research Center	93.855	0001115640	-	397,726
Passed through from Institute for Clinical Research, Inc.	93.855	M22-TA-032-0907-3	-	232,536
Passed through from PPD Investigator Services, LLC	93.855	HHSN272201700078C	-	12,063
Passed through from Rutgers State University	93.855	SUB00002628	-	225,900
Biomedical Research and Research Training	93.859		2,093,740	39,366,478
Passed through from Arizona State University	93.859	ASUB00000422	-	30,874
Passed through from EF Therapeutics, Inc.	93.859	IR41GM146569-01	-	48,283
Passed through from Johns Hopkins University	93.859	2005284759	-	74,821
Passed through from Medical College of Wisconsin	93.859	5R01GM097381-08	-	20
Passed through from Michigan Technological University	93.859	Subaward No. 1806058Z1	-	23,915
Passed through from Oragenics Inc.	93.859	AGM-1230	-	45,080
Passed through from Portland State University	93.859	100250	-	50,092
Passed through from Princeton University	93.859	SUB00000227	-	787
Passed through from Purdue University	93.859	11001041-055	-	833
Passed through from San Diego Biomedical Research Institute	93.859	333021-212-415	-	138,814
Passed through from San Diego State University Foundation	93.859	R01GM110588	-	67,356
Passed through from Stony Brook University	93.859	82511	-	156,810
Passed through from The Research Foundation for the State	93.859	7R21GM1420011	-	79,028

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<i>Passed through from The Scripps Research Institute</i>	93.859	5-54650	-	204,207
<i>Passed through from University of Alabama</i>	93.859	A21-0523-S001	-	13,119
<i>Passed through from Arkansas For Medical Sciences</i>	93.859	55581	-	38,210
<i>Passed through from University of Minnesota</i>	93.859	P008520801	-	48,612
<i>Passed through from University of Missouri</i>	93.859	C00063620-1	-	55,019
<i>Passed through from University of North Carolina Chapel Hill</i>	93.859	5127385	-	36,606
<i>Passed through from University of North Carolina, Chapel Hill</i>	93.859	5110464	-	16,073
<i>Passed through from University of Pennsylvania</i>	93.859	PO # 5038791	-	250,709
<i>Passed through from University of Pittsburgh</i>	93.859	AWD0000238 (138831-2)	-	138,828
<i>Passed through from University of Pittsburgh</i>	93.859	AWD00006561 (138840-1)	-	50,078
<i>Passed through from University of Rhode Island</i>	93.859	0009865/01122022	-	21,149
<i>Passed through from University of Southern California</i>	93.859	SCON-00004360	-	50,609
<i>Passed through from University of Washington</i>	93.859	Subaward No. UWSCI 3059; BPO No. 62696	-	48,648
<i>Passed through from VicoLine Medical, LLC</i>	93.859	IR43GM144020-01	-	52,457
Child Health and Human Development Extramural Research	93.865		3,156,663	14,380,620
<i>Passed through from AbleLink Technologies</i>	93.865	AGR DTD 07-20-2020	80,305	194,367
<i>Passed through from Colorado State University</i>	93.865	G-92849-04	-	134,055
<i>Passed through from Georgia State University</i>	93.865	SP00013775-01	-	17,836
<i>Passed through from Harvard Pilgrim Health Care, Inc.</i>	93.865	R01HD110107/PH882	-	239,385
<i>Passed through from Harvard University</i>	93.865	117267-0223-5119036	-	6,562
<i>Passed through from Harvard University</i>	93.865	117267-0224-5119038	-	46,461
<i>Passed through from Harvard University</i>	93.865	117267-0323-5119036	-	90,793
<i>Passed through from Harvard University</i>	93.865	117267-0324-5119038	-	292,465
<i>Passed through from Harvard University</i>	93.865	117270-5112893	-	41,679
<i>Passed through from Massachusetts General Hospital</i>	93.865	241907	-	12,352
<i>Passed through from Medical College of Wisconsin</i>	93.865	5R01HD104607-02	-	2,578
<i>Passed through from Medosome Biotech, LLC</i>	93.865	2R42HD089804-04	-	134,162
<i>Passed through from Medosome Biotech, LLC</i>	93.865	AGR00018382	-	2,798
<i>Passed through from Northwestern University</i>	93.865	60055120 UF	-	1,558
<i>Passed through from Rehabilitation Institute of Chicago</i>	93.865	Subaward No: 82392.FloridaAtlanticUniv.Y3	-	13,173
<i>Passed through from Shirley Ryan AbilityLab</i>	93.865	82329.UoFF.Y3	-	33,003
<i>Passed through from Spaulding Rehabilitation Hospital</i>	93.865	500629	-	12,257
<i>Passed through from University of Alabama, Birmingham</i>	93.865	000526572-SC003	-	24,990
<i>Passed through from University of Alabama, Birmingham</i>	93.865	000534836-SC001	-	38,851
<i>Passed through from University of Illinois At Chicago</i>	93.865	16792-04	-	16,785
<i>Passed through from University of Kentucky</i>	93.865	Delisle 320000243 1-19-234	-	22,202

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Passed through from University of Massachusetts	93-865	SUB00000223	-	20,978
Passed through from University of North Carolina, Chapel Hill	93-865	5117438	-	49
Passed through from University of North Carolina, Chapel Hill	93-865	5117563	-	1
Passed through from University of North Carolina, Chapel Hill	93-865	5117866	-	4
Passed through from University of North Carolina, Chapel Hill	93-865	5121911	-	68,634
Passed through from University of North Carolina, Chapel Hill	93-865	5126566	-	186,523
Passed through from University of Pittsburgh	93-865	AWD000001006 (133613-13)	-	8,798
Passed through from University of Texas, Medical Branch	93-865	UOSPC-0000001891	-	123,208
Passed through from University of Texas, Health Science Center at Houston	93-865	SA0002935	-	128,455
Passed through from University of Utah	93-865	10063667-01-UF	-	5,839
Passed through from University of Wisconsin-Madison	93-865	0000001141	-	12,448
Passed through from Washington State University	93-865	128971 G003933	-	36,555
Passed through from Washington University, St. Louis	93-865	WU-23-0035 5R03HD09929-03 Revised	-	2,443
Passed through from Westat, Inc.	93-865	\$181UM2HD111076-01-SAOOB	-	260,442
Passed through from Women & Infants Hospital of Rhode Island	93-865	5001891-UFL	-	133,689
Aging Research	93-866		8,189,482	56,614,670
Passed through from Albert Einstein College of Medicine	93-866	312061	-	44,435
Passed through from Albert Einstein College of Medicine	93-866	31206D	-	65,158
Passed through from ASTER Labs, Inc.	93-866	AL21NIHCONTACTPHI-01	-	25,758
Passed through from ASTER Labs, Inc.	93-866	PO No	-	67,590
Passed through from ASTER Labs, Inc.	93-866	AL22NIHADLADRDPHI-0	-	115,332
Passed through from Benlen Technologies	93-866	AL22NIHCONTACTPHI	-	15,087
Passed through from Boston University	93-866	NIA-UFL-102022	-	31,087
Passed through from California Pacific Medical Center	93-866	4500004459	-	252,972
Passed through from California Pacific Medical Center	93-866	280201015 S 218	-	178,059
Passed through from Case Western Reserve University	93-866	280201015-S21928000009487	-	100,329
Passed through from Case Western Reserve University	93-866	RES6000034	-	72,781
Passed through from Case Western Reserve University	93-866	RES6000035	-	65,319
Passed through from Cedars-Sinai Medical Center	93-866	1932384	-	65,083
Passed through from Columbia University	93-866	4(GG013457-01)	-	7,298
Passed through from Cornell University	93-866	205238	-	11,021
Passed through from Duke University	93-866	303000431	-	22,674
Passed through from Duke University	93-866	303-001086	-	25,050
Passed through from Duke University	93-866	303-001612	-	5,619
Passed through from Duke University	93-866	7912 PO#450895581	-	-

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<i>Passed through from Duke University</i>	93.866	A032814	-	51,678
<i>Passed through from Duke University</i>	93.866	A03-3867	-	3,164
<i>Passed through from Emory University</i>	93.866	A742042	-	7,653
<i>Passed through from Epigen Bioscience</i>	93.866	2R44AG043243-04	-	196,047
<i>Passed through from Georgetown University</i>	93.866	424371_GR424282-USF	-	24,810
<i>Passed through from Georgia Institute of Technology</i>	93.866	AWD-003548-G3	-	69,882
<i>Passed through from Hebrew Rehabilitation Center</i>	93.866	90104	-	141,580
<i>Passed through from Hesperos, Inc</i>	93.866	R44AG059511	-	394,587
<i>Passed through from Hesperos, Inc</i>	93.866	Task Order No. 10	-	119,498
<i>Passed through from Institute for Molecular Medicine</i>	93.866	R01AG074983	-	11,639
<i>Passed through from Johns Hopkins University</i>	93.866	20034-58043	-	23,139
<i>Passed through from Johns Hopkins University</i>	93.866	2003994864	-	47,355
<i>Passed through from Johns Hopkins University</i>	93.866	2005779635	-	74,691
<i>Passed through from Mayo Clinic</i>	93.866	FLO-273172/PO #68991980	-	30,867
<i>Passed through from Mayo Clinic</i>	93.866	UNI-244756	-	27,616
<i>Passed through from Mayo Clinic</i>	93.866	UNI-256112; PO#68872978	-	57,161
<i>Passed through from Mayo Clinic</i>	93.866	UOF-273172	-	79,989
<i>Passed through from Mayo Clinic</i>	93.866	UOF-308985 PO#69334797	-	63,575
<i>Passed through from Michigan State University</i>	93.866	RC108278USF	-	80,590
<i>Passed through from Michigan State University</i>	93.866	RC114355UF	-	140,742
<i>Passed through from Miriam Hospital</i>	93.866	7147286	-	34,962
<i>Passed through from NeuroEM Therapeutics, Inc.</i>	93.866	9R44AG073096-02A1	-	168,621
<i>Passed through from NorthShore University Health System</i>	93.866	IR01AG063175	-	166,772
<i>Passed through from Northwestern University</i>	93.866	60050890 UFL	-	7,146
<i>Passed through from Ohio State University</i>	93.866	SPC-1000006724 / GR129257	-	31,887
<i>Passed through from Ohio State University</i>	93.866	SPC-1000006980 GR129054	-	98,688
<i>Passed through from Ohio State University</i>	93.866	2R44AG058312-02	-	9,449
<i>Passed through from OsteoDX</i>	93.866	20220301-UF-02-SBIRII-CTX	-	75,622
<i>Passed through from Paragon NanoLabs</i>	93.866	S002197-DHHS	-	27,620
<i>Passed through from Pennsylvania State University</i>	93.866	P0283131	-	43,839
<i>Passed through from Rensselaer Polytechnic Institute</i>	93.866	Subaward 2152	-	216,152
<i>Passed through from Rutgers State University</i>	93.866	IR01AG073779-01 PO 25094870	-	-
<i>Passed through from Sanford-Burnham Medical Research Institute</i>	93.866	60835-13179-USF	-	271,375
<i>Passed through from The University of Wisconsin-Madison</i>	93.866	0000001181	-	161,221
<i>Passed through from Tufts University</i>	93.866	103998- 00001/PO#EP0211050	-	3,257
<i>Passed through from Tulane University</i>	93.866	TUL-HSC-559784-21/22	-	12,074

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<i>Passed through from University Health Network</i>	93.866	2021-1861	-	249,827
<i>Passed through from University of Alabama, Birmingham</i>	93.866	000522731-SC003	-	327
<i>Passed through from University of Arizona</i>	93.866	648884 5U01.AG066623-04	-	65,990
<i>Passed through from University of California, Los Angeles</i>	93.866	2000 G ZD561	-	17,013
<i>Passed through from University of California, San Diego</i>	93.866	5R01.AG061146-02	-	9,790
<i>Passed through from University of California, San Francisco</i>	93.866	130888c	-	25,877
<i>Passed through from University of Iowa</i>	93.866	S01053-01	-	86,738
<i>Passed through from University of Iowa</i>	93.866	S01784-01	-	24,094
<i>Passed through from University of Iowa</i>	93.866	S02441-01	-	26,069
<i>Passed through from University of Kentucky Research Foundation</i>	93.866	3200004134-21-339	-	19,862
<i>Passed through from University of Louisville Research Foundation</i>	93.866	ULRF 18-0817-01	-	342,550
<i>Passed through from University of Massachusetts Medical School</i>	93.866	OSP27336-P11	-	5,623
<i>Passed through from University of Miami</i>	93.866	Subaward No. OS00000656 / PO# SPC-002571 (Previous PO# SPC-001824)	-	64,565
<i>Passed through from University of Miami</i>	93.866	Subaward Number: OS0000994 / Purchase Order No. SPC-002805	-	26,386
<i>Passed through from University of Minnesota</i>	93.866	H008512402	-	90,081
<i>Passed through from University of Missouri</i>	93.866	C00070860-1	-	8,277
<i>Passed through from University of Missouri Columbia</i>	93.866	R21.AG079292 - Subaward C00077641-1	-	18,830
<i>Passed through from University of New Mexico</i>	93.866	3RMC9 5R01.AG070776-02	-	49,234
<i>Passed through from University of North Carolina Chapel Hill</i>	93.866	5125968	-	34,275
<i>Passed through from University of Southern California</i>	93.866	107902018/SCON-00000159	-	168,795
<i>Passed through from University of Southern California</i>	93.866	124184474	-	10,844
<i>Passed through from University of Southern California</i>	93.866	124559130	-	14,206
<i>Passed through from University of Southern California</i>	93.866	129132842	-	6,473
<i>Passed through from University of Southern California</i>	93.866	129202992	-	28,343
<i>Passed through from University of Southern California</i>	93.866	75680301 / PO-50705150	-	56,593
<i>Passed through from University of Southern California</i>	93.866	79634917 / PO 50834424	-	195,461
<i>Passed through from University of Southern California</i>	93.866	Not IR01.AG063689-01	-	260,177
<i>Passed through from University of Tennessee</i>	93.866	23-3364-UFL	-	134,745
<i>Passed through from University of Toledo</i>	93.866	N-2022-58	-	277,187
<i>Passed through from University of Virginia</i>	93.866	AWD-004231.GR(PENDING)	-	33,242
<i>Passed through from University of Washington</i>	93.866	UWSC12964	-	31,143
<i>Passed through from University of Wisconsin-Madison</i>	93.866	0000097/00000780/00002484	-	10,329
<i>Passed through from Virginia Commonwealth University</i>	93.866	FP00014234_SA001	-	57,097
<i>Passed through from Wake Forest University</i>	93.866	1552-55811085032041-11000	-	13,717

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<i>Passed through from Washington State University</i>	93-866	Subaward No: 138939 SPC003878	-	28,202
<i>Passed through from Weill Cornell Medical College</i>	93-866	194746	-	4,875
<i>Passed through from Weill Cornell Medical College</i>	93-866	213780	-	258,735
<i>Passed through from Weill Cornell Medical College</i>	93-866	214762	-	285,197
COVID-19 - Aging Research	93-866	COVID-19 - IR01AG054077- 01	7,923	216,779
	93-866	COVID-19 - IR01AG060581- 02	24,762	73,327
Vision Research	93-867		918,300	6,830,977
<i>Passed through from Argos Vision Inc</i>	93-867	AGR00026305	-	20,417
<i>Passed through from Baylor College of Medicine</i>	93-867	PO 7000001822 - 2R01EY018571-14	-	25,705
<i>Passed through from Jaeb Center for Health Research Foundation, Inc.</i>	93-867	U10EY14231	-	3,739
<i>Passed through from Medical College of Wisconsin</i>	93-867	AGR DTD 10-19-2020	-	8,569
<i>Passed through from Thomas Jefferson University</i>	93-867	2 R01 EY026478-05 (PO 2000109808)	-	173,727
<i>Passed through from University of Alabama Birmingham</i>	93-867	000535934-SC001	-	3,354
<i>Passed through from University of Alabama Birmingham</i>	93-867	000519462-001	-	72,483
<i>Passed through from University of Oklahoma Health Sciences Center</i>	93-867	RS20201603	-	4,200
<i>Passed through from University of Texas, San Antonio</i>	93-867	1000002948	-	5,793
Antimicrobial Resistance Surveillance in Retail Food Specimens Medical Library Assistance	93-876		-	3,120
<i>Passed through from</i>	93-879		41,676	792,310
<i>Passed through from Medical University of South Carolina</i>	93-879	R15LM013382/ 61670.01	-	34,945
<i>Passed through from Tennessee Technological University</i>	93-879	A21-0296-S014	-	19,981
<i>Passed through from University of Minnesota</i>	93-879	BL165942590	-	16,860
<i>Passed through from University of North Carolina Chapel Hill</i>	93-879	P007563201	-	5,334
<i>Passed through from University of North Carolina, Chapel Hill</i>	93-879	5126171	-	26,568
<i>Passed through from University of Texas, Houston</i>	93-879	5121049	-	51,700
Grants for Primary Care Training and Enhancement	93-879	SA00002143	-	5,621
<i>Passed through from East Carolina University</i>	93-884	AWD-20-1725-S001	-	37,915
<i>Passed through from Tallahassee Memorial Health Care</i>	93-884	None	-	81,345
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement				
<i>Passed through from University of Vermont</i>	93-912	34605SUB000000304	-	25,882
HIV Care Formula Grants	93-917		-	178,211
Scholarships for Health Professions Students from Disadvantaged Backgrounds HIV Prevention Activities Non-Governmental Organization Based	93-925		-	825,000

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Children's Hospital of Philadelphia</i>	93-939	GRT-00000931/PO# 20249295	-	441
HIV Prevention Activities Health Department Based	93-940	1-312-0217679-66091L	-	78,086
<i>Passed through from RTI International</i>	93-941		-	499,800
HIV Demonstration, Research, Public and Professional Education Projects	93-941	5122666	-	57,841
<i>Passed through from University of North Carolina, Chapel Hill</i>	93-945		-	332,033
Assistance Programs for Chronic Disease Prevention and Control	93-945	TUL-HSC-558493-20/21	-	2,642
<i>Passed through from Tulane University</i>	93-945	TUL-HSC-560574-22/23	-	2,399
<i>Passed through from Tulane University</i>	93-958		-	1,426,466
Block Grants for Community Mental Health Services	93-969		205,535	717,119
PPHF Geriatric Education Centers	93-969	Subaward No. 331660; Amendment No. 03	-	13,786
<i>Passed through from Nova SouthEastern University</i>	93-982		-	57,689
Mental Health Disaster Assistance and Emergency Mental Health	93-989		153,079	479,389
International Research and Research Training	93-989	3(GG017766-01)	-	10,190
<i>Passed through from Columbia University</i>	93-989	150876.5122722.0102	-	10,730
<i>Passed through from Harvard Medical School</i>	93-989	SUB# 2005239893	-	25,623
<i>Passed through from Johns Hopkins University</i>	93-994		-	435,742
Maternal and Child Health Services Block Grant to the States				
COVID-19 - Other Federal Awards				
<i>Passed through from American College of Medical Toxicology</i>	93-RD	REF FACTY2	-	24,462
<i>Passed through from Children's Hospital of Philadelphia</i>	93-RD	GRT-00000428/20188845	-	14,725
<i>Passed through from Leidos, Inc.</i>	93-RD	21CTA-DM0031	-	516
<i>Passed through from PPD Investigator-Services LLC</i>	93-RD	ACTIV-2/A5401	-	654
<i>Passed through from Regeneron Pharmaceuticals, Inc.</i>	93-RD	840008	-	16,256
<i>Passed through from Task Force For Global Health</i>	93-RD	AGR DTD 02-17-2021	-	71,608
<i>Passed through from Weill Cornell Medical College</i>	93-RD	225005-18	33,849	482,408
Other Federal Awards	93-RD	19IPA1905303	-	43,985
	93-RD	10T2OD026582	-	135,236
	93-RD	1R03ES035200-01	-	2,766
	93-RD	21IPA2111289	-	3,672
	93-RD	22-IPA22-08573	-	47,097
	93-RD	22IPA2211282	-	42,438
	93-RD	22IPA2213383	-	30,760
	93-RD	22IPA2215790	-	58,219
	93-RD	75D30120C08305	43,778	231,859
	93-RD	75D30122C1503	-	170,991
	93-RD	75F40119C10154	40,200	65,375

See accompanying notes to the Schedule of Expenditures of Federal Awards

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Other Federal Awards	93.RD	75F40121C00157	-	104,979
	93.RD	75F40121C00188	40,784	128,437
	93.RD	75F40122C00182	-	278,467
	93.RD	75N91021P00839	-	149,375
	93.RD	75N92E22P00213	-	13,099
	93.RD	75N92E23P00110	-	604
	93.RD	7R01EB027698-02	-	342,049
	93.RD	AGR DTD 09-21-2020	-	1,988
	93.RD	B93B3D	-	22,249
	93.RD	C042B6	-	83,448
	93.RD	CAN 0-8032435	-	86,373
	93.RD	K22A1148597	-	51,455
	93.RD	KL2TR001429	-	525,046
	93.RD	MED198	-	177,017
	93.RD	None	-	8,334
	93.RD	ORWH Prize	-	75
	93.RD	OT2OD023854	50,469	67,379
	93.RD	OT2OD031919	556,547	976,444
	93.RD	OT2OD033753	227,205	456,233
	93.RD	PO No C0CA06	-	95,843
	93.RD	PO# C00CB0	-	96,942
	93.RD	R000002631	-	106,283
	93.RD	R01HL141294	42,802	176,459
	93.RD	R01LM012848	41,215	113,261
	93.RD	R56A1156383	43,839	98,114
	93.RD	UL1TR001427	-	168,130
	93.RD	2002015M55890/75D30120F0 9439	-	19,378
<i>Passed through from Abt Associates Inc.</i>				
<i>Passed through from American College of Radiology</i>	93.RD	AGR00027160	-	1,125
<i>Passed through from Antigen Pharmaceuticals Inc.</i>	93.RD	Agreement signed 11/2022	-	5,379
<i>Passed through from Biomedical Acoustics Research Company</i>	93.RD	NIHR44	87,299	90,469
<i>Passed through from Center for Disease Control and Prevention</i>	93.RD	Contract No. 75D30121C10566 / Project No. 000HCCLG-2021-53279	-	218,500
<i>Passed through from Cerus Corporation</i>	93.RD	AGR DTD 02-25-2020	-	114,357
<i>Passed through from Charles R. Drew University of Medicine and Science</i>	93.RD	21-22-NC-S0091200-UF	-	1,088
<i>Passed through from ContraFect Corporation</i>	93.RD	CF-301-105	-	24,600
<i>Passed through from Cornell University</i>	93.RD	220367-5	503,435	730,411

See accompanying notes to the Schedule of Expenditures of Federal Awards

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from CPC Clinical Research	93.RD	CTS-5030	-	330,735
Passed through from DiaCarta	93.RD	PO # 18-100	-	73,015
Passed through from Duke University	93.RD	250543	-	10,000
Passed through from Duke University	93.RD	274684	-	1,868
Passed through from Duke University Clinical Research Institute	93.RD	AWD257758	-	15,630
Passed through from Duke University Clinical Research Institute	93.RD	SA-D401-02	-	194,949
Passed through from Dystonia Medical Research Foundation	93.RD	AGR 07-27-2021	-	17
Passed through from Early Learning Coalition of Pinellas County, Inc.	93.RD	AGR00027265	-	32,986
Passed through from Eastern Cooperative Oncology Group	93.RD	EASTERN COOP ONCOLOG	-	13,312
Passed through from ECOG-ACRIN Cancer Research Group	93.RD	EA2174	-	2,297
Passed through from Embrace Families Community BasedCare,Inc	93.RD	90CO1138-01-00	-	114,977
Passed through from Emory University	93.RD	A307122	-	135,852
Passed through from Fortrea Inc.	93.RD	8455619	-	6,367
Passed through from Harvard Pilgrim Health Care, Inc.	93.RD	75F40119D10037 WO2013	-	66,836
Passed through from Harvard Pilgrim Health Care, Inc.	93.RD	AGR00020171	-	27,166
Passed through from Harvard Pilgrim Health Care, Inc.	93.RD	AGR00021354 WO No WO1075	-	305,059
Passed through from Harvard Pilgrim Health Care, Inc.	93.RD	WO1001	-	104,933
Passed through from Hesperos, Inc	93.RD	R43AG060886	-	1,348
Passed through from IBM Corporation	93.RD	CW3043377 TO No 3	-	80,379
Passed through from IBM Corporation	93.RD	CW3585717	-	90,500
Passed through from Johnson, Mirmiran & Thompson	93.RD	AGR0002240	-	3,585
Passed through from Marinus Pharmaceuticals	93.RD	1042-SE-3003	-	25,446
Passed through from Massachusetts General Hospital	93.RD	241802	-	215,316
Passed through from MediWound Ltd.	93.RD	AGR00023790	-	1,326
Passed through from MediWound Ltd.	93.RD	Amendment 1	-	19,712
Passed through from National Marrow Donor Program	93.RD	1705	-	982
Passed through from National Marrow Donor Program	93.RD	CTN 1502	-	5,415
Passed through from New York Botanical Garden	93.RD	AGR DTD 10-30-2020	-	6,186
Passed through from Northwestern University	93.RD	60054977 UFL-FR	-	17,379
Passed through from NRG Oncology Foundation, Inc.	93.RD	A032001	-	366
Passed through from NRG Oncology Foundation, Inc.	93.RD	NRG Agreements	-	31,787
Passed through from NRG Oncology Foundation, Inc.	93.RD	S2104	-	73
Passed through from NRG Oncology Foundation, Inc.	93.RD	AGR00022535	-	196,019
Passed through from OsteoDx	93.RD	ACTIV-	-	1,326
Passed through from PPD Development, LLC	93.RD	2/A5401_USA_Wang_Wo	-	-
Passed through from PPD Investigator Services LLC	93.RD	ACTIV-2/A5401	-	8,299
Passed through from PPD Investigator Services LLC	93.RD	AGR00021003	-	2,680

See accompanying notes to the Schedule of Expenditures of Federal Awards

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from PPD Investigator Services LLC</i>	93.RD	AGR00021004	-	229
<i>Passed through from University of Alabama Birmingham</i>	93.RD	000521323-SC031	-	537,653
<i>Passed through from University of Alabama Birmingham</i>	93.RD	000524452-SC013	-	20,092
<i>Passed through from University of California, San Diego</i>	93.RD	KR 705098	-	78,589
<i>Passed through from University of Miami</i>	93.RD	OS00000878	-	152,500
<i>Passed through from University of Miami</i>	93.RD	OS00001117 SPC-002989	-	31,023
<i>Passed through from University of Miami</i>	93.RD	SPC-002203	-	2,084,790
<i>Passed through from University of North Carolina Chapel Hill</i>	93.RD	5110100	-	89,801
<i>Passed through from University of North Carolina Chapel Hill</i>	93.RD	5125850	-	98,837
<i>Passed through from University of North Carolina Chapel Hill</i>	93.RD	RF00280-SUB00158	-	151,775
<i>Passed through from University of North Texas Health Science Center</i>	93.RD	RF00280-SUB00162	75,740	182,388
<i>Passed through from University of North Texas Health Science Center</i>	93.RD	AWD00002920-1	-	63,885
<i>Passed through from University of Pittsburgh</i>	93.RD	VUMC92324	-	407,084
<i>Passed through from Vanderbilt University, Medical Center</i>	93.RD	VUMC95404	-	9,296
<i>Passed through from Washington University in St. Louis</i>	93.RD	TEMP	-	139,315
<i>Passed through from Westat, Inc.</i>	93.RD	6579-S13	-	82,857
<i>Passed through from ZERO TO THREE</i>	93.RD	2021110101	-	9,392
Total Research And Development Programs Cluster:			74,060,139	558,379,187
Student Financial Assistance Cluster:				
Nurse Faculty Loan Program (NFLP)	93.264		-	1,762,383
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		-	5,704,181
Nursing Student Loans	93.364		-	-
Total Student Financial Assistance Cluster:			-	7,466,564
TOTAL U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			4,097,714,560	33,302,506,857
U. S. DEPARTMENT OF HOMELAND SECURITY				
Non-Profit Security Program	97.008		2,323,408	2,323,408
Boating Safety Financial Assistance	97.012		-	8,157,325
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		-	522,996
Flood Mitigation Assistance	97.029		1,110,936	1,632,318
Crisis Counseling	97.032		2,920,000	2,922,047
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	COVID-19 - 97.036	-	112,083
	97.036	COVID-19 - DR-4486	-	1,311,078
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		606,180,740	1,099,872,241
COVID-19 - Hazard Mitigation Grant	97.039	COVID-19 - DR-4486	677,388	3,543,291
Hazard Mitigation Grant	97.039		33,855,171	43,319,414
National Dam Safety Program	97.041		-	145,491

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STATE OF FLORIDA

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - Emergency Management Performance Grants	97.042	COVID-19 - EMA-2021-EP00006	998,608	2,475,900
Emergency Management Performance Grants	97.042		4,360,988	12,163,148
Assistance to Firefighters Grant	97.044		-	141,929
Fire Management Assistance Grant	97.046		23,271	205,772
BRIC: Building Resilient Infrastructure and Communities	97.047		61,272	855,195
Port Security Grant Program	97.056		-	309,480
Homeland Security Grant Program	97.067		18,005,475	19,621,160
<i>Passed through from Palm Beach County</i>	97.067	MOU	-	462,317
COVID-19 - Disaster Assistance Projects	97.088		-	53,263
<i>Passed through from FID 20-2-750001/105150 PID 4673PA</i>				
COVID-19 - Other Federal Awards	97.U79	162373	-	344,424
Total Excluding Cluster:			671,067,257	1,200,494,280
Research And Development Programs Cluster:				
Hazard Mitigation Grant	97.039		-	135,946
<i>Passed through from Barge Design Solutions</i>				
<i>Passed through from University of Puerto Rico Rio Piedras Campus</i>	97.039	Master Agreement C-23-255	-	17,314
Assistance to Firefighters Grant	97.039	2019011	-	6,302
Centers for Homeland Security	97.044		10,232	190,354
<i>Passed through from Arizona State University</i>	97.061	ASUB00001123	-	44,545
<i>Passed through from Arizona State University</i>	97.061	ASUB00001256	-	33,549
<i>Passed through from George Mason University</i>	97.061	E2059491	-	131,331
<i>Passed through from George Mason University</i>	97.061	E2059496	-	47,645
<i>Passed through from George Mason University</i>	97.061	E2059497	-	45,451
<i>Passed through from Northeastern University</i>	97.061	505245-78051	-	89,257
<i>Passed through from University of Nebraska</i>	97.061	44-0108-1001-402	-	2,349
<i>Passed through from University of Nebraska</i>	97.061	44-0108-1001-430	-	142,669
Scientific Leadership Awards	97.062		57,399	194,898
Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	97.077		186,575	334,314
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108		-	59,888
Other Federal Awards	97.RD	70RSATI9CB0000027	13,575	73,063
<i>Passed through from Auburn University</i>	97.RD	70RSAT20CB0000017	384,965	674,224
<i>Passed through from Brevard County Board of County Comm</i>	97.RD	PSC: PC033630	-	28,985
<i>Passed through from Merrick & Company</i>	97.RD	5336	-	139,981
<i>Passed through from Northeastern University</i>	97.RD	SUBK-8921-64020991-001	-	19,981
<i>Passed through from Northeastern University</i>	97.RD	505163-78052	-	11,696
<i>Passed through from Northeastern University</i>	97.RD	505269-78050	-	38,242

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STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Total Research And Development Programs Cluster:				
TOTAL U. S. DEPARTMENT OF HOMELAND SECURITY			652,746	2,461,984
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Housing Counseling Assistance Program	14.169		-	42,754
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii <i>Passed through from Southwest Florida Regional Planning Council</i>	14.228	AGR DTD 04-18-2022	104,602,370	401,815,422
COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	COVID-19 - B-20-DW-12-0001	-	25,793
COVID-19 - Emergency Solutions Grant Program	14.231	COVID-19 - E-20-DW-120001	231,321	1,744,816
Emergency Solutions Grant Program	14.231		15,102,396	15,654,538
COVID-19 - Housing Opportunities for Persons with AIDS	14.241	COVID-19 - FLH20-FHW999	5,000,959	5,754,927
Housing Opportunities for Persons with AIDS	14.241		90,872	175,968
<i>Passed through from Health Planning Council of Southwest Florida</i>	14.241	CODUI	7,346,661	9,564,944
<i>Passed through from The Health Planning Council of Southwest Florida, Inc.</i>	14.241	FLH21F99	-	19,214
Fair Housing Assistance Program State and Local	14.401		-	21,738
Other Federal Awards			-	1,125,426
<i>Passed through from Alachua County Coalition for the Homeless and Hungry Inc.</i>	14.U05	AGR00022640	-	49,269
Total Excluding Cluster:				
CDBG - Entitlement Grant Cluster:			132,374,579	435,994,809
COVID-19 - Community Development Block Grants/Entitlement Grants <i>Passed through from Miami Dade County</i>	14.218	CDBG-CV 2020	-	171,500
Total CDBG - Entitlement Grant Cluster:				
Research And Development Programs Cluster:			-	52
Housing Counseling Assistance Program	14.169		-	134,159
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii <i>Passed through from City of West Palm Beach</i>	14.228	WPB No. 28392	-	287,441
Research and Evaluations, Demonstrations, and Data Analysis and Utilization <i>Passed through from HORNE</i>	14.228	AGR DTD 04-18-2022	-	20,000
<i>Passed through from HOME, LLP</i>	14.536	AGR00026713	-	24,900
<i>Passed through from Home, LLP</i>	14.536	H-21740CA	-	77,798
Total Research And Development Programs Cluster:				
TOTAL U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			132,374,579	436,710,659
U.S. DEPARTMENT OF JUSTICE				
Sexual Assault Services Formula Program	16.017		752,383	767,431
Justice Systems Response to Families	16.021		202,241	202,241
Special Domestic Violence Criminal Jurisdiction Implementation	16.025		-	13,047
Academic-based Drug Field Testing and Training Initiative	16.032		-	667,936

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STATE OF FLORIDA

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Coronavirus Emergency Supplemental Funding Program	16.034		-	-
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	COVID-19 - 2020-VD-BX-0174	1,206,198	1,267,508
<i>Passed through from University of Central Arkansas</i>	16.034	COVID-19 - 2021-CESF-STATE-1-C9-069	-	6,219
Prosecuting Cold Cases Using DNA	16.034	2020-VD-BX-0174	-	91,594
Matthew Shepard and James Byrd, Jr. Hate Crimes Education, Investigation and Prosecution Program	16.036		-	110,021
Antiterrorism Emergency Reserve	16.040		-	105,273
Juvenile Accountability Block Grants	16.321		-	1,025,882
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.523		-	28,952
Juvenile Justice and Delinquency Prevention	16.525		-	162,716
State Justice Statistics Program for Statistical Analysis Centers	16.540		-	2,721,449
National Criminal History Improvement Program (NCHIP)	16.550		-	89,187
National Institute of Justice Research, Evaluation, and Development Project Grants	16.554		-	1,847,384
<i>Passed through from Mississippi State University</i>	16.560		115,079	363,667
Crime Victim Assistance	16.560	190300.364005.01	-	29,358
Crime Victim Compensation	16.575		107,031,159	119,901,741
Crime Victim Assistance/Discretionary Grants	16.576		-	7,000,222
Drug Court Discretionary Grant Program	16.582		-	4,987
<i>Passed through from 13th Judicial Court Hillsborough Co</i>	16.585		-	1,219
Violence Against Women Formula Grants	16.585	BJA-2020-17098	-	30,384
<i>Passed through from Florida Coalition Against Domestic Violence</i>	16.588		5,200,811	7,676,925
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	ARRA - 16-8025-OSCA	-	334,240
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	19-8030-SAO	-	83,665
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	2019-WF-AX-0029 (FFY2019)	-	107,500
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	20ST055	-	45,646
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	20-STO62	-	38,195
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	20STO63	-	31,630
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	20-STO64	-	45,000
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	20-STO67	-	48,840
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590		-	327,985
<i>Passed through from Broward County</i>	16.590	15JOVW-21-GG-02011-ICJR	-	95,910
Residential Substance Abuse Treatment for State Prisoners	16.593		190,397	921,235
State Criminal Alien Assistance Program	16.606		-	17,148,758
Bulletproof Vest Partnership Program	16.607		8,958	54,539
<i>Passed through from Florida Department of Law Enforcement</i>	16.607	2020-BVP-FSW-2V-007	-	248
Project Safe Neighborhoods	16.609		873,298	901,789

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Public Safety Partnership and Community Policing Grants	16.710		20,142	1,341,576
<i>Passed through from Tennessee Bureau of Investigation</i>	16.710	34800-050323	-	2,951
PREA Program: Strategic Support for PREA Implementation	16.735			650,000
Edward Byrne Memorial Justice Assistance Grant Program	16.738		6,492,245	10,047,830
<i>Passed through from Alachua County Board of Commissioners</i>	16.738	2021-JAGC-ALAC-3-3B-086	-	81
<i>Passed through from City of Jacksonville</i>	16.738	641815-22	-	67,314
<i>Passed through from City of Tampa</i>	16.738	PO121201048	-	28,178
<i>Passed through from Hillsborough County</i>	16.738	2016-DX-BX-0539	-	84,442
<i>Passed through from Okaloosa County</i>	16.738	15PBIA-21-GG-00241- MUMU	-	4,610
DNA Backlog Reduction Program	16.741			3,263,626
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		425,762	1,079,367
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745			71,827
<i>Passed through from Pinellas County Florida</i>	16.745	15PBIA-21-GG-03979-MENT	-	15,000
Capital Case Litigation Initiative	16.746			110,599
<i>Passed through from Innocence Project of Florida</i>	16.746	15PBIA-21-GG-03602- WRNG	-	105,000
<i>Passed through from Innocence Project of Florida</i>	16.746	2020-FA-BX-0003	-	22,309
Support for Adam Walsh Act Implementation Grant Program	16.750			112,245
Edward Byrne Memorial Competitive Grant Program	16.751		120,559	188,965
<i>Passed through from Pasco County's Sheriff Office</i>	16.751	2018-WY-BX-0004	-	73,899
Harold Rogers Prescription Drug Monitoring Program	16.754			176,916
<i>Passed through from Pinellas County Florida</i>	16.754	2018-AR-BX-K019	-	166,374
Second Chance Act Reentry Initiative	16.812			125,967
NICS Act Record Improvement Program	16.813			386,246
John R. Justice Prosecutors and Defenders Incentive Act	16.816			178,132
Smart Prosecution Initiative	16.825			158,224
National Sexual Assault Kit Initiative	16.833		119,710	158,224
Domestic Trafficking Victim Program	16.834		430,326	1,054,908
Body Worn Camera Policy and Implementation	16.835		233,353	275,674
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838			169,991
<i>Passed through from Tampa Police Department</i>	16.838	BJA-2019-15111	-	242,012
STOP School Violence	16.839			50,748
<i>Passed through from Hillsborough County Public Schools</i>	16.839	2019-YS-BX-0038	-	149,428
Opioid Affected Youth Initiative	16.842			90,530
<i>Passed through from Pinellas County Florida</i>	16.842	2019-YB-FX-K002	-	85,837
Equitable Sharing Program	16.922			260,204

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	16.U01	2022-57 DEA - Domestic Marijuana Eradication	-	195,301
	16.U01	22-TAM-261-AFF	-	1,104
	16.U01	JLEO-22-0245	-	6,286
	16.U01	JLEO-23-0515	-	2,003
Total Excluding Cluster:			123,422,621	185,346,227
Research And Development Programs Cluster:			59,664	152,887
OVW Research and Evaluation Program	16.026			
Community-Based Violence Intervention and Prevention Initiative				
<i>Passed through from Leon County Sheriff's Department</i>				
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.045	None		27,608
Juvenile Justice and Delinquency Prevention	16.525			42,181
National Institute of Justice Research, Evaluation, and Development Project Grants	16.540			4,260
<i>Passed through from Bowling Green State University</i>	16.560	10010444-FSU	314,946	2,702,903
<i>Passed through from Fredric Rieders Family Foundation</i>	16.560	2020-DQ-BX-0015		6,020
<i>Passed through from Rutgers University</i>	16.560	19200263-012		122,919
<i>Passed through from TASC of Northwest Ohio, Inc.</i>	16.560	Agreement		17,428
<i>Passed through from University of Nebraska at Omaha</i>	16.560	SUB00002379		188,091
<i>Passed through from University of New Mexico</i>	16.560	2020-CY-BX-0018		54,665
<i>Passed through from University of Pittsburgh</i>	16.560	45-0306-1029-203		28,962
<i>Passed through from University of Texas at San Antonio</i>	16.560	286057-873Y		57,718
Crime Victim Assistance/Discretionary Grants	16.560	CNV A00059288 (413841-1)		9,694
<i>Passed through from Palm Beach County Sheriff's Office</i>	16.560	1000005512		216,184
<i>Passed through from Selah Freedom, Inc.</i>	16.582	Memorandum of Understanding		24,248
Drug Court Discretionary Grant Program	16.582	2019-VT-BX-K032		25,751
<i>Passed through from 29th Judicial District Circuit of Missouri</i>	16.585	SUB022-002	7,605	6,442
<i>Passed through from 29th Judicial District Circuit of Missouri</i>	16.585	SUB022-003	9,263	27,306
<i>Passed through from Marion County</i>	16.585	31727-A230058-S01		26,834
<i>Passed through from ICF Incorporated, LLC</i>	16.585	AGR00020794		13,889
<i>Passed through from ICF Incorporated, LLC</i>	16.585	42156		15,432
Public Safety Partnership and Community Policing Grants	16.602			16,010
Edward Byrne Memorial Justice Assistance Grant Program	16.710			2,762
<i>Passed through from City of Miami</i>	16.738	19-0450		38,107
<i>Passed through from Leon County Sheriff's Department</i>	16.738	None		19,119

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Palm Beach County Sheriff's Office</i>	16.738	Memorandum of Understanding	-	29,357
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	MOU Agreement	-	53,900
<i>Passed through from Palm Beach County Sheriff's Office</i>	16.812		45,312	67,183
Second Chance Act Reentry Initiative	16.812	AWD00005031	-	7,927
<i>Passed through from Arkansas Division of Community Corrections</i>	16.812	2018-CZ-BX-0022	-	23,093
<i>Passed through from City of Fort Myers</i>	16.812	AWD00005005	-	12,639
<i>Passed through from Hidalgo County Adult Probation of Hidalgo County</i>	16.812	None	-	1,256
<i>Passed through from Miami-Dade County</i>	16.812	CT 03A	-	9,908
<i>Passed through from State of Maine</i>	16.812	2022040100000002301	-	
<i>Passed through from The Lord's Place</i>	16.812	Subaward No. 19-550	-	781
Smart Prosecution Initiative	16.825		-	63,493
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		-	60,114
<i>Passed through from Palm Beach County</i>	16.838	Agenda Item#: 3E-2 / 3E-6	-	60,948
STOP School Violence	16.839		151,373	348,519
Other Federal Awards	16.RD	15F06720C0002005	-	138,303
	16.RD	COM7	-	61,916
	16.RD	2-00000018	-	23,730
<i>Passed through from PAE Government Services, Inc</i>			588,163	4,810,487
Total Research And Development Programs Cluster:			124,010,784	1,90,156,714
U. S. DEPARTMENT OF LABOR				
Labor Force Statistics	17.002		-	2,476,839
COVID-19 - Unemployment Insurance	17.225	COVID-19 - 23A55UB000002	-	305,214
	17.225	COVID-19 - N/A - UC Benefit Grants don't receive a FAIN	-	21,889,781
	17.225	COVID-19 - UI-34709-20-55-A-12	-	8,363,791
	17.225	COVID-19 - UI-37058-21-55-A-12	-	1,513,003
Unemployment Insurance	17.225		7,971,666	480,438,002
<i>Passed through from CareerSource Gulf Coast</i>	17.225	23-GCSC-RESEA	-	43,198
Senior Community Service Employment Program	17.235		4,043,535	4,043,535
Trade Adjustment Assistance	17.245		508,373	1,377,726
WIOA Pilots, Demonstrations, and Research Projects	17.261		-	301,869
National Farmworker Jobs Program	17.264		1,860,594	2,941,146
H-1B Job Training Grants	17.268		-	987,852

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Work Opportunity Tax Credit Program (WOTC)	17.271		-	708,947
Temporary Labor Certification for Foreign Workers	17.273		-	556,935
YouthBuild	17.274		-	804,148
COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277	COVID-19 - DW-34657-20-60-A-12	6,751,454	6,751,454
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		11,425,060	11,493,877
Apprenticeship USA Grants	17.285	AP-33025-19-75-A-11	991,093	1,430,728
<i>Passed through from American Association of Community Colleges</i>	17.285		-	40,396
Job Corps Experimental Projects and Technical Assistance	17.287		-	825,857
COVID-19 - Occupational Safety and Health Susan Harwood Training Grants	17.502	COVID-19 - SH-36979-21-60-F-12	-	127,944
Occupational Safety and Health Susan Harwood Training Grants	17.502		-	225,703
Consultation Agreements	17.504		-	3,006,060
Mine Health and Safety Education and Training	17.602		-	294,912
Local Veterans' Employment Representative Program	17.804	23-GCSC-LVER	-	10,747
<i>Passed through from CareerSource Gulf Coast</i>	17.804		-	31,725
Other Federal Awards	17.U52	P0001	-	
Other Federal Awards	17.U75	South Florida Chapter Grant Agreement	-	41,713
<i>Passed through from After-School All Stars</i>				
Total Excluding Cluster:			33,551,775	551,033,102
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207		18,016,051	38,415,146
<i>Passed through from CareerSource Gulf Coast</i>	17.207	23-GCSC-WP	-	69,277
Jobs for Veterans State Grants	17.801		3,308,131	11,786,363
<i>Passed through from CareerSource Gulf Coast</i>	17.801	23-GCSC-DVOP	-	5,500
Total Employment Service Cluster:			21,324,182	50,276,286
Research And Development Programs Cluster:				
Other Federal Awards	17.RD	75N92E22P00266	-	2,943
	17.RD	AGR DTD 04-11-2023	-	435
Total Research And Development Programs Cluster:			-	3,378
WIOA Cluster:				
WIOA Adult Program	17.258		37,950,476	37,964,905
<i>Passed through from CareerSource Gulf Coast</i>	17.258	23-GCSC-WIA ADULT	-	149,608
<i>Passed through from South Florida Workforce Investment Board</i>	17.258	WS-CC-9Y-22-36-00	-	491,271
<i>Passed through from South Florida Workforce Investment Board</i>	17.258	WS-CC-PY'21-36-00	-	1
WIOA Youth Activities	17.259		54,167,952	60,508,325
<i>Passed through from CareerSource Gulf Coast</i>	17.259	23-GCSC-WIA YOUTH	-	121,709

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from CareerSource Heartland</i>	17.259	AA-36313-21-55-A-12, AA-38523-22-55-A-12, G-2201FLTANF, G2301FLTANF	-	557,151
<i>Passed through from South Florida Workforce Investment Board</i>	17.259	WS-CTVA-PY 21-04-00	-	86,385
WIOA Dislocated Worker Formula Grants	17.278	23-GCSC-WIA DW	41,176,582	41,902,957
<i>Passed through from CareerSource Gulf Coast</i>	17.278	AA-38523-22-55-A-12	-	55,814
<i>Passed through from St. College of Florida, Manatee-Sarasota</i>	17.278		-	156,792
Total WIOA Cluster:			133,295,010	141,994,918
TOTAL U. S. DEPARTMENT OF LABOR			188,170,967	743,307,684
U. S. DEPARTMENT OF STATE				
Academic Exchange Programs - Undergraduate Programs	19.009	S-ECAGD-22-CA-0021 (Prime)	-	231,405
<i>Passed through from Northern Virginia Community College</i>	19.009	CBPSA19-UFL	-	7,480
<i>Passed through from World Learning</i>	19.009	CBPSA20-FSCJACKSONVILLE01	-	4,649
<i>Passed through from WORLD LEARNING, INC.</i>				
Investing in People in The Middle East and North Africa	19.021	FY23-HEP-UOF-01	-	14,031
<i>Passed through from International Research & Exchanges Board</i>	19.040		-	169,308
Public Diplomacy Programs	19.408		-	394,051
Academic Exchange Programs - Teachers	19.415	YLAI FY21 Miami	-	25,567
Professional and Cultural Exchange Programs - Citizen Exchanges	19.703		23,266	790,150
<i>Passed through from The International Research & Exchanges</i>	19.705		-	124,138
Criminal Justice Systems	19.900		-	197,318
Trans-National Crime				
AEECA/ESF PD Programs				
Other Federal Awards	19.U46	22-0101-P	-	280,454
<i>Passed through from Unite USA, Inc.</i>			23,266	2,238,551
Total Excluding Cluster:				
Research And Development Programs Cluster:				
Academic Exchange Programs - Undergraduate Programs	19.009		-	10,897
<i>Passed through from IREX</i>	19.009	FY23-YALI-CL-FGCU-01	-	9,397
Educational and Cultural Exchange Programs Appropriation Overseas Grants	19.022	AGR00024665	-	54,872
<i>Passed through from National Trust of Trinidad and Tobago</i>				
Public Diplomacy Programs	19.040	AGR00026464	-	5,191
<i>Passed through from Ankara University</i>	19.408		-	334,147
Academic Exchange Programs - Teachers				
Professional and Cultural Exchange Programs - Citizen Exchanges				

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Aspen Institute</i>	19.415	S-ECAGD-18-CA-0070	-	241,351
Bureau of Near Eastern Affairs				
<i>Passed through from American University of Kurdistan</i>	19.600	SNEAAC20GR0055-SAUF	-	21,556
Criminal Justice Systems	19.703		-	872,515
<i>Passed through from Health Through Walls</i>	19.703	HW09202001	-	55,101
Trans-National Crime				
<i>Passed through from University of Notre Dame</i>	19.705	204430FIU	-	54,248
<i>Passed through from University of Notre Dame</i>	19.705	204432FIU	-	41,022
<i>Passed through from University of Notre Dame</i>	19.705	204433FIU	-	44,235
<i>Passed through from University of Notre Dame</i>	19.705	204434FIU	-	34,779
EUR-Other				
<i>Passed through from Civilian Research & Development Foundation</i>	19.878	G-202105-67826	-	17,764
Other Federal Awards				
<i>Passed through from Partners of the Americas Foundation</i>	19.RD	100K-Mincienias22-Florid	-	2,407
Total Research And Development Programs Cluster:			-	1,799,482
TOTAL U. S. DEPARTMENT OF STATE			23,266	4,038,033
U. S. DEPARTMENT OF THE INTERIOR				
Energy Community Revitalization Program	15.018		-	51,105
Zoonotic Disease Initiative	15.069		-	14,263
Earth Mapping Resources Initiative	15.073		-	45,522
Cultural and Paleontological Resources Management				
<i>Passed through from Florida Atlantic University Research Corporation</i>	15.224	AGR-20-040; L19AC00274	-	45,786
Joint Fire Science Program	15.232		-	47,840
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		-	17,914
Water Desalination Research and Development	15.506		-	2,940
Coastal Wetlands Planning, Protection and Restoration	15.614		-	259,019
Cooperative Endangered Species Conservation Fund	15.615		2,044,939	2,819,927
<i>Passed through from</i>	15.615	F20AP11611	-	8,960
Clean Vessel Act	15.616		611,158	1,302,247
Sportfishing and Boating Safety Act	15.622		476,507	476,507
Coastal	15.630		-	147,310
Partners for Fish and Wildlife	15.631		-	22,405
State Wildlife Grants	15.634		672,115	2,047,711
<i>Passed through from Reef Renewal Foundation International</i>	15.634	AGR00022636	-	4,436
Endangered Species Recovery Implementation	15.657		-	84,238
Natural Resource Damage Assessment and Restoration	15.658		-	118,669
Adaptive Science	15.670		-	124,526

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Youth Engagement, Education, and Employment	15.676		-	71,383
Cooperative Ecosystem Studies Units	15.678		-	17,438
Prescott Marine Mammal Rescue Assistance	15.683		-	82,020
White-nose Syndrome National Response Implementation	15.684		-	60,178
U.S. Geological Survey Research and Data Collection	15.808		-	1,660,456
National Cooperative Geologic Mapping	15.810		-	219,241
National Geological and Geophysical Data Preservation	15.814		-	14,610
Historic Preservation Fund Grants-In-Aid	15.904		23,851	4,642,238
Outdoor Recreation Acquisition, Development and Planning	15.916		1,196,750	2,196,750
Native American Graves Protection and Repatriation Act	15.922		-	48,410
National Center for Preservation Technology and Training	15.923		-	5,438
American Battlefield Protection	15.926		-	6,013
Preservation of Historic Structures on the Campuses of Historically Black Colleges and Universities (HBCUs).	15.932		-	761
Cooperative Research and Training Programs – Resources of the National Park System	15.945		-	420,014
<i>Passed through from New Mexico Institute of Mining & Technol</i>	15.945	P0022134	-	17,722
Cultural Resources Management	15.946		-	1,222
National Park Service Conservation, Protection, Outreach, and Education	15.954		-	113,660
Emergency Supplemental Historic Preservation Fund	15.957		-	1,745,617
Other Federal Awards	15.U20	140G0122P0075	-	14,884
	15.U20	140G0123P0115	-	8,753
Other Federal Awards	15.U31	42026130	-	29,658
<i>Passed through from Quinn Evans</i>	15.U42	140G0122A0009	-	13,835
Other Federal Awards	15.U60	Contract # 140D0421P0131	-	9,751
Total Excluding Cluster:			5,025,320	19,041,377
Fish and Wildlife Cluster:				
Sport Fish Restoration	15.605		260,215	10,981,089
Wildlife Restoration and Basic Hunter Education	15.611		-	16,355,703
Enhanced Hunter Education and Safety	15.626		-	146,906
Total Fish and Wildlife Cluster:			260,215	27,483,698
Research And Development Programs Cluster:				
Joint Fire Science Program	15.232		48,080	192,373
Rangeland Resource Management	15.237		-	15,105
Threatened and Endangered Species	15.246		-	15,877
National Landscape Conservation System				
<i>Passed through from Florida Atlantic University Research Corporation</i>	15.248	C-23-048	-	17,782
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		-	96,543

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Safety and Environmental Research and Data Collection for Offshore Energy and Mineral Activities <i>Passed through from Texas A&M Engineering Experiment Station</i>	15.441	M2102639	-	23,928
Sport Fish Restoration	15.605		-	80,699
Fish and Wildlife Management Assistance	15.608		-	121,317
<i>Passed through from Gulf States Marine Fisheries Commission</i>	15.608	FWS-801-037-2021-UFL	-	6,753
Cooperative Endangered Species Conservation Fund	15.615		-	41,100
Coastal	15.630		190	127,185
State Wildlife Grants	15.634		-	358,184
Migratory Bird Joint Ventures				
<i>Passed through from University of Maryland Center For Environmental Science</i>	15.637	SA75272301 PO95471	-	147
Marine Turtle Conservation Fund	15.645		-	65,658
National Wildlife Refuge System Enhancements	15.654		-	2,047
Endangered Species Recovery Implementation	15.657		-	293,831
<i>Passed through from Texas A&M Agrilife Research</i>	15.657	M2001789	-	7,219
Natural Resource Damage Assessment and Restoration	15.658		-	40,020
Candidate Species Conservation	15.660		-	8,484
Fish and Wildlife Coordination and Assistance	15.664		-	69,369
<i>Passed through from Florida Conservation Group</i>	15.664	AGR00022496	-	29,064
<i>Passed through from National Wildlife Refuge Association</i>	15.664	AGR00026461	-	6,500
Adaptive Science				
<i>Passed through from NatureServe</i>	15.670	FL-052-FV20	-	4,206
<i>Passed through from Wildlife Management Institute</i>	15.670	SA 2021-01	-	39,122
Cooperative Ecosystem Studies Units	15.678		-	13,734
Combating Wildlife Trafficking				
<i>Passed through from Wildlife Crime Prevention</i>	15.679	AGR DTD 7-22-20	-	5,078
Prescott Marine Mammal Rescue Assistance	15.683		-	34,647
Assistance to State Water Resources Research Institutes	15.805		-	64,411
Earthquake Hazards Program Assistance	15.807		-	7,634
U.S. Geological Survey Research and Data Collection	15.808		100,218	479,656
<i>Passed through from North Carolina State University</i>	15.808	2022-1412-01	-	14,916
Cooperative Research Units	15.812		-	1,141,403
National and Regional Climate Adaptation Science Centers				
<i>Passed through from North Carolina State University</i>	15.820	2017-1878-06	-	11,514
<i>Passed through from North Carolina State University</i>	15.820	2021-0622-01	-	135,351
<i>Passed through from University of Oklahoma</i>	15.820	Subaward No. 2023-12	-	9,314
Historic Preservation Fund Grants-In-Aid				
<i>Passed through from City of Tarpon Springs</i>	15.904	AGR00022759	-	11,806
American Battlefield Protection	15.926		5,619	56,685

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Cooperative Research and Training Programs – Resources of the National Park System	15.945		30,369	3,603,291
National Park Service Conservation, Protection, Outreach, and Education	15.954		-	58,100
Other Federal Awards	15.RD	140F0922P0189	-	2,301
	15.RD	21-CS-11083150-149	-	657,092
	15.RD	23-JV-11221633-016	-	284
	15.RD	F19AC00585	-	15,851
	15.RD	None	-	4,871
	15.RD	PO# 40532786 / Contract# 140P5419P0039	-	24,702
<i>Passed through from National Wildlife Refuge Association</i>	15.RD	AGR DTD 11-16-20	-	6,739
<i>Passed through from TDI-Brooks International, Inc.</i>	15.RD	None	-	13,188
Total Research And Development Programs Cluster:			184,476	8,035,081
TOTAL U. S. DEPARTMENT OF THE INTERIOR			5,470,011	54,560,156
U. S. DEPARTMENT OF THE TREASURY				
Low Income Taxpayer Clinics	21.008		-	45,122
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009		-	21,139
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		164,742	825,953
<i>Passed through from Charlotte County Board of County Commissioners</i>	21.015	USMGR0842	-	10,839
<i>Passed through from The Nature Conservancy</i>	21.015	FCO-FWC-093019-01	-	4,411
<i>Passed through from Walton County</i>	21.015	1 RDCGR250132-01-00	-	118,619
Equitable Sharing	21.016		-	7,963
Coronavirus Relief Fund				
<i>Passed through from City of Tallahassee</i>	21.019	995179	-	172
COVID-19 - Coronavirus Relief Fund				
<i>Passed through from Executive Office of the Governor</i>	21.019	SLT0246	-	117,769
<i>Passed through from U.S. Department of the Treasury</i>	21.019	001215519-5820000	-	8,425
COVID-19 - Emergency Rental Assistance Program	21.023	COVID-19 - Emergency Rental Assist - ARP	-	45,302,509
	21.023	COVID-19 - Emergency Rental Assist - COVID	-	25,796,379
	21.026	COVID-19 - HAF0022	-	517,274,795
COVID-19 - Homeowner Assistance Fund				
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS				
<i>Passed through from Camillus House</i>	21.027	MOU	-	158,355
<i>Passed through from City of Tallahassee</i>	21.027	995181	-	5,409
<i>Passed through from Early Learning Coalition of Miami-Dade</i>	21.027	ELC-M-DC ARPA	-	34,693
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19 - 011-9337C- 2S001	-	25,097,770

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19 - 1505-0271	73,000,624	231,466,460
	21.027	COVID-19 - 21.027	93,321,960	298,838,647
	21.027	COVID-19 - 41146	-	791,399
	21.027	COVID-19 - 41147	-	2,093,805
	21.027	COVID-19 - 41862	-	5,620,697
	21.027	COVID-19 - G0090	-	1,417,132
	21.027	COVID-19 - GAA Section 152 ARP,2014 GAA Line 87, 2014 GAA Line 134,FY 2022- 23 GAA Section 197	-	145,096,380
	21.027	COVID-19 - GR0098	-	112,705
	21.027	COVID-19 - PECO	-	920,337
	21.027	COVID-19 - SLFRP0125	-	143,434,577
	21.027	COVID-19 - SLFRP0125/G0099	-	4,000,000
<i>Passed through from Broward College</i>	21.027	SLFRP0125(P,prime) GR001203	-	232,645
<i>Passed through from City of Miami</i>	21.027	ARRA - SLFRP2646	-	651,030
<i>Passed through from Collier Board of County Commissioners</i>	21.027	P425F202356-20B	-	101,254
<i>Passed through from Lee County</i>	21.027	ARPA-NEO27A3	-	257,526
<i>Passed through from Lee County Board of County Commissioners</i>	21.027	SLT-2390	-	272,413
<i>Passed through from Miami Dade County</i>	21.027	ARRA - SLFRP0150	-	1,207,279
COVID-19 - Coronavirus Capital Projects Fund Other Federal Awards	21.029	COVID-19 - CPFFN0205	-	2,990,574
<i>Passed through from Alachua County Coalition for the Homeless and Hungry Inc.</i>	21.U07	AGR00026823	-	38,335
<i>Passed through from Florida Institute of Oceanography</i>	21.U07	4710-1129-00-G	-	61,028
COVID-19 - Other Federal Awards	21.U22	None	-	36,181
Other Federal Awards	21.U22	None	-	429
Total Excluding Cluster:			166,487,326	1,454,471,155
Research And Development Programs Cluster:				
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States <i>Passed through from Bay County</i>	21.015	None	-	250,760
<i>Passed through from Florida Institute of Oceanography</i>	21.015	470-1129-00-C	-	85,980
<i>Passed through from Florida Institute of Oceanography</i>	21.015	4710-1129-00-B	-	130,705
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	COVID-19 - SLFRP0209	-	196,697
	21.027	COVID-19 - SLT-2390	-	3,650

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards				
<i>Passed through from Florida Institute of Oceanography</i>	21.RD	AGR00018365	8,114	62,724
Total Research And Development Programs Cluster:			8,114	730,516
TOTAL U. S. DEPARTMENT OF THE TREASURY			166,495,440	1,455,201,671
U. S. DEPARTMENT OF TRANSPORTATION				
Airport Improvement Program	20.106		-	1,014,138
Aviation Research Grants				
<i>Passed through from University of Maryland</i>	20.108	119991-Z9011301	-	15,738
Aircraft Pilots Workforce Development Grant Program				
<i>Passed through from FEDERAL AVIATION ADMINISTRATION</i>	20.111	G-21-WD-AP-051	-	129,422
Highway Research and Development Program	20.200		-	157,497
COVID-19 - Highway Planning and Construction	20.205	COVID-19 - CRRSA - FAC Z971	1,150,364	87,268,703
Highway Planning and Construction	20.205		133,782,403	2,279,228,208
<i>Passed through from WSP USA Inc.</i>	20.205	182779	-	36,738
Highway Training and Education	20.215		-	37,750
Recreational Trails Program	20.219		659,524	823,971
Commercial Driver's License Program Implementation Grant	20.232		-	217,951
Commercial Motor Vehicle Operator Safety Training Grants	20.235		-	204,498
Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.240		-	2,746
Railroad Safety	20.301		24,000	51,425
Consolidated Rail Infrastructure and Safety Improvements	20.325		-	1,513,381
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		7,620,383	9,170,595
<i>Passed through from Florida Metro Planning & Organization Advisory Council</i>	20.505	BDV25-943 133	-	23,443
<i>Passed through from Florida Metro Planning & Organization Advisory Council</i>	20.505	PR10145103-V3	-	1,795
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	20.509	COVID-19 - 20.509	18,638,563	18,638,563
	20.509	COVID-19 - FL-2020-119	5,310,518	5,310,518
	20.509		9,495,548	9,681,228
Formula Grants for Rural Areas and Tribal Transit Program	20.514		-	33,319
Public Transportation Research, Technical Assistance, and Training	20.514	VA-2019-004-00	-	9,280
<i>Passed through from Operation Life Saver Inc.</i>	20.527		-	78,402
Public Transportation Emergency Relief Program	20.528		-	691,747
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.530		-	504,343
Public Transportation Innovation	20.531		-	436,200
Technical Assistance and Workforce Development	20.614		-	318,916
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements				
<i>Passed through from National Safety Council</i>	20.614	DTNH2215H00473-0002	-	22,429

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
E-911 Grant Program	20.615		-	157,091
University Transportation Centers Program	20.701		-	39,313
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 019-31	-	3,149
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		884,835	1,011,734
PHMSA Pipeline Safety Research and Development "Other Transaction Agreements"				
<i>Passed through from ENSCO, Inc.</i>	20.723	G27742-11031	-	95,661
Assistance to Small and Disadvantaged Businesses	20.910		-	140,094
Other Federal Awards	20.U06	BED-31 TWO 932-1	-	3,425
Other Federal Awards	20.U21	BDV30-943-48	-	10,195
	20.U21	BDV30-943-51	-	128
	20.U33	BDV25 977-75	-	139,108
	20.U33	BDV25 977-81	-	50
	20.U33	BEB63	-	33,190
	20.U33	BED25 977-04	-	18,411
	20.U33	BED25 977-05	-	28,798
	20.U33	SUB00003029	-	4,956
	20.U33	SUB00003078	-	19,979
	20.U33	SUB00003293	-	7,078
<i>Passed through from Leidos, Inc</i>	20.U33	P010268915 TO 01	-	19,102
Other Federal Awards	20.U36	BDV25 TWO 752-33	18,980	28,949
	20.U36	BED-25 752-01	-	62,222
	20.U36	BED25 752-02	-	65,582
	20.U36	BED25 762-32	-	48,843
	20.U36	BED25 945-04	-	230,844
	20.U36	BED25 977-08	-	186,873
	20.U36	BED25 977-13	-	131,768
	20.U36	BED25 TWO 977-09	-	97,978
	20.U36	BED25 TWO 977-10	-	73,436
	20.U36	BED25 TWO 977-11	-	132,914
	20.U36	BED89 943 TWO 09	-	51,944
	20.U36	BED89 943-12	-	16,106
	20.U36	BEF09	-	80,932
<i>Passed through from National Academy of Sciences</i>	20.U36	HR 20-05(54-05)	-	37,561
<i>Passed through from TOXCEL</i>	20.U36	2022-007	-	16,962
Other Federal Awards	20.U38	G27404-4100	-	28,869
Other Federal Awards	20.U40	G27404-4100	-	13,827

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STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	20-U63	Order # 693.11322P000040	-	80,000
Total Excluding Cluster:			177,585,118	2,418,740,016
Federal Transit Cluster:				
Federal Transit Capital Investment Grants	20.500		-	888,273
COVID-19 - Federal Transit Formula Grants	20.507	COVID-19 - 20.507	-	12,256,189
	20.507	COVID-19 - FL-2020-114	-	611,563
	20.507		-	41,506,607
Federal Transit Formula Grants	20.507	PO #5471	-	65,123
<i>Passed through from Senior Resource Association</i>			819,933	860,166
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		819,933	56,187,921
Total Federal Transit Cluster:				
FMCSA Cluster:				
Motor Carrier Safety Assistance	20.218		-	20,692,172
Total FMCSA Cluster:				20,692,172
Highway Safety Cluster:				
State and Community Highway Safety	20.600		5,665,156	13,814,389
<i>Passed through from Texas A&M University</i>	20.600	M2101098	-	53,567
<i>Passed through from University of North Florida Training and Services Institute, Inc.</i>	20.600	PO 202202357	-	6,206
<i>Passed through from University of Texas, Arlington</i>	20.600	022-06	-	50,026
National Priority Safety Programs	20.616		2,205,799	12,463,240
Total Highway Safety Cluster:			7,870,955	26,387,428
Research And Development Programs Cluster:				
Aviation Research Grants	20.108		-	346,254
Air Transportation Centers of Excellence	20.109		-	13,651
Highway Research and Development Program	20.200		-	4,499
<i>Passed through from Auburn University</i>	20.200	19-ENG-248914-USF	-	17
<i>Passed through from National Academies of Sciences, Engineering, and Medicine</i>	20.200	HR 08-135 SUB0001643	65,077	135,903
<i>Passed through from National Academies of Sciences, Engineering, and Medicine</i>	20.200	HR 15-66 - PO SUB0001633	137,889	300,596
<i>Passed through from National Academies of Sciences, Engineering, and Medicine</i>	20.200	HR 18-19 SUB0001378_905	16,213	109,353
<i>Passed through from National Academy of Sciences</i>	20.200	HR 20-102(029)	-	40,534
<i>Passed through from National Academy of Sciences</i>	20.200	HR 22-48	59,817	231,026
<i>Passed through from National Academy of Sciences</i>	20.200	HR 22-49	61,624	182,049
<i>Passed through from National Academy of Sciences</i>	20.200	HR 25-47	-	26,207
<i>Passed through from National Academy of Sciences</i>	20.200	Subaward No. HR 22-56, PO#SUB0001898	-	9,012
<i>Passed through from University of Connecticut</i>	20.200	335292	-	1,747
<i>Passed through from University of Connecticut</i>	20.200	378683	-	129,344
<i>Passed through from University of Houston</i>	20.200	R-21-0008	-	16,891

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STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Highway Planning and Construction	20.205		-	57
<i>Passed through from MetroPlan Orlando</i>	20.205	AGR DTD 08-31-2022	-	35,975
<i>Passed through from MetroPlan Orlando</i>	20.205	AWD00001253	-	104,619
<i>Passed through from University of Illinois Urbana-Champaign</i>	20.205	087795-18578	-	8,197
Highway Training and Education	20.215		-	45,878
Consolidated Rail Infrastructure and Safety Improvements				
<i>Passed through from Kansas State University</i>	20.325	A20-0537-S003	-	112,498
<i>Passed through from University of New Mexico</i>	20.325	456733-87GE	-	7,250
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		-	38,720
Formula Grants for Rural Areas and Tribal Transit Program	20.509		-	112,489
Public Transportation Research, Technical Assistance, and Training	20.514		-	71,461
Technical Assistance and Workforce Development				
<i>Passed through from CALSTART</i>	20.531	110-210-008-R1	-	18,941
State and Community Highway Safety	20.600		-	842,778
<i>Passed through from University of North Florida Training and Services Institute, Inc.</i>	20.600	MC-2023-00206 / P202302440	-	31,237
<i>Passed through from University of North Florida Training and Services Institute, Inc.</i>	20.600	PO 202202354	-	1,355
<i>Passed through from University of North Florida Training and Services Institute, Inc.</i>	20.600	PO 202302433	-	57,885
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements				
<i>Passed through from Johns Hopkins University</i>	20.614	2005809630	-	33,974
National Priority Safety Programs	20.616		-	1,457,118
University Transportation Centers Program	20.701		4,105,500	7,184,231
<i>Passed through from Cornell University</i>	20.701	79841-10830	-	357,736
<i>Passed through from The University of North Carolina at Chapel Hill</i>	20.701	Subaward 5106577	-	283,663
<i>Passed through from University of Texas, Arlington</i>	20.701	021-05	-	10,270
<i>Passed through from University of Texas, Arlington</i>	20.701	021-15	-	18,143
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 020-07	-	3,492
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 021-11	-	3,742
<i>Passed through from Washington State University</i>	20.701	135461 SPC001559 (Previously 135461 G004201)	-	105,702
Other Federal Awards				
	20.RD	# BDV24 TWO 977-36	-	41,968
	20.RD	15-C-CST-UCF-012	-	33,830
	20.RD	977-34	-	97,623
	20.RD	977-35	-	1,457
	20.RD	Agreement # BEC96, Project 4407441B201	-	60,400
	20.RD	Agreement # BEE45, Financial Project ID 1933531120	-	35,241

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	20.RD	Agreement # BEES9, Financial project #40576811239	-	12,556
	20.RD	Agreement No. BED65, Project ID. 4407441B201	-	39,396
	20.RD	BDV24 977-41	-	48,033
	20.RD	BDV29 TWO 949-04	-	1,586
	20.RD	BDV29 TWO 977-39	-	198
	20.RD	BDV29 TWO 977-51	-	68,509
	20.RD	BDV29 TWO 977-58	-	52,561
	20.RD	BDV29 TWO 977-59	-	87,630
	20.RD	BDV29 TWO 977-61	-	120,605
	20.RD	BDV29 TWO 977-62	-	7,200
	20.RD	BDV29 TWO 977-63	-	189,852
	20.RD	BDV29 TWO 977-66	23,109	46,855
	20.RD	BDV30 TWO 706-01	-	35,300
	20.RD	BDV30 TWO 977-32	-	8,788
	20.RD	BDV30-943-49	-	707
	20.RD	BDV30-945-001	-	26,532
	20.RD	BDV30-977-34	-	4,762
	20.RD	BDV31 977 115	-	46,119
	20.RD	BDV31 977-140	191,725	260,934
	20.RD	BDV31 977-70	-	2,110
	20.RD	BDV31 977-83	-	415
	20.RD	BDV31 977-89	-	13,037
	20.RD	BDV31 977-92	-	286
	20.RD	BDV31 TO No 977-145	-	38,387
	20.RD	BDV31 TWO 977-107	-	4,132
	20.RD	BDV31 TWO 977-116	-	184,538
	20.RD	BDV31 TWO 977-135	-	14,563
	20.RD	BDV31 TWO 977-136	-	11,018
	20.RD	BDV31 TWO 977-138	-	50,329
	20.RD	BDV31932-10	-	9,825
	20.RD	BDV31-943-02	-	50,444
	20.RD	BDV31-977-109	-	29,841
	20.RD	BDV31-977-110	-	2,790
	20.RD	BDV31-977-124	-	46,889
	20.RD	BDV31-977-125	-	5,027

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STATE OF FLORIDA
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Other Federal Awards				
	20.RD	BDV31-977-134	-	36,008
	20.RD	BDV31-977-143	-	35,627
	20.RD	BDV31-977-144	-	79,701
	20.RD	BDV31-977-73	-	32,663
	20.RD	BDV31-977-95	-	766
	20.RD	BE920 945-001	-	657,933
	20.RD	BE975, Project I.D. 4364921B201	17,973	20,669
	20.RD	BEA10	-	633,075
	20.RD	BEB28	-	33,939
	20.RD	BEC00	-	14,324
	20.RD	BEC01	-	41,219
	20.RD	BEC75	-	182,286
	20.RD	BEC98	-	85,230
	20.RD	BED05	-	72,631
	20.RD	BED26 562-01	-	12,519
	20.RD	BED26 977-02	-	71,108
	20.RD	BED29 TWO 977 -04	-	46,103
	20.RD	BED29 TWO 977-01	-	41,428
	20.RD	BED29 TWO 977-07	-	6,090
	20.RD	BED30 / 945-001	-	90,774
	20.RD	BED30-932-1	-	9,557
	20.RD	BED31 977-04	-	110,362
	20.RD	BED31 977-06	-	174,422
	20.RD	BED31 977-09	-	157,126
	20.RD	BED31 977-16	-	2,722
	20.RD	BED31 TO No 977-11	-	15,818
	20.RD	BED31 TWO 977-02	-	177,583
	20.RD	BED31 TWO 977-08	-	132,265
	20.RD	BED70	-	79,677
	20.RD	BED96	-	84,452
	20.RD	BEE03	-	113,749
	20.RD	Contract No. 693JJ21C000038	47,671	136,088
	20.RD	Master Agreement #: BED27 Task Work Order # 977-01	-	67,717
	20.RD	Sponsor: FDOT Project # 800013787BDV29 TWO 977- 68	-	129,132

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	20.RD	Subaward No. 2117-2162-00- A, Prime #BED25 977-08	-	99,294
<i>Passed through from Arizona State University</i>	20.RD	17-162	-	148,712
<i>Passed through from Engineering & Software Consultants, Inc.</i>	20.RD	SBIR-AMPT-23-01	-	1,661
<i>Passed through from Idaho Transportation Department</i>	20.RD	T002984	-	1,086
<i>Passed through from Leidos, Inc</i>	20.RD	PO10195988	-	23,521
<i>Passed through from Leidos, Inc.</i>	20.RD	PO10278040	-	20,227
<i>Passed through from National Academy of Sciences</i>	20.RD	BTS-19	-	146,259
<i>Passed through from TransAction Associates Inc</i>	20.RD	N/A	-	91,393
<i>Passed through from Transtek International Group (TIG) LLC</i>	20.RD	6913G621C100003	-	18,377
<i>Passed through from University of Iowa</i>	20.RD	S02311-01	-	422,959
<i>Passed through from University of Kansas</i>	20.RD	FY2021-074	-	18,947
<i>Passed through from WSP USA INC.</i>	20.RD	WSP 182643	-	23
<i>Passed through from WSP USA INC.</i>	20.RD	WSP#186607	-	18,108
Total Research And Development Programs Cluster:			4,726,598	18,882,097
Transit Services Programs Cluster:				
COVID-19 - Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	COVID-19 - 20.513	2,791,323	2,791,323
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		7,537,189	9,097,848
Total Transit Services Programs Cluster:			10,328,512	11,889,171
TOTAL U. S. DEPARTMENT OF TRANSPORTATION			201,331,116	2,552,778,805
U. S. DEPARTMENT OF VETERANS AFFAIRS				
Grants to States for Construction of State Home Facilities	64.005		-	2,523,508
Veterans State Domiciliary Care	64.014		-	2,718,316
Veterans State Nursing Home Care	64.015		-	58,266,317
VA Homeless Providers Grant and Per Diem Program	64.024		-	126,047
Post-9/11 Veterans Educational Assistance	64.027		-	1,295,422
Post-9/11 Veterans Educational Assistance	64.028		-	26,656
VA Supportive Services for Veteran Families Program			-	
<i>Passed through from Meridian Behavioral Healthcare, Inc.</i>	64.033	14-FL-184	-	25,907
<i>Passed through from Meridian Behavioral Healthcare, Inc.</i>	64.033	VAFamilies	-	358
Veterans Information and Assistance	64.115		-	1,179,458
Survivors and Dependents Educational Assistance	64.117		-	1,225,727
Other Federal Awards	64.U08	36C24822P245	-	13,885
	64.U08	36C24E22C0015	-	79,198
	64.U08	AGR DTD 10-18-2021	-	87,731
	64.U08	AGR DTD 12-02-2022	-	11,722
	64.U08	AGR DTD 12-15-2022	-	3,124

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	64-U28	IPA	-	31,109
Other Federal Awards	64-U53	PO#: 673-D37010	-	11,923
Total Excluding Cluster:			-	<u>67,626,408</u>
Research And Development Programs Cluster:				
Research and Development				
<i>Passed through from University of North Carolina Chapel Hill</i>				
Veterans Legacy Grants Program				
Other Federal Awards				
	64.054	5126399	-	7,771
	64.204		-	166,968
	64.RD	00RH	-	76,648
	64.RD	36C10X23P0046	-	646
	64.RD	36C24820C0054	-	30,959
	64.RD	36C24820C0083	-	20,900
	64.RD	36C24821C0027 573-C22347	-	104,384
	64.RD	36C26320C0036	-	50,943
	64.RD	36C26323C0012	-	23,819
	64.RD	660C30237	-	12,974
	64.RD	AGR DTD 01-26-2023	-	51,270
	64.RD	AGR DTD 01-27-2023	-	8,508
	64.RD	AGR DTD 02-07-2023	-	7,867
	64.RD	AGR DTD 02-16-2023	-	21,582
	64.RD	AGR DTD 03-01-2023	-	10,931
	64.RD	AGR DTD 04-04-2023	-	15,093
	64.RD	AGR DTD 04-26-2023	-	9,631
	64.RD	AGR DTD 05-17-2021	-	20,890
	64.RD	AGR DTD 06-01-2022	-	67,103
	64.RD	AGR DTD 06-14-2021	-	11,470
	64.RD	AGR DTD 06-28-2021	-	18,277
	64.RD	AGR DTD 06-30-2022	-	64,713
	64.RD	AGR DTD 07-14-2022	-	9,032
	64.RD	AGR DTD 07-22-2022	-	83,409
	64.RD	AGR DTD 08-11-2022	-	53,571
	64.RD	AGR DTD 08-12-2022	-	60,073
	64.RD	AGR DTD 08-17-2022	-	11,544
	64.RD	AGR DTD 08-25-2022	-	50,463
	64.RD	AGR DTD 08-26-2020	-	13,312
	64.RD	AGR DTD 09-03-2020	-	18,206
	64.RD	AGR DTD 09-16-21	-	74,552
	64.RD	AGR DTD 09-21-2022	-	6,278

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards				
	64-RD	AGR DTD 12-07-2021	-	690
	64-RD	AGR DTD 12-09-2021	-	12,008
	64-RD	AGR DTD 12-17-2020	-	52,002
	64-RD	AGR DTD 12-20-2021	-	3,803
	64-RD	AGR DTD 12-26-2021	-	17,669
	64-RD	AGR DTD 2-1-2023	-	4,139
	64-RD	AGR DTD 2-16-23	-	3,632
	64-RD	AGR DTD 3-9-2022	-	30,773
	64-RD	AGR DTD 4-5-2020	-	9,996
	64-RD	AGR00026562	-	7,238
	64-RD	AGR00026664	-	16,856
	64-RD	AGR00027011	-	23,786
	64-RD	D16079	-	44,412
	64-RD	IPA	-	37,182
	64-RD	IPA - G. Charnarathi	-	6,351
	64-RD	IPA DTD 05-15-2019	-	41,251
	64-RD	IPA DTD 05-17-2021	-	25,590
	64-RD	IPA DTD 07-14-2021	-	1,928
	64-RD	IPA DTD 09-16-2020	-	68,815
	64-RD	IPA DTD 12-03-2020	-	1,708
	64-RD	None	-	714
	64-RD	Obligation Number: 546- C23092	-	14,605
	64-RD	PO# 546-C13097 (Old PO#546-C03086)	-	4,828
	64-RD	PO# 689-C25208	-	2,885
	64-RD	673-D27070 / 673-D37035	-	55,922
				<u>1,672,570</u>
				<u>69,298,978</u>

Passed through from James A. Haley Veterans Hospital

Total Research And Development Programs Cluster:

TOTAL U. S. DEPARTMENT OF VETERANS AFFAIRS

U. S. ENVIRONMENTAL PROTECTION AGENCY

- Air Pollution Control Program Support
- State Indoor Radon Grants
- Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act
- Diesel Emissions Reduction Act (DERA) State Grants
- Multipurpose Grants to States and Tribes
- Water Pollution Control State, Interstate, and Tribal Program Support

Passed through from Florida Department of Environmental Protection

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		-	430,132
Lead Testing in School and Child Care Program Drinking Water (SDWA 1464(d))	66.444		183,734	183,734
Water Quality Management Planning	66.454		65,110	252,224
National Estuary Program	66.456		-	15,436
<i>Passed through from Charlotte Harbor National Estuary Program</i>	66.456	2023000677	-	90,142
<i>Passed through from Charlotte Harbor National Estuary Program</i>	66.456	PO#51112	-	5,343
<i>Passed through from City of Punta Gorda</i>	66.456	PO 049310	-	13,808
<i>Passed through from City of Punta Gorda</i>	66.456	PO#052193	-	39,025
Nonpoint Source Implementation Grants	66.460		2,896,233	5,302,723
Regional Wetland Program Development Grants	66.461		-	5,129
Beach Monitoring and Notification Program Implementation Grants	66.472		-	416,090
Gulf of Mexico Program	66.475		61,291	421,261
<i>Passed through from Southeast Aquatic Resources Partnership</i>	66.475	EPA-FTF-001-2020	-	52,501
South Florida Geographic Initiatives Program	66.484		-	499,410
<i>Passed through from Florida Institute of Technology</i>	66.484	GR-232571	-	2,385
Performance Partnership Grants	66.605		88,280	9,002,583
Pollution Prevention Grants Program	66.708		-	22,921
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716		-	12,684
<i>Passed through from Extension Foundation</i>	66.802	SA-2022-36	-	222,941
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.804		-	476,827
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.805		-	1,833,752
Leaking Underground Storage Tank Trust Fund Corrective Action Program				
Environmental Workforce Development and Job Training Cooperative Agreements				
<i>Passed through from Corporation to Develop Communities Tampa</i>	66.815	01D03520/PO-2021-1602022	-	11,747
State and Tribal Response Program Grants	66.817		-	819,770
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818		-	13,763
National Environmental Education Training Program				
<i>Passed through from North American Association for Environmental Education</i>	66.950	AGR00022852	15,394	93,770
<i>Passed through from North American Association for Environmental Education</i>	66.950	AGR00026459	-	36,490
<i>Passed through from Sustainable Forestry Initiative</i>	66.950	6000-008-2022	-	6,029
Total Excluding Cluster:			3,631,031	21,860,862
Clean Water State Revolving Fund Cluster:				
Capitalization Grants for Clean Water State Revolving Funds	66.458		22,896,902	22,896,902
Total Clean Water State Revolving Fund Cluster:			22,896,902	22,896,902
Drinking Water State Revolving Fund Cluster:				
Capitalization Grants for Drinking Water State Revolving Funds	66.468		56,516,866	57,950,210
Total Drinking Water State Revolving Fund Cluster:			56,516,866	57,950,210

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Research And Development Programs Cluster:				
Guif Coast Ecosystem Restoration Council Comprehensive Plan Component	66.130		-	61,490
Passed through from <i>Atlanta Botanical Garden</i>	66.130	AGR00023392	-	125,144
Passed through from <i>Pensacola & Perdido Bays Estuary Program</i>	66.130	None	-	31,541
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		97,370	370,466
Passed through from <i>Monroe County</i>	66.436	AGR00021297	-	9,537
Passed through from <i>Sambel-Captiva Conservation Foundation</i>	66.436	AGR00022184	-	35,920
National Estuary Program				
Passed through from <i>Indian River Lagoon Council</i>	66.456	IRL2020-16	6,593	9,155
Passed through from <i>IRL Council</i>	66.456	Contract #IRL2021-12 / Encumbrance# GL01-1546	-	27,107
Passed through from <i>IRL Council</i>	66.456	Contract# IRL2019-14; Encumbrance# GL01-1724	-	18,837
Passed through from <i>IRL Council</i>	66.456	Contract# IRL2021-19 / Encumbrance# GL 03-1738	-	48,011
Passed through from <i>IRL Council</i>	66.456	Contract# IRL2022-19 / Encumbrance# GL 04-1738	-	51,488
Passed through from <i>IRL Council</i>	66.456	IRL2021-15	-	148,714
Passed through from <i>IRL Council</i>	66.456	IRL2021-18	13,000	42,428
Passed through from <i>IRL Council</i>	66.456	IRL2022-05	-	123,301
Passed through from <i>IRL Council</i>	66.456	IRL2022-18	-	62,896
Passed through from <i>Tampa Bay Estuary Program</i>	66.456	7122	-	46,587
Nonpoint Source Implementation Grants	66.460		-	67,222
Regional Wetland Program Development Grants	66.461		-	213,906
Guif of Mexico Program	66.475		-	58,737
Passed through from <i>Northwestern University</i>	66.475	21-059	-	63,905
Passed through from <i>Santa Rosa County</i>	66.475	02D196212	-	27,288
South Florida Geographic Initiatives Program	66.484		3,744	1,323,368
Science To Achieve Results (STAR) Research Program	66.509		36,757	949,518
Passed through from <i>Purdue University</i>	66.509	16200034-024	-	48,024
Passed through from <i>University of California, San Diego</i>	66.509	KR 704967	-	16,840
Office of Research and Development Consolidated Research/Training/Fellowships				
Passed through from <i>Cornwell Research Group</i>	66.511	4965	-	80,871
Passed through from <i>Health Effects Institute</i>	66.511	4981-RFA9-2/21-4	25,376	176,999
P3 Award: National Student Design Competition for Sustainability	66.516		-	9,121
Solid Waste Management Assistance Grants	66.808		-	63,193
Other Federal Awards	66.RD	68HE0B21P0373	-	207
	66.RD	68HE0B22P0608	-	1,620

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2023
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	66.RD	84043801	-	21,781
	66.RD	HW678	-	75,430
	66.RD	PO No 68HE0B22P0530	-	10,307
	66.RD	PO No 68HE0B22P0533	-	9,269
	66.RD	PO No. 68HE0B22P0592	-	3,021
	66.RD	WQ171	-	140,455
	66.RD	GDIT-02971	-	14,402
	66.RD	2023SG-08	-	560
	66.RD	IRL2022-14	-	37,555
	66.RD	Agreement	-	3,888
	66.RD	4-312-0217382-66044L	-	28
	66.RD	AGR00026393	-	13,553
Total Research And Development Programs Cluster:			182,840	4,643,690
TOTAL U. S. ENVIRONMENTAL PROTECTION AGENCY			83,227,639	107,351,664
U. S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				
Employment Discrimination Title I of The Americans with Disabilities Act	30.011		-	407,520
Total Excluding Cluster:			-	407,520
TOTAL U. S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION			-	407,520
U. S. GENERAL SERVICES ADMINISTRATION				
Election Reform Payments	39.011		7,876,484	7,876,484
Other Federal Awards	39.U23	OX0003343	-	104,167
Total Excluding Cluster:			7,876,484	7,980,651
Research And Development Programs Cluster:				
Other Federal Awards	39.RD	OX0003335	-	30,848
Total Research And Development Programs Cluster:			-	30,848
TOTAL U. S. GENERAL SERVICES ADMINISTRATION			7,876,484	8,011,499
U. S. NUCLEAR REGULATORY COMMISSION				
Research And Development Programs Cluster:				
U. S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	512,501
Other Federal Awards	77.RD	31310022D0002	-	184,771
	77.RD	19-20046 PO 20-50009	-	17,979
Total Research And Development Programs Cluster:			-	715,251
TOTAL U. S. NUCLEAR REGULATORY COMMISSION			-	715,251
U. S. OFFICE OF PERSONNEL MANAGEMENT				
Federal Civil Service Employment	27.001		-	1,347,883

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2023
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Tampa VA Research & Education Foundation</i>				
Total Excluding Cluster:	27,001	2USF-IMAP24-1	-	16,112
TOTAL U. S. OFFICE OF PERSONNEL MANAGEMENT			-	1,363,995
U. S. SMALL BUSINESS ADMINISTRATION			-	1,363,995
COVID-19 - Small Business Development Centers	59.037	COVID-19 - 210131	29,608	649,827
	59.037	COVID-19 - 210131 (CARES ACT 2020) (COVID 19)	-	228,991
	59.037	COVID-19 - SBAHQ20C0022	-	2,561,690
Small Business Development Centers	59.037		152,319	13,093,247
Veterans Outreach Program	59.044		-	356,402
State Trade Expansion	59.061		-	50,584
Shuttered Venue Operators Grant Program	59.075		-	418,759
Lab-to-Market				
<i>Passed through from Florida High Tech Corridor</i>				
COVID-19 - Community Navigator Pilot Program	59.076	V00010396	-	9,198
<i>Passed through from Syracuse University</i>				
Other Federal Awards	59.077	SBAHQ22CNP0001	96,840	96,840
Other Federal Awards	59.U59	SBAHQ22CNP0015	513,686	1,042,213
Other Federal Awards	59.U61	SBAHQ22CNP0015	-	108,231
Other Federal Awards	59.U66	SBAHQ22I0090	-	280,261
Total Excluding Cluster:			792,453	18,896,243
Research And Development Programs Cluster:				
COVID-19 - Small Business Development Centers	59.037	COVID-19 - 210131	-	150,001
Small Business Development Centers	59.037		-	1,030,772
Total Research And Development Programs Cluster:			-	1,180,773
TOTAL U. S. SMALL BUSINESS ADMINISTRATION			792,453	20,077,016
U. S. SOCIAL SECURITY ADMINISTRATION				
Disability Insurance/SSI Cluster:				
Social Security Disability Insurance	96.001		-	114,623,118
Total Disability Insurance/SSI Cluster:			-	114,623,118
Research And Development Programs Cluster:				
Social Security Research and Demonstration	96.007	SUBK00016942	-	81,326
<i>Passed through from University of Michigan, Ann Arbor</i>	96.007	0000001925	-	8,753
<i>Passed through from University of Wisconsin-Madison</i>				
Total Research And Development Programs Cluster:			-	90,079
TOTAL U. S. SOCIAL SECURITY ADMINISTRATION			-	114,713,197

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
 FISCAL YEAR ENDED JUNE 30, 2023
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Grand Total			13,123,862,973	60,770,015,651

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
 FISCAL YEAR ENDED JUNE 30, 2023
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Cluster				
CLUSTER				
Excluding Cluster:			8,180,467,816	17,899,259,788
Aging Cluster:			111,653,293	122,211,084
CCDF Cluster:			2,195,467,803	2,223,232,448
CDBG - Entitlement Grant Cluster:			-	171,500
Child Nutrition Cluster:			1,498,229,268	1,648,788,662
Clean Water State Revolving Fund Cluster:			22,896,902	22,896,902
Disability Insurance/SSI Cluster:			-	114,623,118
Drinking Water State Revolving Fund Cluster:			56,516,866	57,950,210
Economic Development Cluster:			1,036,881	13,391,614
Employment Service Cluster:			21,324,182	50,276,286
Federal Transit Cluster:			819,933	56,187,921
Fish and Wildlife Cluster:			260,215	27,483,698
FMCSA Cluster:			-	20,692,172
Food Distribution Cluster:			4,980,616	87,978,741
Forest Service Schools and Roads Cluster:			-	2,197,926
Head Start Cluster:			15,637	1,501,940
Health Center Program Cluster:			-	4,265,827
Highway Safety Cluster:			7,870,955	26,387,428
Medicaid Cluster:			6,705,653	26,743,954,552
Research And Development Programs Cluster:			165,995,825	1,206,978,996
SNAP Cluster:			8,502,143	6,700,073,133
Special Education Cluster (IDEA):			697,495,463	743,536,899
Student Financial Assistance Cluster:			-	2,811,212,977
Transit Services Programs Cluster:			10,328,512	11,889,171
TRIO Cluster:			-	30,877,740
WIOA Cluster:			133,295,010	141,994,918
Grand Total			13,123,862,973	60,770,015,651

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2023
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Agricultural Conservation Easement Program	10,931		-	102,193
1332 State Innovation Waivers	93,423		-	137,727
1890 Institution Capacity Building Grants	10,216		17,532	1,632,385
2017 Wildfires and Hurricanes Indemnity Program	10,120		8,967,421	9,305,161
21st Century Cures Act - Beau Biden Cancer Moonshot	93,353		-	168,686
Academic Exchange Programs - Teachers	19,408		-	728,198
Academic Exchange Programs - Undergraduate Programs	19,009		-	263,828
Academic Programs	81,252		-	78,061
Academic-based Drug Field Testing and Training Initiative	16,032		-	667,936
ACL Assistive Technology	93,464		-	886,052
ACL Independent Living State Grants	93,369		-	4,884,714
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93,433		17,893	739,435
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93,391		-	16,643
Adaptive Science	15,670		-	167,854
Adoption and Legal Guardianship Incentive Payments	93,603		666,924	730,566
Adoption Assistance	93,659		170,556,401	179,673,514
Adult Education - Basic Grants to States	84,002		40,313,483	57,644,941
Advanced Nursing Education Workforce Grant Program	93,247		149,823	1,572,399
Advanced Research Projects Agency - Energy	81,135		27,703	1,310,881
AEECA/ESF PD Programs	19,900		-	197,318
Aeronautics	43,002		705,646	2,060,572
Affordable Care Act (ACA) Personal Responsibility Education Program	93,092		-	233,208
Aging Research	93,866		8,189,482	63,801,039
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10,250		-	27,195
Agricultural Genome to Phenome Initiative	10,332		38,647	195,306
Agricultural Market and Economic Research	10,290		-	32,829
Agricultural Research Basic and Applied Research	10,001		467,166	6,259,645
Agricultural Statistics Reports	10,950		-	137,510
Agricultural Trade Promotion Program	10,618		-	19,395
Agricultural Worker Pandemic Relief and Protection Program	10,181		-	56,336
Agriculture and Food Research Initiative (AFRI)	10,310		2,754,662	14,669,693
Agriculture Extension at 1890 Land-grant Institutions	10,512		-	2,484,735
Air Force Defense Research Sciences Program	12,800		6,191,009	19,310,074
Air Pollution Control Program Support	66,001		-	292,618
Air Transportation Centers of Excellence	20,109		-	13,651
Aircraft Pilots Workforce Development Grant Program	20,111		-	129,422

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Airport Improvement Program	20.106	-	-	1,014,138
Alcohol Research Programs	93.273	694,912	694,912	8,747,242
Alfalfa and Forage Research Program	10.330	-	-	4,060
Allergy and Infectious Diseases Research	93.855	7,284,856	7,284,856	53,661,881
American Battlefield Protection	15.926	5,619	5,619	62,698
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	-	-	1,139,137
AmeriCorps	94.006	120,829	120,829	2,813,328
Animal Health and Disease Research	10.207	-	-	106,372
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876	-	-	3,120
Antiterrorism Emergency Reserve	16.321	-	-	1,025,882
Applied Meteorological Research	11.468	-	-	221,234
Apprenticeship USA Grants	17.285	991,093	991,093	1,471,124
Area Health Education Centers	93.107	1,239,031	1,239,031	1,516,462
ARRA - Nurse Faculty Loan Program	93.408	-	-	1,913
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	1,134,317	1,134,317	9,040,097
Arts in Education	84.351	-	-	840,907
Assistance Programs for Chronic Disease Prevention and Control	93.945	-	-	337,074
Assistance to Firefighters Grant	97.044	10,232	10,232	332,283
Assistance to Small and Disadvantaged Businesses	20.910	-	-	140,094
Assistance to State Water Resources Research Institutes	15.805	-	-	64,411
Assisted Outpatient Treatment	93.997	-	-	180,749
Atlantic Coastal Fisheries Cooperative Management Act	11.474	-	-	276,881
Aviation Research Grants	20.108	-	-	361,992
Basic and Applied Scientific Research	12.300	5,853,205	5,853,205	27,760,059
Basic Scientific Research	12.431	1,103,050	1,103,050	10,014,893
Basic, Applied, and Advanced Research in Science and Engineering	12.630	241,537	241,537	11,314,891
Beach Monitoring and Notification Program Implementation Grants	66.472	-	-	416,090
Beginning Farmer and Rancher Development Program	10.311	-	-	294,925
Behavioral Risk Factor Surveillance System	93.336	-	-	375,328
Biological Sciences	47.074	2,056,017	2,056,017	22,330,639
Biomedical Advanced Research and Development Authority (BARD), Biodefense Medical Countermeasure Development	93.360	-	-	112,872
Biomedical Research and Research Training	93.859	2,093,740	2,093,740	41,430,219
Biotechnology Risk Assessment Research	10.219	106,542	106,542	215,386
Bipartisan Budget Act of 2018	11.022	2,199,033	2,199,033	6,402,426
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	-	-	713,318
Block Grants for Community Mental Health Services	93.958	104,876,068	104,876,068	108,676,047

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Block Grants for Prevention and Treatment of Substance Abuse	93.959		122,364,142	123,063,137
Blood Diseases and Resources Research	93.839		95,453	1,665,110
Blood Disorder Program: Prevention, Surveillance, and Research	93.080		-	28,959
Boating Safety Financial Assistance	97.012		-	8,157,325
Body Worn Camera Policy and Implementation	16.835		-	169,991
BRIC: Building Resilient Infrastructure and Communities	97.047		611,272	855,195
Broad Agency Announcement	11.015		-	23,539
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818		-	13,763
BUILD TO SCALE	11.024		-	474,324
Bulletproof Vest Partnership Program	16.607		8,958	54,787
Bureau of Near Eastern Affairs	19.600		-	21,556
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		-	114,457
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		819,933	860,166
Cancer Biology Research	93.396		622,182	6,293,856
Cancer Cause and Prevention Research	93.393		1,279,791	6,830,896
Cancer Centers Support Grants	93.397		23,300	2,233,033
Cancer Control	93.399		-	30,808
Cancer Detection and Diagnosis Research	93.394		558,228	2,702,715
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		31,735	6,731,703
Cancer Research Manpower	93.398		12,243	1,331,232
Cancer Treatment Research	93.395		1,056,052	11,201,878
Candidate Species Conservation	15.660		-	8,484
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326		-	74,262
Capital Case Litigation Initiative	16.746		-	237,908
Capitalization Grants for Clean Water State Revolving Funds	66.458		22,896,902	22,896,902
Capitalization Grants for Drinking Water State Revolving Funds	66.468		56,516,866	57,950,210
Cardiovascular Diseases Research	93.837		1,012,412	22,114,408
Career and Technical Education – Basic Grants to States	84.048		44,702,236	76,059,899
Career and Technical Education-Basic Grants to States (Perkins V)	84.048A		-	46,325
CDC's Collaboration with Academia to Strengthen Public Health	93.967		-	129,016
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		103,886	1,002,358
Centers for Academic Excellence	12.598		-	357,865
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		-	54,748
Centers for Homeland Security	97.061		57,399	536,796
Centers for International Business Education	84.220		-	414,573
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		-	68,766
Centers of Excellence at 1890 Institutions	10.523		-	85,984

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Chafee Education and Training Vouchers Program (ETY)	93.599		969,632	969,632
Charter Schools	84.282		6,533,209	7,640,165
Child Abuse and Neglect Discretionary Activities	93.670		-	30,154
Child Abuse and Neglect State Grants	93.669		5,966,488	5,966,488
Child and Adult Care Food Program	10.558		348,366,492	3,50,791,506
Child Care Access Means Parents in School	84.335		-	4,223,451
Child Care and Development Block Grant	93.575		491,926,805	521,445,192
Child Care Disaster Relief	93.489		2,653,602	2,653,602
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		166,668,353	166,668,353
Child Health and Human Development Extramural Research	93.865		3,236,968	16,851,107
Child Nutrition Discretionary Grants Limited Availability	10.579		898,220	898,220
Child Nutrition-Technology Innovation Grant	10.541		-	95,528
Child Support Enforcement	93.563		27,332,112	218,903,914
Childcare Access Means Parents in School	84.335A		-	621,320
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		-	316,611
Children's Health Insurance Program	93.767		128,861,681	237,281,092
Children's Justice Grants to States	93.643		-	396,383
Chronic Diseases: Research, Control, and Prevention	93.068		7,407	74,129
Clean Vessel Act	15.616		611,158	1,302,247
Climate and Atmospheric Research	11.431		81,805	665,344
Cluster Grants	11.020		-	6,041
CNCS Disaster Response Cooperative Agreement	94.020		-	14,018
Coastal	15.630		190	274,495
Coastal Wetlands Planning, Protection and Restoration	15.614		-	259,019
Coastal Zone Management Administration Awards	11.419		764,977	3,477,128
Coastal Zone Management Estuarine Research Reserves	11.420		-	2,037,866
Cochran Fellowship Program-International Training-Foreign Participant	10.962		-	143,404
Collaborative Research and Development	12.114		-	2,350
Combating Wildlife Trafficking	15.679		-	5,078
Commercial Driver's License Program Implementation Grant	20.232		-	217,951
Commercial Motor Vehicle Operator Safety Training Grants	20.235		-	204,498
Commodity Supplemental Food Program	10.565		613,300	4,707,353
Communications Information and Assistance and Investigation of Complaints	32.001		-	16,371
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		-	522,996
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		104,602,370	402,282,815
Community Programs to Improve Minority Health Grant Program	93.137		-	510,362

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Community Services Block Grant	93.569		24,506,807	26,131,740
Community-Based Child Abuse Prevention Grants	93.590		521,600	1,822,785
Community-Based Violence Intervention and Prevention Initiative	16.045		-	27,608
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		1,140,885	1,277,373
Comprehensive Literacy Development	84.371		159,478	292,644
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		-	413,822
Comprehensive Regional Assistance Centers	84.283D		-	387,217
Computer and Information Science and Engineering	47.070		1,644,659	26,500,712
Congressionally Identified Awards and Projects	11.469		-	475,489
Connecting Minority Communities Pilot Program	11.028		-	304,695
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		-	1,772
Conservation Research and Development	81.086		914,402	3,246,205
Conservation Reserve Program	10.069		-	1,975
Consolidated Rail Infrastructure and Safety Improvements	20.325		-	1,633,129
Consultation Agreements	17.504		-	3,006,060
Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges	93.332		8,527,435	11,215,127
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		-	66,706
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		-	244,879
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	606,367
Cooperative Ecosystem Studies Units	15.678		-	31,172
Cooperative Endangered Species Conservation Fund	15.615		2,044,939	2,869,987
Cooperative Extension Service	10.500		37,793	6,770,199
Cooperative Fishery Statistics	11.434		-	2,955,286
Cooperative Forestry Assistance	10.664		-	3,186,091
Cooperative Forestry Research	10.202		-	45,825
Cooperative Research and Training Programs – Resources of the National Park System	15.945		30,369	4,041,027
Cooperative Research Units	15.812		-	1,141,403
Cooperative Science and Education Program	11.455		-	28,092
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		493,207	2,654,390
Coral Reef Conservation Program	11.482		-	850,171
Coronavirus Emergency Supplemental Funding Program	16.034		-	-
Coronavirus Relief Fund	21.019		-	172
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		-	198,457
Corrections Research and Evaluation and Policy Formulation	16.602		-	16,010
COVID-19 – Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391		49,474	19,808,117

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
COVID-19 - Aging Research	93.866		32,685	290,106
COVID-19 - Agriculture and Food Research Initiative (AFRI)	10.310		-	73,621
COVID-19 - Alcohol Research Programs	93.273		-	441,498
COVID-19 - Allergy and Infectious Diseases Research	93.855		-	2,477,739
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U		2,623,320,543	2,641,886,500
COVID-19 - American Rescue Plan - Emergency Assistance to Non-Public Schools (ARP EANS)	84.425V		-	86,065,198
COVID-19 - American Rescue Plan-Elementary and Secondary School Emergency Relief-Homeless Children and Youth	84.425W		13,726,627	13,798,207
COVID-19 - ARP IDEA K-12 - Individuals with Disabilities Education Act, Part B, K-12, American Rescue Plan Supplemental Funds	84.027X		71,705,688	71,794,285
COVID-19 - ARP IDEA Pre-K - Individuals with Disabilities Education Act, Part B, Pre-k, American Rescue Plan Supplemental Funds	84.173X		4,579,410	4,589,167
COVID-19 - Biological Sciences	47.074		-	87,939
COVID-19 - Block Grants for Community Mental Health Services	93.958		19,544,199	19,544,199
COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	93.959		41,157,289	41,157,289
COVID-19 - Broadband Equity, Access, and Deployment Program	11.035		-	49,208
COVID-19 - Cancer Treatment Research	93.395		-	296
COVID-19 - CDC's Collaboration with Academia to Strengthen Public Health	93.967		-	2,125
COVID-19 - Chafee Education and Training Vouchers Program (ETV)	93.599		1,672,142	1,672,142
COVID-19 - Child Abuse and Neglect State Grants	93.669		-	320,330
COVID-19 - Child and Adult Care Food Program	10.558		-	28,636
COVID-19 - Child Care and Development Block Grant	93.575		1,534,219,043	1,534,533,970
COVID-19 - Children's Health Insurance Program	93.767		7,231,431	8,105,707
COVID-19 - Community Development Block Grants/Entitlement Grants	14.218		-	171,500
COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		231,321	1,744,816
COVID-19 - Community Navigator Pilot Program	59.077		96,840	96,840
COVID-19 - Community Programs to Improve Minority Health Grant Program	93.137		1,980	289,881
COVID-19 - Community Services Block Grant	93.569		8,943,178	8,946,639
COVID-19 - Computer and Information Science and Engineering	47.070		27,692	62,005
COVID-19 - Coronavirus Capital Projects Fund	21.029		-	2,990,574
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034		1,206,198	1,365,321
COVID-19 - Coronavirus Relief Fund	21.019		-	126,194
COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public Schools (CRRSA EANS) program	84.425R		-	58,835,348
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		166,322,584	861,812,403
COVID-19 - Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	18,280
COVID-19 - Disaster Assistance Projects	97.088		-	53,263
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		-	1,423,161

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
COVID-19 - Drug Abuse and Addiction Research Programs	93.279	-	-	17,368
COVID-19 - Economic Adjustment Assistance	11.307	71,619	71,619	305,879
COVID-19 - Education and Human Resources	47.076	22,719	22,719	86,327
COVID-19 - Education Stabilization Fund	84.425T	-	-	467,623
COVID-19 - Education Stabilization Fund--State Educational Agency (Outlying Areas) (ESF--SEA)	84.425A	4,268	4,268	852,413
COVID-19 - Elder Abuse Prevention Interventions Program	93.747	180,780	180,780	2,615,372
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	624,763,227	624,763,227	681,939,251
COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	960,524	960,524	960,524
COVID-19 - Emergency Management Performance Grants	97.042	998,608	998,608	2,475,900
COVID-19 - Emergency Rental Assistance Program	21.023	-	-	71,098,888
COVID-19 - Emergency Solutions Grant Program	14.231	15,102,396	15,102,396	15,654,538
COVID-19 - Engineering	47.041	-	-	95,924
COVID-19 - Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	2,791,323	2,791,323	2,791,323
COVID-19 - Environmental Public Health and Emergency Response	93.070	-	-	11,369
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	-	-	105,513,409
COVID-19 - Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	-	-	51,220
COVID-19 - Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	334,039	334,039	334,039
COVID-19 - Federal Transit Formula Grants	20.507	-	-	12,867,752
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	20.509	23,949,081	23,949,081	23,949,081
COVID-19 - Governor's Emergency Education Relief (GEER) Fund	84.425C	20,853,758	20,853,758	32,284,569
COVID-19 - Hazard Mitigation Grant	97.039	677,388	677,388	3,543,291
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	-	-	1,460,031
COVID-19 - Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	-	-	194,019
COVID-19 - HEERF Historically Black Colleges and Universities (HBCUs)	84.425J	-	-	40,425,769
COVID-19 - HEERF Institutional Portion	84.425F	-	-	400,750,581
COVID-19 - HEERF Minority Serving Institutions (MSIs)	84.425L	-	-	21,862,754
COVID-19 - HEERF Strengthening Institutions Program (SIP)	84.425M	-	-	6,683,885
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E	-	-	31,643,269
COVID-19 - Highway Planning and Construction	20.205	1,150,364	1,150,364	87,268,703
COVID-19 - Homeowner Assistance Fund	21.026	-	-	517,274,795
COVID-19 - Housing Opportunities for Persons with AIDS	14.241	90,872	90,872	175,968
COVID-19 - Immunization Cooperative Agreements	93.268	608,589	608,589	12,506,002
COVID-19 - Institutional Resilience and Expanded Postsecondary Opportunity	84.425P	-	-	1,755,017
COVID-19 - Integrative Activities	47.083	-	-	1,582
COVID-19 - John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2,621,388	2,621,388	2,621,388
COVID-19 - Low-Income Home Energy Assistance	93.568	50,678,317	50,678,317	50,875,392

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
COVID-19 - Low-Income Household Water Assistance Program	93.499		9,525,699	10,822,674
COVID-19 - Lung Diseases Research	93.838		-	123,044
COVID-19 - Maternal and Child Health Federal Consolidated Programs	93.110		-	430,778
COVID-19 - Medical Assistance Program	93.778		-	2,240,826,187
COVID-19 - Mental Health Research Grants	93.242		-	5,896
COVID-19 - National Center for Advancing Translational Sciences	93.350		33,108	508,589
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052		1,624,512	1,722,450
COVID-19 - National Organizations of State and Local Officials	93.011		-	51,885
COVID-19 - Nursing Research	93.361		-	32,325
COVID-19 - Occupational Safety and Health Susan Harwood Training Grants	17.502		-	127,944
COVID-19 - Oral Diseases and Disorders Research	93.121		-	18,075
COVID-19 - Other Federal Awards	12.RD		33,849	2,023,596
COVID-19 - Pandemic EBT Administrative Costs	10.649		-	9,164,296
COVID-19 - Pandemic EBT Food Benefits	10.542		-	893,966,973
COVID-19 - Performance Partnership Pilots for Disconnected Youth	84.420		-	2,400
COVID-19 - Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		-	25,621
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		-	8,934,983
COVID-19 - Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		-	14,735,733
COVID-19 - Small Business Development Centers	59.037		29,608	3,590,509
COVID-19 - Social, Behavioral, and Economic Sciences	47.075		-	6,404
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		8,601,943	8,727,946
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		14,191,700	14,191,700
COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		240,074	240,074
COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		-	-
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042		-	60,003
COVID-19 - State Court Improvement Program	93.586		-	91,336
COVID-19 - State Digital Equity Planning Grants	11.032		-	167,290
COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421		-	49,515
COVID-19 - Strengthening Public Health through Surveillance, Epidemiologic Research, Disease Detection and Prevention	93.326		562,448	737,054
COVID-19 - Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		-	12,301
COVID-19 - Temporary Assistance for Needy Families	93.558		-	254,954
COVID-19 - Trans-NIH Research Support	93.310		101,224	1,646,230

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
COVID-19 - Unemployment Insurance	17,225		-	32,071,789
COVID-19 - University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93,632		-	12,812
COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17,277		6,751,454	6,751,454
COVID-19 Telehealth Program	32,006		-	399,537
Crime Victim Assistance	16,575		107,031,159	119,901,741
Crime Victim Assistance/Discretionary Grants	16,582		-	37,180
Crime Victim Compensation	16,576		-	7,000,222
Criminal and Juvenile Justice and Mental Health Collaboration Program	16,745		-	140,727
Criminal Justice Systems	19,703		23,266	1,717,766
Crisis Counseling	97,032		2,920,000	2,922,047
Crop Protection and Pest Management Competitive Grants Program	10,329		35,238	662,281
CSELS Partnership: Strengthening Public Health Laboratories	93,322		-	219,589
Cultural and Paleontological Resources Management	15,224		-	45,786
Cultural Resources Management	15,946		-	1,222
CyberSecurity Core Curriculum	12,905		134,810	6,215,568
Cybersecurity, Energy Security & Emergency Response (CESER)	81,008		-	62,912
Defense Nuclear Nonproliferation Research	81,113		-	205,094
Developmental Disabilities Basic Support and Advocacy Grants	93,630		39,332	439,926
Diabetes, Digestive, and Kidney Diseases Extramural Research	93,847		19,791,495	74,176,909
Diesel Emissions Reduction Act (DERA) State Grants	66,040		320,989	320,989
Disability Innovation Fund (DIF)	84,421		-	82,139
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97,036		606,180,740	1,099,872,241
Disaster Recovery Assistance for Education	84,938		2,518,970	2,659,906
Discovery and Applied Research for Technological Innovations to Improve Human Health	93,286		283,300	5,082,295
DNA Backlog Reduction Program	16,741		-	3,263,626
DOD, NDEP, DOTC-STEM Education Outreach Implementation	12,560		-	164,802
Domestic Trafficking Victim Program	16,834		233,353	275,674
Drug Abuse and Addiction Research Programs	93,279		1,039,339	23,189,337
Drug Court Discretionary Grant Program	16,585		16,868	115,064
E-911 Grant Program	20,615		-	157,091
Early Hearing Detection and Intervention	93,251		-	275,249
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93,314		-	215,846
Earth Mapping Resources Initiative	15,073		-	45,522
Earthquake Hazards Program Assistance	15,807		-	7,634
Economic Adjustment Assistance	11,307		965,262	12,255,381
Economic Adjustment Assistance for State Governments	12,617		-	264,164
Economic Development Technical Assistance	11,303		39,805	206,473

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Education and Human Resources	47,076		1,545,648	39,586,532
Education for Homeless Children and Youth	84,196		5,008,671	5,328,563
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	84,411		-	206,932
Education Research, Development and Dissemination	84,305		1,138,983	4,303,386
Educational and Cultural Exchange Programs Appropriation Overseas Grants	19,022		-	54,872
Educational Partnership Program	11,481		1,844,322	3,480,276
Educational Research	84,305A		220,458	2,488,522
Edward Byrne Memorial Competitive Grant Program	16,751		120,559	262,864
Edward Byrne Memorial Justice Assistance Grant Program	16,738		6,492,245	10,319,038
Elder Abuse Prevention Interventions Program	93,747		-	2,749,634
Election Reform Payments	39,011		7,876,484	7,876,484
Elementary and Secondary School Emergency Relief (ESSER) Fund	84,425D		-	8,887,906
Emergency Food Assistance Program (Administrative Costs)	10,568		4,367,316	4,367,316
Emergency Food Assistance Program (Food Commodities)	10,569		-	78,904,072
Emergency Management Performance Grants	97,042		4,360,988	12,163,148
Emergency Medical Services for Children	93,127		-	214,678
Emergency Solutions Grant Program	14,231		5,000,959	5,754,927
Emergency Supplemental Historic Preservation Fund	15,957		-	1,745,617
Emerging Infections Programs	93,317		-	13,000
Employment Discrimination Title I of The Americans with Disabilities Act	30,011		-	407,520
Employment Service/Wagner-Peyser Funded Activities	17,207		18,016,051	38,484,423
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF)	93,734		33,822	33,822
Endangered Species Recovery Implementation	15,657		-	385,288
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	93,686		-	884,304
Energy Community Revitalization Program	15,018		-	51,105
Energy Efficiency and Conservation Block Grant Program (EECBG)	81,128		-	55,466
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81,117		-	393,336
Engineering	47,041		1,730,387	31,791,585
English Language Acquisition State Grants	84,365		53,184,305	54,874,644
Enhance Safety of Children Affected by Substance Abuse	93,087		-	271,686
Enhanced Hunter Education and Safety	15,626		-	146,906
Enhanced Mobility of Seniors and Individuals with Disabilities	20,513		7,537,189	9,097,848
Environmental Health	93,113		643,268	6,458,018
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81,214		-	18,774

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Environmental Public Health and Emergency Response	93.070		148,037	1,610,293
Environmental Quality Incentives Program	10.912		56,864	456,079
Environmental Remediation and Waste Processing and Disposal	81.104		38,485	5,012,777
Environmental Workforce Development and Job Training Cooperative Agreements	66.815		-	11,747
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		-	3,444,807
Equipment Grants Program (EGP)	10.519		-	234,231
Equitable Sharing	21.016		-	7,963
Equitable Sharing Program	16.922		-	260,204
EUR-Other	19.878		-	17,764
Every Student Succeeds Act/Preschool Development Grants	93.434		8,373,470	20,265,459
Expanded Food and Nutrition Education Program	10.514		-	2,132,725
Exploration	43.003		393,896	2,611,856
Extension Collaborative on Immunization Teaching & Engagement	10.229		-	135,112
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		4,099,138	42,002,909
Fair Housing Assistance Program State and Local	14.401		-	1,125,426
Family Planning Services	93.217		316,201	10,315,085
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		169,783	724,928
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		6,122,828	6,598,749
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525		-	166,642
Farm to School Grant Program	10.575		-	4,801
Farmers Market and Local Food Promotion Program	10.175		37,210	202,316
Federal Civil Service Employment	27.001		-	1,363,995
Federal Direct Student Loans	84.268		-	1,524,689,991
Federal Family Education Loans	84.032		-	68,569,693
Federal Pell Grant Program	84.063		-	1,202,921,352
Federal Perkins Loan (FPL)-Federal Capital Contributions	84.038		-	14,022,526
Federal Supplemental Educational Opportunity Grants	84.007		-	38,237,820
Federal Transit Capital Investment Grants	20.500		-	888,273
Federal Transit Formula Grants	20.507		-	41,571,730
Federal Work-Study Program	84.033		-	23,495,215
Fire Management Assistance Grant	97.046		23,271	205,772
Fish and Wildlife Coordination and Assistance	15.664		-	104,933
Fish and Wildlife Management Assistance	15.608		-	128,070
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		183,295	589,366
Fisheries Disaster Relief	11.477		-	1,425,520

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367		-	236,532
Flood Mitigation Assistance	97.029		1,110,936	1,632,318
Food and Agriculture Service Learning Program	10.522		24,657	48,933
Food and Drug Administration Research	93.103		454,983	4,365,859
Food Safety and Security Monitoring Project	93.448		-	90,857
Food Safety Cooperative Agreements	10.479		-	384,290
Forest Health Protection	10.680		-	346,318
Forest Legacy Program	10.676		-	75,335
Forest Stewardship Program	10.678		-	20,802
Forestry Research	10.652		-	223,018
Formula Grants for Rural Areas and Tribal Transit Program	20.509		9,495,548	9,793,717
Fossil Energy Research and Development	81.089		196,956	818,857
Foster Care Title IV-E	93.658		203,837,382	256,714,507
Fresh Fruit and Vegetable Program	10.582		6,867,058	6,867,058
Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.240		-	2,746
Fund for the Improvement of Postsecondary Education	84.116		-	1,910,030
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	1,223,691
GenCyber Grants Program	12.903		-	273,808
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400		-	2,074,972
Geosciences	47.050		1,047,377	14,366,995
Global Development Alliance	98.011		-	9,141
Good Neighbor Authority	10.691		-	54,301
Governor's Emergency Education Relief (GEER) Fund	84.425C		-	11,556,950
Graduate Assistance in Areas of National Need	84.200		-	248,093
Grants for Agricultural Research, Special Research Grants	10.200		10,161	3,279,872
Grants for Primary Care Training and Enhancement	93.884		-	119,260
Grants for State Assessments and Related Activities	84.369		-	15,091,929
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590		-	423,895
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		-	3,883,722
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	204,897
Grants to States	45.310		8,225,223	10,704,422
Grants to States for Access and Visitation Programs	93.597		404,718	404,718
Grants to States for Construction of State Home Facilities	64.005		-	2,523,508
Grants to States for Operation of State Offices of Rural Health	93.913		72,000	179,610
Grants to States to Support Oral Health Workforce Activities	93.236		109,454	109,454
Grassland Reserve Program	10.920		-	6,468

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Guardianship Assistance	93.090		4,816,427	4,916,107
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component	66.130		-	218,175
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	87.051		-	1,819,176
Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	87.052		-	12,009
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		4,026	575,846
Gulf of Mexico Program	66.475		61,291	623,692
H-1B Job Training Grants	17.268		-	987,852
Habitat Conservation	11.463		2,645	578,449
Harold Rogers Prescription Drug Monitoring Program	16.754		-	343,290
Hazard Mitigation Grant	97.039		33,855,171	43,478,976
Head Start	93.600		15,637	1,566,830
Head Start Disaster Recovery	93.356		-	5,228
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		-	2,805,796
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		-	5,704,181
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		358,247	2,211,471
Healthy Start Initiative	93.926		-	1,494,690
HEERF Institutional Portion	84.425F		-	18,058,027
HEERF Minority Serving Institutions (MSIs)	84.425L		10,000	12,957,637
Help America Vote Act Requirements Payments	90.401		-	230,113
High Intensity Drug Trafficking Areas Program	95.001		-	436,607
Higher Education – Graduate Fellowships Grant Program	10.210		-	352,647
Higher Education - Institution Challenge Grants Program	10.217		9,446	99,212
Higher Education - Multicultural Scholar's Grant Program	10.220		-	76,468
Higher Education Institutional Aid	84.031		5,389	32,567,530
Highway Planning and Construction	20.205		133,782,403	2,279,413,794
Highway Research and Development Program	20.200		340,620	1,344,675
Highway Training and Education	20.215		-	83,628
Hispanic Serving Institutions Education Grants	10.223		96,667	312,471
Historic Preservation Fund Grants-In-Aid	15.904		23,851	4,654,044
HIV Care Formula Grants	93.917		10,349,447	135,099,985
HIV Demonstration, Research, Public and Professional Education Projects	93.941		-	557,641
HIV Emergency Relief Project Grants	93.914		368,280	4,193,785
HIV Prevention Activities Health Department Based	93.940		14,026,782	47,491,882
HIV Prevention Activities Non-Governmental Organization Based	93.939		-	441
HIV-Related Training and Technical Assistance	93.145		-	522,364
Homeland Security Agricultural	10.304		412,888	686,108

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Homeland Security Grant Program	97.067		18,005,475	20,083,477
Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	97.077		186,575	334,314
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108		-	59,888
Housing Counseling Assistance Program	14.169		-	42,806
Housing Opportunities for Persons with AIDS	14.241		7,346,661	9,605,896
Human Genome Research	93.172		862,538	5,530,637
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		-	729,732
IDEA Part B, Preschool Entitlement	84.173A		-	5,448
Immunization Cooperative Agreements	93.268		-	349,638,060
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185		1,418,690	2,501,836
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		408,152	2,694,263
Information Security Grants	12.902		16,087	351,942
Injury Prevention and Control Research and State and Community Based Programs	93.136		3,767,924	22,966,036
Innovations in Applied Public Health Research	93.061		-	147,908
Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods	84.215		-	2,807,495
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.435		96,000	484,409
Integrated Ocean Observing System (IOOS)	11.012		133,858	1,630,364
Integrated Programs	10.303		-	360,777
Integrative Activities	47.083		138,868	1,959,875
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		884,835	1,011,734
Interjurisdictional Fisheries Act of 1986	11.407		-	213,831
International Forestry Programs	10.684		19,289	234,504
International Research and Research Training	93.989		153,079	535,188
International; Overseas- Doctoral Dissertation	84.022A		-	3,267
Investing in People in The Middle East and North Africa	19.021		-	14,031
Investments for Public Works and Economic Development Facilities	11.300		-	869,897
Japan-U.S. Friendship Commission Grants	90.300		-	1,267
Javits Gifted and Talented Students Education	84.206		-	647,345
Job Corps Experimental Projects and Technical Assistance	17.287		-	825,857
Jobs for Veterans State Grants	17.801		3,308,131	11,791,863
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		6,386,053	7,393,391
John R. Justice Prosecutors and Defenders Incentive Act	16.816		-	178,132
Joint Fire Science Program	15.232		48,080	240,213
Justice Systems Response to Families	16.021		202,241	202,241

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Juvenile Accountability Block Grants	16.523	-	-	28,952
Juvenile Justice and Delinquency Prevention	16.540	-	-	2,725,709
Labor Force Statistics	17.002	-	-	2,476,839
Lab-to-Market	59.076	-	-	9,198
Language Grant Program	12.900	-	-	158,707
Lead Testing in School and Child Care Program Drinking Water (SDWA 1464(d))	66.444	183,734	183,734	183,734
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805	-	-	1,833,752
Learn Together:Connection Children's Media and Learning Environments to Build Key Skills for Success	84.295A	-	-	57,631
Legacy Resource Management Program	12.632	-	-	285,334
Library of Congress Grants	42.011	-	-	89,129
Local Veterans' Employment Representative Program	17.804	-	-	10,747
Low Income Taxpayer Clinics	21.008	-	-	45,122
Low-Income Home Energy Assistance	93.568	-	101,213,791	105,895,652
Lung Diseases Research	93.838	-	3,594,974	15,346,189
Marine Debris Program	11.999	-	-	383,111
Marine Fisheries Initiative	11.433	-	72,665	1,367,352
Marine Mammal Data Program	11.439	-	1,401	50,780
Marine Turtle Conservation Fund	15.645	-	-	65,658
Market Access Program	10.601	-	-	3,699,315
Market Protection and Promotion	10.163	-	-	1,207,285
MaryLee Allen Promoting Safe and Stable Families Program	93.556	-	30,600,135	34,944,715
Maternal and Child Health Federal Consolidated Programs	93.110	-	-	2,652,523
Maternal and Child Health Services Block Grant to the States	93.994	-	7,732,290	25,365,210
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	-	-	510,254
Mathematical and Physical Sciences	47.049	-	20,478,815	88,158,026
Mathematical Sciences Grants	12.901	-	-	30,803
Matthew Shepard and James Byrd, Jr. Hate Crimes Education, Investigation and Prosecution Program	16.040	-	-	105,273
Measurement and Engineering Research and Standards	11.609	-	143,376	709,002
Medical Assistance Program	93.778	-	6,829,594	24,457,920,757
Medical Library Assistance	93.879	-	41,676	955,069
Medical Reserve Corps Small Grant Program	93.008	-	-	1,506
Medicare Enrollment Assistance Program	93.071	-	1,789,090	1,800,811
Mental and Behavioral Health Education and Training Grants	93.732	-	51,700	2,377,739
Mental Health Disaster Assistance and Emergency Mental Health	93.982	-	4,289,420	4,681,632
Mental Health Research Grants	93.242	-	2,118,582	23,421,227
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	-	7,620,383	9,234,553
Migrant Education College Assistance Migrant Program	84.149	-	-	877,029

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2023
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Migrant Education Coordination Program	84.144		-	27,247
Migrant Education High School Equivalency Program	84.141		-	958,856
Migrant Education State Grant Program	84.011		20,639,230	20,957,148
Migratory Bird Joint Ventures	15.637		-	147
Military Construction, National Guard	12.400		-	1,527,693
Military Medical Research and Development	12.420		1,541,231	13,943,926
Mine Health and Safety Education and Training	17.602		-	294,912
Minority Business Resource Development	11.802		-	412,289
Minority Economic Impact	81.137		-	46,058
Minority Health and Health Disparities Research	93.307		1,718,204	14,442,399
Minority Science and Engineering Improvement	84.120		-	946,828
Motor Carrier Safety Assistance	20.218		-	20,692,172
Multipurpose Grants to States and Tribes	66.204		-	2,089
Museums for America	45.301		-	99,017
National Agricultural Library	10.700		-	2,508
National and Regional Climate Adaptation Science Centers	15.820		-	156,179
National and State Tobacco Control Program	93.387		-	2,522,549
National Assessment of Educational Progress	84.999		-	103,736
National Bioterrorism Hospital Preparedness Program	93.889		-	12,271,351
National Center for Advancing Translational Sciences	93.350		392,586	6,957,827
National Center for Preservation Technology and Training	15.923		-	5,438
National Center for Research Resources	93.389		-	52,408
National Center on Sleep Disorders Research	93.233		454,029	2,170,955
National Cooperative Geologic Mapping	15.810		-	219,241
National Criminal History Improvement Program (NCHIP)	16.554		-	1,847,384
National Dam Safety Program	97.041		-	145,491
National Environmental Education Training Program	66.950		15,394	136,289
National Estuary Program	66.456		19,593	742,278
National Family Caregiver Support, Title III, Part E	93.052		13,120,325	17,259,935
National Farmworker Jobs Program	17.264		1,860,594	2,941,146
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328		142,156	582,304
National Geological and Geophysical Data Preservation	15.814		-	14,610
National Guard Challenge Program	12.404		-	5,162,134
National Guard Military Operations and Maintenance (O&M) Projects	12.401		-	38,610,611
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		-	375,319

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
National Historical Publications and Records Grants	89.003	-	-	146,537
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	430,025	430,025	3,821,857
National Landscape Conservation System	15.248	-	-	17,782
National Leadership Grants	45.312	8,230	8,230	514,167
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123	1,163,099	1,163,099	4,555,223
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	-	-	1,061,953
National Organizations of State and Local Officials	93.011	-	-	14,642
National Park Service Conservation, Protection, Outreach, and Education	15.954	-	-	171,760
National Priority Safety Programs	20.616	2,205,799	2,205,799	13,920,358
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	84.015	-	-	1,774,252
National School Lunch Program	10.555	1,150,075,971	1,150,075,971	1,298,336,898
National Security Education Program David L. Boren Scholarships	12.551	-	-	9,544
National Sexual Assault Kit Initiative	16.833	430,326	430,326	1,054,908
National Wildlife Refuge System Enhancements	15.654	-	-	2,047
Native American Graves Protection and Repatriation Act	15.922	-	-	48,410
Natural Resource Damage Assessment and Restoration	15.658	-	-	158,689
Naval Medical Research and Development	12.340	-	-	51,600
NICS Act Record Improvement Program	16.813	-	-	386,246
NIEHS Hazardous Waste Worker Health and Safety Training	93.142	-	-	128,845
NIEHS Superfund Hazardous Substances Basic Research and Education	93.143	159,029	159,029	499,716
NOAA Mission-Related Education Awards	11.008	24,599	24,599	281,238
NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424	-	-	248,401
Nonpoint Source Implementation Grants	66.460	2,896,233	2,896,233	5,369,945
Non-Profit Security Program	97.008	2,323,408	2,323,408	2,323,408
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777	-	-	43,063
NSF Technology, Innovation, and Partnerships	47.084	3,532	3,532	429,391
Nuclear Energy Research, Development and Demonstration	81.121	222,633	222,633	1,460,285
Nurse Anesthetist Traineeship	93.124	-	-	162,363
Nurse Education, Practice Quality and Retention Grants	93.359	218,750	218,750	1,721,405
Nurse Faculty Loan Program (NFLP)	93.264	-	-	1,762,383
Nursing Research	93.361	277,806	277,806	3,965,358
Nursing Student Loans	93.364	-	-	-
Nutrition Services Incentive Program	93.053	5,551,067	5,551,067	6,110,901
Occupational Safety and Health Program	93.262	223,184	223,184	3,540,697
Occupational Safety and Health Susan Harwood Training Grants	17.502	-	-	225,703

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Ocean Exploration	11.011	-	-	334,799
Office for Coastal Management	11.473	-	-	68,093
Office of Cyberinfrastructure	47.080	220,411	220,411	683,039
Office of International Science and Engineering	47.079	-	-	1,373,487
Office of Research and Development Consolidated Research/Training/Fellowships	66.511	25,376	25,376	257,870
Office of Science Financial Assistance Program	81.049	1,455,223	1,455,223	20,866,171
Office of Stem Engagement (OSTEM)	43.008	257,912	257,912	3,753,772
Office of Technology Transitions (OTT)-Technology Deployment, Demonstration and Commercialization	81.010	-	-	56,999
Opioid Affected Youth Initiative	16.842	-	-	85,837
Opioid STR	93.788	115,887,571	115,887,571	129,990,476
Oral Diseases and Disorders Research	93.121	564,241	564,241	7,941,112
Organic Agriculture Research and Extension Initiative	10.307	312,207	312,207	1,413,237
Organic Certification Cost Share Programs	10.171	-	-	29,019
Organized Approaches to Increase Colorectal Cancer Screening	93.800	-	-	560,730
Other Federal Awards	13.RD	13,386,916	13,386,916	139,042,381
Outdoor Recreation Acquisition, Development and Planning	15.916	1,196,750	1,196,750	2,196,750
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443	-	-	117,322
Overseas Programs - Doctoral Dissertation Research Abroad	84.022	-	-	86,510
Overseas Programs - Group Projects Abroad	84.021	-	-	73,100
OVW Research and Evaluation Program	16.026	59,664	59,664	152,887
P3 Award: National Student Design Competition for Sustainability	66.516	-	-	9,121
Partners for Fish and Wildlife	15.631	-	-	22,405
Partnership Agreements	10.699	-	-	623,977
Past Conflict Accounting	12.740	62,752	62,752	80,503
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	425,762	425,762	1,079,367
Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion	93.810	-	-	480,135
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205	-	-	2,121,526
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	-	-	4,252,929
Peace Corps' Global Health and PEPFAR Initiative Program	45.400	-	-	16,962
Performance Partnership Grants	66.605	88,280	88,280	9,002,583
Perkins Loan Cancellations	84.037	-	-	54,285
Personnel Development Support Project (PDSP)	84.027A	-	-	3,902,660
Pest Management and Vector Control Research	12.355	38,835	38,835	69,331
PHMSA Pipeline Safety Research and Development "Other Transaction Agreements"	20.723	-	-	95,661
Plant and Animal Disease, Pest Control, and Animal Care	10.025	87,512	87,512	17,392,982
Poison Center Support and Enhancement Grant	93.253	279,035	279,035	461,143

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2023
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Polar Programs	47,078		509,568	1,506,115
Pollution Prevention Grants Program	66,708		-	22,921
Port Security Grant Program	97,056		-	309,480
Post-9/11 Veterans Educational Assistance	64,027		-	1,322,078
PPHF Geriatric Education Centers	93,969		285,625	833,924
PREA Program: Strategic Support for PREA Implementation	16,735		-	650,000
Prescott Marine Mammal Rescue Assistance	15,683		-	116,667
Preservation of Historic Structures on the Campuses of Historically Black Colleges and Universities (HBCUs)	15,932		-	761
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93,478		-	185,765
Prevention of Disease, Disability, and Death by Infectious Diseases	93,084		208,499	1,123,085
Preventive Health and Health Services Block Grant	93,991		347,318	3,215,376
Procurement Technical Assistance For Business Firms	12,002		21,586	1,385,214
Professional and Cultural Exchange Programs - Citizen Exchanges	19,415		-	266,918
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93,116		-	5,568,820
Project Safe Neighborhoods	16,609		873,298	901,789
Projects for Assistance in Transition from Homelessness (PATH)	93,150		4,196,679	4,196,679
Promotion of the Arts Grants to Organizations and Individuals	45,024		-	1,121,815
Promotion of the Arts Partnership Agreements	45,025		420,504	1,368,525
Promotion of the Humanities Challenge Grants	45,130		-	12,075
Promotion of the Humanities Division of Preservation and Access	45,149		3,414	366,990
Promotion of the Humanities Federal/State Partnership	45,129		-	141,036
Promotion of the Humanities Fellowships and Stipends	45,160		-	129,309
Promotion of the Humanities Office of Digital Humanities	45,169		-	126,875
Promotion of the Humanities Professional Development	45,163		-	193,282
Promotion of the Humanities Public Programs	45,164		-	10,000
Promotion of the Humanities Research	45,161		-	407,982
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45,162		-	120,082
Prosecuting Cold Cases Using DNA	16,036		-	110,021
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93,318		-	19,222
Protection, Clearing and Straightening Channels	12,109		-	22,554
Public Diplomacy Programs	19,040		-	174,499
Public Health Emergency Preparedness	93,069		-	28,115,239
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93,354		-	52,754
Public Health Service Evaluation Funds	93,343		80,987	177,427
Public Health Training Centers Program	93,516		-	116,303

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Public Safety Partnership and Community Policing Grants	16.710		20,142	1,347,289
Public Transportation Emergency Relief Program	20.527		-	78,402
Public Transportation Innovation	20.530		-	504,343
Public Transportation Research, Technical Assistance, and Training	20.514		-	114,060
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		-	691,747
Railroad Safety	20.301		24,000	51,425
Rangeland Resource Management	15.237		-	15,105
Rare Disorders: Research, Surveillance, Health Promotion, and Education	93.315		66,007	404,398
Readiness and Environmental Protection Integration (REPI) Program	12.017		-	356,403
Recreational Trails Program	20.219		659,524	823,971
Refugee and Entrant Assistance Discretionary Grants	93.576		-	1,895
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		84,022,886	520,406,730
Regional Conservation Partnership Program	10.932		-	43,000
Regional Fishery Management Councils	11.441		-	72,576
Regional Food System Partnerships	10.177		-	21,036
Regional Wetland Program Development Grants	66.461		-	219,035
Rehabilitation Long-Term Training	84.129		-	776,911
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		-	1,091,917
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		-	194,550,871
Rehabilitation Training Technical Assistance Centers	84.264		-	206,894
Renewable Energy Research and Development	81.087		1,678,871	6,297,790
Renewable Resources Extension Act and National Focus Fund Projects	10.515		8,325	163,841
Research and Development	64.054		-	7,771
Research and Evaluations, Demonstrations, and Data Analysis and Utilization	14.536		-	102,698
Research and Technology Development	12.910		1,841,351	8,547,040
Research and Training in Complementary and Integrative Health	93.213		264,553	2,049,710
Research in Special Education	84.324		360,968	5,641,457
Research Infrastructure Programs	93.351		-	2,769,535
Research Joint Venture and Cost Reimbursable Agreements	10.707		-	192,225
Research on Chemical and Biological Defense	12.360		-	23,069
Research on Healthcare Costs, Quality and Outcomes	93.226		89,246	1,275,898
Research on Research Integrity	93.085		-	23,969
Research Related to Deafness and Communication Disorders	93.173		93,1378	7,319,040
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716		-	12,684
Residential Substance Abuse Treatment for State Prisoners	16.593		190,397	921,235
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		164,742	1,427,267

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Retired and Senior Volunteer Program	94,002	-	-	52,168
ROTC Language and Culture Training Grants	12,357	-	-	339,520
Rural Business Development Grant	10,351	-	-	150,000
Rural Education	84,358	2,271,514	2,271,514	2,347,753
Rural Health and Safety Education Competitive Grants Program	10,516	-	-	302,419
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93,912	-	-	25,882
Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants	93,924	-	-	61,204
Safety and Environmental Research and Data Collection for Offshore Energy and Mineral Activities	15,441	-	-	23,928
Safety, Security and Mission Services	43,009	-	-	489,437
Scaling the National Diabetes Prevention Program to Priority Populations	93,261	-	-	108,582
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93,925	-	-	825,000
Scholarships for Students at 1890 Institutions	10,524	-	-	820,888
School Breakfast Program	10,553	299,758,583	299,758,583	299,968,937
School Improvement Grants	84,377	19,389,557	19,389,557	19,389,557
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	84,184	-	-	783,070
Schools and Roads - Grants to States	10,665	-	-	2,197,926
Science	43,001	3,889,286	3,889,286	16,832,465
Science To Achieve Results (STAR) Research Program	66,509	36,757	36,757	1,014,382
Science, Technology, Business and/or Education Outreach	11,620	50,000	50,000	263,031
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12,330	33,112	33,112	148,714
Scientific Leadership Awards	97,062	-	-	194,898
Scientific Research - Combating Weapons of Mass Destruction	12,351	319,729	319,729	2,047,873
Sea Grant Support	11,417	1,000,259	1,000,259	8,009,113
Second Chance Act Reentry Initiative	16,812	45,312	45,312	248,754
Senior Community Service Employment Program	17,235	4,043,535	4,043,535	4,043,535
Senior Farmers Market Nutrition Program	10,576	-	-	316,026
Sexual Assault Services Formula Program	16,017	752,383	752,383	767,431
Sexual Risk Avoidance Education	93,060	95,210	95,210	900,394
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93,977	-	-	5,546,763
Sexually Transmitted Diseases (STD) Provider Education Grants	93,978	-	-	161,427
Shuttered Venue Operators Grant Program	59,075	-	-	418,759
Sickle Cell Treatment Demonstration Program	93,365	-	-	67,431
Small Business Development Centers	59,037	152,319	152,319	14,124,019
Small Business Innovation Research	10,212	-	-	74,112
Small Rural Hospital Improvement Grant Program	93,301	-	-	131,565

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Smart Prosecution Initiative	16.825		119,710	221,717
Social Security Disability Insurance	96.001		-	114,623,118
Social Security Research and Demonstration	96.007		-	90,079
Social Services Block Grant	93.667		59,520,470	161,137,015
Social, Behavioral, and Economic Sciences	47.075		402,000	4,925,560
Soil and Water Conservation	10.902		-	1,629,351
Soil Survey	10.903		-	40,190
Solid Waste Management Assistance Grants	66.808		-	63,193
South Florida Geographic Initiatives Program	66.484		3,744	1,825,163
Southeast Area Monitoring and Assessment Program	11.435		159,806	539,752
Space Operations	43.007		21,811	488,077
Space Technology	43.012		30,233	3,992,491
Special Domestic Violence Criminal Jurisdiction Implementation	16.025		-	13,047
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		2,207,133	10,637,004
Special Education - State Personnel Development	84.323		414,316	1,174,194
Special Education Educational Technology Media, and Materials for Individuals with Disabilities	84.327		-	617,791
Special Education Grants to States	84.027		679,942,537	725,368,439
Special Education Preschool Grants	84.173		17,552,926	18,284,425
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		583,436	3,267,595
Special Education-Grants for Infants and Families	84.181		17,930,049	33,415,856
Special Education-Personnel Development to Improve Services and Results for Children with Disabilities	84.325K		-	1,359,589
Special Education-Research and Innovation to Improve Services and Results for Children with Disabilities	84.324A		241,027	1,207,468
Special Milk Program for Children	10.556		4,155	4,155
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		37,771,740	41,350,736
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		45,536,843	51,829,801
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		1,629,170	1,942,804
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		768,091	951,273
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042		-	2,775,701
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		233,669	349,256
Special Projects of National Significance	93.928		-	112,831
Specialty Crop Block Grant Program - Farm Bill	10.170		279,488	7,676,207
Specialty Crop Research Initiative	10.309		2,908,157	14,900,356
Sport Fish Restoration	15.605		260,215	11,061,788
Sportfishing and Boating Safety Act	15.622		476,507	476,507

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
State & Private Forestry Cooperative Fire Assistance	10.698	-	-	93,335
State & Private Forestry Hazardous Fuel Reduction Program	10.697	-	-	640,563
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.366	155,442	155,442	484,246
State Administrative Expenses for Child Nutrition	10.560	168,793	168,793	6,997,487
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	8,502,143	8,502,143	186,700,769
State and Community Highway Safety	20.600	5,665,156	5,665,156	14,857,443
State and Tribal Response Program Grants	66.817	-	-	819,770
State Capacity Building	93.240	-	-	297,551
State Court Improvement Program	93.586	-	-	1,053,195
State Criminal Alien Assistance Program	16.606	-	-	17,148,758
State Energy Program	81.041	-	-	6,592,730
State Health Access Program	93.256	-	-	1,993,987
State Health Insurance Assistance Program	93.324	-	-	2,610,511
State Indoor Radon Grants	66.032	2,139,586	2,139,586	192,812
State Justice Statistics Program for Statistical Analysis Centers	16.550	-	-	89,187
State Medicaid Fraud Control Units	93.775	-	-	15,784,907
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113	-	-	1,254,985
State Rural Hospital Flexibility Program	93.241	150,000	150,000	577,499
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	-	-	29,616,481
State Trade Expansion	59.061	-	-	50,584
State Wildlife Grants	15.634	672,115	672,115	2,410,331
Statistical, Research, and Methodology Assistance	11.016	-	-	21,721
Stephanie Tubbs Jones Child Welfare Services Program	93.645	15,410,047	15,410,047	15,496,641
Stewardship Science Grant Program	81.112	-	-	616,445
STOP School Violence	16.839	151,373	151,373	588,477
Strengthening Emergency Care Delivery in the United States Healthcare System through Health Information and Promotion	93.078	-	-	48,773
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	-	-	616,964
Strengthening Public Health through Surveillance, Epidemiologic Research, Disease Detection and Prevention	93.326	71,795	71,795	297,277
Student Support and Academic Enrichment Program	84.424	66,527,151	66,527,151	67,410,935
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	4,627,742	4,627,742	7,593,175
Substance Abuse and Mental Health Services_Promotion of Regional and National Significance	92.243	784,843	784,843	784,843
Summer Food Service Program for Children	10.559	41,523,501	41,523,501	43,611,614
Sun Grant Program	10.320	10,984	10,984	186,306
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	-	-	222,941
Supplemental Nutrition Assistance Program	10.551	-	-	6,513,372,364

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2023
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Support for Adam Walsh Act Implementation Grant Program	16.750		-	112,245
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		-	1,093,374
Supporting Effective Educator Development	84.423A		185,055	512,161
Supporting Effective Educator Development Program	84.423		-	1,087,124
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367		108,102,103	111,616,259
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		97,370	846,055
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		-	253,317
Survivors and Dependents Educational Assistance	64.117		-	1,225,727
Sustainable Agriculture Research and Education	10.215		33,909	674,146
Teacher and School Leader Incentive Grants (formerly the Teacher Incentive Fund)	84.374		-	292,934
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	379,509
Teacher Quality Partnership Grants	84.336		77,244	1,783,468
Team Nutrition Grants	10.574		-	1,958
Technical Agricultural Assistance	10.960		-	148,740
Technical and Non-Financial Assistance to Health Centers	93.129		-	70,033
Technical Assistance and Workforce Development	20.531		-	455,141
Technical Assistance for Specialty Crops Program	10.604		-	417,124
Teenage Pregnancy Prevention Program	93.297		-	187,058
Temporary Assistance for Needy Families	93.558		255,503,873	381,315,319
Temporary Labor Certification for Foreign Workers	17.273		-	556,935
The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	10.187		359,378	359,378
The Language Flagship Grants to Institutions of Higher Education	12.550		372,081	1,049,045
Threatened and Endangered Species	15.246		-	15,877
Title I Grants to Local Educational Agencies	84.010		924,706,379	933,662,033
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		-	774,179
Title III Part A, English Language Acquisition, Language Enhancement, and Academic Achievement	84.365A		-	2,894
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		1,150,000	2,396,384
Trade Adjustment Assistance	17.245		508,373	1,377,726
Training in General, Pediatric, and Public Health Dentistry	93.059		-	142,869
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		-	113,857
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840		-	1,338
Trans-National Crime	19.705		-	298,422
Trans-NIH Recovery Act Research Support	93.701		-	119,979
Trans-NIH Research Support	93.310		3,232,845	7,963,437
Trans-NSF Recovery Act Research Support	47.082		-	6,100

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Traumatic Brain Injury State Demonstration Grant Program	93.234	-	-	46,251
TRIO Educational Opportunity Centers	84.066	-	-	3,483,733
TRIO McNair Post-Baccalaureate Achievement	84.217	-	-	877,936
TRIO Student Support Services	84.042	-	-	10,604,800
TRIO- Student Support Services	84.042A	-	-	573,703
TRIO Talent Search	84.044	-	-	5,657,359
TRIO Upward Bound	84.047	-	-	10,253,912
TRIO-Talent Search	84.044A	-	-	362,191
TRIO-Upward Bound	84.047A	-	-	660,675
Troops to Teachers Grant Program	12.620	-	-	51,214
Tuberculosis Demonstration, Research, Public and Professional Education	93.947	-	-	1,296,894
Twenty-First Century Community Learning Centers	84.287	-	59,155,314	65,959,515
U.S. Geological Survey Research and Data Collection	15.808	-	100,218	2,155,028
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	-	-	512,501
U.S. Repatriation	93.579	-	-	38,031
Unaccompanied Alien Children Program	93.676	-	-	519,542
Unallied Management Projects	11.454	-	46,857	368,008
Unallied Science Program	11.472	-	118,203	1,282,889
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804	-	-	476,827
Unemployment Insurance	17.225	-	7,971,666	480,481,200
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	-	-	643,499
University Coal Research	81.057	-	62,064	281,121
University Transportation Centers Program	20.701	-	4,105,500	8,009,441
Urban Agriculture and Innovative Production	10.935	-	-	26,542
Urban and Community Forestry Program	10.675	-	-	111,924
USAID Development Partnerships for University Cooperation and Development	98.012	-	-	9,506
USAID Foreign Assistance for Programs Overseas	98.001	-	4,401,262	10,701,152
VA Homeless Providers Grant and Per Diem Program	64.024	-	-	126,047
VA Supportive Services for Veteran Families Program	64.033	-	-	26,265
Veterans Information and Assistance	64.115	-	-	1,179,458
Veterans Legacy Grants Program	64.204	-	-	166,968
Veterans Outreach Program	59.044	-	-	356,402
Veterans State Domiciliary Care	64.014	-	-	2,718,316
Veterans State Nursing Home Care	64.015	-	-	58,266,317
Veterinary Services Grant Program	10.336	-	-	8,243
Violence Against Women Formula Grants	16.588	-	5,200,811	8,411,641
Viral Hepatitis Prevention and Control	93.270	-	586,019	895,158

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	ASSISTANCE LISTING NUMBER	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Assistance Listing Number				
Assistance Listing Program Title				
Virginia Graeme Baker Pool and Spa Safety	87,002	-	-	61,858
Vision Research	93,867	918,300	918,300	7,148,964
Volunteer Generation Fund	94,021	-	-	311,076
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21,009	-	-	21,139
Volunteers in Service to America	94,013	-	-	88,115
Water Desalination Research and Development	15,506	-	-	2,940
Water Pollution Control State, Interstate, and Tribal Program Support	66,419	-	-	516,417
Water Quality Management Planning	66,454	65,110	65,110	252,224
Weather and Air Quality Research	11,459	-	-	105,120
Weatherization Assistance for Low-Income Persons	81,042	3,564,005	3,564,005	4,100,396
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	93,436	13,656	13,656	137,860
White-nose Syndrome National Response Implementation	15,684	-	-	60,178
Wholesale Farmers and Alternative Market Development	10,164	-	-	113,238
WIC Farmers' Market Nutrition Program (FMNP)	10,572	-	-	225,412
WIC Grants To States (WGS)	10,578	-	-	140,054
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10,557	-	-	424,860,585
Wildfires and Hurricanes Indemnity Program Plus	10,129	38,531,494	38,531,494	38,909,854
Wildlife Restoration and Basic Hunter Education	15,611	-	-	16,355,703
Wildlife Services	10,028	-	-	33,327
WIOA Adult Program	17,258	37,950,476	37,950,476	38,605,785
WIOA Dislocated Worker Formula Grants	17,278	41,176,582	41,176,582	42,115,563
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17,277	11,425,060	11,425,060	11,493,877
WIOA Pilots, Demonstrations, and Research Projects	17,261	-	-	301,869
WIOA Youth Activities	17,259	54,167,952	54,167,952	61,273,570
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10,318	-	-	18,416
Wood Utilization Assistance	10,674	58,706	58,706	102,833
Work Opportunity Tax Credit Program (WOTC)	17,271	-	-	708,947
Youth Engagement, Education, and Employment	15,676	-	-	71,383
YouthBuild	17,274	-	-	804,148
Zoonotic Disease Initiative	15,069	-	-	14,263
Grand Total			13,123,862,973	60,770,015,651

See accompanying notes to the Schedule of Expenditures of Federal Awards

*Notes to the Schedule of Expenditures of
Federal Awards*

NOTE 1 - BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES

The Schedule of Expenditures of Federal Awards has been prepared in accordance with the Uniform Guidance and presents the Federal awards expended by the State of Florida. The Single Audit Act Amendments of 1996 (Public Law 104-156) and the Uniform Guidance in subpart F define Federal awards as Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. Federal financial assistance is defined as assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, or other assistance.

The following summary of the State of Florida's significant accounting policies and related information is presented to assist the reader in interpreting the Schedule of Expenditures of Federal Awards and should be viewed as an integral part of the accompanying schedule.

Reporting Entity

The reporting entity for the purposes of the accompanying schedule is the State of Florida primary government (i.e., legislative agencies, the Governor and Cabinet, departments and agencies, commissions, boards of the Executive Branch, and various offices relating to the Judicial Branch), the State Universities (SU), and the State Community Colleges and Florida Colleges exclusive of any component units of the State Universities and Community Colleges and Florida Colleges.

Assistance Listing Number (ALN)

The Assistance Listing Number (ALN) is a government-wide compendium of individual Federal programs. A five-digit program identification number (ALN) is assigned to each program included in the catalog. Those programs that have not been assigned an ALN by the Federal Government and those programs for which ALNs could not be identified are entitled "Other Federal Awards" on the accompanying schedule and listed as ALN "XX.UXX". The "U" stands for unknown, while the following "XX" represents the sequential numbering of the Federal Awarding Agency. Unknown programs that are also research and development programs are listed as ALN "XX.RD".

Federal Expenditures

The column on the accompanying schedule captioned "Federal Expenditures," includes amounts using different bases of accounting. The reporting entities also include expenditures related to transfers received from other State Agencies, State Universities, State Community Colleges, and Florida Colleges in this column.

Amounts reported by State Agencies, State Universities, State Community Colleges, and Florida Colleges were determined in accordance with the accrual and modified accrual basis of accounting, with the exception of Florida International University, Florida State University, and the University of Florida, which reported expenditures using the cash basis of accounting.

Appropriate expenditures are recognized, as applicable, in accordance with either OMB Cost Principles or cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Expenditures reported for the Unemployment Insurance (UI) Program (ALN 17.225) and the Direct Loans Program (ALN 84.268) are reported using the accrual basis of accounting.

Appropriate adjustments have been made to the expenditures reported on the accompanying schedule to preclude reporting both the transfers of Federal awards between the various State Agencies, State Universities, State Community Colleges, and Florida Colleges, and the subsequent expenditures.

Amounts Passed Through to Subrecipients Column

The column on the accompanying schedule captioned "Amounts Passed Through to Subrecipients" represents the amounts transferred by the State Agencies, State Universities, State Community Colleges, and Florida Colleges to subrecipients that are not included in the State's Schedule of Expenditures of Federal Awards. The amounts in this column are also included in the column captioned "Federal Expenditures". Transfers of Federal awards between the State Agencies, State Universities, State Community Colleges, and Florida Colleges are not included in this column.

American Recovery and Reinvestment Act of 2009 (ARRA)

On February 13, 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (Public Law 111 -5) (Recovery Act). The Recovery Act's three main goals are to create and save jobs, jump-start economic activity, and invest in long-term economic growth, and promote accountability and transparency in government spending.

To maximize the transparency and accountability of funds authorized under the Recovery Act, recipients covered by the Single Audit Act Amendments of 1996 and Uniform Guidance must separately identify the expenditures for Federal awards under the Recovery Act on the Schedule of Expenditures of Federal Awards.

ARRA funds reported during the 2022-2023 fiscal year are included within the accompanying schedule. Expenditures reported on the accompanying schedule for ARRA awards totaled \$3,238,542.

COVID-19 Emergency Acts

In response to the COVID-19 outbreak, Congress has passed three major emergency measures to provide relief to families and the U.S. economy. On March 6, 2020, the Preparedness and Response Supplemental Appropriations Act was signed into law as the first phase and allocated \$8.3 billion of aid to the United States' public health response to COVID-19. On March 18, 2020, Families First Coronavirus Response Act was the second phase and provided relief for both employers and employees who were affected by COVID-19.

On March 27, 2020, Congress passed the third COVID-19 stimulus law, the Coronavirus Aid, Relief, and Economic Security (CARES) Act is a \$2.2 trillion economic stimulus package that aids industries suffering from the pandemic and provides economic relief to families and small businesses who are suffering. The Health and Economic Recovery Omnibus Emergency Solutions Act or the Heroes Act, a \$3 trillion stimulus package, was passed on May 15, 2020, and is intended to supplement the CARES Act stimulus package.

As described in 2 CFR section 200.510(b), COVID-19 Emergency Acts funding is designated as "COVID-19" and reported separately on the accompanying SEFA schedule (and the SF-SAC). The relief funds are assigned a separate ALN and apply to both the portion of existing federal programs and the new COVID-19 only programs.

COVID-19 related award expenditures during the 2022-2023 Fiscal Year are included within the accompanying schedule and totaled \$10,770,212,539.

Additionally, the American Rescue Plan Act of 2021 (ARP) (Pub. L. No. 117-2) further extended and modified the programs provided under the CARES Act and Continued Assistance to Unemployed Workers Act of 2020.

Disaster Grants – Public Assistance (ALN 97.036)

After a Presidential-Declared disaster, FEMA provides a public assistance grant to reimburse eligible costs associated with repair, replacement, or restoration of disaster-damaged facilities. The Federal government reimburses in the form of cost-shared grants which requires state matching funds. For the fiscal year ended June 30, 2023, \$12,836,463 of approved eligible expenditures that were incurred in a prior year are included on the schedule.

Noncash Assistance

The State participates in several Federal awards programs in which noncash benefits are provided through the State to eligible program participants. The programs where noncash benefits were used are identified in the following table.

Assistance Listing Number	Assistance Listing Program Title	Total Noncash Benefits	Total Program Expenditures
10.542	Pandemic EBT Food Benefits	\$ 893,966,973	\$ 893,966,973
10.551	Supplemental Nutrition Assistance Program	6,513,372,364	6,513,372,364
10.553	School Breakfast Program	7,127	299,968,937
10.555	National School Lunch Program	144,739,105	1,298,336,898
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	309,893,572	424,860,585
10.565	Commodity Supplemental Food Program	4,094,053	4,707,353
10.569	Emergency Food Assistance Program (Food Commodities)	78,904,072	78,904,072
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	2,070,954	11,889,171
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	67,613	860,166
93.268	Immunization Cooperative Agreements	333,725,090	362,144,062
Grand Total		\$ 8,280,840,923	\$ 9,889,010,581

NOTE 2 – INDIRECT COST RATE

In accordance with §200.414 Indirect (F&A) costs and §200.510, the following State of Florida entities used the 10% de minimis indirect cost rate.

State Colleges

Tallahassee Community College

NOTE 3 – UNEMPLOYMENT INSURANCE

The Unemployment Insurance (UI) Program (ALN 17.225) is a unique Federal-State partnership, founded upon Federal law but implemented primarily through State law. Pursuant to this Program, unemployment benefits are paid to eligible unemployed workers for periods of involuntary unemployment. Benefits are paid from Federal funds and from State unemployment taxes that are deposited into the State's account in the Federal Unemployment Trust Fund (FUTF). State benefits were funded from State taxes. The State's administrative expenditures incurred under this Program are funded by Federal grants. Expenditures reported on the accompanying schedule for the UI Program are identified in the following table:

Federal Administration	\$ 60,167,072
Federal Administration Covid-19	10,182,008
DEO - Sub granted to state agencies	15,814,931
Adjusted Federal Administration	<u>86,164,011</u>
Federal Benefits Ex Military/Federal Employees	2,624,834
Federal Benefits Emergency	-
Federal Benefits TRADE/Disaster	7,669,214
Federal Benefits Covid-19	21,689,973
State Benefits funded by Taxes	387,074,250
Total	<u><u>\$ 505,222,282</u></u>

NOTE 4 - LOANS AND LOAN GUARANTEES

The State of Florida participates in several Federal loan programs in which funds are provided through the State to eligible program participants.

State Infrastructure Bank (ALN No. 20.205)

The Federal State Infrastructure Bank (SIB) for the Highway Planning and Construction Program (ALN No. 20.205) is an investment fund from which loans and other forms of credit assistance are provided for highway construction, transit capital, or other surface transportation projects. The Federal share (80 percent) of SIB disbursements made during the 2022-23 fiscal year totaled \$17,647,013. The Federal Share (80 percent) of SIB accruals for 2022-23 fiscal year totaled \$17,613,658. The total of \$17,647,013 is included on the accompanying schedule with other expenditures from the Highway Planning and Construction Program. The federal portion (80 percent) of the outstanding balance of the SIB loans at June 30, 2023, totaled \$48,458,930.

Federal Family Education Loans (ALN 84.032)

Under the Federal Family Education Loans (FFEL) Program, the U.S. Department of Education guarantees the repayment of loans made to students by participating financial institutions. The Florida Department of Education administers the FFEL Program's (ALN No. 84.032) net guaranteed portfolio of \$982,386,389 and \$1,181,766,211, as of June 30, 2023, and 2022, respectively. During fiscal year 2023 and 2022, the guaranteed payments made to participating lenders to cover defaulted student loans totaled \$68,569,693 and \$68,608,763, respectively.

Higher Education Loans

The table below summarizes activity by the State for federally funded student loan programs.

ALN	Assistance Listing Program Title	Current Year Disbursements	Value of Loans Outstanding
47.076	Education and Human Resources	\$ -	\$ 58,795
84.032	Federal Family Education Loans	68,569,693	982,386,389
84.038	Federal Perkins Loan (FPL)-Federal Capital Contributions		13,954,193
84.268	Federal Direct Student Loans	1,517,297,327	13,857,150
93.264	Nurse Faculty Loan Program (NFLP)	109,269	1,653,114
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	-	5,704,181
93.408	ARRA - Nurse Faculty Loan Program	-	1,913
Totals		\$ 1,585,976,289	\$ 1,017,615,735

Other Reports

The Auditor General reports listed below include findings and information that may enhance the reader's understanding of the State of Florida's administration of Federal awards.

Report Type/Number	Report Title	Date of Report
Information Technology Operational Audit 2024-138	Department of Financial Services – Florida Accounting Information Resource Subsystem (FLAIR) and Selected Information Technology General Controls	February 2024

Audit reports issued by the Auditor General can be obtained through our Web site FLAuditor.gov.

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INDEX OF FINDINGS BY STATE ENTITY

State Entity Finding Number	Program Title
Florida Agency for Health Care Administration	
2023-045	Children's Health Insurance Program
2023-046	Children's Health Insurance Program Medicaid Cluster
2023-048	Medicaid Cluster
2023-049	Medicaid Cluster
2023-050	Medicaid Cluster
2023-051	Medicaid Cluster
2023-052	Children's Health Insurance Program Medicaid Cluster
2023-054	Children's Health Insurance Program Medicaid Cluster
2023-055	Children's Health Insurance Program Medicaid Cluster
2023-056	Medicaid Cluster
Florida Agency for Persons with Disabilities	
2023-053	Medicaid Cluster
Florida Department of Children and Families	
2023-027	Children's Health Insurance Program Medicaid Cluster Temporary Assistance for Needy Families
2023-028	Children's Health Insurance Program Medicaid Cluster Temporary Assistance for Needy Families
2023-029	Children's Health Insurance Program Medicaid Cluster Temporary Assistance for Needy Families
2023-030	Temporary Assistance for Needy Families
2023-031	Temporary Assistance for Needy Families
2023-032	Temporary Assistance for Needy Families
2023-033	Temporary Assistance for Needy Families
2023-034	Temporary Assistance for Needy Families
2023-036	MaryLee Allen Promoting Safe and Stable Families
2023-038	Foster Care - Title IV-E
2023-039	Foster Care - Title IV-E
2023-040	Foster Care - Title IV-E
2023-041	Foster Care - Title IV-E
2023-042	Block Grants for Prevention and Treatment of Substance Abuse Social Services Block Grant
2023-043	Social Services Block Grant
2023-047	Medicaid Cluster
Florida Department of Commerce	
2023-004	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Community Services Block Grant Homeowner Assistance Fund Temporary Assistance for Needy Families
2023-005	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
2023-006	Unemployment Insurance
2023-007	Unemployment Insurance
2023-008	Unemployment Insurance
2023-009	Unemployment Insurance
2023-010	Unemployment Insurance
2023-011	Unemployment Insurance
2023-012	Unemployment Insurance
2023-013	Unemployment Insurance
2023-014	Unemployment Insurance
2023-037	Community Services Block Grant
Florida Department of Education	
2023-023	Education Stabilization Fund English Language Acquisition State Grants Title I Grants to Local Educational Agencies
2023-024	Supporting Effective Instruction State Grants

State Entity Finding Number	Program Title
Florida Department of Health	
2023-001	Special Supplemental Nutrition Program for Women, Infants, and Children
2023-002	Special Supplemental Nutrition Program for Women, Infants, and Children
2023-003	Special Supplemental Nutrition Program for Women, Infants, and Children
Florida Department of Revenue	
2023-015	Unemployment Insurance
2023-035	Temporary Assistance for Needy Families
Florida Department of Transportation	
2023-016	Highway Planning and Construction
2023-017	Highway Planning and Construction
2023-018	Highway Planning and Construction
2023-019	Highway Planning and Construction
2023-020	Highway Planning and Construction
2023-021	Formula Grants for Rural Areas and Tribal Transit Program
Florida Division of Emergency Management	
2023-057	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
2023-058	Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Florida State University	
2023-025	Block Grants for Prevention and Treatment of Substance Abuse Children's Health Insurance Program Foster Care - Title IV-E Highway Planning and Construction Medicaid Cluster Opioid STR Promoting Safe and Stable Families Social Services Block Grant Special Supplemental Nutrition Program for Women, Infants, and Children Temporary Assistance for Needy Families Unemployment Insurance
2023-026	Block Grants for Prevention and Treatment of Substance Abuse Children's Health Insurance Program Foster Care - Title IV-E Highway Planning and Construction Medicaid Cluster Opioid STR Promoting Safe and Stable Families Social Services Block Grant Special Supplemental Nutrition Program for Women, Infants, and Children Temporary Assistance for Needy Families Unemployment Insurance
Palm Beach State College	
2023-059	Student Financial Assistance Cluster
Polk State College	
2023-060	Student Financial Assistance Cluster
2023-061	Student Financial Assistance Cluster
Seminole State College of Florida	
2023-062	Student Financial Assistance Cluster

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INDEX OF FINDINGS BY COMPLIANCE REQUIREMENT

Assistance Listing Number	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Eligibility	Matching Level of Effort, Earmarking	Period of Performance	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
United States Department of Agriculture									
10.557	2023-001 2023-002 2023-025 2023-026	2023-001 2023-002 2023-025 2023-026	2023-001 2023-002 2023-025 2023-026		2023-025 2023-026	2023-003 2023-025 2023-026		2023-025 2023-026	2023-025 2023-026
United States Department of Housing and Urban Development									
14.228	2023-004	2023-004	2023-004				2023-004 2023-005		
United States Department of Labor									
17.225	2023-006 2023-007 2023-008 2023-009 2023-010 2023-011 2023-025 2023-026	2023-006 2023-007 2023-008 2023-009 2023-010 2023-011 2023-025 2023-026	2023-006 2023-007 2023-008 2023-009 2023-010 2023-011 2023-012 2023-025 2023-026	2023-025 2023-026	2023-025 2023-026		2023-006 2023-007 2023-008 2023-009 2023-010 2023-011 2023-025 2023-026		2023-006 2023-007 2023-008 2023-009 2023-010 2023-011 2023-013 2023-014 2023-015 2023-025 2023-026
United States Department of Transportation									
20.205	2023-016 2023-017 2023-018 2023-019 2023-025 2023-026	2023-016 2023-017 2023-018 2023-019 2023-025 2023-026	2023-025 2023-026	2023-018 2023-019 2023-025 2023-026	2023-025 2023-026		2023-025 2023-026		2023-018 2023-019 2023-020 2023-025 2023-026
20.509						2023-021			
United States Department of the Treasury									
21.026	2023-004	2023-004	2023-004				2023-004		
United States Department of Education									
84.010							2023-023		
84.063 84.268									2023-059 2023-060 2023-061 2023-062
84.365							2023-023		
84.367				2023-024					
84.425							2023-023		
United States Department of Health and Human Services									
93.556	2023-025 2023-026	2023-025 2023-026	2023-025 2023-026	2023-025 2023-026 2023-036	2023-025 2023-026		2023-025 2023-026		2023-025 2023-026
93.558	2023-004 2023-025 2023-026 2023-027 2023-028 2023-029	2023-004 2023-025 2023-026 2023-027 2023-028 2023-029	2023-004 2023-025 2023-026 2023-027 2023-028 2023-029	2023-025 2023-026 2023-030	2023-025 2023-026		2023-004 2023-025 2023-026 2023-027 2023-028 2023-029 2023-031		2023-025 2023-026 2023-027 2023-028 2023-029 2023-032 2023-033 2023-034 2023-035
93.569	2023-004	2023-004	2023-004				2023-004	2023-037	
93.658	2023-025 2023-026 2023-038 2023-039 2023-040	2023-025 2023-026 2023-038 2023-039 2023-040	2023-025 2023-026 2023-038 2023-039 2023-040 2023-041	2023-025 2023-026	2023-025 2023-026		2023-025 2023-026 2023-038 2023-039 2023-040		2023-025 2023-026 2023-038 2023-039 2023-040 2023-041
93.667	2023-025* 2023-026*	2023-025* 2023-026*	2023-025* 2023-026*	2023-025* 2023-026*	2023-025* 2023-026* 2023-042*		2023-025* 2023-026* 2023-043*		2023-025* 2023-026*

INDEX OF FINDINGS BY COMPLIANCE REQUIREMENT

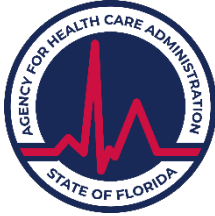
Assistance Listing Number	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Eligibility	Matching Level of Effort, Earmarking	Period of Performance	Procurement and Suspension and Debarment	Reporting	Subrecipient Monitoring	Special Tests and Provisions
United States Department of Health and Human Services (continued)									
93.767	2023-025 2023-026 2023-027 2023-028 2023-029 2023-046	2023-025 2023-026 2023-027 2023-028 2023-029 2023-046	2023-025 2023-026 2023-027 2023-028 2023-029 2023-046	2023-025 2023-026 2023-027 2023-028 2023-029 2023-046	2023-025 2023-026		2023-025 2023-026 2023-027 2023-028 2023-029 2023-045 2023-046		2023-025 2023-026 2023-027 2023-028 2023-029 2023-046 2023-052 2023-054 2023-055
93.775 93.777 93.778	2023-025 2023-026 2023-027 2023-028 2023-029 2023-046	2023-025 2023-026 2023-027 2023-028 2023-029 2023-046	2023-025 2023-026 2023-027 2023-028 2023-029 2023-046 2023-047	2023-025 2023-026 2023-048	2023-025 2023-026		2023-025 2023-026 2023-027 2023-028 2023-029 2023-046		2023-025 2023-026 2023-027 2023-028 2023-029 2023-046 2023-049 2023-050 2023-051 2023-052 2023-053 2023-054 2023-055 2023-056
93.788	2023-025 2023-026	2023-025 2023-026	2023-025 2023-026	2023-025 2023-026	2023-025 2023-026		2023-025 2023-026		2023-025 2023-026
93.959	2023-025 2023-026	2023-025 2023-026	2023-025 2023-026	2023-025 2023-026	2023-025 2023-026 2023-042		2023-025 2023-026		2023-025 2023-026
United States Department of Homeland Security									
97.036							2023-057	2023-058	

STATE OF FLORIDA

MANAGEMENT'S CORRECTIVE ACTION PLAN

**PREPARED AND SUBMITTED BY MANAGEMENT IN
ACCORDANCE WITH THE UNIFORM GUIDANCE**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**



**RON DESANTIS
GOVERNOR**

**JASON WEIDA
SECRETARY**

March 18, 2024

**State of Florida
Management's Corrective Action Plan –
Florida Agency for Health Care Administration
For the Fiscal Year Ended June 30, 2023**

Finding Number: 2023-045
Planned Corrective Action: The Grants Management Section within the Bureau of Financial Services will update its Federal Funding Accountability and Transparency Act (FFATA) procedures to follow the federal regulations of reporting by the required period after which a subaward is received.
Anticipated Completion Date: March 29, 2024
Responsible Contact Person: Kim Jordan, Operations & Management Consultant Manager
Sonya Smith, Chief of Financial Services

Finding Number: 2023-046
Planned Corrective Action: The recommended functionality is not supported by the current FMMIS provisioning system. However, in order to access the FMMIS, State users must access the State's network, which does contain the certain security controls. The recommended security controls are the requirements of the Agency's new Florida Health Care Connection (FX) System. Integration is to begin mid 2024 and be completed by December 31, 2025.
Anticipated Completion Date: December 31, 2025
Responsible Contact Person: Nancy Massey, Senior Management Analyst Supervisor

Finding Number: 2023-048
Planned Corrective Action: The Grants Management Section within the Bureau of Financial Services has begun updating its procedures to ensure that the calculations capture the correct FMAP rates for each quarter as well as to incorporate supervisory review in the process.
Anticipated Completion Date: March 15, 2024
Responsible Contact Person: Kim Jordan, Operations & Management Consultant Manager
Sonya Smith, Chief of Financial Services



Finding Number: **2023-049**
Planned Corrective Action: To complete audits within 12 months after receipt from designated contractor.
Anticipated Completion Date: All outstanding state mental health hospital audits will be completed by March 1, 2024.
Responsible Contact Person: Toriano Hatcher, Senior Management Analyst Supervisor

Finding Number: **2023-050**
Planned Corrective Action: Schedule any overdue life safety hospital surveys.
Schedule any overdue hospital health surveys for non-deemed providers.
Ensure field office management use of Quality Assurance reporting for sending provider letters in a timely manner.
Continue to work with field office schedulers to develop to-do list for federal intermediate care facility and nursing home recertification surveys.
Anticipated Completion Date: June 30, 2024
Responsible Contact Person: Logan Harrison, Health Care Policy and Oversight Coordination Unit

Finding Number: **2023-051**
Planned Corrective Action: Medicaid Accounts Receivable (MAR) #36035 was not reported within 60 days of the final order. However, the adjustments were made pursuant to the final order and the overpayment was reported on the CMS-64 Report for Quarter Ending 12/31/2023.
A spreadsheet reflecting the MAR CMS-64 Report for Quarter Ending 12/31/2023 has been provided as supporting documentation. The lines which correspond to MAR #36035 have been highlighted in yellow on the related tabs.
Moving forward, the MAR Unit Supervisor will perform periodic checks to ensure that final orders have been entered into the MAR Module within the SunFocus System.
Anticipated Completion Date: December 31, 2023
Responsible Contact Person: Katrina Derico-Harris, Finance & Accounting Director I
Sonya Smith, Chief of Financial Services

Finding Number: **2023-052**

Planned Corrective Action: Death Master File

1. Work with various bureaus within the Agency to determine Business Requirements for matching and applying death information
2. Work with the FX Provider Services Module (PSM) to include functionality for performing the Death Data Match to include:
 - a. Interfaces
 - b. Data Model Changes
 - c. New Reports
 - d. Provider Eligibility Logic Updates
 - e. Audit Records of check
 - f. RBS Records for RBS Report
3. Develop operational procedures for:
 - a. Possible Matches
 - b. Changes
 - c. Retro terminations and recoupment of overpayments

NPPES Check all Providers and Record NPPES Checks

1. Work with various bureaus within the Agency to determine Business Requirements for the screenings
2. Work with the FX Provider Services Module (PSM) to include functionality to perform monthly NPPES check on ALL active providers, owners, and organizations and those with applications in process and those providers in renewal. Recore results for the RBS Reporting.
3. Agency reviews and approves the new functionality, process and documentation as part of the FX PSM deliverable
4. New process and documentation are implemented as part of the FX PSM
5. Provider Enrollment training on new FX PSM panels

Anticipated Completion Date: October 31, 2024

Responsible Contact Person: Nancy Massey, Senior Management Analyst Supervisor

Finding Number: **2023-054**

Planned Corrective Action: The FAHCA developed and implemented policies and procedures on January 5, 2023, to ensure that the accuracy, truthfulness, and completeness of encounter data is validated at least once every three years for each plan, during the next three-year cycle (SFY 22/23, SFY23/24, SFY 24/25). The FAHCA posted the results of the results of the 2022 financial audits to its Web site on September 14, 2023.

Anticipated Completion Date: June 2025

Responsible Contact Person: Sherina Gonzalez, Program Administrator

Finding Number: **2023-055**
Planned Corrective Action: FAHCA will add a comparison of the MLR data to the audited financial report on the MLR exhibit tab.
Anticipated Completion Date: FAHCA anticipates having the ASR template in compliance in time for the Q1 2024 submission (June 1, 2024)
Responsible Contact Person: Bobby Walker, Financial Administrator

Finding Number: **2023-056**
Planned Corrective Action: The FAHCA completed a full compliance review of all health plans on June 27, 2023. A combination of desk reviews, interviews, and virtual site visits was used. Plan specific results were provided to the EQRO. The EQRO completed a review of the state's compliance review results on September 12, 2023, for inclusion in the April 2024 Annual Technical Report.
Anticipated Completion Date: April 2024
Responsible Contact Person: Sherina Gonzalez, Program Administrator



March 8, 2024

Ron DeSantis
Governor



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**State of Florida
Management’s Corrective Action Plan –
Florida Agency for Persons with Disabilities
For the Fiscal Year Ended June 30, 2023**

Finding
Number:

2023-053

Planned
Corrective
Action:

The FAPD completed a corrective action plan on March 14, 2023 related to Report NO. 2023-174 and prior year findings related to staffing qualification verification noted in finding NO. 2022-058.

Since July 1, 2023 the FAPD Bureau of Contract Administration utilizes CA-51 Staffing Verification Certification of Assurance form and an updated CA-35 Service Verification form. These forms assist with monthly verification of the vendor’s required staff and professional qualifications to ensure compliance with federal regulations.

If FAPD Contract Administration determines that the staffing requirements and/or qualifications do not meet federal regulations, the provider will be notified in writing utilizing a letter of finding (deficiency) and CA-20 Corrective Action Plan form within seven (7) business days of receipt of the CA-51.

The provider will have thirty (30) days to present a Corrective Action Plan (CAP) that details actions necessary to fulfill the staffing deficiency. If the deficiency is not met, FAPD will request the evidence of progression to meeting staffing compliance with federal regulations until compliance is determined.

Anticipated
Completion
Date:

N/A (Process in Place since July 1, 2023)

Responsible
Contact
Person:

Aares Williams (850-488-4262)



**State of Florida
Department of Children and Families**

Ron DeSantis
Governor

Shevaun L. Harris
Secretary

March 20, 2024

**State of Florida
Management's Corrective Action Plan –
Florida Department of Children and Families
For the Fiscal Year Ended June 30, 2023**

Finding Number: **2023-027**

Planned Corrective Action: FDCF code change validation process is managed by Quality Implementation & Control (QIC) staff who control FLORIDA system program code deployments, including initiating the following status reporting activities: audit software baselines, take implementation measurements, and retain data for monitoring, and reviewing and/or audit software configuration management activities and work products. FDCF has revised the notification process to route change management control inquiries to appropriate staff to provide evidentiary confirmation that no unauthorized program code changes bypass the FDCF change management process.

Anticipated Completion Date: 03/19/2024

Responsible Contact Person: Angela Carney

Finding Number: **2023-028**

Planned Corrective Action: The Department will continue to collaborate with stakeholders and, based on the results of this analysis, develop a plan to enhance application-level management controls which facilitate and document periodic reviews.

Anticipated Completion Date: 09/30/2024

Responsible Contact Person: Angela Carney

Finding Number: **2023-029**

Planned Corrective Action: The Office of Information Technology Services (OITS) ACCESS Application staff continues to partner with the State Data Center (Northwest Regional Data Center) and Ensono to re-assess current system functionality, software capabilities, and ongoing six (6) year modernization initiatives based on the analysis and final determination; the Department will document a plan to improve authentication controls which ensure the confidentiality, integrity, and availability of FLORIDA system data and related IT resources, includes identification of financial and operational enforcement measures necessary to support

2415 North Monroe Street, Suite 400, Tallahassee, Florida 32303-4190

Mission: Work in Partnership with Local Communities to Protect the Vulnerable, Promote Strong and Economically Self-Sufficient Families, and Advance Personal and Family Recovery and Resiliency

the improvement of authentication processes by State Fiscal Year (SFY) 2025.

Anticipated Completion Date: SFY 2025
Responsible Contact Person: Angela Carney

Finding Number: **2023-030**

Planned Corrective Action: FDCF has been in communication with the Department of Health and Human Services, Administration for Children and Families (ACF) for a resolution to this issue. ACF has approved DCF's request to move TANF grant expenditures to TANF MOE to meet the MOE requirement. We are in the process of identifying expenditures to move. Once completed, the ACF-196 and ACF-204 reports for 9/30/2022 will be revised and resubmitted. FDCF is also researching several state funded programs with potential TANF eligible clients/expenditures that can be claimed as TANF MOE.

Anticipated Completion Date: 06/30/2024
Responsible Contact Person: Diane Sunday

Finding Number: **2023-031**

Planned Corrective Action: FDCF has communicated to both FCOM and FDOE the need to ensure the funds being transferred are based on cash need to support TANF activities. Meetings will be scheduled with both agencies to arrive at a solution to the cash flow issue and reconciliation of cash and expenditures each quarter.

Anticipated Completion Date: 06/30/2024
Responsible Contact Person: Diane Sunday

Finding Number: **2023-032**

Planned Corrective Action: The Florida Department of Children and Families (FDCF) will provide a training refresher on properly and timely imposing child support sanctions to the affected area(s).

FDCF reinstated the manual notification process (Workaround 21) in October 2023 to ensure timely completion of child support sanctions requiring a manual sanction notification.

Case corrections and benefit recovery referrals will be completed where applicable.

Anticipated Completion Date: June 30, 2024
Responsible Contact Person: Terri Lynch
Verita Glanton

Finding Number: **2023-033**
Planned Corrective Action: The Florida Department of Children and Families (FDCF) is undergoing a modernization of its eligibility system and continues a phased approach for modernizing the modules that make up the current eligibility (ACCESS) system. The worker portal module is scheduled to begin development in State Fiscal Year 2024-2025. FDCF continues to use the allocated funding to modernize and streamline business processes. Part of this overhaul includes data exchanges, both how these work items are received and reviewed, but also how exchanges are handled through the eligibility process.
Anticipated Completion Date: December 31, 2025
Responsible Contact Person: Chris Presnell, Director of Data and Information Technology

Finding Number: **2023-034**
Planned Corrective Action: In response to the October 5, 2023, Office of Family Assistance (OFA) notification, the Florida Department of Children and Families (FDCF) submitted a request on November 27, 2023, for a discretionary reduction of the penalty for failure to meet its two-parent work participation rate in accordance with 45 CFR 261.51(d) for Federal Fiscal Year (FFY) 2022. The FDCF notes that it meets the statutory criteria under section 261.51(d)(1)(ii) since the state experienced a substantial increase in caseload of individuals ineligible to obtain employment authorization.
The FDCF is awaiting a response from the OFA for the discretionary reduction request submitted in November 2023, and will continue to work with the OFA to resolve the request for an exception to the State Family Assistance Grant (SFAG) penalty.
Anticipated Completion Date: September 30, 2024
Responsible Contact Person: Rebecca Wood, Deputy Director of ESS Policy & Programs

Finding Number: **2023-036**
Planned Corrective Action: The FDCF Partner Financial Compliance and Monitoring unit has been made aware of this issue and will ensure budget is allocated to meet the minimum required earmark percentage by category (...this process will take place during the development of the Departments Approved Operating Budget for July 1st of year fiscal year). They will also monitor expenditures by Community Based Care contract to ensure the requirement will be met during the period of performance.
Anticipated Completion Date: 05/30/2024
Responsible Contact Person: Diane Sunday

Finding Number: **2023-038**
Planned Corrective Action: FDCF code change validation process is managed by Quality Implementation & Control (QIC) staff who control FSFN system program code deployments, including initiating the following status reporting activities: audit software baselines, take implementation measurements, and retain data for monitoring, and reviewing and/or audit software configuration management activities and work products. FDCF has revised the notification process to route change management control inquires to appropriate staff to provide evidentiary confirmation that no unauthorized program code changes bypass the FDCF change management process.
Anticipated Completion Date: 03/19/2024
Responsible Contact Person: Angela Carney

Finding Number: **2023-039**
Planned Corrective Action: In September 2023, the Department began deploying a multi-phase modernization initiative to completely replace and decommission the FSFN legacy system by late State Fiscal Year (SFY) 2026-27. The Department is introducing a modern child welfare solution that meets federal Comprehensive Child Welfare Information System (CCWIS) requirements and ensure the confidentiality, integrity, and availability of Child Welfare information and related IT resources by SFY 2026-27.
Anticipated Completion Date: SFY 2026-27
Responsible Contact Person: Angela Carney

Finding Number: **2023-040**
Planned Corrective Action: The Department continues to evaluate current policies and processes, including but not limited to educational materials (DCF Security Awareness Training), separation/deboarding guidance, and technological capabilities that support and document the deactivation of system users' access privileges when access is no longer appropriate. The Department has implemented a provisioning/de-provisioning tool that includes a periodic review functionality for network accounts (Active Directory, specialized profiles) and will continue to collaborate with business stakeholders and, based on the results of this analysis, develop a plan to enhance application-level (FSFN system) management controls which facilitate and document periodic reviews by September 30, 2024.
Anticipated Completion Date: 09/30/2024
Responsible Contact Person: Angela Carney

Finding Number: **2023-041**
Planned Corrective Action: Ensure payment corrections are completed for the improper payments identified. Statewide training occurred on 01/26/2024 which addressed rate entry in FSFN aligning with the approved frequency. Will ensure payments, not included in audit sample, that are impacted by the identified root cause of manual rate conversions between monthly and daily rates as approved are corrected. Evaluation of need for additional

staff resources dedicated to review payments for continued appropriateness. In addition to the established process for Financial Monitoring by the Office of CBC/ME Financial Accountability through Annual Desk Reviews, the Department will periodically review payments to monitor that they align with the established Foster Parent Cost of Living Allowance memorandums, with the Lead Agency's region-approved rate matrix, and with child-specific enhanced payment approval documentation.

Anticipated Completion Date: 04/30/2024

Responsible Contact Person: Daniel May, Deputy Assistant Secretary for Administration/Support, Office of Child and Family Well-being

Finding Number: **2023-042**

Planned Corrective Action: Cost identified to the incorrect period of performance will be corrected by manual adjustment to the correct grant year.

Anticipated Completion Date: 04/30/2024

Responsible Contact Person: Diane Sunday

Finding Number: **2023-043**

Planned Corrective Action: Procedures for preparing the SSBG Post-Expenditure Report have been prepared. The basis used to determine the number of recipients will be included in the data provided by the various State agencies and DCF programs which will be maintained in a Revenue Management shared drive.

Anticipated Completion Date: 04/30/2024

Responsible Contact Person: Diane Sunday

Finding Number: **2023-047**

Planned Corrective Action: The Florida Department of Children and Families (FDCF) along with the Florida Agency for Health Care Administration (FAHCA) implemented temporary Medicaid policies and procedures to comply with the Public Health Emergency (PHE) continuous coverage requirements. FDCF implemented a file process with FAHCA as a control to ensure PHE continuous coverage ended for certain PHE allowable Medicaid reasons (voluntary termination, no longer a Florida resident, etc.). The three identified cases were processed prior to this process.

The Medicaid coverage group for the three identified cases were closed by February 29, 2024. A financial adjustment will be made for any related payments for the three cases.

Any modifications put in place as a result of the PHE will end effective March 31, 2024, to ensure the termination of the PHE continuous coverage for Medicaid.

Anticipated Completion Date: June 30, 2024

Responsible Contact Person: Rebecca Wood, Deputy Director of ESS Policy & Programs

March 13, 2024

**State of Florida
Management’s Corrective Action Plan –
Florida Department of Commerce
For the Fiscal Year Ended June 30, 2023**

Finding Number: 2023-004
Planned Corrective Action: Effective January 22, 2024, FloridaCommerce has implemented system enhancements to record the date and time a user is inactivated, as well as the system administrator who inactivated them.
Anticipated Completion Date: January 22, 2024
Responsible Contact Person: Caroline Womack

Finding Number: 2023-005
Planned Corrective Action: To ensure that all applicable subawards are timely recorded in the FSRS system, FloridaCommerce will update its procedures to include a comprehensive and recurring reconciliation between FSRS and FloridaCommerce’s financial records.
Anticipated Completion Date: May 31, 2024
Responsible Contact Person: Caroline Womack

Finding Number: 2023-006
Planned Corrective Action: FloridaCommerce concurs with the finding. A ticket has been opened that will address the remaining postmark date issue.
• The defect is recorded in the ticketing system, ServiceNow and will be prioritized accordingly.
• The defect ticket will be taken through the Agency Governance (build guild) to present the defect for acceptance and to add the fix to the monthly build rhythm.
• Production Builds are deployed monthly based on priorities correcting defects and/or adding enhancements. This build is expected to be deployed by June 2025.
Anticipated Completion Date: June 30, 2025
Responsible Contact Person: Wendy Castle

Finding Number: 2023-007
Planned Corrective Action: The current Standard Operating Procedure for document intake and indexing through Axiom Pro is available. All documents are scanned and provided to the appropriate business unit to process the claim. As

of January 2024, we have initiated the Document Imaging System project that is scheduled to be implemented June 30, 2024.

Anticipated Completion Date: June 30, 2024

Responsible Contact Person: Wendy Castle

Finding Number: **2023-008**

Planned Corrective Action: FloridaCommerce has implemented a biweekly rhythm to correct deficiencies in the system which has resulted in a significant reduction of system processing defects. Production Builds are deployed monthly to correct defects and/or add enhancements.

Anticipated Completion Date: June 30, 2025

Responsible Contact Person: Wendy Castle/Paul Forrester

Finding Number: **2023-009**

Planned Corrective Action: FloridaCommerce continues to work on modernizing the Reemployment Assistance Claims and Benefits Information System. Resolving this defect ticket requires a large-scale effort and extensive changes necessary to the RA System core component program code. Changes have not yet been implemented. In July 2024, the ticket will be analyzed to ensure all details are accurate and complete. The ticket will then be prioritized in the governance process to have a rough order of magnitude completed which will provide the amount of time it will take the RA IT team to correct the code and include User Acceptance Testing. The estimated resolution date is June 2025.

Anticipated Completion Date: June 30, 2025

Responsible Contact Person: Wendy Castle/Paul Forrester

Finding Number: **2023-010**

Planned Corrective Action: FloridaCommerce will provide a system generated list from Team Foundation Serve and Azure DevOps Services of all RA System program code changes that were implemented into the production environment during the 2022-23 fiscal year. FloridaCommerce has a very mature Change Management process that has internal controls for separation of duties for code development and deployment. FCOM used Team Foundation Server during the time identified in this SWFA request to keep a history of all approved development changes which can be reviewed to find out who, why, and when changes were made. Documents for the 2023 Audit period for the Reconnect Releases between June 30, 2022, and July 1st, 2023, are available. Currently we only keep server logs for 3 months that would capture changes, but FCOM will improve on this process to extend the log retention for longer periods.

Anticipated Completion Date: June 1, 2024

Responsible Contact Person: Paul Forrester

Finding Number: **2023-011**

Planned Corrective Action: FloridaCommerce is working with the development team to remediate the listed security controls by December 31, 2024.

Anticipated Completion Date: December 31, 2024

Responsible Contact Person: Wendy Castle/Paul Forrester

Finding Number: **2023-012**

Planned Corrective Action: FloridaCommerce is prioritizing and updating the known system issue which will correct processing and prevent payments from being issued without clear evidence that the claimant(s) are eligible to receive UI benefits by July 1, 2024. FloridaCommerce continues to work through the backlog and resolve any remaining cases that are workable and marked for review, increase staff resources for improved productivity, and reduce the outstanding cases to promote timely adjudication. FloridaCommerce maintains its contract with a vendor to conduct the fact-finding portion of claim adjudication and provide ongoing comprehensive training to both new and tenured adjudicators. With a backlog of 495,524 regular adjudication issues and the oldest issue creation date of February 2, 2022, it will take FloridaCommerce until July 2025 to resolve the backlog with 105 adjudicators working an average of 65 issues a week.

Anticipated Completion Date: Processing resolution by July 1, 2024, backlog by July 31, 2025

Responsible Contact Person: Wendy Castle

Finding Number: **2023-013**

Planned Corrective Action: FloridaCommerce has researched and resolved the three cases where notification was received that a claimant missed an RESEA appointment through the data exchange and was paid UI benefits after the missed appointment. FloridaCommerce continues to work through the backlog and resolve any remaining cases that are workable and marked for review. FloridaCommerce continues its efforts to increase staff resources for improved productivity and reduce outstanding cases to promote timely adjudication. FloridaCommerce maintains its contract with a vendor to assist with conducting the fact-finding portion of claim adjudication and provide ongoing comprehensive training to both new hires and tenured adjudicators. Adjudication has partnered with our Claims Processing Unit to create a specialized team that are working the RESEA cases exclusively. With a backlog of 6,425 RESEA adjudication issues and the oldest issue created November 23rd, 2023, it will take FloridaCommerce until March 31, 2024, to resolve the backlog with the 8 adjudicators working an average of 125 issues a week.

Additionally, there would not be an interface action between Employ Florida and Reconnect for the ten cases that were marked in Employ Florida as "Voided" and the five cases that were marked as "System

Closed” since there was no attendance to report. The FloridaCommerce team is working with the Employ Florida vendor to determine the status of the interface with Reconnect for the remaining seven cases and will provide feedback with the next update.

Anticipated Completion Date: RESEA backlog resolution by March 31, 2024
Responsible Contact Person: Wendy Castle/Keantha Moore

Finding Number: **2023-014**

Planned Corrective Action: FloridaCommerce is working with the vendor for Employ Florida to implement multi-factor authentication (MFA) for all administrators and staff using the system by June 30, 2024. This process will require staff to set their notification preferences to either email or SMS notification to confirm their identity before accessing the system.

Anticipated Completion Date: June 30, 2024
Responsible Contact Person: Keantha Moore

Finding Number: **2023-037**

Planned Corrective Action: FloridaCommerce will update the CSBG Policies and Procedures Manual to reflect current risk assessment procedures and ensure that all risk factors are used in determining the scope and timing of subrecipient monitoring. FloridaCommerce will also ensure that all management decisions are issued within 6 months of acceptance of the audit report in the Federal Audit Clearinghouse.

Anticipated Completion Date: June 1, 2024
Responsible Contact Person: Kate Doyle/Caroline Womack



Ben Gibson, *Chair*
Ryan Petty, *Vice Chair*
Members
Monesia Brown
Esther Byrd
Grazie Pozo Christie
Kelly Garcia
MaryLynn Magar

March 14, 2024

**State of Florida
Management's Corrective Action Plan –
Florida Department of Education
For the Fiscal Year Ended June 30, 2023**

Finding Number: **2023-023**

Planned Corrective Action: The Florida Department of Education will resubmit and save pdf copies of all records that were not posted during the original submission of files in FSRS. These are records that are generated from the batch error reports. The records will be added manually or via spreadsheet upload into FSRS.

Anticipated Completion Date: March 29, 2024

Responsible Contact Person: Ronda Pearson, Deputy Comptroller

Finding Number: **2023-024**

Planned Corrective Action: The Florida Department of Education (FDOE) does not concur with the finding. While the ESEA does indicate that Title II allocations are based on data "as determined by the Secretary on basis of the most recent satisfactory data," the Secretary must determine the data source in accordance with 2 CFR 200.105(b), which he has not. Therefore, the instruction to use census derived data is non-binding guidance. Notwithstanding this, the FDOE has agreed to utilize the census data for 2023/24 and forward. The FDOE is in communication with the U.S. Department of Education on this matter.

Anticipated Completion Date: March 15, 2024

Responsible Contact Person: Dr. Dinh H. Nguyen, Chief, Bureau of Federal Educational Programs

Mission:

To protect, promote and improve the health of all people in Florida through integrated state, county and community efforts.



Ron DeSantis
Governor

Joseph A. Ladapo, MD, PhD
State Surgeon General

Vision: To be the **Healthiest State** in the Nation

March 7, 2024

**State of Florida
Management’s Corrective Action Plan –
Florida Department of Health
For the Fiscal Year Ended June 30, 2023**

Finding Number: **2023-001**

Planned Corrective Action: The Florida Department of Health (FDOH) is in the process of procuring a new contract for operations and maintenance of the Florida Women, Infants & Children (WIC) Information System and EBT (FL-WiSE) that will include additional security controls.

Anticipated Completion Date: December 31, 2024

Responsible Contact Person: Paul Ladny, Systems Administrator, Bureau of WIC

Finding Number: **2023-002**

Planned Corrective Action: Upon a user’s separation from FDOH employment, their Active Directory account is disabled and thus immediately prevented from accessing FL-WiSE. Even though a user can no longer access FL-WiSE, we will ensure their system roles within FL-WiSE are also removed and their account status is set to the system value of ‘Inactive’. Additionally, a file is received nightly from FDOH’s Human Resources system to notify us of WIC terminations. The WIC security officer ensures that the individuals listed on the file are terminated timely.

Anticipated Completion Date: March 31, 2024

Responsible Contact Person: Paul Ladny, Systems Administrator, Bureau of WIC

Finding Number: **2023-003**

Planned Corrective Action: Procedures are being implemented to review expenditures charged to the program monthly to ensure expenditures are authorized and charged to the correct grant, allowing corrections to be processed, if needed.

Anticipated Completion Date: March 31, 2024

Responsible Contact Person: Christie Broome, WIC State Operations Manager, Bureau of WIC



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

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March 11, 2024

State of Florida
Management's Corrective Action Plan –
Florida Department of Revenue
For the Fiscal Year Ended June 30, 2023

Finding Number: **2023-015**
Planned Corrective Action: FDOR management has completed the implementation of certain security controls related to SUNTAX user authentication to ensure the confidentiality, integrity, and availability of SUNTAX data and related IT resources. The implementation was completed in September 2023 and validated on March 7, 2024.

Anticipated Completion Date: March 1, 2024

Responsible Contact Person: Kevin Wiggins

Finding Number: **2023-035**
Planned Corrective Action: FDOR management continues implementation of certain security controls related to CAMS user authentication to ensure the confidentiality, integrity, and availability of CAMS data and related IT resources. The implementation is anticipated for June 30, 2024.

Anticipated Completion Date: June 30, 2024

Responsible Contact Person: Kevin Wiggins



Florida Department of Transportation

RON DESANTIS
GOVERNOR

605 Suwannee Street
Tallahassee, FL 32399-0450

JARED W. PERDUE, P.E.
SECRETARY

March 15, 2024

State of Florida

Management's Corrective Action Plan –

Florida Department of Transportation

For the Fiscal Year Ended June 30, 2023

Finding Number: **2023-016**

Planned Corrective Action: We concur with this finding. We will review the Change Management system controls by December 2024. The Department feels that Change Management controls for the Consultant Invoice Transmittal System (CITS) in-place meet the expectations set through 60GG-2 to include separation of duties. The system of record for said changes is the ServiceNow Change Management component launched in September 2023 replacing the prior Change and Release Management Application (CARMA). ServiceNow can generate a list of changes for a period of time but not what in code specifically changed. Pulling information currently would be a custom query but as ServiceNow matures, querying will be easier. Of note for the CITS system is that while there is a web-based user interface, all functionality is conducted within mainframe services. When CITS is replaced or migrated to the cloud it will have the capability of a system-generated list of all program code changes.

Anticipated Completion Date: December 2024

Responsible Contact Person: Trey Tillander, Trey.Tillander@dot.state.fl.us

Finding Number: **2023-017**

Planned Corrective Action: We concur with this finding. FDOT is researching solutions for mainframe multi-factor authentication that would include the Consultant Invoice Transmittal System (CITS). With the PALM project requiring numerous remediations on mainframe applications, this may not be feasible until after PALM goes live in January of 2026. When CITS is replaced or migrated to the cloud MFA can be incorporated.

Anticipated Completion Date: December 2027

Responsible Contact Person: Trey Tillander, Trey.Tillander@dot.state.fl.us

Finding Number: **2023-018**

Planned Corrective Action: We concur with this finding. We will review the Change Management system controls by December 2024. The Department feels that Change Management controls in-place for the Financial Management (FM) Suite meet the expectations set through 60GG-2 to include separation of duties. The system of record for said changes is the ServiceNow Change Management component launched in September 2023 replacing the prior Change and Release Management Application (CARMA). ServiceNow can generate a list of changes for a period of time but not what in code specifically changed. Pulling information currently would be a custom query but as ServiceNow matures, querying will be easier.

Anticipated Completion Date: December 2024

Responsible Contact Person: Trey Tillander, Trey.Tillander@dot.state.fl.us

Finding Number: **2023-019**

Planned Corrective Action: We concur with this finding. FDOT is researching solutions for mainframe multi-factor authentication that would include the Financial Management (FM) Suite. With the PALM project requiring numerous remediations on mainframe applications, this may not be feasible until after PALM goes live in January of 2026.

Anticipated Completion Date: December 2027
Responsible Contact Person: Trey Tillander, Trey.Tillander@dot.state.fl.us

Finding Number: **2023-020**

Planned Corrective Action: We concur with this finding. The Materials Acceptance and Certification application is being rewritten into a cloud-based application starting the first Quarter of State Fiscal Year (SFY) 2024/2025 and completing in the third quarter of SFY 2026/2027. Multi-factor authentication will be incorporated into that project.

Anticipated Completion Date: March 2027
Responsible Contact Person: Trey Tillander, Trey.Tillander@dot.state.fl.us

Finding Number: **2023-021**

Planned Corrective Action: We concur with this finding. The FDOT Transit Office has developed a Program Management Process. This process includes a section related to subrecipient application reviews and grant agreement execution at the District level. In each of these sections, grant managers are instructed to take the necessary steps to ensure subrecipients have an active registration in SAM.gov. The process also instructs grant managers to screenshot the SAM.gov registration and file it in the subrecipients organization tab in Transit's Grant Management System, TransCIP. Additionally, when the Federal Funding Accountability and Transparency Act (FFATA) report, Central Office grant managers are completing an additional verification of the subrecipients registration status. An internal desk guide was developed specifically for FFATA reporting to ensure continuity amongst staff and any new hires. The Transit Office holds regular District-wide meetings and will ensure this information and process is disseminated at the next meeting on, March 13, 2024.

Anticipated Completion Date: March 13, 2024

Responsible Contact
Person:

Melissa Smith, Chief of Modal Development



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

March 11, 2024

State of Florida Management's Corrective Action Plan – Florida Division of Emergency Management For the Fiscal Year Ended June 30, 2023

Finding Number: **2023-057**

Planned Corrective Action: FDEM concurs with this finding.

FDEM will continue its efforts to work with the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) and our federal partners to resolve the bulk upload issues within the FSRS. The FDEM/Recovery Bureau, has procured a FFATA reporting module for our FLPA.org grants management system to help meet the FFATA reporting requirements of the FSRS.

Anticipated Completion Date: To be determined

Responsible Contact Person: Tara Walters, Procurement Director

Finding Number: **2023-058**

Planned Corrective Action: FDEM concurs with the finding.

FDEM received 5 of 15 positions requested at the start of FY 23/24. FDEM will use these positions and supplement with staff augmentation contractors to conduct onsite and desktop monitoring of subrecipients. FDEM's subrecipient monitoring policies and procedures are being revised. Additionally, FDEM/Recovery will purchase both the Risk Rating Module and the Applicant Monitoring Module through the FloridaPA.org platform that is used for comprehensive grants management. FDEM will revise its subrecipient agreements for Public Assistance (PA) disaster grants to include all required information.

Anticipated Completion Date: The anticipated completion date for all listed activities is June 30, 2025.

Responsible Contact Person: Ronald Baker, Recovery Admin & Plans Officer

March 14, 2024

**State of Florida
Management's Corrective Action Plan –
NWRDC-Florida State University
For the Fiscal Year Ended June 30, 2023**

Finding Number: **2023-025**

Planned Corrective Action: Since inheriting the former State Data Center, NWRDC-FSU has made headway in resolving past audit findings. NWRDC has been reviewing all policies and procedures and is working to combine and update the policies of the two data centers.

Anticipated Completion Date: June 30, 2025

Responsible Contact Person: Tim Brown

Finding Number: **2023-026**

Planned Corrective Action: Since inheriting the former State Data Center, NWRDC-FSU has made headway in resolving past audit findings. While some issues have been resolved, we continue our efforts to resolve all issues under this finding.

Anticipated Completion Date: June 30, 2025

Responsible Contact Person: Tim Brown

March 19, 2024

**State of Florida
Management’s Corrective Action Plan –
Palm Beach State College
For the Fiscal Year Ended June 30, 2023**

Finding Number: **2023-059**

Planned Corrective Action: The College will add additional Support to monitor students registered in the following scenarios to ensure timely return of unearned Title IV funds:

- Monitor students in Express Sessions to ensure appropriate institutional charges are calculated based on the load status.
- Review students registered in pre-requisite courses to ensure course compliance, according to Primary Program Objective.

Anticipated Completion Date: August 2024

Responsible Contact Person: Eddie Viera



March 18, 2024

**State of Florida
Management's Corrective Action Plan –
Polk State College
For the Fiscal Year Ended June 30, 2023**

Finding Number: **2023-060**

Planned Corrective Action: Area: The College did not always accurately or timely report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers.

In general, to address this deficiency, the actions steps will include the following:

1. Dedicated staff will be assigned in the Registrar's office to ensure the export file is transmitted on the schedule established with the National Student Clearinghouse.
2. The Registrar will assign error reports to appropriate Registrar's office staff to ensure that errors are each reviewed and updated directly within the National Student Clearinghouse system by the requisite due date.
3. For the period July 1, 2023, through June 30, 2024, to ensure the data reported is accurate, the College will determine three groups of students to include in the confirmation reporting process:
 - 3.1. All students who withdrew during this period, the College will confirm the correct date of withdrawal was updated to NSLDS.
 - 3.2. All students who graduated during this period, the College will confirm the correct date of graduation was updated to NSLDS.
 - 3.3. For all students who were enrolled on a less than half-time basis during this period, the College will confirm the date of less than half-time status was updated to NSLDS.
4. The College will do root- cause analyses for these area(s) that "did not accurately report campus-level and program-level enrollment data." Based on these analyses, the College will determine if enhancements are needed in the data exchange procedures between the College and the Clearinghouse. Further confirmation procedures may be required after the data exchange review process is completed.
5. As part of the corrective action plan, the College will create and implement a quality assurance (QC) review process which the Registrar's and the Student Financial Aid Services offices will participate in a monthly review starting in April 2024 that its



March 18, 2024

**State of Florida
Management's Corrective Action Plan –
Polk State College
For the Fiscal Year Ended June 30, 2023**

submissions and updates are accurate and are completed in a timely manner.

The project team that will be working on the corrective action plan will create a more detailed implementation plan for the corrective action plan as the review process is completed, and will determine what additional manual, and automated steps are needed to ensure compliance.

Anticipated Completion Date: June 30, 2024

Responsible Contact Person:

1. Susan Morgan, Director, Student Enrollment Services/Registrar
2. Robert W. Evans, Interim Executive Director, Student Financial Aid Services



March 18, 2024

**State of Florida
Management's Corrective Action Plan –
Polk State College
For the Fiscal Year Ended June 30, 2023**

Finding Number:

2023-061

Planned Corrective Action:

Area: The College did not always utilize accurate student withdrawal dates as the basis for calculating the amount of Title IV Higher Education Act (HEA) Pell Grant assistance that a student earned as of their withdrawal date.

In general, the actions steps will include the following:

1. The area identified in the audit related to how online faculty were interpreting the date of withdrawal as it relates to the federal definition for academic-related activity. As a first step, the Registrar and Provost will update the policy and procedures for faculty to report withdrawals and to determine academic-related activities for online courses.
2. Faculty members will be updated and trained on new policies and procedures related to student withdrawal reporting.
3. For the period July 1, 2023, through June 30, 2024, the project team will perform a special review for the Award Year 2023-2024, Its activities will include:
 - 3.1. All students who withdrew during this academic period will be reviewed to confirm the correct date of withdrawal was accurately updated to NSLDS. For those students who withdrew, the project team will confirm the date recorded in CANVAS to be the same date recorded in Genesis.
 - 3.2. For these withdraws for students who attended online courses we will review the dates for academic related activities to ensure there is documentation for this determination.
 - 3.3. If it is determined that the dates of withdrawal and academic-related activities require updating, then the College will complete a recalculation of the Return of Title IV (R2T4) for federal student aid programs.
4. As part of the corrective action plan, the College will create and implement a quality assurance (QC) review process which the Registrar's and the Student Financial Aid Services offices will participate in a monthly review starting in April 2024 that submissions and updates are being made in a timely manner.



March 18, 2024

**State of Florida
Management's Corrective Action Plan –
Polk State College
For the Fiscal Year Ended June 30, 2023**

The project team working on the corrective action plan will create a more detailed implementation plan for the corrective action plan as the review process is completed and will determine what additional manual, and automated steps, if any, are needed to ensure compliance.

Anticipated Completion
Date:

June 30, 2024

Responsible Contact
Person:

- 1 . Susan Morgan, Director, Student Enrollment Services/Registrar
 - 2 . Robert W. Evans, Interim Executive Director, Student Financial Aid Services
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March 7, 2024

**State of Florida
Management's Corrective Action Plan –
Seminole State College of Florida
For the Fiscal Year Ended June 30, 2023**

Finding Number: **2023-062**

- Planned Corrective Action:
- The College has updated the withdrawal date process to ensure the initial date listed on the withdrawal form aligns with the original date received. This date will be used as the last date of attendance (LDA) to comply with regulatory requirements. This date will match the earliest date the College became aware of the student's intent to withdraw.
 - The College has increased the frequency of Clearinghouse reporting.
 - Effective Summer 2023, if a student stop attending without officially withdrawing, the last date of documented academic activity will be the withdrawal date or the midpoint if the last date of documented academic activity is not available.
 - Effective Summer 2024, if a student stop attending without officially withdrawing, the midpoint will be used as the last date of attendance (LDA).
 - Faculty will be trained on the regulatory requirements for Return to Title IV. This ensures roles and responsibilities are understood as it relates to timely attendance validation.

Anticipated Completion Date: June 30, 2024

Responsible Contact Person: Ju'Coby Todd Washington

Altamonte Springs | Geneva | Heathrow | Oviedo | Sanford/Lake Mary

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A Diverse Learning Community | An Equal Access/Equal Opportunity College

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**SUBMITTED IN ACCORDANCE WITH
THE UNIFORM GUIDANCE**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SUBMITTED IN ACCORDANCE WITH
THE UNIFORM GUIDANCE

FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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**STATE OF FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2022-23 FISCAL YEAR**

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**STATE OF FLORIDA
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**RON DESANTIS
GOVERNOR**

**JASON WEIDA
SECRETARY**

February 14, 2024

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-001	Health and Family Services Fund Receivables, net; Unavailable revenue; Grants and donations	The FAHCA did not record for financial statement reporting purposes all fiscal year-end net receivables and related unavailable revenue for the Medicaid Drug Rebate Program (MDRP). Additionally, the FAHCA incorrectly recorded unavailable revenue as grants and donations.	Partially corrected	1)The adjustment to record receivable and unavailable revenue amounts for SWFS was prepared on October 21, 2022, and was inadvertently overlooked for submission to SFERS. This was due to staffing shortages, heavy workloads, and implementation of new SWFS requirements. 2)The Corrective Action Plan for the Agency for Health Care Administration's Bureau of Financial Services was to have more staff involved such as Revenue Management, fill vacancies, and enhance our current procedures to include a detailed checklist for Financial Statements. 3)Partial Corrective Action taken is the involvement of additional staff such as Revenue Management and the enhancement to our current procedures for Financial Statements. Unfortunately, vacancies have not been filled but have increased.
2022-035 2021-078	Refugee and Entrant Assistance – State Administered Programs ALN 93.566 Children's Health Insurance Program ALN 93.767 Medicaid Cluster ALNs 93.775, 93.777, and 93.778	Certain security controls related to user authentication for the Florida Medicaid Management Information System (FMMIS) need improvement to ensure the confidentiality, integrity, and availability of FMMIS data and related information technology (IT) resources.	Not Corrected	FMMIS (MEUPS) does not support MFA (Multi Factor Authentication) The recommended functionality is not supported by the current FMMIS provisioning system. The functionality are tasks in each new module vendor's work plans. The recommended security controls are requirements of FAHCA's new Florida Health Care Connection (FX) System and Single Sign On platform. Integration is expected to start the end of 2023 and complete by the end of 2025.



**RON DESANTIS
GOVERNOR**

**JASON WEIDA
SECRETARY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-049	Children's Health Insurance Program ALN 93.767	The FAHCA did not provide required subaward information to its subrecipient or report subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) in the FFATA Subaward Reporting System (FSRS).	Partially corrected	The Bureau of Financial Services has added this to the calendar of events to start working on after the Florida Legislative Session ends each year. In addition, the Projects and Process Improvement Unit (PPIU) has created a process map and procedures for subrecipient notification.



**RON DESANTIS
GOVERNOR**

**JASON WEIDA
SECRETARY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-051	Children's Health Insurance Program ALN 93.767 Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA did not check all required Federal databases to confirm the identity of providers upon enrollment and reenrollment.	Not Corrected	<p>FMMIS has not been configured to perform the required SSA Death Master File (DMF) and NPPES checks.</p> <p>NPPES Checks: The fiscal agent provider enrollment staff manually check the NPPES data during provider renewal and record the result in the providers' files when providers renew their Medicaid enrollment. Currently, the FMMIS systematically interrogates the NPPES database when providers are initially enrolled. Change orders have been opened to modify FMMIS to perform systematic checks monthly NPPES checks for ALL active providers, those with application in process and those providers in renewal, and to record the results for RBS reporting. Due to competing system resources, coding has not yet begun, but the change orders are under analysis.</p> <p>DMF Checks: Currently, FMMIS is not performing checks against the SSA DMF during provider enrollment or re-enrollment. Resolving this finding will be accomplished in two phases. Phase I: Modify FMMIS to receive the SSA DMF file. This phase is actively in process. The request to pay for receiving the DMF from NTIS has been approved by FAHCA and it is now being evaluated by FAHCA Budget department. The change orders to receive the file and store the file data are in process by the fiscal agent Gainwell Technologies. Phase II: Perform weekly checks against the DMF for ALL active providers, those with application in process and those providers in renewal, and to record the results for RBS reporting. Change orders have been opened for this work.</p>



**RON DESANTIS
GOVERNOR**

**JASON WEIDA
SECRETARY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-053	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	FAHCA State match contributions were not always supported by appropriate records, nor were related calculations always accurate or reviewed by management.	Partially corrected	A management review step has been added to the process. In addition, the Grants Federal Reporting Team is working on standardizing the naming convention of the files and saving all necessary documents electronically to the appropriate network folder.
2022-054 2021-083 2020-042 2019-036	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA did not ensure that all external quality review activities were performed in accordance with Federal requirements.	Partially Corrected	Using a standardized tool developed by our contracted EQRO, the FAHCA completed a full compliance review of all health plans. A combination of desk reviews, interviews, and virtual site visits were used. Plan specific results will be provided to the EQRO for inclusion in upcoming reports. In addition, the FAHCA will continue routine monitoring to ensure any deficiencies are corrected with each plan. The FAHCA agrees to continue efforts to ensure compliance and is on track to complete the three-year compliance review by the end of the review period. The three-year compliance review period began in January 2022 and will end in December 2024.
2022-055 2021-080	Children's Health Insurance Program ALN 93.767 Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA did not always ensure that an independent audit of the accuracy, truthfulness, and completeness of encounter data for each health plan was conducted at least once every 3 years nor post the results of financial audits to its Web site.	Partially Corrected	The developed policies and procedures to ensure that the accuracy, truthfulness, and completeness of encounter data is validated at least once every three years for each plan, during the next three-year cycle (SFY 22/23, SFY23/24, SFY 24/25). For the SFY 22-23 encounter validation (EDV) study, the External Quality Review Organization (EQRO) evaluated the FAHCA long-term care (LTC) encounter data for truthfulness, completeness, and accuracy by conducting a comparative analysis and LTC record and plan of care document review.



**RON DESANTIS
GOVERNOR**

**JASON WEIDA
SECRETARY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-056 2021-081	Children's Health Insurance Program ALN 93.767 Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA did not obtain from health plans a report that included all MLR information required by Federal regulations.	Partially Corrected	FAHCA is working with CMS, other states, and Children's Medical to become compliant with rule. FAHCA is in contact with Children's Medical and is currently working with their management to compare financial data.
2022-057 2021-082	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA's confidentiality agreement with its fiscal agent did not include required elements in accordance with the NCCI Technical Guidance Manual for Medicaid Services.	Not Corrected	Not all of the required NCCI confidentiality elements from the NCCI Technical Guidance Manual for Medicaid Services were included in the FX CORE contract. FAHCA is reviewing the FX CORE contract and will work with FAHCA procurement office to include all the NCCI confidentiality elements required by NCCI Technical Guidance Manual for Medicaid in our next CORE contract amendment. The next contract amendment is targeted to be completed by January 1, 2025.
2021-086	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The list used by the FAHCA to conduct periodic Fraud and Abuse Case Tracking System (FACTS) system user access privilege reviews did not promote an effective review of the appropriateness of all user accounts.	Fully Corrected	Since March 2022, improvements to the FACTS user access reports and newer reporting in 2022, are allowing system administrator to review and know if users still need access. The Administrator keeps communications and is notified by the Division of IT of separations or role changes. Since the first quarterly review in June of 2022, Quarterly reviews have been diligently conducted. FACTS Administrator validates appropriateness of access for each staff member.

Note: (1) Finding No(s). refer to audit findings in report No. 2020-170 (2019-), report No. 2021-182 (2020-), report No. 2022-189 (2021-), or report No. 2023-174 (2022-).

Name and Title of Responsible Official(s): Joe Bale, Medicaid Audit Coordinator (2022-001, 2022-035, 2022-049, 2022-051, 2022-053, 2022-054, 2022-055, 2022-056, 2022-057)
Will Armstrong, Information Security Manager (2021-086)

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July 27, 2023

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR PERSONS WITH DISABILITIES (FAPD)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Ron DeSantis
Governor



Taylor N. Hatch
Director



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<u>Finding No(s). (1)</u>	<u>Program /Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-058	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAPD did not ensure that utilization reviews (URs) and continued stay reviews (CSRs) for Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF-IIDs) were conducted by qualified professional personnel.	Partially Corrected	<p>Effective July 1, 2023, FAPD Contract Administration will begin utilizing CA-51 Staffing Verification Certification of Assurance form and an updated CA-35 Service Verification form. These forms will assist with monthly verification of the vendor's required staff and professional qualifications to ensure compliance with federal regulations.</p> <p>If FAPD Contract Administration determines that the staffing requirements and/or qualifications do not meet federal regulations, the provider will be notified in writing utilizing a letter of finding (deficiency) and CA-20 Corrective Action Plan form within seven (7) business days of receipt of the CA-51.</p> <p>The provider will have thirty (30) days to present a Corrective Action Plan (CAP) that details actions necessary to fulfill the staffing deficiency. If the deficiency is not met, FAPD will request the evidence of progression to meeting staffing compliance with federal regulations until compliance is determined.</p> <p>Anticipated Completion Date: December 31, 2023</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR PERSONS WITH DISABILITIES (FAPD)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Finding No(s). (1)</u>	<u>Program /Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2021-079 2020-044 2019-035 2018-031 2017-043 2016-043 2015-039	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAPD did not ensure that utilization review (UR) and continued stay review (CSR) services for Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF-IIDs) complied with Federal regulations.	Partially Corrected	The FAPD continues to contract with a quality improvement organization (QIO) to provide UR and CSR services to ICF-IIDs. The QIO notifies ICF-IIDs prior to conducting UR and CSR services to outline submission timeframes for required information. The FAPD reviews the monthly Performance Specification Reports submitted by the QIO. The percentage of compliance has improved. The FAPD continues to lack authority over the ICF-IIDs, since they are licensed and monitored by the Florida Agency for Health Care Administration (FAHCA). The FAPD continues to collaborate with FAHCA, to promote 100% compliance with timely submissions of accurate ICF-IID information to the QIO.

Note:(1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), report No. 2019-186 (2018-), or report No. 2020-170 (2019-), report No. 2021-182 (2020-), report No. 2022-189 (2021-), or report No. 2023-174 (2022-).

Name and Title of Responsible Official(s): Finding No. 2022-058 - Aares Williams, Contract Administrator and Finding No. 2021-079 - Chrishonda Jenkins, Clinical Program Administrator



FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
COMMISSIONER WILTON SIMPSON

February 14, 2024

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES (FDACS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-006	Child Nutrition Cluster ALNs 10.553, 10.555, 10.556, 10.559, and 10.582	FDACS change management controls need improvement to ensure that only authorized, tested, and approved Florida Automated Nutrition System (FANS) program code changes are implemented into the production environment.	Partially Corrected	<ul style="list-style-type: none"> The Division of Food, Nutrition and Wellness (FNW) revised existing written procedures to provide clarity regarding the established process to ensure all program code changes to FANS are accurately recorded in the change management system documentation. FNW reestablished support of a table in FANS previously implemented that is used to maintain version and package file information such as: File Name, Release Version, Create Date, User ID of Who Created, and Unique Record Identifier. The Office of Agriculture Technology Services (OATS) has implemented enhancements to its change management control policy and procedures. AP&P 2-3 has been updated to AP&P 8-20, which is now an information resource security policy that includes processes for enhanced "change review and acceptance" and "post-implementation review". These process improvements ensure that only authorized, tested, and approved program code changes are implemented into our production environment. Additional process improvements will include an automated deployment process utilizing Microsoft Dev Ops best practices and tool. A continuous deployment pipeline that will automate workflows that include builds, tests, and deployments.

Note: (1) Finding No(s). refer to audit findings in report No. 2023-174 (2022-).

Name and Title of Responsible Official(s): Terricka Washington, FNW Division Information Office/Eric Brown, Chief Information Officer

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**State of Florida
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March 8, 2024

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Children and Families (FDCF)
For the Fiscal Year Ended June 30, 2023**

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken. For additional information, see Pg. 1 of this document.)
2022-026	Emergency Rental Assistance (ERA) Program ALN 21.023	The FDCF did not always correctly report performance data in ERA monthly reports and FDCF records did not support financial data included in ERA quarterly reports.	Partially Corrected	The Department contracted with a vendor to conduct a financial reconciliation and eligibility compliance review of the ERA program. The review will be completed in August 2023.
2022-034 2021-060	Supplemental Nutrition Assistance Program Cluster ALNs 10.551 and 10.561 Temporary Assistance for Needy Families ALN 93.558 Refugee and Entrant Assistance – State Administered Programs ALN 93.566 Children's Health Insurance Program ALN 93.767 Medicaid Cluster ALNs 93.775, 93.777, and 93.778	Certain security controls related to user authentication for the Florida Online Recipient Integrated Data Access (FLORIDA) system need improvement to ensure the confidentiality, integrity, and availability of FLORIDA system data and relation information technology (IT) resources.	Not Corrected	The finding remains 'Not Corrected' based on the risk associated with implementing the security controls related to the FLORIDA System user authentication within the current system poses critical threats to the application, Department's mission, and Floridians who apply and receive essential benefits via the FLORIDA system. On February 27, 2023, the Department implemented control to mitigate risk associated with the current user authentication process. The Department continues evaluating specific security controls related to user authentication for the FLORIDA system and has established a multi-year ACCESS Modernization project to address this finding. As of June 30, 2023, the projected timeline to remediate user authentication configuration will be in phase six of the modernization initiative, State Fiscal Year (SFY) 2027-2028. Targeted Date: SFY 2027-2028

2415 North Monroe Street, Suite 400, Tallahassee, Florida 32303-4190

Mission: Work in Partnership with Local Communities to Protect the Vulnerable, Promote Strong and Economically Self-Sufficient Families, and Advance Personal and Family Recovery and Resiliency



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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Children and Families (FDCF)
For the Fiscal Year Ended June 30, 2023**

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken. For additional information, see Pg. 1 of this document.)
2022-036	Supplemental Nutrition Assistance Program Cluster ALNs 10.551 and 10.561 Temporary Assistance for Needy Families ALN 93.558 Refugee and Entrant Assistance – State Administered Programs ALN 93.566 Children's Health Insurance Program ALN 93.767 Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FDCF did not always timely deactivate the Florida Online Recipient Integrated Data Access (FLORIDA) system access privileges for employees who separated from FDCF employment and, in one instance, a former employee used their account to inappropriately access the FLORIDA system subsequent to termination.	Partially Corrected	The Department contacted the former employee's supervisor and advised them of de-provisioning procedures, per CFOP 50-2, Security of Data and Information Technology Resources, Chapter 2. In addition, OITS collaborated with Quality & Innovation staff to update the Department's Security Awareness Training curriculum to inform all Department staff of de-provisioning policies and procedures. OITS will continue collaborating with stakeholders to assess, identify, and revise policies and procedures that enhance the Department's de-provisioning process to remediate Finding 2022-036 and provide a status update by September 30, 2024.
2022-039 2021-064	Temporary Assistance for Needy Families ALN 93.558 Adoption Assistance ALN 93.659 Refugee and Entrant Assistance – State Administered Programs ALN 93.566 Social Services Block Grant ALN 93.667	The FDCF did not report timely or accurately report the correct subaward information in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) in accordance with Federal Regulations.	Partially Corrected	The Department has already taken measures to ensure the Post Award Notice process will be timely, and to include updated training and making staff who oversee FFATA reporting are aware of the requirements of 2 CFR Chapter 1, Part 170 for reporting guidelines. Anticipated Completion Date: 12/31/2023



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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Children and Families (FDCF)
For the Fiscal Year Ended June 30, 2023**

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken. For additional information, see Pg. 1 of this document.)
2022-043 2021-071	Temporary Assistance for Needy Families ALN 93.558	The FDCF did not correctly report expenditure data on TANF Financial Reports submitted to the Administration for Children and Families (ACF).	Partially Corrected	The Department has updated the process by incorporating all quarters in the expenditure query then applying the report line number to each expenditure line. Once completed, all prior quarters are reconciled to the worksheet/ACF-196 report to ensure the OCA is being identified to the correct line number on the report. Anticipated Completion Date: 12/31/2023
2022-044 2021-072 2020-037 2019-030 2018-026 2017-035 2016-034 2015-024 2014-024 2013-039 FA 12-040 FA 11-046 FA 10-041 FA 09-042 FA 08-037	Temporary Assistance for Needy Families (TANF) ALN 93.558	The FDCF did not always timely review and process Income Eligibility and Verification System (IEVS) data exchange responses.	Partially Corrected	In state fiscal year (SFY) 2020-21, the Florida Department of Children and Families (FDCF) established a project management team to correct the finding. In 2021, the FDCF, through the project management team, prioritized data exchanges that need to be worked and implemented an educational campaign to reinforce the importance of the timely processing of data exchanges. Additionally, the FDCF implemented Phase I of the integration data exchange projects for Unemployment Compensation Benefits (UCB) and Earned Income Eligibility Verification and had other developments in progress. The additional developments for this finding have been put on hold. FDCF is undergoing a modernization of its eligibility system and continues to use a phased approach for modernizing the modules that make up the current system. The worker portal module is scheduled to begin design and development in SFY 2023-24. The funding allocated for modernization will be used to revamp the global process of how data exchanges are received, reviewed and processed in order to create efficiencies for FDCF.



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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Children and Families (FDCF)
For the Fiscal Year Ended June 30, 2023**

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken. For additional information, see Pg. 1 of this document.)
2022-045	Temporary Assistance for Needy Families ALN 93.558	The State did not achieve its overall and two-parent work participation rates for Federal fiscal year 2021.	Partially Corrected	On May 22, 2023, the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Family Assistance (OFA) granted the Florida Department of Children and Families (FDCF) a reasonable cause exception from the Temporary Assistance for Needy Families work participation rate penalty. OFA will not impose a penalty for FDCF's failure to meet the work participation requirements in federal fiscal year 2021.
2022-047 2021-076 2020-033 2019-029 2018-025	Refugee and Entrant Assistance – State Administered Programs ALN 93.566 Social Services Block Grant ALN 93.667	FDCF expenditures charged to REAP and SSBG program grants were not incurred during the authorized period of performance.	Partially Corrected	The Department is in the process of planning and developing the automation of this activity. Due to the current process being manual, all federal reporting staff are being provided with appropriate training to perform this activity. Anticipated Completion Date: December 31, 2023
2022-048	Social Services Block Grant ALN 93.667	The FDCF did not maintain documentation supporting the total number of recipients of selected SSBG services included in the Post-Expenditure Report submitted to the Office of Community Services and incorrectly reported the total number of recipients of Protective Services – Adults.	Not Corrected	The Department is establishing written procedures for receiving and maintaining the data received from various program areas that is used as the basis to report client data on the SSBG Post-Expenditure Report. Anticipated Completion Date: December 31, 2023



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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Children and Families (FDCF)
For the Fiscal Year Ended June 30, 2023**

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken. For additional information, see Pg. 1 of this document.)
2021-058	Emergency Solutions Grant Program ALN 14.231 Temporary Assistance for Needy Families ALN 93.558 Adoption Assistance ALN 93.659	Certain security controls related to user authentication for the FDCF network need improvement to ensure the confidentiality, integrity, and availability of Axiom Pro data and related information technology (IT) resources.	Partially Corrected	On February 23, 2023, the Department improved the confidentiality, integrity, and availability of Axiom Pro data and related information technology (IT) resources by utilizing a Single Sign-On (SSO) methodology. By September 30, 2024, the Department will document a plan to improve authentication controls that ensure the confidentiality, integrity, and availability of AXIOM Pro system data and related IT resources.
2021-059	Emergency Solutions Grant Program ALN 14.231 Temporary Assistance for Needy Families ALN 93.558 Adoption Assistance ALN 93.659 Medicaid Cluster ALNs. 93.775, 93.777, and 93.778	Certain security controls related to user authentication for the Grants and Other Revenue, Allocation, and Tracking System (GRANTS) need improvement to ensure the confidentiality, integrity, and availability of GRANTS data and related information technology (IT) resources.	Not Corrected	The finding remains 'Not Corrected' since the GRANTS system is an end-of-life system scheduled for replacement by PALMS. Due to additional functionality GRANTS requires, which is not available in PALMS, the Department is evaluating other viable alternatives. On February 27, 2023, the Department implemented controls to mitigate risk associated with the current user authentication process. As of June 23, 2023, the Department continues evaluating specific security controls related to user authentication for the GRANT system.



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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Children and Families (FDCF)
For the Fiscal Year Ended June 30, 2023**

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken. For additional information, see Pg. 1 of this document.)
2021-063	Temporary Assistance for Needy Families ALN 93.558 Medicaid Cluster ALNs. 93.775, 93.777, and 93.778	Certain security controls related to user authentication for the Automated Community Connection to Economic Self Sufficiency (ACCESS) Document Imaging (ADI) system need improvement to ensure the confidentiality, integrity, and availability of ADI system data and related information technology (IT) resources.	Not Corrected	<p>The finding remains 'Not Corrected' based on the risk associated with implementing the security controls related to user authentication within the current system poses critical threats to the application, Department's mission, and Floridians who apply and receive essential benefits via the ACCESS Application platform. On February 27, 2023, the Department implemented controls to mitigate risk associated with the current user authentication process.</p> <p>The Department continues evaluating specific security controls related to user authentication for the FLORIDA system and has established a multi-year ACCESS Modernization project to address this finding. As of June 30, 2023, the projected timeline to remediate user authentication configuration in phase two of the modernization initiative, State Fiscal Year (SFY) 2023-24. Targeted Date: SFY 2023-2024</p>
2021-068	Temporary Assistance for Needy Families ALN 93.558	Certain security controls related to user authentication for the Integrated Benefit Recovery System (IBRS) need improvement to ensure the confidentiality, integrity, and availability of IBRS data and related information technology (IT) resources.	Not Corrected	<p>The finding remains 'Not Corrected' based on the risk associated with implementing the security controls related to the user authentication within the current system poses critical threats to the application, Department's mission, and Floridians who apply and receive essential benefits via the ACCESS Application platform. On February 27, 2023, the Department implemented controls to mitigate risk associated with the current user authentication process.</p> <p>The Department continues evaluating specific security controls related to user authentication for the FLORIDA system and has established a multi-year ACCESS Modernization project to address this finding. As of June 30, 2023, the projected timeline to remediate user authentication configuration in phase six of the modernization initiative, State Fiscal Year (SFY) 2027-2028. Targeted Date: SFY 2027-2028</p>



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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Children and Families (FDCF)
For the Fiscal Year Ended June 30, 2023**

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken. For additional information, see Pg. 1 of this document.)
2021-074	Adoption Assistance ALN 93.659	Certain security controls related to user authentication for the Florida State Families Network (FSFN) system need improvement to ensure the confidentiality, integrity, and availability of FSFN system data and related information technology (IT) resources.	Not Corrected	<p>The finding remains 'Not Corrected' since the FSFN system is an end-of-life system scheduled for replacement by CCWIS. On February 27, 2023, the Department implemented controls to mitigate risk associated with the current user authentication process.</p> <p>The Department continues evaluating specific security controls related to user authentication for the FSFN system and has established a four-year project plan to address this finding. As of June 30, 2023, the projected timeline to remediate user authentication configuration in the later phase of the modernization initiative, State Fiscal Year (SFY) 2026-27.</p> <p>Target Date: SFY 2026-2027</p>
2021-075	Adoption Assistance ALN 93.659	The FDCF did not conduct periodic Florida State Families Network (FSFN) system user access privilege reviews or always timely deactivate the FSFN system user accounts for employees who separated from FDCF employment.	Partially Corrected	<p>The Department's OITS has begun implementing an Identity (ID) governance solution to appropriately act upon system users' accounts.</p> <p>Anticipated Completion Date: January 30, 2024</p>



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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Children and Families (FDCF)
For the Fiscal Year Ended June 30, 2023**

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken. For additional information, see Pg. 1 of this document.)
2020-036	Temporary Assistance for Needy Families ALN 93.558 Medicaid Cluster ALNs. 93.775, 93.777, and 93.778	In our information technology (IT) operational audit report No. 2019-022, dated September 2018, we noted in Finding 7 that certain Florida Online Recipient Integrate Data Access (FLORIDA) System security controls related to logical access need improvement to ensure the confidentiality, integrity, and availability of IT resources.	Not Corrected	The finding remains 'Not Corrected' based on the risk associated with implementing the security controls related to the user authentication within the current system poses critical threats to the application, Department's mission, and Floridians who apply and receive essential benefits via the ACCESS Application platform. On February 27, 2023, the Department implemented controls to mitigate risk associated with the current user authentication process. The Department continues evaluating specific security controls related to user authentication for the FLORIDA system and has established a multi-year ACCESS Modernization project to address this finding. As of June 30, 2023, the projected timeline to remediate user authentication configuration in phase six of the modernization initiative, State Fiscal Year (SFY) 2027-2028. Targeted Date: SFY 2027-2028
2020-038	Foster Care Title IV-E ALN 93.658	The FDCF did not conduct periodic reviews of user accounts with access to the Florida Safe Families Network system (FSFN) to ensure that access was only granted to authorized users and that the access privileges granted were appropriate.	Partially Corrected	The Department's OITS has begun implementing an Identity (ID) governance solution to appropriately act upon system users' accounts. Anticipated Completion Date: January 30, 2024



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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Children and Families (FDCF)
For the Fiscal Year Ended June 30, 2023**

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken. For additional information, see Pg. 1 of this document.)
2018-024 2017-034	Supplemental Nutrition Assistance Program Cluster ALNs. 10.551 and 10.561 Temporary Assistance for Needy Families Cluster ALN 93.558 Refugee and Entrant Assistance State/Replacement Designee Administered Programs ALN 93.566 Medicaid Cluster ALNs. 93.775, 93.777, and 93.778	Information technology controls for the Florida Online Recipient Integrated Data Access (FLORIDA) System disclosed in our information technology operational audit report No. 2019-022, need improvement.	Partially Corrected	The Department's OITS has begun implementing an Identity (ID) governance solution to appropriately act upon system users' accounts. Anticipated Completion Date: January 30, 2024

Note: (1) Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), report No. 2014-173 (2013-), report No. 2015-166 (2014-), report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), report No. 2019-186 (2018-), or report No. 2020-170 (2019-), report No. 2021-182 (2020-), report No. 2022-189 (2021-), or report No. 2023-174 (2022-).

Name and Title of Responsible Official(s): Verita Glanton, ESS Audit Coordinator (ESS)
 Morgan Helton, Chief of Revenue Management (Revenue Management)
 Angela Carney, Audit and Compliance Officer (OITS)
 Chris Panzarino, Senior Management Analyst I (Admin)
 Carlos Butt, Deputy Chief Information Officer (OITS)
 Daniel May, Assistant Deputy Secretary (OCFW)
 Diane Sunday, Operation and Management Consultant Manager (Revenue Management)

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August 2, 2023

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMERCE (FCOM)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-008 2021-030 2020-020	Unemployment Insurance (UI) ALN 17.225	Certain security controls related to user authentication for the Reemployment Assistance Claims and Benefits Information System (RA System) need improvement to ensure the confidentiality, integrity, and availability of RA System data and related information technology (IT) resources.	Partially Corrected	As of June 30, 2023, a draft policy for Identity and Access Management is in the process of being implemented. As an ongoing support to this effort, FloridaCommerce continues to refine all employee user roles and is analyzing options for software that will enable and automate role-based access control for the System.
2022-009 2021-029 2020-019	Unemployment Insurance (UI) ALN 17.225	The FDEO did not always timely deactivate Reemployment Assistance Claims and Benefits Information System (RA System) access privileges for employees who separated from FDEO or when access to the RA System was no longer required.	Fully Corrected	Finding corrected per USDOL FAR #24-23-546-03-225 dated July 5, 2023.
2022-010 2021-018 2020-008	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report No. 2021-169, <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 1 that the FDEO continued to lack processes and procedures for identifying, analyzing, and correcting technical system errors and other Reemployment Assistance Claims and Benefits Information System (RA System) defects that prevent or hinder the processing of RA System data. As of June 2022, the FDEO had not corrected the identified deficiencies.	Fully Corrected	Finding corrected per USDOL FAR #24-23-546-03-225 dated July 5, 2023.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMERCE (FCOM)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-011 2021-019 2020-009 2019-006 2018-012 2017-006	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report No. 2021-169, <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 2 that the Reemployment Assistance Claims and Benefits Information System (RA System) application edits for postmark dates and related date sequencing continue to need improvement. As of June 2022, the FDEO had not corrected the identified deficiencies.	Partially Corrected	As of July 2023, the efforts to incrementally implement optimized business processes, including application edits for postmark dates and related date sequencing, through the continuous modernization process began. The focus remains on launching a mobile-responsive user interface; however, back-end business processes are being prioritized to improve the System.
2022-012 2021-020 2020-010 2019-008 2018-012 2017-006	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 3 that procedures for document intake, indexing, and tracking processes continue to need improvement to ensure that all documents received for processing in the Reemployment Assistance Claims and Benefits Information System (RA System) are timely and accurately indexed to the appropriate claimant, claim, and claim issue. As of June 2022, the FDEO had not corrected the identified deficiencies.	Partially Corrected	FloridaCommerce continues to develop standard operating procedures for the current manual processes related to scanning and indexing, in addition to evaluating potential technology solutions to automate this process. FloridaCommerce also continues to utilize the Reemployment Assistance Help Center available to claimants to upload requested documentation from FloridaCommerce through our website, FloridaJobs.org.
2022-013 2021-021 2020-011 2019-010 2018-012 2017-006	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 4 that Reemployment Assistance Claims and Benefits Information System (RA System) processes related to system-generated claim issues continue to need improvement to ensure that claims are accurately and timely processed. As of June 2022, the FDEO had not corrected the identified deficiencies.	Partially Corrected	As of July 2023, FloridaCommerce is working on a mobile-responsive user interface which will implement application edit checks to ensure that complete and accurate data are entered in the system, minimizing the creation of incorrect claim issues.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMERCE (FCOM)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-014 2021-022 2020-012 2019-009 2018-012 2017-006	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 5 that Reemployment Assistance Claims and Benefits Information System (RA System) processes related to the creation and distribution of claimant and employer claim notices continue to need improvement to ensure claim notices are timely distributed. As of June 2022, the FDEO had not corrected the identified deficiencies.	Fully Corrected	Finding corrected per USDOL FAR #24-23-546-03-225 dated July 5, 2023.
2022-015 2021-023 2020-013 2019-011 2018-012 2017-006	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 6 that processing defects related to claimant benefit payments, claimant overpayments, and employer charges still exist in the Reemployment Assistance Claims and Benefits Information System (RA System). As of June 2022, the FDEO had not corrected the identified deficiencies.	Partially Corrected	FloridaCommerce continues to improve and modernize the System, with the current focus on implementing the mobile-responsive user interface. The Department has implemented the "Reemployment Assistance Work Effort Priority, Release, and Deployment Process," which establishes procedures for identifying, analyzing, prioritizing, and correcting technical system errors and defects for continuous modernization. The Department anticipates developing requirements to address any remaining components of this finding beginning in July 2023 against the newly implemented business processes and modernized System.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMERCE (FCOM)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-016 2021-024 2020-014 2019-007 2018-012 2017-006	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 7 that language translations for Reemployment Assistance Claims and Benefits Information System (RA System) claimant communications continue to need improvement. As of June 2022, the FDEO had not corrected the identified deficiencies.	Partially Corrected	FloridaCommerce continues to prioritize the improvement of language translations within the System. As of June 30, the System has applied plain language across its initial claims application and has made the revised language available in Spanish and Haitian Creole. Additional System screen language is currently undergoing plain language translation and, once approved, will be translated in Spanish and Haitian Creole and applied to the System. Additionally, FloridaCommerce has nearly completed a review of claimant-facing documents, such as determinations and handbooks, and guides, which have been translated into plain language. These documents will also be translated into Spanish and Haitian Creole. FloridaCommerce will provide documentation of the Babel Notice and contact center processes when a translator is needed.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMERCE (FCOM)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-017 2021-014	Unemployment Insurance (UI) ALN 17.225 Low-Income Home Energy Assistance (LIHEAP) ALN 93.568 Workforce Innovation and Opportunity Act (WIOA) Cluster ALNs 17.258, 17.259, and 17.278	The FDEO did not always timely deactivate Subrecipient Enterprise Resource Application (SERA) user access privileges for employees who separated from FDEO employment.	Partially Corrected	FloridaCommerce implemented its corrective action plan issued in response to finding 2022-17. Policies and procedures were updated in order to ensure SERA administrators received timely notification of employee separations to ensure they were promptly inactivated. During the federal awards audit for the period ending 6/30/23, it was noted that the functionality available in the system at that time, did not report the precise data and time a user was inactivated. In response to this newly discovered matter, FloridaCommerce implemented system enhancements to record the date and time a user is inactivated, as well as the system administrator who inactivated them. This system enhancement was put into production on January 22, 2024.
2022-018	Unemployment Insurance (UI) ALN 17.225	FDEO records did not clearly evidence that UI benefit payments were made only to eligible claimants.	Partially Corrected	To continue to promote timely adjudication, Florida Commerce has increased staff resources for improved productivity and reduce outstanding cases. FloridaCommerce has documentation to show the timeline to resolve the adjudication backlog. In addition to providing training materials to staff, we will ensure proper fact finding and resolution of conflicting responses are also provided to staff.
2022-019 2021-032	Unemployment Insurance (UI) ALN 17.225	The FDEO did not maintain records to support the amounts reported in Federal Performance Reports submitted to the Employment and Training Administration (ETA).	Fully Corrected	Finding corrected per USDOL FAR #24-23-546-03-225 dated July 5, 2023.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMERCE (FCOM)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-020 2021-035 2020-022	Unemployment Insurance (UI) ALN 17.225	The FDEO did not always ensure or timely ensure that UI claimants complied with the participation requirements of the RESEA program.	Partially Corrected	FloridaCommerce has documentation to show the timeline to resolve the RESEA adjudication backlog. We will also provide documentation to the daily connection between Employ Florida and the System. We can also provide documentation related to the daily data exchange between Employ Florida and FloridaCommerce.
2022-021 2021-016	Unemployment Insurance (UI) ALN 17.225 Workforce Innovation and Opportunity Act (WIOA) Cluster ALNs 17.258, 17.259, and 17.278	Certain security controls related to user authentication for the Employ Florida (EF) system need improvement to ensure the confidentiality, integrity, and availability of EF data and related information technology (IT) resources.	Partially Corrected	As of June 30, 2023, FloridaCommerce is in the process of implementing a policy for access management.
2022-022 2021-017	Unemployment Insurance (UI) ALN 17.225 Workforce Innovation and Opportunity Act (WIOA) Cluster ALNs 17.258, 17.259, and 17.278	FDEO records did not evidence a complete January through June 2022 Employ Florida (EF) system user access privilege review or always timely deactivate EF system user accounts for employees who separated from FDEO employment.	Fully Corrected	Finding corrected per USDOL FAR #24-23-546-03-225 dated July 5, 2023.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMERCE (FCOM)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2021-003	Reemployment Assistance Fund Accounts payable and accrued liabilities; Receivables, net; Benefit payments; Grants and donations: Net Position – Prior period adjustment; Net Position – Restricted for Reemployment Assistance; Net Position – Unrestricted	For the 2019-20 and 2020-21 fiscal years, the FDEO did not record all accounts payables, receivables, unemployment insurance (UI) benefits payments, or amounts due from the Federal Government for UI benefit payments compensable by June 20 but paid during the period July 1 through September 30.	Partially Corrected	The Department concurs with the finding. Expenditures on the SEFA for the period ending June 30, 2022, were overstated due to errors in the prior period. FloridaCommerce's Bureau of Financial Management has enhanced its procedures to categorize and exclude accounting entries related to prior periods and will automate processes to reduce to the risk of clerical errors.
2021-028 2020-018 2019-012 2018-012 2017-006	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , dated March 2021, we noted in Finding 12 that some Reemployment Assistance Claims and Benefits Information System (RA System) users had inappropriate and unnecessary access privileges to high-risk functions. As of June 2021, the FDEO had not corrected the identified deficiencies.	Partially Corrected	As of June 30, 2023, FloridaCommerce is in the process of implementing a policy for access management.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMERCE (FCOM)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2021-034 2020-021	Unemployment Insurance (UI) ALN 17.225	The FDEO could not provide accurate data for the period July 2020 through June 2021 demonstrating that UI benefit overpayments were properly identified and handled in accordance with applicable requirements or that debts resulting from overpayments were appropriately offset.	Partially Corrected	FloridaCommerce concurs with the finding. FloridaCommerce's System development was completed in May 2022 to align the Federal Pandemic Unemployment Compensation program with the guidance provided in Unemployment Insurance Program Letters (UIPL) 20-21, change 1. Claimant overpayment data processing continues to be conducted. FloridaCommerce continues to validate the integrated data and anticipates being able to provide complete overpayment data once the integration and processing effort is finalized. FloridaCommerce will continue to work with the Auditor General and the US Department of Labor to ensure compliance.

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-), report No. 2019-186 (2018-), or report No. 2020-170 (2019-), report No. 2021-182 (2020-), report No. 2022-189 (2021-), or report No. 2023-174 (2022-).

Name and Title of Responsible Official(s): Wendy Castle, Deputy Director for RA / Mark Miller, Chief of RA Operations

Ben Gibson, *Chair*
 Ryan Petty, *Vice Chair*
Members
 Monesia Brown
 Esther Byrd
 Grazie Pozo Christie
 Kelly Garcia
 MaryLynn Magar

February 20, 2024

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-027	Adult Education – Basic Grants to States ALN 84.002 Charter Schools ALN 84.282 Twenty-First Century Community Learning Centers ALN 84.287 English Language Acquisition State Grants ALN 84.365	The FDOE did not always timely deactivate Florida Grant System (FLAGS) user access privileges upon an employee's separation from FDOE employment.	Fully Corrected	Corrective action was taken to align Florida Grant System (FLAGS) user management with departmental access management procedures.
2022-028	Twenty-First Century Community Learning Centers ALN 84.287	The FDOE did not always monitor subrecipients in accordance with established procedures or clearly evidence expectations regarding timely follow up by subrecipients regarding issues noted during monitoring.	Partially corrected	The Standard Operating Procedures (SOP) was updated in May 2023. The procedures will be fully implemented by June 2024.
2022-029	English Language Acquisition State Grants ALN 84.365	FDOE records did not evidence that local education agencies (LEAs) met the maintenance of effort (MOE) requirement.	Fully Corrected	The Florida Department of Education undertakes a final calculation for any local educational agency that does not have an ESEA program audited as a major program during the LEA's Federal Awards audit to ensure compliance with MOE requirements.

Suzanne Pridgeon
 Deputy Commissioner, Finance and Operations

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-030 2021-053	English Language Acquisition State Grants ALN 84.365	Certain security controls related to user authentication for the Comprehensive Management Information System (CMIS) need improvement to ensure the confidentiality, integrity, and availability of CMIS data and related information technology (IT) resources.	Fully Corrected	Corrective action was taken to improve security controls related to user authentication for the Comprehensive Management Information System (CMIS).
2022-031	English Language Acquisition State Grants ALN 84.365	The FDOE did not conduct fiscal monitoring to ensure that subawards were used for authorized purposes.	Fully Corrected	FDOE conducted onsite monitoring of selected subrecipients in the spring of 2023. The onsite monitoring process included: 1) Developing and using monitoring protocols which included fiscal monitoring requirements. 2) Developing and sending to the monitored LEAs a documentation request template which included requests for documentation of selected fiscal transactions. 3) Reviewing the documentation submitted by subrecipients; and 4) Outlining any issues noted and further required actions in a final monitoring report.
2022-033 2021-056	Education Stabilization Fund – Governor's Emergency Education Relief (GEER) Fund, Elementary and Secondary School Emergency Relief (ESSER) Fund ALN 84.425 C, D	FDOE monitoring activities did not validate the allowability of actual subrecipient ESF program expenditures.	Fully Corrected	For 2021-056 –A final monitoring report was issued on December 9, 2022. For 2022-033 – A final monitoring report for ESSER I/GEER I was issued on December 9, 2022, and includes testing for actual expenditures. Similarly, a final monitoring report for ESSER II/GEER II was issued on June 8, 2023, and includes testing of actual expenditures. Monitoring activities for ARP ESSER have concluded.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-040	Child Care and Development Fund Cluster ALNs 93.489, 93.575, and 93.596 Temporary Assistance for Needy Families ALN 93.558 Social Services Block Grant ALN 93.667	The FDOE incorrectly reported subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).	Partially Corrected	While DOE/DEL has partially addressed the finding, we recognize there are still areas surrounding the FFATA and FSRS systems we will be addressing. We will continue to focus on ensuring the accuracy of these reports. FDOE/DEL has made progress on these efforts and took the following actions to enhance FFATA data collection controls to ensure that all required subaward information is accurately reported in the FSRS: <ol style="list-style-type: none"> 1. Enhanced the Division of Early Learning's FFATA procedures to include creating a static copy of Notice of Award (NOA) workpapers to support each issuance of subaward(s) and saving this file within the Division's designated location for FFATA reporting. 2. Enhanced the Division of Early Learning's FFATA procedures to include verification by the Division's assigned FFATA report preparer that all information in the FFATA NOA workpapers agrees with the subaward information on the signed/executed NOA(s), including subaward action/obligation dates and amount(s) for all applicable funding streams to include CCDF, TANF, and SSBG. 3. Enhanced the Division of Early Learning's FFATA procedures to include a multi-layer review and approval process to include preparer and supervisor as documented by a signed routing form.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2021-045	Career and Technical Education – Basic Grants to States ALN 84.048 English Language Acquisition Grants ALN 84.365 Education Stabilization Fund – Governor's Emergency Relief Fund, Elementary and Secondary School Emergency Relief Fund, Coronavirus Response and Relief Appropriations Act – Emergency Assistance for Non-Public Schools (CRRSA EANS) ALN 84.425 C, D, R	FDOE change management controls need improvement to ensure that only authorized, tested, and approved Florida Grants System (FLAGS) program code changes are implemented into the production environment.	Fully Corrected	Corrective action has been taken to improve change management controls for the Florida Grant System (FLAGS).
2021-047	Rehabilitation Services Vocational Rehabilitation Grants to States ALN 84.126	Certain security controls related to user authentication for the Aware system need improvement to ensure the confidentiality, integrity, and availability of Aware system data and related information technology (IT) resources.	Fully Corrected	Corrective action has been taken to improve security controls related to user authentication for the Aware system.
2021-050	Rehabilitation Services Vocational Rehabilitation Grants to States ALN 84.126	Certain security controls related to user authentication for the FDOE network need improvement to ensure the confidentiality, integrity, and availability of Rehabilitation Information Management System (RIMS) data and related information technology (IT) resources.	Partially Corrected	The Rehabilitation Information Management System (RIMS) is in the process of being replaced with a modernized secured case management system in accordance with Florida Administrative Code 60GG-2, Florida Cybersecurity Standards. This new system will be implemented by September 2023.
2021-051	Rehabilitation Services Vocational Rehabilitation Grants to States ALN 84.126	FDOE change management controls need improvement to ensure that only authorized, tested, and approved Rehabilitation Information Management System (RIMS) program code changes are implemented into the production environment.	Fully Corrected	Corrective action has been taken to improve change management controls for the Rehabilitation Information Management System (RIMS).

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2021-055	English Language Acquisition State Grants ALN 84.365	The FDOE did not conduct periodic Comprehensive Management Information System (CMIS) user access privilege reviews or timely deactivate the CMIS user accounts for employees who separated from FDOE employment.	Partially Corrected	Corrective action was taken to develop departmental user access procedural guidelines. The Comprehensive Management Information System (CMIS) has an expected implementation date of November 2023.
2021-057	Education Stabilization Fund – Governor's Emergency Relief Fund ALN 84.425 C	The FDOE did not always provide required award information to all subrecipients or verify the suspension and debarment status of subrecipients.	Fully Corrected	The finding in this instance related to failing to include the required award information to all subrecipients or verify the suspension and debarment status of subrecipients when using a Memorandum of Understanding (MOU) as the vehicle for issuing a subaward. The Department has incorporated the required information into such MOUs since this finding was raised. For future MOUs issued to entities determined to be subrecipients, the Department will include its standard DOE200 form, which also contains the required information.

Note: (1) Finding No(s). refer to audit findings in report No. 2022-189 (2021-) or report No. 2023-174 (2022-).

Name and Title of Responsible Official(s): Suzanne Pridgeon, Deputy Commissioner, Finance and Operations

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February 14, 2024

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ELDER AFFAIRS (FDOEA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding’s recurrence and corrective actions planned and taken)
2021-067	Aging Cluster ALNs. 93.044, 93.045, and 93.053	The FDOEA did not monitor subrecipients in accordance with FDOEA Monitoring Plans or issue management decisions for subrecipient audit findings.	Partially Corrected	<p>The FDOEA completed most remedial efforts outside of the Auditor General’s period of scope, and therefore, a confirmation of “fully corrected” cannot be administered at this time.</p> <p>The FDOEA implemented procedures addressing issue management decision letters in accordance with 2 CFR 200.521 when findings from monitoring single audit reports are noted.</p> <p>The FDOEA conducted a risk-based monitoring approach for calendar year 2023, and due to staff turnover, many of the monitoring reports were not finalized until November and December 2023. The FDOEA will continue to conduct Single Audit Reviews and follow the updated process for when findings are noted in the Single Audit Review portion of our monitoring activities. For the calendar year 2024, FDOEA will release monitoring reports no later than 30 business days after it conducts a final exit conference with the Area Agency on Aging.</p>

Note: (1) Finding No(s). 2021-067 refer to audit findings in report No. 2022-189 (March 2022).

Name and Title of Responsible Official(s): Curtis R. Barker, Chief Financial Officer

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CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

July 18, 2023

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF FINANCIAL SERVICES (FDFS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2021-001	Various	The FDFS did not prepare and furnish financial statements to the Auditor General or prepare and publish the Annual Comprehensive Financial Report (ACFR) within statutorily prescribed time periods.	Fully Corrected	

Note: (1) Finding No(s). refer to audit findings in report No. 2022-189 (2021-).

Name and Title of Responsible Official(s): Tammy A. Eastman, Chief, Bureau of Financial Reporting

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Mission:

To protect, promote and improve the health of all people in Florida through integrated state, county and community efforts.



Ron DeSantis
Governor

Joseph A. Ladapo, MD, PhD
State Surgeon General

Vision: To be the Healthiest State in the Nation

February 8, 2024

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Florida Department of Health (FDOH)

For the Fiscal Year Ended June 30, 2023

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-041	Immunization Cooperative Agreements ALN 93.268	The FDOH did not conduct periodic reviews of Florida State Health Online Tracking System (Florida SHOTS) user access privileges or always promptly deactivate Florida SHOTS access privileges upon a user's separation from FDOH employment.	Partially Corrected	As of May 31, 2023, Florida SHOTS adapted its user access to deactivate user accounts that have not been used in the last 15 days. Following this update the number of calls to the helpdesk requesting account reactivation increased from an average of 1,250 calls to 2,250 calls per week. Due to the lack of resources to handle this volume the number of days of inactivity was reset to 30 days effective June 6, 2023, which is still within the FDOH's policy of 60 days. Emails with trainings on organization maintenance were sent to Local Organization Administrators and are repeated several times per year. In addition, county health departments (CHDs) are required to check and update user lists on a quarterly basis, and the FDOH's Inspector General's Office reviews for compliance during CHD site visits.
2022-042	Immunization Cooperative Agreements ALN 93.268	Certain security controls related to user authentication for Florida SHOTS need improvement to ensure the confidentiality, integrity, and availability of Florida SHOTS data and related information technology (IT) resources.	Partially Corrected	As of May 31, 2023, system password requirements were strengthened to be consistent with industry standards. As of May 31, 2023, Azure single sign on functionality was enabled for all CHDs and its users are being onboarded to use Azure Single Sign On. Staff continue to implement this for Florida SHOTS users within the network and on-premise access. FDOH will continue to implement additional multi-factor authentication enhancements.
2022-061	HIV Care Formula Grants ALN 93.917	FDOH procedures did not promote the issuance of management decisions in accordance with Federal regulations and the FDOH did not issue a management decision for one subrecipient's audit findings.	Fully Corrected	Corrective Action was taken.

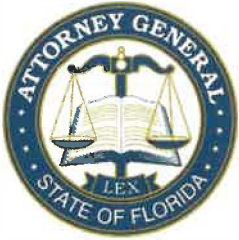


SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Health (FDOH)
For the Fiscal Year Ended June 30, 2023

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2021-011	Child and Adult Care Food Program ALN 10.558	Certain security controls related to user authentication for the Management Information and Payment System (MIPS) need improvement to ensure the confidentiality, integrity, and availability of MIPS data and related IT resources.	Fully Corrected	Corrective Action was taken.
2021-012	Child and Adult Care Food Program ALN 10.558 HIV Prevention Activities Health Department Based ALN 93.940 Special Education – Grants for Infants and Families ALN 84.181 HIV Care Formula Grants ALN 93.917	The FDOH did not verify that all applicable subrecipients were audited, document the timely review of audit reports, or timely determine whether a management decision was required. In addition, the FDOH did not issue a management decision for one subrecipient.	Fully Corrected	Corrective Action was taken.
2019-003	Child and Adult Care Food Program ALN 10.558	The FDOH did not include the correct citations to Federal regulations in subaward agreements.	Fully Corrected	Corrective Action was taken.

Note: (1) Finding No(s). refer to audit findings in report No. 2020-170 (2019-), report No. 2021-182 (2020-), report No. 2022-189 (2021-), or report No. 2023-174 (2022-).

Name and Title of Responsible Official(s): Ashlea K. Mincy, CIGA, Director of Auditing



**ASHLEY MOODY
ATTORNEY GENERAL
STATE OF FLORIDA**

**OFFICE OF THE ATTORNEY GENERAL
Office of Inspector General**

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Tallahassee, FL 32399-1050
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June 30, 2023

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF LEGAL AFFAIRS (FDLA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-007	Crime Victim Assistance ALN 16.575	The FDLA did not always timely follow up with subrecipients regarding deficiencies noted during monitoring reviews. Additionally, FDLA records did not substantively evidence Quarterly Performance Report (QPR) reviews.	Partially Corrected	¹ Anticipated full implementation date before end of Federal Fiscal Year of September 30, 2023 ¹
2022-059 2021-087 2020-046	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The list used by the FDLA to conduct periodic IBM Notes user access privilege reviews did not promote an effective review of the appropriateness of all user accounts.	Fully Corrected	

Note: Finding No(s). refer to audit findings in report No. 2021-182 (2020-), report No. 2022-189 (2021-), or report No. 023-174 (2022-).

Name and Title of Responsible Official(s):

Mr. Steve Rumph

¹ DLA follow up notes for Finding 2022-007:

Monitoring reviews and logs were fully implemented August 16, 2023, which was within the end of the contract year of September 30, 2023

Quarterly Performance Report reviews were implemented and documented with an inhouse tool and process on October 30, 2023.

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Finance and Administration
 4050 Esplanade Way
 Tallahassee, FL 32399-0950

Ron DeSantis, Governor
 Pedro Allende, Secretary

February 13, 2024

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FLORIDA DEPARTMENT OF MANAGEMENT SERVICES (FDMS)
 For the Fiscal Year Ended June 30, 2023**

<i>Finding No(s).</i>	<i>Program/Area</i>	<i>Brief Description</i>	<i>Status of Finding</i>	<i>Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)</i>
2016-024 2015-017	Statewide Cost Allocation Plan (SWCAP)	Reconciliations for the 2017 SWCAP disclosed one fund with an excessive balance.	Partially Corrected.	FDMS will continue to provide periodic funding model analyses to the Executive Office of the Governor and Legislature to assist with decisions concerning rate adjustments and spend plans. DMS plans to contact the Department of Financial Services to request a rollover from Department of Health and Human Services and work to eliminate or reduce the excess balance.

Name and Title of Responsible Official(s): Lance Dyal, Director of Finance & Administration

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July 24, 2023

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-002 2021-005	General Fund Receivables, net; Unearned revenues; Unavailable revenue; Other revenue	The FDOR incorrectly recorded a portion of the fiscal year-end net receivables and related unearned revenue, unavailable revenue, and other revenue for sales and use taxes and fees and did not reverse the prior year unavailable revenue closing balance for sales and use taxes and fees.	Partially Corrected	The OIG completed a review of OFM revised procedures, and all OIG recommendations are being incorporated into the revised procedures. Validation of revised procedures is occurring by using them for FYE 2023 year-end closing.
2022-023 2021-038	Unemployment Insurance (UI) ALN 17.225	Certain security controls related to user authentication for the System for Unified Taxation (SUNTAX) need improvement to ensure the confidentiality, integrity, and availability of SUNTAX data and related information technology (IT) resources.	Partially Corrected	The appropriate security controls began being implemented but due to the number of personnel required to have these and the shortage of IT personnel, full implementation has not been reached but will be reached by September 2023.
2022-046 2021-073	Temporary Assistance for Needy Families ALN 93.558	Certain security controls related to user authentication for the Child Support Enforcement Automated Management System (CAMS) need improvement to ensure the confidentiality, integrity, and availability of CAMS data and related information technology (IT) resources.	Partially Corrected	The appropriate security controls began being implemented but due to the number of personnel required to have these and the shortage of IT personnel, full implementation has not been reached but will be reached by September 2023.
2021-037	Unemployment Insurance (UI) ALN 17.225	Certain security controls related to user authentication for the Image Management System (IMS) need improvement to ensure the confidentiality, integrity, and availability of IMS data and related information technology (IT) resources.	Partially Corrected	The appropriate security controls began being implemented but due to the number of personnel required to have these and the shortage of IT personnel, full implementation has not been reached but will be reached by September 2023.

Note: (1) Finding No(s). refer to audit findings in report No. 2022-189 (2021-), or report No. 2023-174 (2022-).

Name and Title of Responsible Official(s): Stacey Emminger, Director of Auditing

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James S. Hartsell
Executive Director

State of Florida
DEPARTMENT OF VETERANS' AFFAIRS
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 www.FloridaVets.org

Ron DeSantis
Governor
Ashley Moody
Attorney General
Jimmy Patronis
Chief Financial Officer
Wilton Simpson
Commissioner of Agriculture

25 July 2023

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Veterans' Affairs (FDVA)
 For the Fiscal Year Ended June 30, 2023

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2021-042	Veterans State Nursing Home Care (VSNHC) ALN 64.015	The FDVA did not ensure that the service organization and subservice organization's internal controls related to the MatrixCare Skilled Nursing Facility system (MatrixCare) were appropriately designed and operating effectively.	Partially Corrected	MatrixCare SOC2 report is conducted annually between October 1, xxxx – September 30, xxxx. The report is not available for review for Fiscal year end 2023 because it is not published for consumers yet. IT will review the next report when it becomes available and document review. The following relevant sections of the report will be reviewed by IT: <ol style="list-style-type: none"> 1. CC3 Risk Assessment 2. CC4 Monitoring 3. CC5 Control Activities 4. CC6 Logical and Physical Access Controls 5. CC7 Systems Operations <ol style="list-style-type: none"> a. CC7.3.1 – no trigger b. CC7.4.2 – no trigger c. CC7.4.3 – no trigger 6. CC8 Change Management 7. CC9 Risk Mitigation 8. Availability Category
2021-043	Veterans State Nursing Home Care (VSNHC) ALN 64.015	Certain security controls related to user authentication for the MatrixCare Skilled Nursing Facility system (MatrixCare) need improvement to ensure the confidentiality, integrity, and availability of MatrixCare data and related information technology (IT) resources.	Fully Corrected	MatrixCare partnered with FDVA IT and fully implemented SSO on November 18, 2022.

“Honoring those who served U.S.”

2021-044	Veterans State Nursing Home Care (VSNHC) ALN 64.015	The FDVA did not conduct periodic reviews of MatrixCare Skilled Nursing Facility system (MatrixCare) user access privileges.	Not corrected.	FDVA Homes program is currently implementing a process to complete periodic reviews of MatrixCare User Accounts. Monthly, HR Headquarters will be sending the Homes Planning Analyst a list of separated employees to verify that the Facility have inactivated separated employees. In addition, a baseline audit will be completed by August 1st to ensure current accuracy of active users and level of access privileges with continued bi-annual audits of all current users and privileges.
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Note: (1) Finding No(s). refer to audit findings in report No. 2022-189 (2021-).

Name and Title of Responsible Official(s): John Bucceri, Audit Director



STATE OF FLORIDA

DIVISION OF EMERGENCY MANAGEMENT

Ron DeSantis
Governor

Kevin Guthrie
Executive Director

July 31, 2023

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-062 2021-089	Disaster Grants – Public Assistance (Presidentially Declared Disasters) ALN 97.036	The FDEM did not timely or accurately report subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Additionally, the FDEM was unable to provide all FFATA reports requested for audit.	Partially Corrected	1). FDEM Recovery's contracts formerly have been reported at closeout once the total cost of all work projects (PWs) for a subrecipient is known because our contracts start out as zero-dollar contracts . Our system also does not capture all of the FFATA reporting data fields required for the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) reporting. 2) & 3). FDEM conducted a comprehensive business-process analysis for federal grants management to include FFATA reporting. FDEM Recovery Bureau used this analysis to develop a technological solution to complete this reporting timely and accurately. FDEM Recovery Bureau has engaged its FloridaPA.org contractor to develop a FFATA reporting module for FEMA Public Assistance (PA) grants. FFATA reporting module user acceptance testing is took place during June - July 2023. The anticipated go live date for this solution is September 1, 2023.
2022-063 2021-091 2020-050	Disaster Grants – Public Assistance (Presidentially Declared Disasters) ALN 97.036	The FDEM did not evaluate each subrecipient's risk of noncompliance for the purpose of determining the appropriate subrecipient monitoring and, consequently, the FDEM could not demonstrate that monitoring performed was based on risk.	Partially Corrected	1). Due to staff turnover and limited staffing, we were unable to conduct the monitoring to the extent identified in the audit finding. 2). & 3). To mitigate this finding, FDEM requested funding for 15 compliance positions in the Division's 2023 Legislative Budget Request. The Legislature provided FDEM with funding for 5 compliance positions in the 2023-24 Budget that took effect July 1, 2023. FDEM has advertised the positions and anticipates the positions will be filled by the end of August 2023. The new compliance positions will conduct compliance related activities, including monitoring during the 2023-2024 fiscal year. FDEM's subrecipient monitoring policies and procedures are being revised and will be adopted through the Division's Standard Operating Procedures (SOP) system.



STATE OF FLORIDA

DIVISION OF EMERGENCY MANAGEMENT

Ron DeSantis
Governor

Kevin Guthrie
Executive Director

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-064	Hazard Mitigation Grant Program ALN 97.039	The FDEM did not always report subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).	Fully Corrected	Submitted to FEMA on 6/9/2023: The Mitigation Bureau has made changes to current FFATA reporting procedures: 1. Developed a centralized Mitigation Bureau subaward agreement tracking spreadsheet for submission of the subaward agreements to Division Finance for entry of the agreements into the FSRS system. (Sample attached). 2. Require that the Division Finance staff responsible for entering the agreements into the FSRS system notify Mitigation Bureau via email when the agreements have been entered into the system. (Sample attached). 3. The Mitigation Bureau has requested a month-end roll-up report from the FSRS system so that we can do quality control checks on what was submitted for entry compared to what was entered into the system. FEMA acknowledged this on 6/14/2023: "Thank you for submitting this information for me to review. I have reviewed the submitted information for Mitigation and I believe you have a process in place to correct this finding. No further information is needed at this time. – John Flaherty"
2021-041	Coronavirus Relief Fund (CRF) ALN 21.019	Contrary to Federal regulations, the FDEM did not monitor the activities of CRF subrecipients. Such monitoring is to include, for example, reviewing subrecipient audit reports and determining whether management decisions are required for any audit findings related to the Federal award.	Partially Corrected	1). Due to staff turnover and limited staffing, we were unable to conduct the monitoring to the extent identified in the audit finding. 2). & 3). To mitigate this finding, FDEM requested funding for 15 compliance positions in the Division's 2023 Legislative Budget Request. The Legislature provided FDEM with funding for 5 compliance positions in the 2023-24 Budget that took effect July 1, 2023. FDEM has advertised the positions and anticipates the positions will be filled by the end of August 2023. The new compliance positions will conduct compliance related activities, including monitoring during the 2023-2024 fiscal year. FDEM's subrecipient monitoring policies and procedures are being revised and will be adopted through the Division's Standard Operating Procedures (SOP) system.

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-), report No. 2022-189 (2021-), or report No. 2023-174 (2022-).

Name and Title of Responsible Official(s): Finding No(s). 2022-062, 2022-063, and 2021-041: Ron Baker, Administrative and Plans Officer within the Bureau of Recovery; Finding No. 2022-064: Laura Dhuwe, Chief of Mitigation.

March 14, 2024

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-037 2021-061 2020-031 2019-023 2018-021 2017-031	Various	In our information technology (IT) operational audit report titled <i>Department of Management Services – State Data Center Operations</i> , dated March 2022, we noted in Finding 4 that State Data Center (SDC) processes for performing and documenting periodic access reviews for the network, Windows server, open systems, and Oracle database environments did not adequately ensure that assigned access privileges remained appropriate. As of June 2022, the FDMS had not corrected the identified deficiencies.	Partially Corrected	Since inheriting the former State Data Center, NWRDC-FSU has made headway in resolving past audit findings. NWRDC has been reviewing all policies and procedures and is working to combine and update the policies of the two data centers.
2022-038 2021-062 2020-030 2020-032 2019-022 2019-021 2018-021 2017-031	Various	In our information technology (IT) operational audit report titled <i>Department of Management Services – State Data Center Operations</i> , dated March 2022, we noted in Finding 7 that certain State Data Center (SDC) security controls related to logical access, user authentication, and logging and monitoring need improvement to ensure the confidentiality, integrity, and availability of SDC and customer entity data and related IT resources. As of June 2022, the FDMS had not corrected the identified deficiencies.	Partially Corrected	Since inheriting the former State Data Center, NWRDC-FSU has made headway in resolving past audit findings. While some issues have been resolved, we continue our efforts to resolve all issues under this finding.

Note: (1) Finding No(s), refer to audit findings in report No. 2018-189 (2017-), report No. 2019-186 (2018-), or report No. 2020-170 (2019-), report No. 2021-182 (2020-), report No. 2022-189 (2021-), or report No. 2023-174 (2022-).

These findings were previously reported at the Florida Department of Management Services. Effective July 1, 2022, responsibilities for the State Data Center operations transitioned to Florida State University.

Name and Title of Responsible Official(s): ___Tim Brown, Asst VP NWRDC & FLVC_____

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December 27, 2023

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF SOUTH FLORIDA (USF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-032	Education Stabilization Fund (ESF) – Higher Education Emergency Relief Fund (HEERF) Institutional Portion ALN 84.425 F	The USF expended ESF – HEERF Institutional Portion funds for an unallowable purpose.	Fully Corrected	The University of South Florida (USF) was in active consultation with the U.S. Department of Education (DOE) regarding the allowability of using Education Stabilization Funds (ESF) to defray lost revenue for the University Medical Services Association, a USF direct support organization. DOE determined that USF submitted sufficient documentation to demonstrate that USF suffered losses of clinical revenues that USF would have otherwise expected but were reduced or eliminated because of the COVID-19 pandemic. DOE agreed that ESF funds can be used to defray expenses associated with coronavirus, including losses in revenue; thus, the expenditures were appropriate. DOE concluded that they “do not seek a recovery of funds” and “consider this finding resolved and closed”.

Note: (1) Finding No(s). refer to audit findings in report No. 2023-174 (2022-).

Name and Title of Responsible Official(s): Jennifer Condon, Vice President, and Acting Chief Financial Officer

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August 3, 2023

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PALM BEACH STATE COLLEGE (PBSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2020-053	Student Financial Assistance Cluster ALN Nos. 84.063 and 84.268	The College did not always timely return unclaimed Title IV Higher Education Act (HEA) funds to applicable Federal programs.	Fully Corrected	Audit findings in report No. 2021-182 (2020-) was resolved for 22-23. A business process has been developed between Financial Aid and Finance to ensure unclaimed checks are returned in a timely manner.

Eddie Viera

Eddie Viera, Executive Director of Financial Aid
 Palm Beach State College
 4200 Congress Avenue
 Lake Worth, Florida 33461

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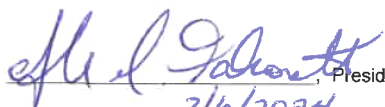


March 4, 2023

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
POLK STATE COLLEGE (PSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2020-052	Student Financial Assistance Cluster ALN 84.268	The College applied cost of attendance (COA) budgets for students in a term they did not enroll in, resulting in overawards of FDSL funds.	Partially Corrected	The College transitioned from one financial aid software, JFA, back to Financier which was used in prior years. Financier had some limitations in calculating the need for Federal Unsubsidized Loans. Those limitations were reviewed by the software consultant and corrected. For the 2022-23 award year, the College has created detective control procedures where all students who have loans disbursed had a 100% secondary review to determine the status of overawards. This new detective control was conducted each week with monthly secondary reviews. During the quality control review and secondary review process student financial resources staff identified further improvements that were needed in detecting overawards while the College is still using Financier. These were in place for the 2022-2023 award year. For the fiscal year ending 06/30/2023 the auditor conducted a sample of records and there were no Federal overawards. As we move forward to implementation of the Banner financial aid module disbursement rules are being written to prevent any disbursements when an overaward may be present in a student's file.
2020-055	Student Financial Assistance Cluster ALNs 84.063 and 84.268	The College did not always perform a risk assessment or design and implement safeguards to control the identified risks.	Fully Corrected	Corrective action was taken.
2020-056	Student Financial Assistance Cluster ALNs. 84.063 and 84.268	The College did not always accurately calculate the amount of Title IV Higher Education Act (HEA) Pell Grant or Direct Loan assistance that the student earned as of the student's withdrawal date or always timely return unearned funds to the U.S. Department of Education (USED).	Partially Corrected	A deficiency in the procedures for determining the last date of attendance was detected for online courses. Specifically, faculty members were not always consistent in determining the last date of attendance with the federal definition of academic related activity. As a result, the last date of attendance between the online learning management system and the registrar's system were not always consistent. The College is preparing a detailed corrective action plan that includes re-training faculty in determining the appropriate last date of attendance, to ensure the refund calculations are correct.

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).

Name and Title of Responsible Official(s):  President
Dr. Angela Garcia Falconetti
3/6/2024

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June 20, 2023

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 SEMINOLE STATE COLLEGE (SSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2020-054	Student Financial Assistance Cluster ALN Nos. 84.063 and 84.268	The College did not always accurately or timely report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers.	Partially Corrected	As of Summer 2023, the College implemented modifications to identify any student who stopped attending all classes without officially withdrawing. Students who stop attending and unofficially withdraw will be processed as an unofficial withdrawal. If academic activity cannot be confirmed, the Return to Title IV calculation will be performed using the semester midpoint. This action will report enrollment changes timely to NSDLS.

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): Ju'Coby Todd Washington, Executive Director, Financial Aid

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February 5, 2024

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SOUTH FLORIDA STATE COLLEGE (SFSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

<u>Finding No(s).</u> <u>(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2020-054	Student Financial Assistance Cluster ALNs. 84.063 and 84.268	The College did not always accurately report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers.	Partially Corrected	We have identified missing reporting parameters which are causing infrequent inconsistencies between the campus and program reporting at NSLDS clearinghouse. We are actively working with Ellucian representatives to determine a solution.

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): 
 Peter S. Elliott, CPA
 Vice President for Administrative Services

Board of Trustees
Audit and Compliance Committee
May 16, 2024

Audit of Bright Futures & Florida Student Assistance Grant Programs

Recommended Action:

Accept the Auditor General Audit of Bright Futures Scholarship Program and Florida Student Assistance Grant Programs.

Background Information:

The Florida Legislature established the Florida Bright Futures Scholarship Program to provide lottery-funded scholarships to any Florida high school graduate who merits recognition of high academic achievement and enrolls in a degree, certificate, or applied technology program at an eligible Florida public or private educational institution. The Bright Futures Scholarship Program consists of four award types: the Florida Academic Scholarship, the Florida Medallion Scholarship, the Florida Gold Seal CAPE Scholarship, and the Florida Gold Seal Vocational Scholarship.

The Legislature also established the Florida Public Student Assistance Grant Program to provide financial assistance for degree-seeking, Florida resident, undergraduate students who attend a Florida public university or college. They also established the Florida Public Postsecondary Career Education Student Assistance Grant Program to provide financial assistance for certificate-seeking, Florida resident, students as a Florida public college or career center operated by a district school board.

Some universities were selected for audit testing, but UWF was not included. Therefore, there were no audit findings.

Implementation Plan:

N/A

Fiscal Implications:

UWF's fiscal management of the programs.

Relevant Authority:

Sections 1009.50 and 1009.53, Florida Statutes

Supporting Documents:

Auditor General report #2024-194, audit of Bright Futures Scholarship Program and Florida Student Assistance Grants

Prepared by:

Cindy Talbert, Chief Audit Executive, IAMC, President's Division, x2638, ctalbert@uwf.edu

Presenter:

Cindy Talbert

**ADMINISTRATION OF THE
FLORIDA BRIGHT FUTURES
SCHOLARSHIP PROGRAM AND FLORIDA
STUDENT ASSISTANCE GRANT PROGRAMS**

By Florida Public Educational Institutions



Sherrill F. Norman, CPA
Auditor General

This audit was coordinated by Stellar Lee, CPA.

Please address inquiries regarding this report to Jaime N. Hoelscher, CPA, Audit Manager, by e-mail at jaimehoelscher@aud.state.fl.us or by telephone at (850) 412-2868.

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ADMINISTRATION OF THE FLORIDA BRIGHT FUTURES SCHOLARSHIP PROGRAM AND FLORIDA STUDENT ASSISTANCE GRANT PROGRAMS

By Florida Public Educational Institutions

SUMMARY

This operational audit focused on the administration of the Florida Bright Futures Scholarship Program, Florida Public Student Assistance Grant Program (FSAG – Public Program), and Florida Public Postsecondary Career Education Student Assistance Grant Program (FSAG – Career Ed Program) by selected Florida public educational institutions for the fiscal years ended June 30, 2022, and June 30, 2023, and included a follow-up on applicable findings noted in our report No. 2023-026. Our operational audit disclosed the following:

Finding 1: Contrary to State Board of Education rules, Eastern Florida State College returned FSAG – Public Program advances totaling \$1.2 million without identifying eligible students who could have used the advances for education.

Finding 2: University of South Florida did not comply with State law and Florida Department of Education (FDOE) policies as the University did not timely refund to the FDOE Bright Futures Scholarship Program funds for courses students dropped or withdrew from after the end of the drop and add period. Specifically, the University made 146 refunds totaling \$141,476 an average of 99 days after the required due dates.

Finding 3: Pensacola State College procedures need improvement to ensure that Bright Futures Scholarship Program and FSAG – Public Program funds received are promptly reconciled of record with funds disbursed to students. The College also needs to improve procedures for reporting information and timely refunding to the FDOE applicable funds for those programs.

BACKGROUND

FLORIDA BRIGHT FUTURES SCHOLARSHIP PROGRAM

The Legislature established the Florida Bright Futures Scholarship Program¹ to provide lottery-funded scholarships to any Florida high school graduate who merits recognition of high academic achievement and enrolls in a degree, certificate, or applied technology program at an eligible Florida public or private educational institution. The Bright Futures Scholarship Program consists of four award types: the Florida Academic Scholarship, the Florida Medallion Scholarship, the Florida Gold Seal CAPE Scholarship, and the Florida Gold Seal Vocational Scholarship.

¹ Section 1009.53, Florida Statutes.

Table 1 shows the number of students who received Bright Futures Scholarship Program award disbursements and the amounts disbursed by the 12 public universities and 28 public colleges for the 2021-22 and 2022-23 fiscal years.

Table 1
Bright Futures Scholarship Program Awards
For the 2021-22 and 2022-23 Fiscal Years

	2021-22	2022-23
Number of Students Receiving Disbursements	111,015	109,646
Award Amounts Disbursed:		
By the Public Universities	\$527,040,239	\$525,241,572
By the Public Colleges	22,021,580	22,458,463
Total Amount Disbursed	<u>\$549,061,819</u>	<u>\$547,700,035</u>

Source: FDOE Office of Student Financial Assistance, *2021-22 End-of-Year Report* and *2022-23 End-of-Year Report* and auditor-compiled disbursement amounts using university, college, and FDOE records.

The Florida Department of Education (FDOE) determines the eligibility of students based on general criteria for Bright Futures Scholarship Program awards and specific criteria for each scholarship type. After students qualify for an award, they must continue to meet eligibility criteria for renewal awards. Renewal awards eligibility criteria include achieving and maintaining specified grade point averages and completing at least 24 semester credit hours in the last academic year in which the student earned a scholarship if enrolled full time, or a prorated number of credit hours as determined by the FDOE if the student was enrolled less than full time for any part of the academic year.

The FDOE is responsible for administering the Bright Futures Scholarship Program and the disbursement and reconciliation process. Each term, the FDOE provides to the institutions a list of eligible students and advances scholarship award moneys for eligible students enrolled at each respective institution. The institutions are to verify that the students have enrolled in the required number of hours to receive the scholarship, calculate the amount of the disbursement based on the type of scholarship for which the student was eligible, and disburse the money for the student. Any moneys not disbursed for eligible students for the Fall and Spring Terms must be returned to the FDOE within 60 days after the end of the regular registration period and, for the Summer Term, within 30 days after the end of that Term. For courses dropped by a student and courses from which a student withdrew after the end of the drop and add period, institutions must return Bright Futures Scholarship Program funds to the FDOE within 30 days after the end of a term, unless the FDOE grants a student an exception. For certain award overpayments, such as overpayments that occur because scholarship recipients withdrew from courses after term end due to extenuating circumstances, the refund must be made within 60 days of the date the overpayment was discovered, unless an exception is granted by the FDOE. The institutions are also required to report disbursements, enrolled hours, earned hours, and grade point averages to the FDOE. **EXHIBIT A** to this report provides a summary of the Bright Futures Scholarship Program awards advances and disbursements reported by Florida public universities and colleges for the 2021-22 and 2022-23 fiscal years.

FLORIDA PUBLIC STUDENT ASSISTANCE GRANT PROGRAM AND FLORIDA PUBLIC
POSTSECONDARY CAREER EDUCATION STUDENT ASSISTANCE GRANT PROGRAM

The Legislature established the Florida Public Student Assistance Grant Program (FSAG – Public Program)² to provide financial assistance for degree-seeking, Florida resident, undergraduate students who attend a Florida public university or college. The Legislature also established the Florida Public Postsecondary Career Education Student Assistance Grant Program (FSAG – Career Ed Program)³ to provide financial assistance for certificate-seeking, Florida resident, students at a Florida public college or career center operated by a district school board (DSB).

Pursuant to State law,⁴ the FDOE must distribute FSAG – Public Program and FSAG – Career Ed Program funding in accordance with a State Board of Education (SBE) approved formula that establishes a minimum base allocation for each institution at 90 percent of its previous fiscal year disbursements, or a proportional amount when funds are insufficient to make such allocation. From remaining funds, each institution will receive a proportional amount based on the average number of full-time equivalent disbursed students and total number of unfunded eligible students reported by each institution for the prior 3 years. The allocation amounts each year are dependent upon the approved State budget. Table 2 shows the FSAG – Public Program award amounts disbursed by the 12 public universities and 28 public colleges and the FSAG – Career Ed Program award amounts disbursed by the 31 participating DSBs⁵ and the 28 public colleges during the 2021-22 and 2022-23 fiscal years.

Table 2
FSAG – Public Program and FSAG – Career Ed Program Awards
For the 2021-22 and 2022-23 Fiscal Years

	2021-22	2022-23
FSAG – Public Program:		
Number of Students Receiving Disbursements	139,283	143,424
Award Amounts Disbursed:		
By the Public Universities	\$122,392,911	\$123,269,527
By the Public Colleges	111,599,705	112,506,252
Total Amount Disbursed	<u>\$233,993,916</u>	<u>\$235,775,779</u>
FSAG – Career Ed Program:		
Number of Students Receiving Disbursements	4,065	4,018
Award Amounts Disbursed:		
By the Participating DSBs	\$2,420,421	\$2,479,533
By the Public Colleges	810,477	794,096
Total Amount Disbursed	<u>\$3,230,898</u>	<u>\$3,273,629</u>

Source: FDOE Office of Student Financial Assistance, *2021-22 End-of-Year Report* and *2022-23 End-of-Year Report* and auditor-compiled disbursement amounts using university, college, and FDOE records.

² Section 1009.50, Florida Statutes.

³ Section 1009.505, Florida Statutes.

⁴ Sections 1009.50(4)(a) and 1009.505(4)(a), Florida Statutes.

⁵ Bradford County DSB participated in the FSAG – Career Ed Program for the 2021-22 fiscal year only and Hernando County DSB began participating in the Program in the 2022-23 fiscal year.

For the 2021-22 and 2022-23 fiscal years, FSAG – Public Program and FSAG – Career Ed Program award amounts ranged from \$200 to the maximum award amount of \$3,260 established by the General Appropriations Acts.⁶ To be eligible, students must demonstrate a substantial financial need by completing the Free Application for Federal Student Aid (FAFSA) each year. Institutions determine student eligibility based on information from the FAFSA, cumulative grade point average, and earned credit information, considering the expected family contribution cut-off established by the FDOE. The institutions then estimate individual award amounts taking into consideration a standard cost of education budget and a student’s expected family contribution and other estimated grants and scholarship amounts including amounts awarded by the Federal Pell Grant.⁷ Renewal eligibility criteria to determine whether students continue to meet eligibility requirements include achieving and maintaining specified grade point averages and completing at least 12 semester credit hours per term in the last academic year if enrolled full time or, if the student was enrolled less than full time for any part of the academic year, a prorated number of credit hours determined by the FDOE.

Within 30 days after the end of regular registration each term,⁸ institutions are required to report to the FDOE each awarded student and award amount for FSAG – Public Program and FSAG – Career Ed Program funding and each student eligible but not awarded. Institutions are also required to report to the FDOE enrolled hours, earned hours, and grade point averages. Any moneys not disbursed for eligible students for the Fall and Spring Terms must be returned to the FDOE within 60 days after the end of regular registration each Spring Term. Institutions may use undisbursed FSAG – Public Program advances for the subsequent Summer Term if the institution submits to the FDOE documentation of plans to disburse awards to students. Any undisbursed funds for the Summer Term must be returned within 30 days after the end of that Term. **EXHIBIT B** to this report provides a summary of the FSAG – Public Program advances and disbursements reported by Florida public universities and colleges for the 2021-22 and 2022-23 fiscal years. **EXHIBIT C** to this report provides a summary of the FSAG – Career Ed Program advances and disbursements reported by Florida’s 31 participating DSBs and 28 public colleges for the 2021-22 and 2022-23 fiscal years.

FINDINGS AND RECOMMENDATIONS

Finding 1: Florida Public Student Assistance Grant Program Advances

The Florida Department of Education (FDOE) allocates Florida Public Student Assistance Grant Program (FSAG – Public Program) funds to each eligible institution using a formula approved by the State Board of Education (SBE),⁹ which provides a minimum base allocation of 90 percent of previous fiscal year disbursements to each institution and also considers additional information such as a total number of

⁶ Sections 1009.50(3) and 1009.505(3), Florida Statutes; Chapter 2021-036, Laws of Florida, Specific Appropriation 72, and Chapter 2022-156, Laws of Florida, Specific Appropriation 66.

⁷ SBE Rules 6A-20.031(6) and 20.0071(6), Florida Administrative Code.

⁸ SBE Rules 6A-20.031(7) and 20.0071(7), Florida Administrative Code.

⁹ Section 1009.50(4)(a), Florida Statutes.

unfunded eligible students reported by each institution for the prior 3 years.¹⁰ State law¹¹ and SBE rules¹² require an institution receiving funds to certify the amount of funds disbursed to each student and remit any undisbursed advances to the FDOE. Moreover, SBE rules require an institution to report to the FDOE each eligible student who did not receive an award.

The 40 public universities and colleges received FSAG – Public Program fund advances totaling \$235.3 million for the 2021-22 fiscal year and \$235.8 million for the 2022-23 fiscal year. As part of our audit, we examined records at 11 selected institutions¹³ with FSAG – Public Program fund advances totaling \$138 million each for the 2021-22 and 2022-23 fiscal years and found that most of those institutions disbursed their available FSAG – Public Program funds to eligible students. However, we noted that Eastern Florida State College (College) did not fully disburse the \$4.3 million in FSAG – Public Program fund advances received for the 2021-22 fiscal year and returned advances totaling \$1.2 million to the FDOE without reporting any unfunded eligible students.

In addition, according to FDOE records,¹⁴ the number of College students awarded Program funds for the 2021-22 fiscal year totaled 1,877, which is a decrease of 1,582 (46 percent) from the 2020-21 fiscal year and a decrease of 1,820 students (49 percent) from the 2019-20 fiscal year. Consequently, since the FDOE allocation formula includes consideration of prior fiscal year disbursements and the reported number of unfunded eligible students, the 2022-23 fiscal year FSAG – Public Program fund allocation amount for the College was \$3.1 million or \$1.2 million less than the 2021-22 fiscal year.

We requested documentation to demonstrate College procedures for identifying eligible students for the 2021-22 fiscal year, reasons for the significant decrease in the number of awarded students, and the basis for refunding Program funds totaling \$1.2 million instead of identifying and awarding the funds to eligible students. According to College personnel, after disbursing FSAG Program funds each term, Financial Aid Office personnel generate a system query to identify students who met the eligibility criteria but did not receive funds; however, due to Financial Aid Office personnel turnover, they were not able to properly investigate and provide documentation supporting the College process for identifying eligible students for the 2021-22 fiscal year or reasons for returning the Program funds. In addition, College personnel indicated that, to enhance procedures during the 2023-24 fiscal year, the College created a new position to oversee all State and institutional financial aid and implemented improved, comprehensive procedures to monitor FSAG awarding, disbursement, and reconciliations of Program funds received with funds disbursed to students.

Since fiscal year funding is based primarily on the previous fiscal year disbursements, including consideration of the reported number of unfunded eligible students, it is important that all eligible students are properly identified and reported to the FDOE and all available funds are disbursed to the eligible students. We noted a similar finding for two other colleges in our report No. 2023-026.

Recommendation: Eastern Florida State College management should continue efforts to ensure that all students eligible for the FSAG – Public Program are reported to the FDOE. In addition,

¹⁰ FDOE Memorandum for 2021-22 FSAG Expected Family Contribution and Allocation Policy, dated February 24, 2021.

¹¹ Section 1009.50(4)(d), Florida Statutes.

¹² SBE Rule 6A-20.031(7), Florida Administrative Code.

¹³ From the 12 public universities and 28 public colleges, we selected for examination 5 universities and 6 colleges.

¹⁴ College information in the FDOE Office of Student Financial Assistance, *2019-20 End-of-Year Report*, *2020-21 End-of-Year Report*, and *2021-22 End-of-Year Report*.

the College should ensure that all eligible students receive Program funding or properly report to the FDOE each eligible student who did not receive an award.

Finding 2: Bright Futures Scholarship Program Refunds

State law¹⁵ requires the FDOE to transmit, before the registration period each term, payment for the Florida Bright Futures Scholarship Program awards to each institution, except that the FDOE may withhold payment if the receiving institution fails to report or to make refunds to the FDOE as required. Within 30 days after the end of each term, an institution is to refund the FDOE for any Bright Futures Scholarship Program funds received for courses dropped by a student or courses from which a student withdrew after the end of the drop and add period, unless the FDOE granted the student an exception. In addition, pursuant to SBE rules¹⁶ and FDOE policies,¹⁷ refunds for certain award overpayments¹⁸ are to be made within 60 days of the date the overpayment was discovered. During the 2021-22 and 2022-23 fiscal years, the 40 public universities and colleges refunded the FDOE Bright Futures Scholarship Program funds totaling \$10 million because students dropped or withdrew from courses.

As part of our audit, we evaluated the timeliness of the refunds totaling \$8 million from 7 selected institutions for the Fall 2021 through Summer 2023 Terms and found that most of those public universities and colleges timely refunded amounts to the FDOE as required. However, as shown in Table 3, University of South Florida (USF) did not refund Bright Futures Scholarship Program funds for 146 individual student refunds, ranging from \$157 to \$3,147 and totaling \$141,476, until an average of 99 days after the required due dates.

**Table 3
Bright Futures Scholarship Program Untimely Refunds
(University of South Florida)
For the Fall 2021 Through Spring 2023 Terms**

Term	Amount Refunded	Number of Individual Student Refunds	Amount Range	Number of Days Late
Fall 2021	\$ 7,177	6	\$470 – 3,147	30 – 197
Spring 2022	95,735	92	157 – 2,730	14 – 216
Summer 2022	11,728	11	470 – 1,895	10 – 127
Fall 2022	9,081	5	626 – 2,313	94 – 170
Spring 2023	17,755	32	157 – 1,878	23
Total	<u>\$141,476</u>	<u>146</u>		<u>99</u>
		Average Number of Days Late		

Source: Auditor-compiled information from institution records.

¹⁵ Section 1009.53(5), Florida Statutes.

¹⁶ SBE Rule 6A-20.002(1)(k), Florida Administrative Code.

¹⁷ FDOE Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual* – General State Policies: Refund.

¹⁸ Such overpayments occur, for example, when scholarship recipients withdraw from courses after term end due to extenuating circumstances defined by institution policies.

In response to our inquiries, USF personnel indicated that the delayed refunds occurred because the University experienced staff shortages and information technology (IT) system programming errors were identified that required manual corrections. Absent timely refunds to the FDOE, USF cannot demonstrate compliance with State law and FDOE policies, and payment for Florida Bright Futures Scholarship Program awards may be withheld by the FDOE. We noted a similar finding for eight other universities and colleges in our report No. 2023-026.

Recommendation: USF management should enhance procedures to ensure that Bright Futures Scholarship Program funds are timely refunded to the FDOE for courses students dropped or withdrew from after the end of the drop and add period. Such enhancements should include appropriate consideration and related modifications to the University IT system to help avoid future programming errors.

Finding 3: Administration of Bright Futures Scholarship and FSAG – Public Program Funds

SBE rules¹⁹ address institution responsibilities in administering State scholarships and grants programs and require an institution to maintain complete, accurate, and auditable student records; verify and certify student enrollment and eligibility; and complete and return to the FDOE all reports for the administration of State scholarships and grants program in the format and by the date established by the FDOE. State law²⁰ requires an institution to certify to the FDOE the amount of Bright Futures Scholarship and FSAG – Public Program funds disbursed to each student and to remit any undisbursed advances to the FDOE within 60 days after the end of regular registration²¹ and, for the Summer Term, within 30 days after the end of that term.

In addition, within 30 days after the end of each term, State law²² requires an institution to refund the FDOE for any Bright Futures Scholarship Program funds received for courses dropped by a student or courses from which a student withdrew after the end of the drop and add period, unless the FDOE granted the student an exception. The FDOE requires each institution to reconcile State scholarships and grants program funds received with funds disbursed to students no later than 60 days after the last day of drop and add period and to return any unused funds to the FDOE.²³ If the receiving institution fails to report or to make refunds to the FDOE as required, the FDOE may withhold payment.²⁴

To determine whether the 40 public universities and colleges submitted to the FDOE accurate information for each program fund disbursement and timely identified and returned applicable program funds, we requested, for 12 selected public universities and colleges,²⁵ records supporting reconciliations of program funds received with funds disbursed to students, documentation supporting the required refunds

¹⁹ SBE Rule 6A-20.002, Florida Administrative Code.

²⁰ Sections 1009.50(4)(d) and 1009.53(5)(b), Florida Statutes.

²¹ For FSAG – Public Program, the remittance of undisbursed funds is required only in Spring Term.

²² Section 1009.53(5), Florida Statutes.

²³ The FDOE Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual – State Programs Annual Calendar and Institutional Responsibilities and Procedures*.

²⁴ Sections 1009.50(4)(e) and 1009.53(5), Florida Statutes.

²⁵ The institutions included 7 institutions selected for evaluating compliance with the Bright Futures Scholarship and 11 institutions (including 6 selected for the Bright Futures Scholarship) selected for evaluating the FSAG – Public Program requirements.

for undisbursed advances of each program fund, and Bright Futures Scholarship Program refunds for dropped or withdrawn from courses.

We found that Pensacola State College (College) controls over reconciliation and refund procedures for the two Program funds needed improvements. For the 2021-22 and 2022-23 fiscal years, the College awarded Bright Futures Scholarship Program funds totaling \$285,371 and \$266,743, respectively; and FSAG – Public Program funds totaling \$3.2 million each year. At the time of our review in July 2023, FDOE records showed for the 2022-23 fiscal year that:

- FSAG – Public Program advances totaling \$919,199 were excess funds that the College owed to the FDOE. However, according to College personnel, the excess funds in FDOE records represented Fall 2022 Term funds disbursed to students in the Spring 2023 Term that, due to oversights, College personnel did not timely report to the FDOE. Additionally, the College did not timely reconcile of record the funds disbursed to students with FDOE records. As a result, the FDOE withheld the 2023-24 fiscal year Program funding from the College until College personnel reconciled the 2022-23 fiscal year funds and made necessary edits to FDOE records in September 2023. Since the reconciliation was due within 60 days from the Spring 2023 last day of drop and add period, the reconciliation was 181 days late.
- Bright Futures Scholarship Program funds were not returned to the FDOE. Subsequent to our audit inquires, in October 2023 College personnel reconciled the 2022-23 fiscal year Program funds received with funds disbursed to students and identified funds totaling \$1,255 for courses students dropped or withdrew from which required refund to the FDOE. Additionally, in that month, the College returned the funds to the FDOE; however, the returns were 290, 139, and 47 days after the required due dates. Also, during the month, College personnel identified undisbursed Bright Futures Program funds totaling \$2,747 and returned those funds to the FDOE; however, the returns were 372, 225, and 47 days after the required due dates.

According to College personnel, program fund reconciliations were not timely performed during the 2022-23 fiscal year due to key personnel turnover and implementation of a new IT system. In addition, although College personnel indicated that reconciliations were performed for the 2021-22 fiscal year, College records were not maintained to support the reconciliations. Absent accurate, promptly documented reconciliations and timely refunds and remittances to the FDOE, the College cannot demonstrate compliance with State law, SBE rules, and FDOE policies and may have payment for Program awards withheld by the FDOE.

Recommendation: Pensacola State College management should enhance procedures to ensure that Bright Futures and FSAG – Public Program funds disbursements are timely and accurately reported to the FDOE, funds received from the FDOE are timely reconciled with funds disbursed to students, and undisbursed advances or overpayments are timely remitted to the FDOE.

PRIOR AUDIT FOLLOW-UP

Applicable institutions²⁶ had taken corrective actions for the four findings in our report No. 2023-026; however, we found that Finding Nos. 1 and 2 were similarly cited at different institutions in Finding Nos.1 and 2 of this report.

²⁶ The applicable institutions include Miami Dade College, Palm Beach State College, Pasco-Hernando State College, Broward DSB, and Miami-Dade DSB.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations. Pursuant to Sections 1009.53(5)(c), 1009.50(4)(e), and 1009.505(4)(e), Florida Statutes, we conducted an operational audit of the administration of the Florida Bright Futures Scholarship Program, Florida Public Student Assistance Grant Program (FSAG – Public Program), and the Florida Public Postsecondary Career Education Student Assistance Grant Program (FSAG – Career Ed Program) by selected Florida public educational institutions for the fiscal years ended June 30, 2022, and June 30, 2023.

The 12 public universities and 28 public colleges participated in the Bright Futures Scholarship and FSAG – Public Programs. For audit of the Bright Futures Scholarship Program, we selected the 7 public universities and colleges that disbursed, in total, 78 percent of the Program's disbursements for each of the 2021-22 and 2022-23 fiscal years and examined Program records. For audit of the FSAG – Public Program, we selected the 11 public universities and colleges that disbursed, in total, 59 percent of the Program's disbursements for each of the 2021-22 and 2022-23 fiscal years and examined Program records. The 28 public colleges and 31 district school boards (DSBs) participated in the FSAG – Career Ed Program and, for audit testing, we selected the 3 DSBs and 1 public college that disbursed, in total, 27 percent and 28 percent of the Program's disbursements for the 2021-22 and 2022-23 fiscal years, respectively, and examined Program records.

We conducted this operational audit from April 2023 through January 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives of this operational audit were to:

- Determine the extent to which educational institutions administered Bright Futures Scholarship Program, FSAG – Public Program, and FSAG – Career Ed Program funds in accordance with applicable laws, rules, and other guidelines relating to the programs; properly accounted for funds received and distributed through the programs; maintained and prepared reliable financial records and reports; and safeguarded program assets.
- Determine whether management had taken corrective actions for applicable findings included in our report No. 2023-026.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for the activities or functions of the Bright Futures Scholarship, FSAG – Public, and FSAG – Career Ed Programs included within the scope of our audit, weaknesses in management's internal controls; instances of noncompliance with applicable laws, rules, regulations, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve

government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for the activities and functions of the programs included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the programs, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records, as well as events and conditions, occurring during the audit period of July 2021 through June 2023, and selected institution actions taken subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of agency management, staff, and vendors and, as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Examined documentation supporting Bright Futures Scholarship Program awards made to 60 students, selected from the population of students who attended the 40 public universities and colleges and received \$1.1 billion in Program awards during the 2021-22 and 2022-23 fiscal years to evaluate institution compliance. Specifically, we evaluated whether applicable institutions complied with Sections 1009.53 through 1009.536, Florida Statutes; State Board of Education (SBE) Rule 6A-20.028, Florida Administrative Code; and the Florida Department of Education (FDOE) Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual* by:
 - Properly classifying students by residency, who had earned high school diplomas and were registered for a minimum of 6 credit hours per term.
 - Awarding the proper amount for the scholarship type earned.
 - Accurately and properly supporting enrolled credit hours shown on the Disbursement Eligibility Reports (DERs) submitted to the FDOE.
 - Accurately and properly supporting credit hours earned and the cumulative grade point averages shown on the grade and hours reports submitted to the FDOE.
- Examined documentation supporting FSAG – Public Program awards made to 90 students, selected from the population of students who attended the 40 public universities and colleges and received \$470 million in Program awards during the 2021-22 and 2022-23 fiscal years to evaluate institution compliance. Specifically, we evaluated whether applicable institutions complied with Section 1009.50, Florida Statutes; SBE Rule 6A-20.031, Florida Administrative Code; and

FDOE Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual* by:

- Properly classifying the students by residency, who were enrolled in a degree program, registered in a minimum of 6 credit hours per term, and had not earned more than 110 percent of the credit hours required to complete the degree program.
- Verifying that students demonstrated financial needs by completing the Free Application for Federal Student Aid (FAFSA).
- Properly awarding amounts, ranging from \$200 to the maximum amount established by the respective General Appropriations Act, to students based on their unmet financial needs.
- Accurately and properly supporting enrolled credit hours shown on the DERs submitted to the FDOE.
- Accurately and properly supporting credit hours earned and the cumulative grade point averages shown on the grade and hours reports submitted to the FDOE.
- Examined documentation supporting FSAG – Career Ed Program awards to 50 students, selected from the population of students who attended the 31 participating DSBs and 28 public colleges and received \$6.5 million in Program funds during the 2021-22 and 2022-23 fiscal years to evaluate institution compliance. Specifically, we evaluated whether applicable institutions complied with Section 1009.505, Florida Statutes; SBE Rule 6A-20.0071, Florida Administrative Code; and FDOE Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual* by:
 - Properly classifying students by residency, who were enrolled in a certificate program, were registered in a minimum of 180 clock hours or 6 credits per term, and had not earned more than 110 percent of clock or credit hours required to complete the certificate program.
 - Verifying that the students demonstrated financial needs by completing the FAFSA.
 - Properly awarding amounts, ranging from \$200 to the maximum amount established by the respective General Appropriations Act, to students based on their unmet financial needs.
 - Accurately and properly supporting enrolled credit hours shown on the DERs submitted to the FDOE.
 - Accurately and properly supporting credit hours earned and the cumulative grade point averages shown on the grade and hours reports submitted to the FDOE.
- Examined records for 5 public universities, 6 public colleges, and 3 DSBs selected from the 40 public universities and colleges and 31 participating DSBs to determine whether the applicable institution complied with Sections 1009.50(4)(d), 1009.505(4)(d), and 1009.53(5)(a), Florida Statutes, by filing DERs with the FDOE within 30 days of the last day of the drop and add period for each term.
- Examined records for 5 public universities, 6 colleges, and 3 DSBs selected from the 40 public universities and colleges and the 31 participating DSBs to determine whether applicable institution complied with FDOE Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual* by filing grade and hours reports with the FDOE within 30 days of the last day of classes.
- Examined records for 7 public universities and colleges selected from the 40 public universities and colleges to determine whether the applicable institution complied with Section 1009.53(5)(b), Florida Statutes, by returning undisbursed Bright Futures Scholarship Program funds to the FDOE within 60 days of the last day of regular registration for the Fall and Spring Terms, and within 30 days after the end of the Summer Term.

- Examined records for 7 public universities and colleges selected from the 40 public universities and colleges to determine whether the applicable institution complied with Section 1009.53(5)(a), Florida Statutes, by refunding to the FDOE within 30 days after the end of each term Bright Futures Scholarship Program funds received for courses dropped by students or courses from which students withdrew after the end of the drop and add period.
- Examined records for 5 public universities and 6 public colleges selected from the 40 public universities and public colleges to determine whether the applicable institution complied with Section 1009.50(4)(d), Florida Statutes, by returning undisbursed FSAG – Public Program funds to the FDOE within 60 days of the last day of regular registration for the Spring Term or, if applicable, within 30 days after the end of the Summer Term.
- Examined records for 3 DSBs and 1 public college selected from the 31 participating DSBs and 28 public colleges to determine whether the applicable institution complied with Section 1009.505(4)(d), Florida Statutes, by returning undisbursed FSAG – Career Ed Program funds to the FDOE within 60 days of the last day of regular registration for the Spring Term or, if applicable, within 30 days after the end of the Summer Term.
- Examined records for 5 public universities, 8 public colleges, and 3 DSBs selected from the 40 public universities and colleges and 31 participating DSBs to determine whether the applicable institution, after determining an award overpayment, refunded the overpayment to the FDOE within 60 days in accordance with SBE Rule 6A-20.002(1)(k), Florida Administrative Code, and FDOE Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual*.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Sections 1009.50(4)(e), 1009.505(4)(e), and 1009.53(5)(c), Florida Statutes, requires a periodic audit of the administration of, and accounting of the moneys for, the Florida Public Student Assistance Grant, the Florida Public Postsecondary Career Education Student Assistance Grant, and the Florida Bright Futures Scholarship Programs by Florida's public universities, colleges, and district school boards. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this operational audit report be prepared to present the results of that audit.



Sherrill F. Norman, CPA
Auditor General

EXHIBIT A

SUMMARY OF FLORIDA BRIGHT FUTURES SCHOLARSHIP PROGRAM ADVANCES AND DISBURSEMENTS BY PUBLIC UNIVERSITY AND COLLEGE FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Institution	Advances ^a	Disbursements ^a			Disbursements Over/(Under) Advances
	From the FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	
Florida State University	\$106,142,075	\$105,013,384	\$ 1,128,691	\$106,142,075	\$ -
University of Central Florida	108,997,829	108,190,212	807,755	108,997,967	(138) ^c
University of Florida	149,054,580	145,933,567	3,007,400	148,940,967	113,613 ^d
University of South Florida	64,478,357	63,809,072	669,285	64,478,357	-
Subtotal for 4 Public Universities Audited	428,672,841	422,946,235	5,613,131	428,559,366	113,475
Other 8 Public Universities ^b	104,607,395	104,094,004	2,611,470	106,705,474	(2,098,079)
Total for the 12 Public Universities	533,280,236	527,040,239	8,224,601	535,264,840	(1,984,604)
Miami Dade College	2,694,104	2,635,646	58,458	2,694,104	-
Pensacola State College	285,371	285,371	-	285,371	-
Santa Fe College	2,536,916	2,401,771	135,145	2,536,916	-
Subtotal for 3 Public Colleges Audited	5,516,391	5,322,788	193,603	5,516,391	-
Other 25 Public Colleges ^b	18,559,226	16,698,792	2,146,051	18,844,843	(285,617)
Total for the 28 Public Colleges	24,075,617	22,021,580	2,339,654	24,361,234	(285,617)
Total for the 7 Institutions Audited	434,189,232	428,269,023	5,806,734	434,075,757	113,475
Total for Other 33 Institutions	123,166,621	120,792,796	4,757,521	125,550,317	(2,383,696)
Total for all 40 Institutions	\$557,355,853	\$549,061,819	\$10,564,255	\$559,626,074	\$(2,270,221)

^a Amounts reported by institutions for the funding year.

^b Auditor-compiled information from FDOE end-of-year records.

^c Amount represents what the FDOE owed the University due to additional disbursements.

^d Amount subsequently refunded to the FDOE for student withdrawals.

**SUMMARY OF FLORIDA BRIGHT FUTURES SCHOLARSHIP PROGRAM
ADVANCES AND DISBURSEMENTS BY PUBLIC UNIVERSITY AND COLLEGE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Institution	Advances ^a	Disbursements ^a			Disbursements Over/(Under) Advances
	From the FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	
Florida State University	\$102,483,782	\$101,968,290	\$ 515,492	\$102,483,782	\$ -
University of Central Florida	112,493,768	110,735,466	1,749,095	112,484,561	9,207 ^c
University of Florida	149,187,708	147,208,909	1,930,341	149,139,250	48,458 ^c
University of South Florida	63,992,837	63,067,566	925,271	63,992,837	-
Subtotal for 4 Public Universities Audited	428,158,095	422,980,231	5,120,199	428,100,430	57,665
Other 8 Public Universities ^b	<u>113,826,640</u>	<u>102,261,341</u>	<u>11,522,901</u>	<u>113,784,242</u>	<u>42,398</u>
Total for the 12 Public Universities	<u>541,984,735</u>	<u>525,241,572</u>	<u>16,643,100</u>	<u>541,884,672</u>	<u>100,063</u>
Miami Dade College	2,638,277	2,607,902	30,375	2,638,277	-
Pensacola State College	270,745	266,743	4,002	270,745	-
Santa Fe College	<u>3,211,500</u>	<u>2,793,884</u>	<u>417,616</u>	<u>3,211,500</u>	-
Subtotal for 3 Public Colleges Audited	6,120,522	5,668,529	451,993	6,120,522	-
Other 25 Public Colleges ^b	<u>17,725,735</u>	<u>16,789,934</u>	<u>855,074</u>	<u>17,645,008</u>	<u>80,727</u>
Total for the 28 Public Colleges	<u>23,846,257</u>	<u>22,458,463</u>	<u>1,307,067</u>	<u>23,765,530</u>	<u>80,727</u>
Total for the 7 Institutions Audited	434,278,617	428,648,760	5,572,192	434,220,952	57,665
Total for the Other 33 Institutions	<u>131,552,375</u>	<u>119,051,275</u>	<u>12,377,975</u>	<u>131,429,250</u>	<u>123,125</u>
Total for all 40 Institutions	<u>\$565,830,992</u>	<u>\$547,700,035</u>	<u>\$17,950,167</u>	<u>\$565,650,202</u>	<u>\$180,790</u>

^a Amounts reported by institutions for the funding year.

^b Auditor-compiled information from FDOE end-of-year records.

^c Amount subsequently refunded to the FDOE for student withdrawals.

EXHIBIT B

SUMMARY OF FLORIDA PUBLIC STUDENT ASSISTANCE GRANT PROGRAM ADVANCES AND DISBURSEMENTS BY PUBLIC UNIVERSITY AND COLLEGE FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Institution	Advances ^a	Disbursements ^a			Disbursements Over/(Under) Advances
	From the FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	
Florida International University	\$ 24,103,663	\$ 24,103,663	\$ -	\$ 24,103,663	\$ -
Florida State University	13,372,418	13,372,418	-	13,372,418	-
University of Central Florida	22,020,215	22,020,215	-	22,020,215	-
University of Florida	15,014,294	15,014,294	-	15,014,294	-
University of South Florida	17,813,810	17,812,510	1,300	17,813,810	-
Subtotal for 5 Public Universities Audited	92,324,400	92,323,100	1,300	92,324,400	-
Other 7 Public Universities ^b	30,175,989	30,069,811	-	30,069,811	106,178
Total for the 12 Public Universities	122,500,389	122,392,911	1,300	122,394,211	106,178
Broward College	14,514,034	14,514,034	-	14,514,034	-
Eastern Florida State College	4,307,546	3,076,251	1,231,295	4,307,546	-
Miami Dade College	14,081,895	14,081,895	-	14,081,895	-
Palm Beach State College	8,549,062	8,549,062	-	8,549,062	-
Pasco-Hernando State College	1,390,589	1,390,589	-	1,390,589	-
Pensacola State College	3,172,540	3,172,540	-	3,172,540	-
Subtotal for 6 Public Colleges Audited	46,015,666	44,784,371	1,231,295	46,015,666	-
Other 22 Public Colleges ^b	66,815,455	66,815,334	61	66,815,395	60
Total for the 28 Public Colleges	112,831,121	111,599,705	1,231,356	112,831,061	60
Total for the 11 Institutions Audited	138,340,066	137,107,471	1,232,595	138,340,066	-
Total for the Other 29 Institutions	96,991,444	96,885,145	61	96,885,206	106,238
Total for all 40 Institutions	\$235,331,510	\$233,992,616	\$1,232,656	\$235,225,272	\$106,238

^a Amounts reported by institutions for the funding year.

^b Auditor-compiled information from FDOE end-of-year records.

**SUMMARY OF FLORIDA PUBLIC STUDENT ASSISTANCE GRANT PROGRAM
ADVANCES AND DISBURSEMENTS BY PUBLIC UNIVERSITY AND COLLEGE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Institution	Advances ^a	Disbursements ^a			Disbursements Over/(Under) Advances
	From the FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	
Florida International University	\$ 24,288,204	\$ 24,288,204	\$ -	\$ 24,288,204	\$ -
Florida State University	13,454,228	13,454,228	-	13,454,228	-
University of Central Florida	22,203,443	22,203,443	-	22,203,443	-
University of Florida	15,100,164	15,100,164	-	15,100,164	-
University of South Florida	17,934,429	17,934,429	-	17,934,429	-
Subtotal for 5 Public Universities Audited	92,980,468	92,980,468	-	92,980,468	-
Other 7 Public Universities ^b	30,289,059	30,289,059	-	30,289,059	-
Total for the 12 Public Universities	123,269,527	123,269,527	-	123,269,527	-
Broward College	14,606,354	14,606,354	-	14,606,354	-
Eastern Florida State College	3,098,245	3,098,245	-	3,098,245	-
Miami Dade College	14,173,677	14,173,677	-	14,173,677	-
Palm Beach State College	8,598,357	8,598,357	-	8,598,357	-
Pasco-Hernando State College	1,421,996	1,421,996	-	1,421,996	-
Pensacola State College	3,199,841	3,199,433	408	3,199,841	-
Subtotal for 6 Public Colleges Audited	45,098,470	45,098,062	408	45,098,470	-
Other 22 Public Colleges ^b	67,408,497	67,408,190	307	67,408,497	-
Total for the 28 Public Colleges	112,506,967	112,506,252	715	112,506,967	-
Total for the 11 Institutions Audited	138,078,938	138,078,530	408	138,078,938	-
Total for the Other 29 Institutions	97,697,556	97,697,249	307	97,697,556	-
Total for all 40 Institutions	\$235,776,494	\$235,775,779	\$715	\$235,776,494	\$ -

^a Amounts reported by institutions for the funding year.

^b Auditor-compiled information from FDOE end-of-year records.

EXHIBIT C

SUMMARY OF FLORIDA PUBLIC POSTSECONDARY CAREER EDUCATION STUDENT ASSISTANCE GRANT PROGRAM ADVANCES AND DISBURSEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Institution	Advances ^a		Disbursements ^a		Disbursements Over/(Under) Advances
	From the FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	
Broward County District School Board	\$ 170,634	\$ 170,634	\$ -	\$ 170,634	\$ -
Miami-Dade County District School Board	247,922	247,829	93	247,922	-
Orange County District School Board	264,352	264,352	-	264,352	-
Florida Gateway College	<u>173,369</u>	<u>173,369</u>	-	<u>173,369</u>	-
Subtotal for 4 Institutions Audited	856,277	856,184	93	856,277	-
Other 54 District School Boards and Public Colleges ^b	<u>2,380,094</u>	<u>2,374,714</u>	<u>3,363</u>	<u>2,378,077</u>	<u>2,017</u>
Total for the 58 Institutions	<u>\$3,236,371</u>	<u>\$3,230,898</u>	<u>\$3,456</u>	<u>\$3,234,354</u>	<u>\$2,017</u>

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Institution	Advances ^a		Disbursements ^a		Disbursements Over/(Under) Advances
	From the FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	
Broward County District School Board	\$ 171,526	\$ 171,526	\$ -	\$ 171,526	\$ -
Miami-Dade County District School Board	286,676	286,676	-	286,676	-
Orange County District School Board	267,846	267,846	-	267,846	-
Florida Gateway College	<u>174,682</u>	<u>174,682</u>	-	<u>174,682</u>	-
Subtotal for 4 Institutions Audited	900,730	900,730	-	900,730	-
Other 54 District School Boards and Public Colleges ^b	<u>2,380,817</u>	<u>2,372,899</u>	<u>7,884</u>	<u>2,380,783</u>	<u>34</u>
Total for the 58 Institutions	<u>\$3,281,547</u>	<u>\$3,273,629</u>	<u>\$7,884</u>	<u>\$3,281,513</u>	<u>\$ 34</u>

^a Amounts reported by institutions for the funding year.

^b Auditor-compiled information from FDOE end-of-year records.

MANAGEMENT'S RESPONSE



President
James H. Richey, J.D.

Board of Trustees
Ronald Howse, Chair
Dr. Edgar Figueroa, Vice Chair
R. Bruce Deardoff
Laura Moody
Winston Scott

Cocoa Campus
1519 Clearlake Road
Cocoa, Florida 32922
321/632-1111
Fax: 321/433-7064

Melbourne Campus
3865 N. Wickham Road
Melbourne, Florida 32935
321/632-1111
Fax: 321/433-5618

Palm Bay Campus
250 Community College Pkwy.
Palm Bay, Florida 32909
321/632-1111
Fax: 321/433-5305

Titusville Campus
1311 North U.S. 1
Titusville, Florida 32796
321/632-1111
Fax: 321/433-5113

easternflorida.edu



March 13, 2024

Sherrill F. Norman
Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Norman:

We received your letter regarding the operational audit of the Florida Student Assistance Grant Program for the fiscal years ending June 30, 2022, and June 30, 2023. Below is our corrective action plan that already has been implemented to improve efficiencies for the Florida Student Assistance Grant Program:

1. The college hired a new Executive Director of Financial Aid in November 2023, who has undertaken a thorough assessment of employees' job functions and implemented streamlined processes. One initiative involved the development of an Institutional Aid Coordinator who is responsible for overseeing all state and federal aid.
2. The Executive Director of Financial Aid has implemented procedures to monitor the awarding, expenditures, and reconciliation of all state funds.
3. The Executive Director of Financial Aid and the Institutional Aid Coordinator meet weekly to document the expenditures in alignment with the allocation received from the Florida State System.

We want to assure you that we have made every effort to improve the efficiency of the Florida Student Assistance Grant Program.

Sincerely,

A blue ink signature of Dr. James H. Richey, President of Eastern Florida State College.

Dr. James H. Richey, President
Eastern Florida State College

JHR/mm



April 10, 2024

Sherrill F. Norman, CPA
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Norman,

Please find attached, the University of South Florida's response for the audit finding that is included in the operational audit of the Administration of the Florida Bright Futures Scholarship Program and Student Assistance Grant Programs by Florida Public Educational Institutions for the Fiscal Years Ended June 30, 2022 and June 30, 2023.

Please do not hesitate to contact me with any questions regarding this response.

Sincerely,

A handwritten signature in blue ink that reads 'Jennifer Condon'.

Jennifer Condon
Vice President and Chief Financial Officer
University of South Florida
813-974-7696

Enclosure

Copy to: President Rhea Law
 Dr. Prasant Mohapatra
 Dr. Cynthia DeLuca
 Billie Jo Hamilton
 Virginia Kalil
 Gerard Solis

BUSINESS & FINANCE
University of South Florida • 4202 East Fowler Avenue, CGS301 • Tampa, FL 33620
(813) 974-3297

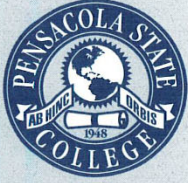
University of South Florida
Florida Bright Futures Scholarship Program and Student Assistance Grant Programs
Management Response to Fiscal Year 2022 and 2023 Audit
Conducted by the Florida Auditor General's Office

Finding: University of South Florida did not comply with State Law and Florida Department of Education (FDOE) policies as the University did not timely refund to the FDOE Bright Futures Scholarship Program funds for courses students dropped or withdrew from after the end of the drop and add period. Specifically, the University made 146 refunds totaling \$141,476 an average of 99 days after the required due date.

Recommendation: USF management should enhance procedures to ensure that Bright Futures Scholarship Program funds are timely refunded to the FDOE for courses students dropped or withdrew from after the end of the drop and add period. Such enhancements should include appropriate consideration and related modifications to the University IT system to help avoid future programming errors.

Management's Response: USF has enhanced procedures to assure compliance with the timely refund of Florida Bright Futures Scholarship funds. We have accelerated reconciliation of this fund to 30 days, which exceeds the state requirement of 60 days. Additionally, we are in the process of recruiting and hiring a fiscal position within the Office of Financial Aid that will be dedicated to reconciliation duties. This new position will also be able to identify and escalate any programming issues which would have an impact on our ability to meet our fiduciary responsibilities.

Implementation Date:	June 1, 2024
Responsible Party:	Billie Jo Hamilton, 813/974-5050 Associate Vice President, Enrollment Planning & Management



Office of the President

Pensacola State College
1000 College Boulevard
Pensacola, FL 32504-8998

850-484-1700
Fax 850-484-1840

www.pensacolastate.edu

PENSACOLA STATE COLLEGE

March 12, 2024

Sherrill F. Norman, CPA
Auditor General
Claude Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

Let me express our sincere appreciation for the professional manner in which your staff conducted the audit. Following are the College's responses to the preliminary and tentative findings to be included in the Bright Futures and Florida Student Assistance Grant Programs operational audit report.

Finding No. 3: Administration of Bright Futures Scholarship and FSAG – Public Program Funds

Recommendation: Pensacola State College management should enhance procedures to ensure that Bright Futures and FSAG – Public Program fund disbursements are timely and accurately reported to the FDOE, funds received from the FDOE are timely reconciled with funds disbursed to students, and undisbursed advances or overpayments are timely remitted to the FDOE.

Response: The College has reviewed and implemented Bright Futures and FSAG procedures to ensure accurate and timely reporting to the FDOE. Reconciliation procedures have been put into place to reconcile funds received to funds disbursed so that any undisbursed advances or overpayments are timely remitted to the FDOE.

Should you have any questions or concerns, please feel free to call me.

Sincerely,

Edward Meadows
President

Pensacola State College
is a member of the
Florida College System

**Board of Trustees
Audit and Compliance Committee
May 16, 2024**

PCard Quarter 3 Audit Report

Recommended Action:

Accept the PCard Quarter 3 Audit Report

Background Information:

We audited PCard activities for the period of January 1, 2024 through March 31, 2024. This audit was part of our 2023/24 approved audit work plan. Our objectives were to determine the extent of compliance with UWF PCard requirements for Cardholders and Approvers. The audit report was issued on April 24, 2024.

Results

We conducted an audit test to determine whether Cardholders submitted their Expense Reports to their Approvers by the established deadline, for the accounting cycles ending February 4 and March 4, 2024. We found that 33 and 21 Cardholders, respectively, had not done so as of February 27 and March 27, 2024. In another audit test, we noted that a prohibited transaction was made by one Cardholder, who agreed to transfer the cost to a non-State budget. We also found that 9 Approvers had not left an audit trail of their examination of invoices submitted to them on Concur Expense Reports, by clicking on the invoices.

Implementation Plan:

N/A

Fiscal Implications:

Fiscal oversight by the Board of Trustees

Relevant Authority:

BOG Regulation 4.002

Supporting Documents:

PCard Third Quarter 2023/24 Audit Report

Prepared by:

Cindy Talbert, Chief Audit Executive, IAMC, President's Division, x2638, ctalbert@uwf.edu

Presenter:

Cindy Talbert



SCOPE AND OBJECTIVES

We audited PCard activities for the period of January 1, 2024, through March 31, 2024. This audit was included as part of our 2023/24 audit work plan. Our objectives were to determine the extent of compliance with UWF PCard requirements by Cardholders and Approvers.

Audit fieldwork began on January 27, 2024, and ended on April 17, 2024. Our audit conforms to the Institute of Internal Auditors' *Global Internal Audit Standards* and generally accepted auditing standards.

BACKGROUND

The UWF Office of Procurement and Contracts has 350 purchasing cards (PCards) currently issued to employees. Employees are required to be trained on PCard regulations before receiving a card or being assigned with other PCard responsibilities. Between January 1, 2024, and March 31, 2024, \$3.3 million in charges were transacted.

UWF uses Concur, a web-based travel and PCard system, to manage PCard and travel activities. The general timeline and description of PCard activities is as follows:

- The PCard cycle runs from the 5th of each month to the 4th of the next month.
- All PCard charges uploaded from the credit card company to UWF throughout a given cycle should be reviewed by the Cardholder, who should upload applicable invoices and other supporting documentation to a Concur Expense Report by the 14th day of the month.
- The Cardholder should submit the Expense Report to their Approver through Concur by the 21st day of the month.

IAMC generates information from Concur about the timeliness of Expense Report creation and the timeliness of submission of the Expense Report to the Approver.

AUDIT METHODOLOGY

We extracted charge transaction information from Concur and from the J. P. Morgan Bank database. General ledger account numbers and vendor names were examined in an attempt to identify unusual transactions. We searched for duplicate transactions, those with invalid sales taxes added, and charges that might be split into smaller amounts in order to circumvent spending limits for individual cardholders.

Based on charge data from Concur posted during the third quarter, we searched for Cardholders who had not taken timely action as required by PCard regulations. It should be noted that the Controller's Office has given Intercollegiate Athletics' Cardholders 30 additional days past the normal deadline to submit Expense Reports to their Approvers. This extension is in place until April 30, 2024.

KEY OBSERVATIONS

1. We noted that, as of February 27, 2024, 33 Cardholders had not submitted one or more Expense Reports to their Approver by the required date. We also noted that, as of March 27, 2024, 21 Cardholders had not submitted their Expense Reports to their Approver by the required date. Dates of subsequent submissions are shown in the following table:



For accounting cycle ending 2/4/24	# of unsubmitted Expense Reports
As of 2/27/24	33
Same Expense Reports as of 3/5/24	4
Same Expense Reports as of 3/12/24	1

For accounting cycle ending 3/4/24	# of unsubmitted Expense Reports
As of 3/27/24	21
Same Expense Reports as of 4/4/24	6
Same Expense Reports as of 4/11/24	1

Automated emails from Concur were sent to the Cardholders associated with these Expense Reports, and the Chief Audit Executive personally emailed each Cardholder weekly until their Expense Report was submitted. The number of Expense Reports and associated charges were distributed among the Divisions as shown in the following table:

Division	Unsubmitted at 2/27/24	Chgs	Unsubmitted at 3/27/24	Chgs
Academic Affairs	13	55	12	117
Advancement	1	3	0	0
DAESA	6	22	3	6
Fin. & Admin.	9	19	1	2
President's	4	41	5	16

2. We analyzed PCard charges posted to UWF's financial system during third quarter, by vendor,

merchant category code, Cardholder total, and individual dollar amount. This was done in order to facilitate the judgmental selection of transactions on which to conduct audit tests. We selected 40 charges to test, with the following results:

Test Criteria	Exceptions
Was a valid receipt submitted?	0
Was the business purpose clarified?	0
Were appropriate account and budget codes applied to the charge?	0
Was the charge "split" to avoid spending limits?	0
Was the item prohibited from purchase?	1
Was sales tax inadvertently paid?	0
Was there evidence that the receipt was reviewed?	9
Was the designated Approver an appropriate person (such as the Cardholder's supervisor)?	0

The prohibited purchase was payment for a funeral flower arrangement. The department agreed to transfer the expense to a non-State budget.

Some Approvers may have reviewed the 9 invoices/receipts noted in the table above; however, the Concur application does not register such review if they only "hover" over the invoice/receipt image with their mouse without clicking on it. Each of the 9 Approvers were contacted with a request to purposefully click on the image and thus preserve an audit trail for the future.



We appreciate the cooperation, professionalism, and responsiveness of the employees who were involved in the audit.

Respectfully submitted,

A handwritten signature in black ink that reads "Cynthia Talbert". The signature is written in a cursive, flowing style.

Cynthia Talbert, CFE, CIA, CRMA, CPA
Chief Audit Executive

REPORT PROVIDED TO THE FOLLOWING:

Dr. Martha Saunders, President
Suzanne Lewis, Chair BOT
Dick Baker, Chair Audit & Compliance Committee
Alonzie Scott, Audit & Compliance Committee
Dr. Paul Hsu, Audit & Compliance Committee
Dr. Jaromy Kuhl, Provost
Dr. Greg Tomso, Vice President Academic Engagement and Student Affairs
Betsy Bowers, Vice President of Finance and Administration
Howard Reddy, Vice President of Advancement
Christine Miller, Director Procurement
Jaime Hoelscher, Manager, FL Auditor General
Ken Danley, Supervisor, FL Auditor General
Julie Leftheris, BOG Inspector General
Anna Lochas, BOT Coordinator

Board of Trustees
Audit and Compliance Committee
May 16, 2024

Intercollegiate Athletics Audited Financial Statements

Recommended Action:

Accept the Intercollegiate Athletics Audited Financial Statements for June 30, 2023.

Background Information:

A financial audit of UWF Intercollegiate Athletics has been completed. Every third year NCAA Agreed Upon Procedures are audited, and management has elected to have an audit conducted by a public accounting firm in the other two years, including 2022/23. We performed a cursory review of the documents.

Results: Athletics received an unqualified opinion. The audit was performed in accordance with auditing standards generally accepted in the United States and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The audit report did not identify any material weaknesses in the internal control system. Additionally, no instances of non-compliance were reported.

Financial Highlights:

- Unrestricted net position decreased by \$2,127,809, primarily attributed to purchases of fixed assets for Pen Air Field.
- Net investment in capital assets increased by \$1,311,046, as net purchases and disposals were greater than depreciation.
- Revenue from student athletic fees increased slightly from the prior year.

Implementation Plan:

N/A

Fiscal Implications:

Fiscal oversight by the UWF Board of Trustees.

Relevant Authority:

N/A

Supporting Documents:

Intercollegiate Athletics audited Financial Statement 6-30-23

Prepared by:

Cindy Talbert, Chief Audit Executive, IAMC, President's Division, x2638, ctalbert@uwf.edu

Presenter:

Cindy Talbert

**UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS**

FINANCIAL STATEMENTS

JUNE 30, 2023

UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
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JUNE 30, 2023

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INDEPENDENT AUDITORS' REPORT

The Board of Trustees,
University of West Florida:

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the University of West Florida Department of Intercollegiate Athletics (the Department), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Department as of June 30, 2023, and the changes in its financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Department and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Department's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Department's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

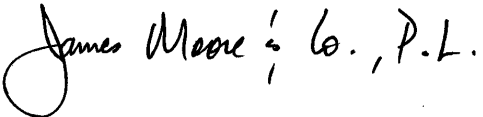
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis as noted in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which 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 do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Schedule of Revenues and Schedule of Expenses but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2024, on our consideration of the Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Tallahassee, Florida
February 16, 2024

**UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
MANAGEMENT’S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

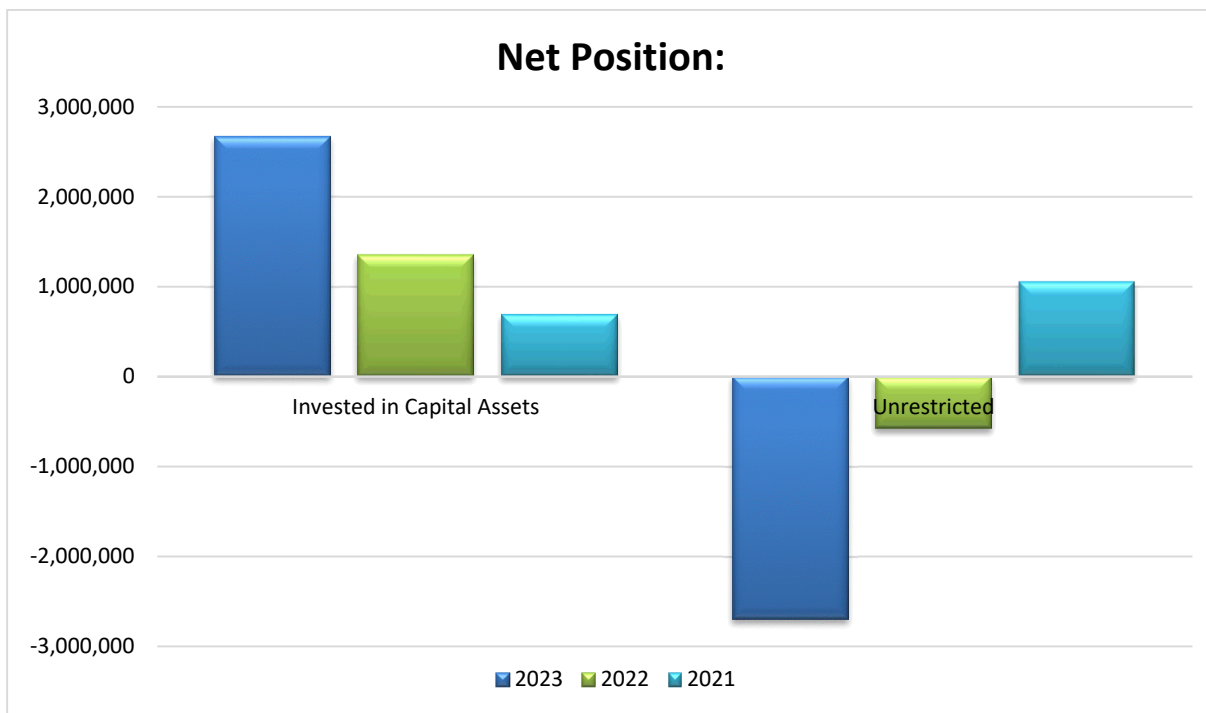
Management’s discussion and analysis (MD&A) of the University of West Florida Department of Intercollegiate Athletics (The Department) provides an overview of the Department’s financial position and activities for the fiscal years ended June 30, 2023 and June 30, 2022, and should be read in conjunction with the financial statements and notes thereto. This overview is required by Governmental Accounting Standards Board (GASB) Statement No. 35, Basic Financial Statements—and Management’s Discussion and Analysis—for Public Colleges and Universities, as amended by GASB Statements Nos. 37 and 38. The MD&A, and financial statements and notes thereto, are the responsibility of University management.

OVERVIEW OF FINANCIAL STATEMENTS

Pursuant to GASB 35, the Department’s financial report consists of three basic financial statements: the statement of net position; the statement of revenues, expenses, and changes in net position; and the statement of cash flows.

FINANCIAL HIGHLIGHTS

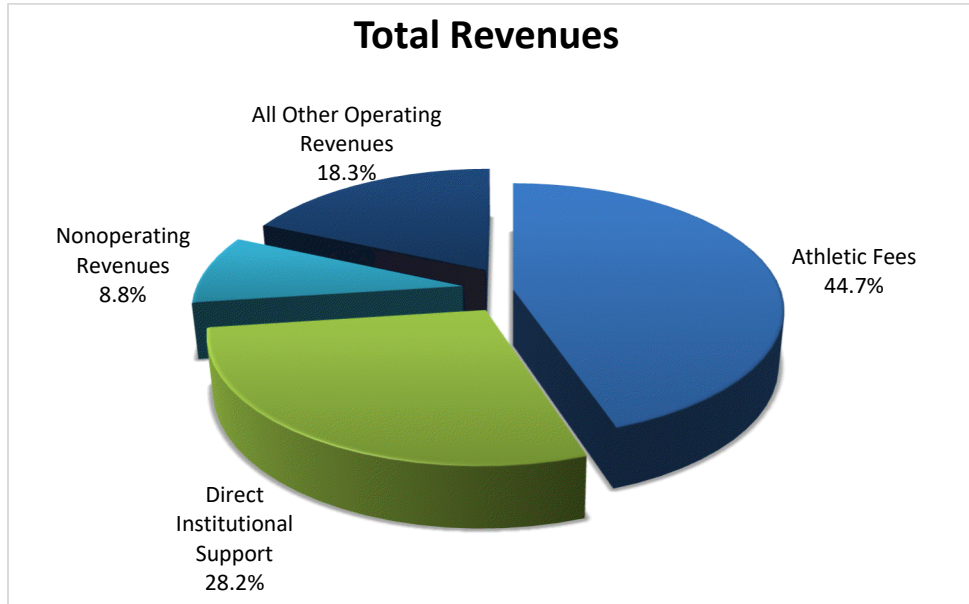
The Department’s net position by category at June 30, 2023, 2022, and 2021, is shown in the following graph:



Unrestricted net position decreased by \$2,127,809 during fiscal year ended June 30, 2023, which can be primarily attributed to purchases of fixed assets at Pen Air Field. Net investment in capital assets increased by \$1,311,046, as net purchases and disposals were greater than depreciation.

**UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023
(Continued)**

The following chart provides a graphical presentation of the Department's revenues by category for the fiscal year ended June 30, 2023:



The economic position of the Department is closely tied to enrollment. For the fiscal year ended June 30, 2023, fee revenues comprised approximately 44.7 percent of the Department's total operating and nonoperating revenues and were the largest source of funding. Direct institutional support comprised 28.2 percent of total revenues, which primarily consisted of administrative overhead fee support and out of state student fee waivers. As set forth in UWF/REG 4.002 (5) Waiver of Tuition and Fees, the President of the University or designee is authorized to waive tuition, out-of-state fees and associated fees, for purposes which support and enhance the mission of the University. All other operating revenues, comprising 18.3 percent of total revenue, was predominantly from booster contributions, sponsorships, athletic event ticket sales, and National Collegiate Athletic Association (NCAA) distributions. Nonoperating revenues amounted to 8.8 percent of total revenues, which substantially consisted of state appropriations.

During fiscal year ended June 30, 2023, the Department's expenses exceeded revenues, decreasing net position by (\$816,763). Revenue from student athletic fees increased slightly from \$5,229,918 in 2022 to \$5,241,882. Direct institutional support revenue, including administrative overhead fee support, matriculation waivers, out of state student fee waivers, and university scholarship support increased from \$2,802,031 in 2022 to \$3,303,190. Total operating expenses increased from \$11,646,620 to \$12,447,935. Personnel services expense increased from \$4,219,830 to \$4,442,763. Student athlete scholarships decreased from \$3,074,287 in 2022 to \$2,885,681. Travel expenses increased by \$331,675 during 2023, as tournament travel increased, and some travel expenses for various sports increased. The other operating expenses increased from \$3,128,353 in 2022 to \$3,384,650. Other operating expenses increased primarily due to higher medical expenses and insurance.

UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023
(Continued)

**THE STATEMENT OF NET POSITION AND THE STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION**

The statement of net position and the statement of revenues, expenses, and changes in net position report information on the Department and on its activities in a way that helps the reader determine if the Department is in a better condition from one year to the next. When revenues and other support exceed expenses, the result is an increase in net position. When the reverse occurs, the result is a decrease in net position. The relationship between revenues and expenses may be thought of as the Department's operating results.

These two statements report the Department's net position and changes in it. The Department's net position amount, the difference between assets and liabilities, is one way to measure the Department's financial health or financial condition. Over time, the increases or decreases in the Department's net position are an indicator of whether its financial health is improving or deteriorating. However, many other non-financial factors—such as certain trends in the NCAA funding, NCAA ranking, student enrollment and retention, recruitment, condition of facilities and sponsorships— is also essential in assessing the overall health of the Department.

The statements are prepared using the accrual basis of accounting, whereby revenues and assets are recognized when the service is provided, and expenses and liabilities are recognized when others provide the service, regardless of when cash is exchanged.

The statement of net position presents the assets, liabilities, and net position of the Department as of the end of the fiscal year. Its purpose is to present to the readers of the financial statements a fiscal snapshot of the Department at a certain point in time. The statement of net position presents end-of-year data concerning assets (current and noncurrent), liabilities (current and noncurrent), and net position (assets minus liabilities).

From the data presented, readers of the statement of net position are able to determine the assets available to continue the operations of the Department. Readers are also able to determine how much the Department owes vendors, employees, and others. Finally, the statement of net position provides a picture of the net position (assets minus liabilities) and its availability for use by the Department. Net position for the Department is classified as either invested in capital assets or unrestricted. Unrestricted net position is available for any lawful purpose.

UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023
(Continued)

The following table summarizes the Department's assets, liabilities, and net position at June 30:

Condensed Statements of Net Position

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Assets			
Current Assets	\$ 441,005	\$ 818,406	\$ 1,926,270
Capital Assets, Net	2,665,541	1,354,495	687,200
Total Assets	<u>3,106,546</u>	<u>2,172,901</u>	<u>2,613,470</u>
Liabilities			
Current Liabilities	2,533,428	591,365	240,001
Noncurrent Liabilities	612,524	804,179	630,951
Total Liabilities	<u>3,145,952</u>	<u>1,395,544</u>	<u>870,952</u>
Net Assets			
Invested in Capital Assets	2,665,541	1,354,495	687,200
Unrestricted	(2,704,947)	(577,138)	1,055,318
Total Net Assets	<u>\$ (39,406)</u>	<u>\$ 777,357</u>	<u>\$ 1,742,518</u>
Increase (Decrease) in Net Assets	<u>\$ (816,763)</u>	<u>\$ (965,161)</u>	<u>\$ 903,326</u>

Current Assets decreased by \$377,401 for fiscal year ended June 30, 2023, mainly due to a decrease in cash reserves. During the fiscal year ended June 30, 2022, current assets decreased by \$1,107,864. Net depreciable capital assets increased by \$1,311,046 in 2023. In 2022, net depreciable capital assets increased by \$667,295.

Changes in total net position, as presented on the statement of net position, are based on the activity presented in the statement of revenues, expenses, and changes in net position. The purpose of the statement of revenues, expenses, and changes in net position is to present the revenues received, both operating and nonoperating, and the expenses paid, both operating and nonoperating, and any other revenues, expenses, gains, and losses received or incurred by the Department.

Operating revenues are received for providing goods and services to the various customers and constituencies of the Department. Operating expenses are those expenses paid to acquire or produce the goods and services provided in return for the operating revenues, and to carry out the mission of the Department. Nonoperating revenues are revenues received for which goods and services are not provided. For example, State appropriations are nonoperating because they are provided by the Legislature without the Legislature directly receiving commensurate goods and services for those revenues.

UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023
(Continued)

A summary of revenues and expenses of the Department for the fiscal years ended June 30, 2023, 2022, and 2021 is presented in the following table:

Condensed Statements of Revenue, Expenses, and Changes in Net Position

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Operating Revenues	\$ 10,694,143	\$ 9,617,101	\$ 9,421,074
Operating Expenses	<u>(12,447,935)</u>	<u>(11,646,620)</u>	<u>(10,044,313)</u>
Operating Income (Loss)	(1,753,792)	(2,029,519)	(623,239)
Nonoperating Revenues	<u>937,029</u>	<u>1,064,358</u>	<u>1,526,565</u>
Excess (Deficiency) of Revenues over Expenses	(816,763)	(965,161)	903,326
Net Position, Beginning of Year	<u>777,357</u>	<u>1,742,518</u>	<u>839,192</u>
Net Position, End of Year	<u><u>\$ (39,406)</u></u>	<u><u>\$ 777,357</u></u>	<u><u>\$ 1,742,518</u></u>

Student athletic fees of \$5,241,882, \$5,229,918, and \$5,393,989 for 2023, 2022, and 2021, respectively, are included in operating revenues and are shown at gross amounts received.

UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023
(Continued)

The Department's operating expenses by natural classification for the fiscal years ended June 30, 2023, 2022, and 2021 are presented in the following table:

Operating Expenses

Natural Classification	2023	Percent	2022	Percent	2021	Percent
Personnel Services	\$ 4,442,763	35.7%	\$ 4,219,830	36.2%	\$ 4,058,841	40.4%
Athletic Scholarships	2,885,681	23.2%	3,074,287	26.4%	2,980,954	29.7%
Other Scholarships	80,533	0.6%	91,332	0.8%	91,968	0.9%
Travel	1,288,388	10.4%	956,713	8.2%	440,018	4.4%
Depreciation	365,920	2.9%	176,105	1.5%	112,419	1.1%
Other Operating Expenses	<u>3,384,650</u>	<u>27.2%</u>	<u>3,128,353</u>	<u>26.9%</u>	<u>2,360,113</u>	<u>23.5%</u>
Total	<u><u>\$12,447,935</u></u>	<u><u>100%</u></u>	<u><u>\$ 11,646,620</u></u>	<u><u>100%</u></u>	<u><u>\$ 10,044,313</u></u>	<u><u>100%</u></u>

Personnel Service expenses increased by \$222,933 for the fiscal year ended June 30, 2023, due to University cost of living adjustments and wage actions.

THE STATEMENT OF CASH FLOWS

Another important factor to consider when evaluating the Department's financial viability is its ability to meet its financial obligations as they become due. The statement of cash flows helps in this evaluation. The statement of cash flows presents information related to cash inflows and outflows summarized by operating, capital and noncapital financing, and investing activities. The statement of cash flows also helps users assess:

- The Department's ability to generate future net cash flows.
- The need for external financing.

UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023
(Continued)

A summary of the Department's cash flows for the fiscal years ended June 30, 2023, 2022, and 2021, is presented in the following table:

Condensed Statements of Cash Flows

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Cash Provided by (Used in):			
Operating Activities	\$ 531,740	\$ (854,960)	\$ (1,098,507)
Noncapital Financing Activities	935,749	1,062,663	1,472,564
Capital and Related Financing Activities	(1,837,071)	(695,796)	(54,755)
Investing Activities	<u>4,916</u>	<u>10,559</u>	<u>27,520</u>
Net Increase (Decrease) in Cash and			
Cash Equivalents	(364,666)	(477,534)	346,822
Cash and Cash Equivalents, Beginning of the Year	<u>545,014</u>	<u>1,022,548</u>	<u>675,726</u>
Cash and Cash Equivalents, End of the Year	<u><u>\$ 180,348</u></u>	<u><u>\$ 545,014</u></u>	<u><u>\$ 1,022,548</u></u>

The primary cash receipts from operating activities consist of student athletic fees and direct institutional support. Primary cash outlays include payments for salaries, benefits, supplies, travel expenses, and scholarships.

In most years, State of Florida appropriations are the primary source of noncapital financing inflows. During fiscal year June 30, 2023 the state appropriations increased by \$71,666.

CONTACTING MANAGEMENT

This financial narrative is designed to provide the reader with a general overview of the University of West Florida's Department of Intercollegiate Athletics finances and to show the Department's accountability for the money it receives.

If you have questions about this report or need additional financial information, contact the University of West Florida, Controller's Office:

University of West Florida
Attn: Controller's Office
11000 University Parkway
Bldg. 20-E, Room 108-E
Pensacola, FL 32514
850-474-2759

**UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
STATEMENTS OF NET POSITION
JUNE 30, 2023**

ASSETS

Current assets

Cash and cash equivalents	\$ 180,348
Accounts receivable, net of allowance for doubtful accounts of \$36,010	256,237
Due from other funds	4,218
Prepaid expenses	202
Total current assets	441,005

Capital assets, net of accumulated depreciation of \$951,329	2,665,541
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Total assets	3,106,546
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LIABILITIES

Current liabilities

Accounts payable	177,670
Accrued expenses	218,862
Due to other funds	1,990,000
Compensated absences, current	50,019
Unearned revenue	96,877
Total current liabilities	2,533,428

Noncurrent liabilities

Compensated absences, less current portion	612,524
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Total liabilities	3,145,952
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NET POSITION

Net position

Net investment in capital assets	2,665,541
Unrestricted	(2,704,947)
Total net position	\$ (39,406)

The accompanying notes to financial statements
are an integral part of these statements.

UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023

Operating revenues	
Student athletic fees	\$ 5,241,882
Direct institutional support	3,303,190
Sales and services of auxiliary enterprises	306,718
Other operating revenue	1,842,353
Total revenues	10,694,143
Operating expenses	
Personnel services	4,442,763
Athletic scholarships	2,885,681
Other scholarships	80,533
Travel	1,288,388
Depreciation and amortization	365,920
Other	3,384,650
Total expenses	12,447,935
Operating loss	(1,753,792)
Nonoperating revenues (expenses)	
State appropriations	864,805
Capital contributions	86,123
Interest income	4,916
Loss on disposal/purchase of right to use asset	(89,759)
Other nonoperating revenues (expenses)	70,944
Total nonoperating revenues (expenses)	937,029
Excess (deficiency) of revenues over (under) expenses	(816,763)
Net position, beginning of year	777,357
Net position, end of year	\$ (39,406)

The accompanying notes to financial statements
are an integral part of this statement.

**UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023**

Cash flows from operating activities	
Student athletic fees	\$ 5,241,882
Direct institutional support	2,462,315
Sales and services of auxiliary enterprises	306,718
Other operating receipts	1,897,918
Payments to employees	(4,769,756)
Payments to suppliers for goods and services	(4,471,998)
Payments from other funds	1,990,000
Payments to students for scholarships	(2,125,339)
Net cash provided by operating activities	<u>531,740</u>
Cash flows from noncapital financing activities	
State Appropriations	864,805
Other non-operating revenue (expenses)	70,944
Net cash provided by noncapital financing activities	<u>935,749</u>
Cash flows from capital and related financing activities	
Purchase of fixed assets	(1,680,601)
Lease payments	(156,469)
Net cash used in noncapital financing activities	<u>(1,837,070)</u>
Cash flows from investing activities	
Interest income	4,916
Decrease in cash and cash equivalents	<u>(364,665)</u>
Cash and cash equivalents, beginning of year	545,013
Cash and cash equivalents, end of year	<u>\$ 180,348</u>
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	\$ (1,753,792)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation and amortization	365,920
Changes in assets and liabilities:	
Accounts receivable, net	(36,702)
Due from other funds	306
Prepaid expenses	49,131
Accounts payable and accrued expenses	(153,338)
Due to other funds	1,990,000
Compensated absences	(21,746)
Unearned revenues	91,961
Net cash provided by operating activities	<u>\$ 531,740</u>
Supplemental schedule of non cash investing and financing activities	
Capital contributions from UWF Foundation	<u>\$ 7,500</u>
Capital contributions from Direct Institutional Support	<u>\$ 78,623</u>
Loss on disposal/purchase of right to use asset	<u>\$ 89,759</u>

The accompanying notes to financial statements
are an integral part of this statement.

UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the more significant accounting policies of the University of West Florida Department of Intercollegiate Athletics (the Department), which affect significant elements of the accompanying basic financial statements.

Reporting Entity

The Department is an auxiliary enterprise of the University of West Florida (the University) located in Pensacola, Florida and conducts various intercollegiate athletic programs. The University is a separate public instrumentality that is part of the State University System of public universities, which is under the general direction and control of the Florida Board of Governors. The University is directly governed by a Board of Trustees (Trustees) consisting of 13 members. The Governor appoints 6 citizen members, and the Board of Governors appoints 5 citizen members. These members are confirmed by the Florida Senate and serve staggered terms of 5 years. The chair of the faculty senate and the president of the student body are also members. The Board of Governors establishes the powers and duties of the Trustees. The Trustees are responsible for setting policies for the University, which provide governance in accordance with State law, the Board of Governors regulations, and selecting the University President. The University President serves as the executive officer and the corporate secretary of the Trustees, and is responsible for administering the policies prescribed by the Trustees.

Criteria for defining the reporting entity are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. These criteria were used to evaluate potential component units for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the primary government's financial statements to be misleading. Based on the application of these criteria, the University is a component unit of the State of Florida, and its financial balances and activity are reported in the State's Comprehensive Annual Financial Report by discrete presentation.

Basis of Presentation

The Department's accounting policies conform to accounting principles generally accepted in the United States of America applicable to public colleges and universities as prescribed by GASB. The National Association of College and University Business Officers (NACUBO) also provides the University with recommendations prescribed in accordance with generally accepted accounting principles promulgated by GASB and the Financial Accounting Standards Board (FASB).

In November 1999, the Governmental Accounting Standards Board issued GASB Statement No. 35, *Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities*. This Statement includes public colleges and universities within the financial reporting guidelines of GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

**UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GASB allows departments of public universities various reporting options. The Department has elected to report as an entity engaged in only business-type activities. This election requires the adoption of the accrual basis of accounting and entity-wide reporting including the following components:

- Management’s Discussion and Analysis
- Basic Financial Statements
 - Statement of Net Position
 - Statement of Revenues, Expenses and Changes in Net Position
 - Statement of Cash Flows
 - Notes to Financial Statements

Basis of Accounting

Basis of accounting refers to when revenues, expenses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources, are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the measurement focus applied. The University’s financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from non-exchange activities are generally recognized when all applicable eligibility requirements, including time requirements, are met. The University follows GASB standards of accounting and financial reporting.

As stated previously, the Department follows the reporting guidelines of the University. The financial statements of the Department include those economic resources of the University that are expendable for operational purposes in performing the primary objectives of the Department. The financial statements of the Department do not purport to present the financial position or results of operations of the University as a whole. A portion of the Department is, however, accounted for and reported by the University of West Florida Foundation, Inc. (Foundation), which is a separate legal entity.

The Statement of Net Position is presented in a classified format to distinguish between current and noncurrent assets and liabilities.

The Statement of Revenues, Expenses and Changes in Net Position is presented by major sources and is reported at gross amounts received.

The Statement of Cash Flows is presented using the direct method in compliance with GASB Statement No. 9, *Reporting Cash Flows for Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*.

**UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and cash in demand accounts. University cash deposits are held in banks qualified as public depositories under Florida law. All such deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool required by Chapter 280, Florida Statutes.

Accounts Receivable

Accounts receivable are stated at their net realizable value. Allowances for doubtful accounts are reported based on management's best estimate as of fiscal year-end considering type, age, collection history, and other factors considered appropriate. Management has concluded that realization of losses on balances outstanding at year end will be immaterial.

Capital Assets

Capital assets of the Department consist of building structures, furniture, equipment, and computer software. These assets are capitalized and recorded at cost at the date of acquisition or at estimated fair value at the date received in the case of gifts and purchases of State surplus property. Additions, improvements, and other outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. The University has a capitalization threshold of \$5,000 for tangible personal property and \$100,000 for new buildings and building improvements. Depreciation is computed on the straight-line basis over the following estimated useful lives of the assets.

- Building Structures – 10 to 50 years
- Furniture and Equipment – 5 to 20 years
- Computer Software – 5 years

Unearned Ticket Sales Revenue

Unearned revenue consists of funds received by the Department before the end of the fiscal year and earned the following fiscal year. The Department issued advance ticket sales for football games.

Income Taxes

The Department is an auxiliary enterprise of the University, which is a part of the State University System of Florida. Accordingly, substantially all income generated by the Department is exempt from federal and state income taxes. Any income tax incurred is reported within the nonoperating expense category.

**UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Athletic Fees

The University charges an athletic fee to students for each semester enrolled and for each enrolled credit hour. Athletic fees for semesters that cross fiscal years are recognized during the year in which the semester is predominantly conducted.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Department to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Sales Tax on Athletic Event Tickets

In accordance with Chapter 1006, Section 71, Florida Statutes, the Department retains an amount equal to the sales taxes collected from ticket sales to athletic events for use in the support of women's athletic programs.

Net Position

Net position is classified and displayed in three components:

- Invested in capital assets, net of related debt – consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any debt that is attributable to those assets.
- Restricted – consists of net assets that have constraints placed upon their use either by external donors or creditors or through laws, regulations or constraints imposed by law through constitutional provision or enabling legislation, reduced by any liabilities to be paid from these assets.
- Unrestricted – consists of net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

When both restricted and unrestricted resources are available for use, it is the Department's policy to use the restricted resources first, followed by the use of the unrestricted resources, as they are needed.

NOTE 2 – CASH AND CASH EQUIVALENTS

At June 30, 2023, all the Department's cash and cash equivalents were held with the University's pooled funds. At June 30, 2023, the carrying amount and fair value of the Department's cash and cash equivalents were \$180,348.

**UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023**

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable consist of the following amounts at June 30:

University of West Florida	\$ 266,245
Other	<u>26,002</u>
Total	292,247
Less: Allowance for doubtful accounts	<u>(36,010)</u>
Accounts receivable, net	<u>\$ 256,237</u>

The Department has no policy requiring collateral or other security to support its accounts receivable.

NOTE 4 – UNEARNED REVENUE

Unearned revenue for advanced football ticket sales increased by \$91,961 from the football season of 2022 to the 2023 football season.

Unearned revenue consists of the following amounts for advanced ticket sales for football at June 30, 2023:

Advance Ticket Sales	<u>\$96,877</u>
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NOTE 5 – DUE TO OTHER FUNDS

At June 30, 2023, the amount Due to Other Funds primarily consists of \$1,990,000 due from the Department to the University for the purchase of fixed assets.

NOTE 6 – COMPENSATED ABSENCES

Employees earn the right to be compensated during absences for annual leave (vacation) and sick leave earned pursuant to Board of Governors' Regulations, University regulations, and bargaining agreements. Leave earned is accrued to the credit of the employee, and records are kept on each employee's unpaid (unused) leave balance. The University reports a liability for the accrued leave; however, State noncapital appropriations fund only the portion of accrued leave that is used or paid in the current fiscal year. Although the University expects the liability to be funded primarily from future appropriations, generally accepted accounting principles do not permit the recording of a receivable in anticipation of future appropriations. Consequently, the recording of a liability for compensated absences without the corresponding recognition of such future resources results in a reduction of current year Net Position.

UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023

NOTE 6 – COMPENSATED ABSENCES (Continued)

At June 30, 2023, the estimated liability for compensated absences was \$662,543. The current compensated absences liability, totaling \$50,019 at June 30, 2023, respectively, is based on actual payouts over the last three years calculated as a percentage of those years' total compensated absences liability.

Changes in the liability for compensated absences for the year ended June 30, 2023 were as follows:

Beginning Balance June 30, 2022	Additions	Reductions	Ending Balance June 30, 2023	Current Portion
\$ 684,288	\$ 588,557	\$ 610,302	\$ 662,543	\$ 50,019

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023, was as follows:

	Beginning Balance July 1, 2022	Additions	Decreases	Ending Balance June 30, 2023
Capital assets being depreciated:				
Building structures	\$ 705,392	\$ 1,990,000	\$ -	\$ 2,695,392
Furniture and fixtures	62,861	-	-	62,861
Right-to-use lease assets	618,836	-	618,836	-
Equipment	772,493	86,124	-	858,617
Total capital assets being depreciated	2,159,582	2,076,124	618,836	3,616,870
Less: Accumulated depreciation and amortization for:				
Right-to-use lease assets	55,867	163,812	219,679	-
Other depreciable assets	749,220	202,109	-	951,329
Total accumulated depreciation and amortization	805,087	365,921	219,679	951,329
Total capital assets, net	\$ 1,354,495	\$ 1,710,203	\$ 399,157	\$ 2,665,541

NOTE 8 – LEASES

In 2022 the Department entered into a 1.5 year lease agreement as lessee for use of stadium bleachers. The initial lease liability of \$618,836 was recorded as of April 1, 2022. In January of 2023 the department decided to terminate the lease agreement and purchase stadium bleachers. As of June 30, 2023, the value of the lease liability and corresponding right-to-use lease asset was \$0.

**UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023**

NOTE 9 – THE UNIVERSITY OF WEST FLORIDA FOUNDATION, INC.

The Foundation serves as the official legal conduit for the acceptance, investment, and distribution of private gifts in support of the activities and programs of the University. The Foundation expends significant resources for, or on behalf of, the Department. The other operating revenues category on the Statements of Revenues, Expenses and Changes in Net Position includes revenue from the Foundation in the amount of \$1,087,678 for the fiscal year ended June 30, 2023. Revenue from the Foundation during the fiscal year ended June 30, 2023 includes capital contributions of \$7,500, for capital asset equipment additions. Revenues and expenditures for, or on behalf of, the Department that flow through the Foundation are included in the records of the Department.

Although the Foundation is chartered as a private nonprofit organization, it is operated solely for the benefit of the University and its mission of teaching, research, and service. It serves as the vehicle whereby taxpayers who want to advance the cause of higher education and to pay more than their share of the cost of education may do so. It does not serve any private causes but benefits the public generally.

NOTE 10 – RETIREMENT PLANS

General State Employees' Retirement System

The Florida Retirement System (FRS) is primarily a State-administered, cost-sharing, multiple-employer, defined benefit retirement plan (Plan). FRS provisions are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Essentially, all regular employees of participating employers are eligible to enroll as members of the FRS.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service, which may include up to 4 years of credit for military service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. The Plan also includes an early retirement provision, but imposes a penalty for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments.

A Deferred Retirement Option Program (DROP) subject to provisions of Sections 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. University employees already participating in the State University System Optional Retirement Program or the DROP are not eligible to participate in the Investment Plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The Investment Plan is funded by employer and employee contributions that are based on salary and membership class (Regular Class, Special Risk Class, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices.

UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023

NOTE 10 – RETIREMENT PLANS (Continued)

General State Employees' Retirement System (Continued)

A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services Web site (www.dms.myflorida.com).

State University System Optional Retirement Program

Section 121.35, Florida Statutes, provides for an Optional Retirement Program (Program) for eligible university instructors and administrators. The Program is designed to aid State universities in recruiting employees by offering more portability to employees not expected to remain in the FRS for 8 or more years.

The Program is a defined contribution plan, which provides full and immediate vesting of all contributions submitted to the participating companies on behalf of the participant. Employees in eligible positions can make an irrevocable election to participate in the Program, rather than the FRS, and purchase retirement and death benefits through contracts provided by certain insurance carriers. The employing university contributes 5.14 percent of the participant's salary to the participant's account, 3.56 percent to cover the unfunded actuarial liability of the FRS pension plan, and 0.01 percent to cover administrative costs, for a total of 8.71 percent, and employees contributed 3 percent of the employee's salary. Additionally, the employee may contribute, by payroll deduction, an amount not to exceed the percentage contributed by the University to the participant's annuity account. The contributions are invested in the company or companies selected by the participant to create a fund for the purchase of annuities at retirement.

Disclosures pertaining to the University's retirement plans that are required by Statement No. 68 of the Governmental Accounting Standards Board are included in the University's financial statements. The Department's contributions to the plans for the year ended June 30, 2023 were \$274,378.

NOTE 11 – POSTEMPLOYMENT BENEFITS

Pursuant to the provisions of Section 112.0801, Florida Statutes, all employees who retire from the University or its component units, University of West Florida Foundation, Inc., West Florida Historic Preservation, Inc., and UWF Business Enterprises, Inc., are eligible to participate in the State Group Health Insurance Program, an agent multiple employer defined-benefit plan. The University subsidizes the premium rates paid by retirees by allowing them to participate in the plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because retiree healthcare costs are generally greater than active employee healthcare costs. The benefits provided under this defined benefit plan are provided for a fixed number of years determined at the time of retirement based on the number of years worked for the University. Retirees are required to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible.

Disclosures pertaining to the University's postemployment benefits are required by Statement No. 75 of the Governmental Accounting Standards Board are included in the University's financial statements for the year ended June 30, 2023.

UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023

NOTE 12 – RISK MANAGEMENT PROGRAMS

The University is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Pursuant to Section 1001.72(2), Florida Statutes, the University participates in State self-insurance programs providing insurance for property and casualty, workers' compensation, general liability, fleet automotive liability, Federal Civil Rights, and employment discrimination liability. During the 2023-22 fiscal year, for property losses, the State retained the first \$2 million per occurrence for all perils except named windstorm and flood. The State retained the first \$2 million per occurrence with an annual aggregate retention of \$40 million for named windstorm and flood losses. After the annual aggregate retention, losses in excess of \$2 million per occurrence were commercially insured up to \$56.3 million for named windstorm and flood through February 14, 2023, and decreased to \$40.2 million starting February 15, 2023. For perils other than named windstorm and flood, losses in excess of \$2 million per occurrence were commercially insured up to \$168.7 million through February 14, 2023, and increased to \$214.8 million starting February 15, 2023; and losses exceeding those amounts were retained by the State. No excess insurance coverage is provided for workers' compensation, general and automotive liability, Federal Civil Rights and employment action coverage; all losses in these categories are completely self-insured by the State through the State Risk Management Trust Fund established pursuant to Chapter 284, Florida Statutes. Payments on tort claims are limited to \$200,000 per person and \$300,000 per occurrence as set by Section 768.28(5), Florida Statutes. Calculation of premiums considers the cash needs of the program and the amount of risk exposure for each participant. Settlements have not exceeded insurance coverage during the past 3 fiscal years.

Pursuant to Section 110.123, Florida Statutes, University employees may obtain healthcare services through participation in the State group health insurance plan or through membership in a health maintenance organization plan under contract with the State. The State's risk financing activities associated with State group health insurance, such as risk of loss related to medical and prescription drug claims, are administered through the State Employees Group Health Insurance Trust Fund. It is the practice of the State not to purchase commercial coverage for the risk of loss covered by this Fund. Additional information on the State's group health insurance plan, including the actuarial report, is available from the Florida Department of Management Services, Division of State Group Insurance.

Medical insurance coverage for the Department's student athletic programs is provided through purchased commercial insurance.

Additional Information

**UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
SCHEDULE OF REVENUES
FOR THE YEAR ENDED JUNE 30, 2023
UNAUDITED**

Operating revenues

Student athletic fees	\$	<u>5,241,882</u>
Direct institutional support		
Administrative overhead fee support		1,750,398
Athletic matriculation		673,917
Out of state fee waivers		840,875
University scholarship support		<u>38,000</u>
Total direct institutional support		<u>3,303,190</u>
Sales and services of auxiliary enterprises		
Ticket sales		285,319
Surcharge on admissions		<u>21,399</u>
Total sales and services of auxiliary enterprises		<u>306,718</u>
Other operating revenue		
Awards		10,100
Booster contributions--UWF Foundation		1,087,678
Field and facility rentals		11,963
Fundraising		29,104
Game guarantees		-
NCAA & conference distribution/reimbursements		193,107
Program sales/concessions/novelty sales		55,902
Royalties/advertisements/sponsorships		299,587
Sports camps		71,298
Tournament entry/cancellation fees/banquet fees		44,520
Other operating revenue--misc		39,094
Total other operating revenue		<u>1,842,353</u>
Total operating revenues		<u><u>10,694,143</u></u>

Nonoperating revenues

Education and general		864,805
Capital contributions		86,123
Interest income		4,916
Other nonoperating revenue		75,000
Total nonoperating revenues		<u>1,030,844</u>
Total operating and nonoperating revenues	\$	<u><u>11,724,987</u></u>

**UNIVERSITY OF WEST FLORIDA
DEPARTMENT OF INTERCOLLEGIATE ATHLETICS
SCHEDULE OF EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023
UNAUDITED**

Operating expenses

Personnel services	
Salary expenditures	\$ 3,988,693
Other personnel services	454,070
Total personnel services	<u>4,442,763</u>

Athletic scholarships	2,885,681
Other scholarships	80,533
Travel	1,288,388
Depreciation and amortization	365,920

Other operating expenses	
Direct facilities and maintenance	155,094
Dues and memberships	38,491
Equipment, uniforms, supplies	758,247
Fundraising, marketing and promotion	8,211
Game guarantees	24,083
Game officials	136,065
Insurance	8,228
Medical expenses and insurance	509,149
Spirit groups	10,073
Other operating expenses--Misc	1,737,009
Total other operating expenses	<u>3,384,650</u>

Total operating expenses	<u>\$ 12,447,935</u>
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Nonoperating expenses

Nonoperating expenses	4,056
Loss on disposal of capital assets	89,759

Total nonoperating expenses	<u>93,815</u>
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Total operating and nonoperating expenses	<u><u>\$ 12,541,750</u></u>
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**INDEPENDENT AUDITORS' 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**

The Board of Trustees,
University of West Florida:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of the University of West Florida Department of Intercollegiate Athletics (the Department), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements, and have issued our report thereon dated February 16, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control.

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. 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.

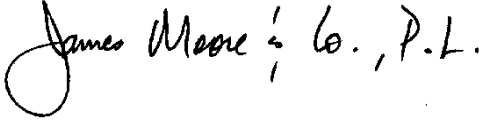
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

James Moore & Co., P.L.

Tallahassee, Florida
February 16, 2024



February 16, 2024

To the Board of Trustees,
University of West Florida
Department of Intercollegiate Athletics

We have audited the financial statements of University of West Florida Department of Intercollegiate Athletics (the Department) as of and for the year ended June 30, 2023, and have issued our report thereon dated February 16, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated November 29, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Department solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

We have applied safeguards related to our preparation of the Department's financial statements including, but not limited to, an assessment of management's skill, knowledge, and experience.

Significant Risks Identified

As part of the audit process, we have identified the following significant risks, which are being communicated solely to comply with auditing standards and do not represent any specific finding and/or concerns related to the audit: override of internal controls by management and improper revenue recognition due to fraud or error.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Department is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the depreciation expense is based on the underlying assets depreciation calculated using the straight-line method over the assets' useful lives. We evaluated the key factors and assumptions used to develop the estimate of depreciation expense in determining that it is reasonable in relation to the basic financial statements.

Management's estimate of the allowance for doubtful accounts is based on the expected collectability of receivables. We evaluated the key factors and assumptions used to develop the estimate of allowance for doubtful accounts in determining that it is reasonable in relation to the basic financial statements.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting University of West Florida Athletics' financial statements relate to risks and uncertainty.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were no significant unusual transactions identified.

Identified or Suspected Fraud

We have not identified or obtained information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Department's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditors' report. We identified no circumstances that affect the form and content of the auditors' report as a result of our audit procedures.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated February 16, 2024.

Management's Consultations with Other Accountants

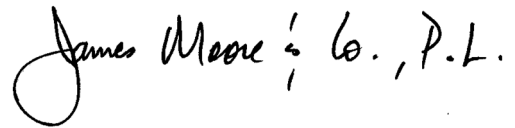
In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Department, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Department's auditors.

This report is intended solely for the information and use of management and the Department and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "James Moore & Co., P.L.". The signature is written in a cursive style with a large, looped initial "J".

JAMES MOORE CO., P.L.

February 16, 2024

James Moore & Co., P.L.
2477 Tim Gamble Place, Suite 200
Tallahassee, FL 32308

This representation letter is provided in connection with your audit of the financial statements of University of West Florida Athletics Department of Intercollegiate Athletics (the Department), which comprise the statement of financial position as of June 30, 2023, and the related statements of revenues, expenses and change in net position and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 29, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

Internal Auditing & Management Consulting

- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, GASB Statement No. 37, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus as amended, and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.

Internal Auditing & Management Consulting

- The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
- The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
- There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to all non-attest services provided (if any), we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.

Internal Auditing & Management Consulting

- We have no knowledge of any fraud, suspected fraud, or abuse that affects the Department and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, suspected fraud, or abuse affecting the Department's financial statements communicated by employees, former employees, grantors, regulators, or others.
- We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the Department's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The Department has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the Department is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The Department has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Signature:  _____
Title: Chief Audit Executive _____

February 16, 2024

James Moore & Co., P.L.
2477 Tim Gamble Place, Suite 200
Tallahassee, FL 32308

This representation letter is provided in connection with your audit of the financial statements of University of West Florida Athletics Department of Intercollegiate Athletics (the Department), which comprise the statement of financial position as of June 30, 2023, and the related statements of revenues, expenses and change in net position and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 29, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

Internal Auditing & Management Consulting

- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, GASB Statement No. 37, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus as amended, and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.

Internal Auditing & Management Consulting

- The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
- The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
- There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to all non-attest services provided (if any), we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.

Internal Auditing & Management Consulting

- We have no knowledge of any fraud, suspected fraud, or abuse that affects the Department and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, suspected fraud, or abuse affecting the Department's financial statements communicated by employees, former employees, grantors, regulators, or others.
- We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the Department's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The Department has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the Department is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The Department has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Signature:  _____
Title: Chief Audit Executive _____

**Board of Trustees
Audit and Compliance Committee
May 16, 2024**

Internal Audit Work Plan for 2024/25 and 2025/26

Recommended Action:

Approve the Internal Audit Work Plan for 2024/25 and 2025/26.

Background Information:

Internal Auditing and Management Consulting is required by Board of Governor's Regulation 4.002 "Chief Audit Executives" to comply with standards established by the Institute of Internal Auditors. The "Global Internal Audit Standards" states that the chief audit executive must discuss the internal audit plan with the board and senior management, and that the plan must be approved by the board. Chief Audit Executive Cindy Talbert communicated with the Chair of the Board of Trustees, the members of the Audit & Compliance Committee, and the President concerning the proposed audit work plan, prior to this Committee meeting.

Our proposed audit work plan for fiscal year 2024/25, along with a tentative plan for fiscal year 2025/26 is attached. This proposal was based on an analysis of strategic, operational, financial, compliance, and reputational risks. We propose the following for 2024/25:

Conduct internal audits: Performance Based Funding Data Integrity and Foreign Researchers and Travel Screening (both required by the Board of Governors), Building 54 Fire Mitigation Construction Expenses, Chemical and Environmental Safety, Intercollegiate Athletics, International Programs, National Security Agency Grant Expenses, Third Party Vendor Management, and quarterly PCard audits.

In addition, we will perform follow-up activities on audit recommendations, conduct management advisory services as requested, and investigate complaints received.

The tentative audit work plan for 2025/26 will be updated as necessary in early 2025.

Implementation Plan:

Audits will be conducted throughout 2024/25.

Fiscal Implications:

Fiduciary responsibility and oversight by the UWF Board of Trustees.

Relevant Authority:

Florida Statutes 1001.92, 1010.35, 1010.36; Board of Governors Regulations 4.002, 5.001, 9.012
Institute of Internal Auditors Global Audit Standard 9.4; IAMC Charter

Supporting Documents:

IAMC Audit Work Plan 2024/25 and 25/26

Prepared by:

Cindy Talbert, Chief Audit Executive, IAMC, President's Division, x2638, ctalbert@uwf.edu

Presenter:

Cindy Talbert

UWF Internal Auditing & Management Consulting Work Plan for 2024/25 and 2025/26

	2024/25	2025/26
AUDITS:		
Building 54 Fire Mitigation Construction Expenses	X	
Chemical and Environmental Safety	X	
Intercollegiate Athletics Departmental audit	X	
International Programs	X	
National Security Agency Grant	X	
Third Party Vendor Risk Management	X	
Foreign Travel and Screening of Foreign Researchers	X	
Performance Based Funding-Data Integrity	X	X
PCard audits	X	X
Construction Expenses - Gooden, Main Entrance Projects		X
Direct Deposit Controls		X
IT Privileged Access Management		X
Preventive Maintenance Program		X
Restricted Gifts		X
School of Education Departmental audit		X
Student Disability Accommodations		X
Number of Audits Planned	9	9

ACCOUNTABILITY ACTIVITIES:

Audit Follow-Up	X	X
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MANAGEMENT ADVISORY SERVICES:

Guidance on policies, procedures, internal controls	X	X
Miscellaneous Management Advisory Service projects	X	X
Risk & Compliance Council	X	X

INVESTIGATIONS:

Campus Referred Reviews	X	X
Whistleblower	X	X
UWF Integrity Helpline	X	X

APPROVED:

Dr. Martha Saunders, President

Date

Dick Baker, Chairman, BOT Audit & Compliance Committee

Date

**UWF Internal Auditing & Management Consulting
2024/2025 Time Budget**

ACTIVITY	BUDGET	STAFF		
		TALBERT	ALIDOR	JONES
Total Hours	6,240	2,080	2,080	2,080
Less: Holidays & Leave				
Holidays	360	120	120	120
Annual Leave	300	100	100	100
Sick Leave	225	75	75	75
Work Hours Available	5,355	1,785	1,785	1,785
Less:				
Administrative	400	100	150	150
Professional activities	100	60	20	20
Continuing education	140	60	40	40
Hours Available for Audits, MAS, & Investigations	4,715	1,565	1,575	1,575
Management Advisory Services:				
Guidance - policies, procedures, internal controls	80	80		
Miscellaneous MAS activities	25	25		
Risk & Compliance Council	150	50	100	
Subtotal for MAS	255	155	100	0
Follow-Up Activities	40	20	10	10
Investigations	180	100	30	50
Time Available for University Internal Audits	4,240	1,290	1,435	1,515
Internal Audit Time Budgeted:				
Building 54 Fire Mitigation Construction Expenses	430	400	30	
Chemical and Environmental Safety	450	50	400	
Intercollegiate Athletics Department audit	550	50		500
International Programs	550	50		500
National Security Agency Grant	330	300	30	
Third Party Vendor Risk Management	565	50		515
Foreign Researchers and Travel Screening	320	20	300	
Performance Based Funding-Data Integrity	425	50	375	
PCard audits	620	320	300	
Total Audit Time	4,240	1,290	1,435	1,515

**Board of Trustees
Audit and Compliance Committee
May 16, 2024**

Revisions to BOT Audit & Compliance Committee Charter

Recommended Action:

Approve the revisions to the UWF Board of Trustees Audit and Compliance Committee Charter.

Background Information:

The BOT Audit & Compliance Committee Charter was last approved by the Committee in May 2021. Board of Governor's Regulation 4.002 requires that the Charter be reviewed at least every three years, for consistency with applicable Board of Governors and university regulations, professional standards, and best practices.

Chief Audit Executive Cindy Talbert has proposed changes to the Charter as noted on the attachments.

Implementation Plan:

Charter will be effective on July 1, 2024

Fiscal Implications:

Fiscal oversight by the Board of Trustees

Relevant Authority:

BOG Regulation 4.001, 4.002, 4.003

Supporting Documents:

1. Revised BOT Audit and Compliance Committee Charter.
2. Revised BOT Audit and Compliance Committee Charter – redline version.
3. Former BOT Audit and Compliance Committee Charter.

Prepared by:

Cindy Talbert, Chief Audit Executive, IAMC, President's Division, x2638, ctalbert@uwf.edu

Presenter:

Cindy Talbert

THE UNIVERSITY OF WEST FLORIDA BOARD OF TRUSTEES

AUDIT AND COMPLIANCE COMMITTEE CHARTER

I. Overall Purpose/Objectives

The Audit and Compliance Committee (the “Committee”) is appointed by the University of West Florida Board of Trustees to assist it in discharging its responsibilities, including but not limited to:

- Addressing audit, financial and fraud-related compliance, controls, and investigative matters;
- Oversight of the Internal Auditing function; and
- Governance oversight of the Compliance and Ethics function.

The Committee acts as part of University governance, assisting the Board of Trustees in fulfilling its oversight responsibilities for the system of internal controls and risk management, the audit process, the financial reporting process, and monitoring for compliance with laws and regulations. The Committee shall take all appropriate actions to establish the overall University tone for quality financial reporting, sound business risk practices, ethical behavior, and facilitating a compliant culture.

The Board of Trustees’ Executive Committee includes the Chair of the Audit and Compliance Committee.

II. Authority

The Committee, in fulfilling its oversight role, has the authority to study or investigate any matter within the Committee’s scope of responsibilities. The Committee will inform the Board of Trustees of such actions and the results. With the concurrence of the Committee, the Chair may fulfill certain duties and responsibilities of the Committee and report back the results to the Committee and Board of Trustees. The Committee will seek any information it requires from employees of the University and direct support organizations (all of whom are required to cooperate with the Committee’s requests), or external parties.

The Committee’s authority and responsibility for oversight of Internal Auditing and the Office of Compliance and Ethics is defined in Board of Governor’s Regulations 4.002, *State University System Chief Audit Executives*, and 4.003, *State University System Compliance and Ethics Programs*.

III. Members

The Committee will be comprised of at least three, but no more than five, voting members of the Board of Trustees. The Chair of the Board of Trustees, recognizing the need for continuity of membership from year to year, shall appoint the members of the Committee.

All members of the Committee will have a working familiarity with basic finance and accounting practices and at least one member must be a financial expert. *Financial literacy* is being able to read and understand fundamental financial statements. *Financial expert* means a person who has one or more of the following: an understanding of generally accepted accounting principles and financial statements; experience in applying such principles; experience in preparing or auditing financial statements; experience with internal controls; and an understanding of finance and audit committee functions.

Members will serve on the Committee until their departure from the Board of Trustees, resignation, or replacement by the Chair of the Board of Trustees. The Chair of the Board of Trustees shall serve as an ex officio, voting member of the Committee.

Committee members shall be independent and objective in the discharge of their responsibilities. They are to be free of any financial, family, or other material personal relationship, including relationships with members of University management, University auditors and other professional consultants that would impair their independence from management and the University.

IV. Committee Meetings

The Committee will meet at least four times annually, with authority to convene additional meetings as circumstances require. All Committee members are expected to attend each meeting in person or via teleconference or videoconference. A simple majority of the members of the Committee will constitute a quorum for the transaction of business.

The Committee will invite members of management, auditors, or others to attend meetings and provide pertinent information as necessary. Meeting agendas will be proposed in advance and provided to the Chair for approval, along with appropriate briefing materials.

V. Education

The University is responsible for providing the Committee with educational resources related to auditing, compliance, risk management, accounting principles and practices, and other information that the Committee may request. The Secretary of the Board, the Chief Audit Executive, the Chief Compliance Officer and the General Counsel will assist the Committee in maintaining literacy in the appropriate areas related to the Committee's function.

VI. Responsibilities

The Committee will carry out the following responsibilities:

1. General

- a. Adopt a formal written charter that is approved by the full Board of Trustees and reviewed at least every three years for consistency with the Board of Trustees' bylaws and applicable Board of Governors and University regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors.
- b. Maintain minutes or other records of meetings and activities.
- c. Report Committee actions to the Board of Trustees with such recommendations the Committee may deem appropriate.
- d. Oversee the development, implementation, and execution of policies and procedures that promote accountability, compliance, ethical values, and sound control practices.
- e. Consider the effectiveness of the University's internal control system, including information technology security and control.
- f. Consider the effectiveness of the University's risk management system.

2. Investigative

- a. Conduct or authorize investigations into any matters within the Committee's scope of responsibilities. The Committee shall be empowered to retain independent counsel, accountants or others to assist it in the conduct of any investigation.
- b. Maintain adequate policies and guidelines for receiving complaints regarding reports of financial fraud, including collaboration with other Board of Trustees Committees to implement the requirements of Board of Governors Regulation 3.003, *Fraud Prevention and Detection*.
- c. Review significant findings and issues identified as a result of special reviews or whistle-blower complaints.
- d. Adopt a process for University staff, faculty, students, and Board of Trustees members to report allegations of waste, fraud, or financial mismanagement to the Chief Audit Executive.
- e. Ensure that the Board of Trustees adopts a regulation that requires timely notification to the Board of Governors Office of Inspector General and Director of Compliance (OIGC) of any significant and credible allegations of fraud, waste, mismanagement, misconduct, or other abuses made against the University President or a Board of Trustees member (and other requirements as detailed in Board of Governors Regulation 4.001(5), *University System Processes for Complaints of Fraud, Waste, Abuse, or Financial Mismanagement*).
- f. If any significant and credible allegation of fraud, waste, mismanagement, misconduct, or other abuse occurs with respect to the Board of Trustees, timely notify the Board of Governors OIGC (along with other requirements as detailed in Board of Governors Regulation 4.001(5)(a)).
- g. Ensure that the Board of Trustees adopts a regulation to address any significant and credible allegations of fraud, waste, mismanagement, misconduct, or other abuses, made against the Chief Audit Executive or the Chief Compliance Officer.
- h. Obtain Board of Governors approval before outsourcing the investigative function.

3. Internal Auditing

- a. Adopt a formal written charter that defines the duties and responsibilities of the office of the Chief Audit Executive, as described in BOG Regulation 4.002(3). The charter shall be reviewed at least every three years for consistency with applicable Board of Governors and University regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors through the OIGC.
- b. Appoint a Chief Audit Executive as a point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in the operations of the University.
- c. Approve the reassignment, replacement, or dismissal of the Chief Audit Executive.
- d. When a vacancy in the position of Chief Audit Executive exists, provide quarterly updates to the Board of Governors Audit and Compliance Committee, through the OIGC, if the vacancy remains unfilled for six months and describe efforts taken to fill such vacancy.
- e. Ensure that the Internal Auditing department has direct and unrestricted access to the Chairman and other Committee members.
- f. Ensure that the Chief Audit Executive is organizationally independent and objective to perform the responsibilities of the position. The Chief Audit Executive shall report functionally to the Board of Trustees and administratively to the President.
- g. Provide written input to the President in the annual performance evaluation of the Chief Audit Executive.
- h. Appoint the Chief Audit Executive as the University employee to review statutory whistle-blower information and coordinate all activities of the University as required by the Florida Whistle-blower's Act.
- i. Review and approve the annual audit work plan and any significant changes to the plan.

- j. Review findings from internal audits and monitor progress on the implementation of audit recommendations.
 - k. Review the annual report prepared by the Chief Audit Executive on the activities of the internal audit function.
 - l. Review the effectiveness of the internal auditing function, including conformance with The Institute of Internal Auditors' *Global Internal Audit Standards*.
 - m. Inquire of the Chief Audit Executive regarding any difficulties encountered in the course of audits, including any restrictions on the scope of audit work or access to required information or any lack of cooperation.
 - n. Annually review Internal Auditing staffing levels, the adequacy of staff qualifications and training, and the departmental budget to evaluate whether proper resources have been provided for Internal Auditing to fulfill its mission.
 - o. Communicate periodically with the Chief Audit Executive to keep abreast of current issues and the status of engagements through phone calls, conference calls, meetings, or emails.
 - p. Obtain Board of Governors approval before outsourcing the internal audit function.
4. Financial Statement Audits
- a. Review the annual audit of the University's financial statements by the Florida Auditor General, including discussions with management and the external auditors to determine that the external auditors are satisfied with the appropriateness of disclosures and other content of the financial statements, application of conservative accounting principles, and approve such financial statements.
 - b. Resolve any differences between management and the Florida Auditor General regarding financial reporting.
 - c. Review with management and General Counsel any legal matters (including pending litigation) that may have a material impact on the University's financial statements and any material reports or inquiries from regulatory or governmental agencies.
 - d. Review and approve audited financial statements produced by external auditors of University entities and direct support organizations.
5. Compliance and Ethics Program
- a. Provide oversight for the University Compliance and Ethics Program ("the Program") as a point for coordination of and responsibility for activities that promote ethical conduct and maximize compliance with applicable laws, regulations, rules, policies, and procedures.
 - b. The Program shall be reasonably designed to optimize its effectiveness in preventing or detecting non-compliance, unethical behavior, and criminal conduct, designed specifically for the University's unique risk profile; and should be consistent with the Code of Ethics for Public Officers and Employees contained in Part III, Chapter 112, Florida Statutes; other applicable codes of ethics; and the Federal Sentencing Guidelines Manual, Section 8B2.1, *Effective Compliance and Ethics Program*.
 - c. Appoint a senior-level administrator as Chief Compliance Officer for the University.
 - d. When a vacancy exists in the position of Chief Compliance Officer, provide quarterly updates to the Board of Governors Audit and Compliance Committee, through the OIGC, if the vacancy remains unfilled for six (6) months and describe efforts taken to fill such vacancy.
 - e. Adopt a formal written charter which defines the duties and responsibilities of the office of the Chief Compliance Officer, as described in BOG Regulation 4.003(7)(g). The charter shall be reviewed at least every three years for consistency with applicable Board of Governors and

University regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors through the OIGC.

- f. Ensure that the Chief Compliance Officer has direct and unrestricted access to Chairman and other Committee members.
- g. Ensure that the Chief Compliance Officer is organizationally independent and objective to perform the responsibilities of the position. The Chief Compliance Officer shall report functionally to the Board of Trustees and administratively to the President.
- h. The President and Board of Trustees shall be knowledgeable about the Program and shall exercise oversight over its effectiveness. The Board of Trustees shall approve a Program plan and any subsequent revisions to the plan shall be provided to the Board of Governors Office through the OIGC.
- i. The Program shall include training of University employees and the Board of Trustees regarding their responsibility and accountability for ethical conduct and compliance with applicable laws, regulations, rules, policies, and procedures. The Program plan shall specify when and how often this training shall occur.
- j. At least once every five years, the President and the Board of Trustees shall be provided with an external review of the Program's design and effectiveness and any recommendations for improvement, as appropriate. The assessment shall be approved by the Board of Trustees and a copy provided to the Board of Governors, through the OIGC.
- k. The Program may designate compliance officers for various program areas throughout the University based on an assessment of risk in any particular program or area. If so designated, the individual shall coordinate and communicate with the Chief Compliance Officer on matters relating to the Program.
- l. The Program shall require the University, in a manner which promotes visibility, to publicize a mechanism for individuals to report potential or actual misconduct and violations of University policy, regulations, or law, and to ensure that no individual faces retaliation for reporting a potential or actual violation when such report is made in good faith.
- m. The Program shall articulate the steps for reporting and escalating matters of alleged misconduct, including criminal conduct, when there are reasonable grounds to believe such conduct has occurred.
- n. Ensure that the Chief Compliance Officer has the independence and objectivity necessary to perform their responsibilities; have adequate resources and appropriate authority; and communicates regularly with the President and the Board of Trustees regarding Program activities.
- o. Review the annual report prepared by the Chief Compliance Officer on the Program's activities and effectiveness.
- p. When non-compliance, unethical behavior, or criminal conduct has been detected, the Committee shall ensure that any necessary modifications to the Program are made.

VII. University Staff Liaisons

The Chief Audit Executive, the Chief Compliance Officer, and the General Counsel or designee shall serve as staff liaisons to the Committee.

Approved: May 13, 2021

History: Audit & Operations Committee became Audit & Compliance Committee March 1, 2016, Revised May 24, 2018, substantive changes May 13, 2021, May 16, 2024

**THE UNIVERSITY OF WEST FLORIDA BOARD OF TRUSTEES
AUDIT AND COMPLIANCE COMMITTEE CHARTER**

I. Overall Purpose/Objectives

The Audit and Compliance Committee (the “Committee”) is appointed by the University of West Florida Board of Trustees to assist it in discharging its responsibilities, including but not limited to:

- Addressing audit, financial and fraud-related compliance, controls, and investigative matters;
- Oversight of the Internal Auditing function; and
- Governance oversight of the Compliance and Ethics function.

The ~~Audit and Compliance~~ Committee acts as part of University governance, assisting the Board of Trustees in fulfilling its oversight responsibilities for the system of internal controls and risk management, the audit process, the financial reporting process, and monitoring for compliance with laws and regulations. The Committee shall take all appropriate actions to establish the overall University tone for quality financial reporting, sound business risk practices, ethical behavior, and facilitating a compliant culture.

The ~~liaison to the~~ Board of Trustees’ Executive Committee is includes the Chair of the Audit and Compliance Committee.

II. Authority

The Committee, in fulfilling its oversight role, has the authority to study or investigate any matter within the Committee’s scope of responsibilities. The Committee will inform the Board of Trustees of such actions and the results. With the concurrence of the Committee, the Chair may fulfill certain duties and responsibilities of the Committee and report back the results to the Committee and Board of Trustees. The Committee will seek any information it requires from employees of the University and direct support organizations (all of whom are required to cooperate with the Committee’s requests), or external parties.

The Committee’s authority and responsibility for oversight of Internal Auditing and the Office of Compliance and Ethics is defined in Board of Governor’s Regulations 4.002, “State University System Chief Audit Executives”, and 4.003, “State University System Compliance and Ethics Programs.”

III. Members

The Committee will be comprised of at least three, but no more than five, voting members of the Board of Trustees. The ~~Chairman~~ of the Board of Trustees, recognizing the need for continuity of membership from year to year, shall appoint the members of the Committee.

All members of the Committee will have a working familiarity with basic finance and accounting practices and at least one member must be a financial expert. *Financial literacy* is being able to read and understand fundamental financial statements. *Financial expert* means a person who has one or more of the following: an understanding of generally accepted accounting principles and financial statements; experience in applying such principles; experience in preparing or auditing financial statements;

experience with internal controls; and an understanding of finance and audit committee functions.

Members will serve on the Committee until their departure from the Board of Trustees, resignation, or replacement by the Chair of the Board of Trustees. The Chair of the Board of Trustees shall serve as an ex officio, voting member of the Committee.

Committee members shall be independent and objective in the discharge of their responsibilities. They are to be free of any financial, family, or other material personal relationship, including relationships with members of University management, University auditors and other professional consultants that would impair their independence from management and the University.

IV. Committee Meetings

The Committee will meet at least four times annually, with authority to convene additional meetings as circumstances require. All Committee members are expected to attend each meeting in person or via teleconference or videoconference. A simple majority of the members of the Committee will constitute a quorum for the transaction of business.

The Committee will invite members of management, auditors, or others to attend meetings and provide pertinent information as necessary. Meeting agendas will be proposed in advance and provided to the Chair for approval, along with appropriate briefing materials.

V. Education

The University is responsible for providing the Committee with educational resources related to auditing, compliance, risk management, accounting principles and practices, and other information that the Committee may request. The Secretary of the Board, the Chief Audit Executive, the Chief Compliance Officer and the General Counsel will assist the Committee in maintaining literacy in the appropriate areas related to the Committee's function.

VI. Responsibilities

The Committee will carry out the following responsibilities:

1. General

- a. Adopt a formal written charter that is approved by the full Board of Trustees and reviewed at least every three years for consistency with [the Board of Trustees' bylaws and](#) applicable Board of Governors and University regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors.
- b. Maintain minutes or other records of meetings and activities.
- c. Report Committee actions to the Board of Trustees with such recommendations the Committee may deem appropriate.
- d. Oversee the development, implementation, and execution of policies and procedures that promote accountability, compliance, ethical values, and sound control practices.
- e. Consider the effectiveness of the University's internal control system, including information technology security and control.

f. Consider the effectiveness of the University's risk management system.

2. Investigative

- a. Conduct or authorize investigations into any matters within the Committee's scope of responsibilities. The Committee shall be empowered to retain independent counsel, accountants or others to assist it in the conduct of any investigation.
- b. Maintain adequate policies and guidelines for receiving complaints regarding reports of financial fraud, including collaboration with other Board of Trustees Committees to implement the requirements of Board of Governors Regulation 3.003, *Fraud Prevention and Detection*.
- c. Review significant findings and issues identified as a result of special reviews or whistle-blower complaints.
- d. Adopt a process for University staff, faculty, students, and Board of Trustees members to report allegations of waste, fraud, or financial mismanagement to the Chief Audit Executive.
- e. Ensure that the Board of Trustees adopts a regulation ~~which~~that requires timely notification to the Board of Governors Office of Inspector General and Director of Compliance (OIGC) of any significant and credible allegations of fraud, waste, mismanagement, misconduct, or other abuses made against the University President or a Board of Trustees member (and other requirements as detailed in Board of Governors Regulation 4.001(5), *University System Processes for Complaints of Fraud, Waste, Abuse, or Financial Mismanagement*).
- f. If any significant ~~or~~and credible allegation of fraud, waste, mismanagement, misconduct, or other abuse occurs with respect to the Board of Trustees, timely notify the Board of Governors OIGC (along with other requirements as detailed in Board of Governors Regulation 4.001(5)(a)).
- g. Ensure that the Board of Trustees adopts a regulation to address any significant ~~or~~and credible allegations of fraud, waste, mismanagement, misconduct, or other abuses, made against the Chief Audit Executive or the Chief Compliance Officer.
- h. Obtain Board of Governors approval before outsourcing the investigative function.

3. Internal Auditing

- a. Adopt a formal written charter ~~which~~that defines the duties and responsibilities of the office of the Chief Audit Executive, as described in BOG Regulation 4.002(3). The charter shall be reviewed at least every three years for consistency with applicable Board of Governors and University regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors through the OIGC.
- b. Appoint a Chief Audit Executive as a point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in the operations of the University.
- c. Approve the reassignment, replacement, or dismissal of the Chief Audit Executive.
- d. When a vacancy in the position of Chief Audit Executive exists, provide quarterly updates to the Board of Governors Audit and Compliance Committee, through the OIGC, if the vacancy remains unfilled for six months, and describe efforts taken to fill such vacancy.
- e. Ensure that the Internal Auditing department has direct and unrestricted access to the Chairman and other Committee members.
- f. Ensure that the Chief Audit Executive is organizationally independent and objective to perform the responsibilities of the position. The Chief Audit Executive shall report functionally to the Board of Trustees and administratively to the President.
- g. Provide written input to the President in the annual performance evaluation of the Chief Audit Executive.
- h. Appoint the Chief Audit Executive as the University employee to review statutory whistle-blower information and coordinate all activities of the University as required by the Florida Whistle-

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blower's Act.

- hi. Review and approve the annual audit work plan and any significant changes to the plan.
- ij. Review findings from internal audits and monitor progress on the implementation of audit recommendations.
- jk. Review the annual report prepared by the Chief Audit Executive on the activities of the internal audit function.
- kl. Review the effectiveness of the internal auditing function, including conformance with The Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing* ~~Global Internal Audit Standards~~.
- lm. Inquire of the Chief Audit Executive regarding any difficulties encountered in the course of audits, including any restrictions on the scope of audit work or access to required information or any lack of cooperation.
- mn. Annually review Internal Auditing staffing levels, the adequacy of staff qualifications and training, and the departmental budget to evaluate whether proper resources have been provided for Internal Auditing to fulfill its mission.
- no. Communicate periodically with the Chief Audit Executive to keep abreast of current issues and the status of engagements through phone calls, conference calls, meetings, or emails.
- op. Obtain Board of Governors approval before outsourcing the internal audit function.

4. Financial Statement Audits

- a. Review the annual audit of the University's financial statements by the Florida Auditor General, including discussions with management and the external auditors to determine that the external auditors are satisfied with the appropriateness of disclosures and other content of the financial statements, application of conservative accounting principles, and approve such financial statements.
- b. Resolve any differences between management and the Florida Auditor General regarding financial reporting.
- c. Review with management and General Counsel any legal matters (including pending litigation) that may have a material impact on the University's financial statements and any material reports or inquiries from regulatory or governmental agencies.
- d. Review and approve audited financial statements produced by external auditors of University entities and direct support organizations.

5. Compliance and Ethics Program

- a. Provide oversight for the University Compliance and Ethics Program ("the Program") as a point for coordination of and responsibility for activities that promote ethical conduct and maximize compliance with applicable laws, regulations, rules, policies, and procedures.
- b. The Program shall be reasonably designed to optimize its effectiveness in preventing or detecting non-compliance, unethical behavior, and criminal conduct, designed specifically for the University's unique risk profile; ~~and-~~
- ~~e. The Program_~~ should be consistent with the Code of Ethics for Public Officers and Employees contained in Part III, Chapter 112, Florida Statutes; other applicable codes of ethics; and the Federal Sentencing Guidelines Manual, [Section 8B2.1, Effective Compliance and Ethics Program Chapter 8, Part B, Section 2.1\(b\)](#).
- ~~c.~~ Appoint a senior-level administrator as Chief Compliance Officer for the University.
- ~~e.~~ [d. When a vacancy exists in the position of Chief Compliance Officer, provide quarterly updates to the Board of Governors Audit and Compliance Committee, through the OIGC, if the vacancy](#)

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- remains unfilled for six (6) months and describe efforts taken to fill such vacancy.
- e. Adopt a formal written charter which defines the duties and responsibilities of the office of the Chief Compliance Officer, as described in BOG Regulation 4.003(7)(g). The charter shall be reviewed at least every three years for consistency with applicable Board of Governors and University regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors through the OIGC.
 - f. Ensure that the Chief Compliance Officer has direct and unrestricted access to Chairman and other Committee members.
 - g. Ensure that the Chief Compliance Officer is organizationally independent and objective to perform the responsibilities of the position. The Chief Compliance Officer shall report functionally to the Board of Trustees and administratively to the President.
 - h. The President and Board of Trustees shall be knowledgeable about the Program and shall exercise oversight over its effectiveness. The Board of Trustees shall approve a Program plan and any subsequent ~~changes. A copy of the approved plan shall be provided to the Board of Governors,~~ revisions to the plan shall be provided to the Board of Governors Office through the OIGC.
 - i. The Program shall include training of University employees and the Board of Trustees regarding their responsibility and accountability for ethical conduct and compliance with applicable laws, regulations, rules, policies, and procedures. The Program plan shall specify when and how often this training shall occur.
 - j. At least once every five years, the President and the Board of Trustees shall be provided with an external review of the Program's design and effectiveness and any recommendations for improvement, as appropriate. ~~The first external review shall be initiated by November 3, 2021.~~ The assessment shall be approved by the Board of Trustees and a copy provided to the Board of Governors, through the OIGC.
 - k. The Program may designate compliance officers for various program areas throughout the University based on an assessment of risk in any particular program or area. If so designated, the individual shall coordinate and communicate with the Chief Compliance Officer on matters relating to the Program.
 - l. The Program shall require the University, in a manner which promotes visibility, to publicize a mechanism for individuals to report potential or actual misconduct and violations of University policy, regulations, or law, and to ensure that no individual faces retaliation for reporting a potential or actual violation when such report is made in good faith.
 - m. The Program shall articulate the steps for reporting and escalating matters of alleged misconduct, including criminal conduct, when there are reasonable grounds to believe such conduct has occurred.
 - n. Ensure that the Chief Compliance Officer has the independence and objectivity necessary to perform their responsibilities; have adequate resources and appropriate authority; and communicates regularly with the President and the Board of Trustees regarding Program activities.
 - ~~n.o.~~ Review the annual report prepared by the Chief Compliance Officer on the Program's activities and effectiveness.
 - ~~o.p.~~ When non-compliance, unethical behavior, or criminal conduct has been detected, the Committee shall ensure that any necessary modifications to the Program are made.

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VII. University Staff Liaisons

The Chief Audit Executive, the Chief Compliance Officer, and the General Counsel or designee shall serve as staff liaisons to the Committee.

Approved: May 13, 2021

History: Audit & Operations Committee became Audit & Compliance Committee March 1, 2016, Revised May 24, 2018, substantive changes May 13, 2021, [May 16, 2024](#)

THE UNIVERSITY OF WEST FLORIDA BOARD OF TRUSTEES
AUDIT AND COMPLIANCE COMMITTEE CHARTER

I. Overall Purpose/Objectives

The Audit and Compliance Committee is appointed by the University of West Florida Board of Trustees to assist it in discharging its responsibilities, including but not limited to:

- Addressing audit, financial and fraud-related compliance, controls, and investigative matters;
- Oversight of the Internal Auditing function.
- Oversight of the Compliance and Ethics function.

The Audit and Compliance Committee acts as part of University governance, assisting the Board of Trustees in fulfilling its oversight responsibilities for the system of internal controls and risk management, the audit process, the financial reporting process, and monitoring for compliance with laws and regulations. The Committee shall take all appropriate actions to establish the overall University tone for quality financial reporting, sound business risk practices, ethical behavior, and facilitating a compliant culture.

The liaison to the Board of Trustees' Executive Committee is the Chair of the Audit and Compliance Committee.

II. Authority

The Committee, in fulfilling its oversight role, has the authority to study or investigate any matter within the Committee's scope of responsibilities. The Committee will inform the Board of Trustees of such actions and the results. With the concurrence of the Committee, the Chair may fulfill certain duties and responsibilities of the Committee and report back the results to the Committee and Board of Trustees. The Committee will seek any information it requires from employees of the University and direct support organizations (all of whom are required to cooperate with the Committee's requests), or external parties.

The Committee's authority and responsibility for oversight of Internal Auditing and the Office of Compliance and Ethics is defined in Board of Governor's Regulations 4.002 "*State University System Chief Audit Executives*" and 4.003 "*State University System Compliance and Ethics Programs*."

III. Members

The Committee will be comprised of at least three, but no more than five, voting members of the Board of Trustees. The Chairman of the Board of Trustees, recognizing the need for continuity of membership from year to year, shall appoint the members of the Committee.

All members of the Committee will have a working familiarity with basic finance and accounting practices and at least one member must be a financial expert. *Financial literacy* is being able to

THE UNIVERSITY OF WEST FLORIDA BOARD OF TRUSTEES
AUDIT AND COMPLIANCE COMMITTEE CHARTER

read and understand fundamental financial statements. *Financial expert* means a person who has one or more of the following: an understanding of generally accepted accounting principles and financial statements; experience in applying such principles; experience in preparing or auditing financial statements; experience with internal controls; and an understanding of finance and audit committee functions.

Members will serve on the Committee until their departure from the Board of Trustees, resignation, or replacement by the Chair of the Board of Trustees. The Chair of the Board of Trustees shall serve as an ex officio, voting member of the Committee.

Committee members shall be independent and objective in the discharge of their responsibilities. They are to be free of any financial, family, or other material personal relationship, including relationships with members of University management, University auditors and other professional consultants that would impair their independence from management and the University.

IV. Committee Meetings

The Committee will meet at least four times annually, with authority to convene additional meetings as circumstances require. All Committee members are expected to attend each meeting in person or via teleconference or videoconference. A simple majority of the members of the Committee will constitute a quorum for the transaction of business.

The Committee will invite members of management, auditors, or others to attend meetings and provide pertinent information as necessary. Meeting agendas will be proposed in advance and provided to the Chair for approval, along with appropriate briefing materials.

V. Education

The University is responsible for providing the Committee with educational resources related to auditing, compliance, risk management, accounting principles and practices, and other information that the Committee may request. The Secretary of the Board, the Chief Audit Executive, the Chief Compliance Officer and the General Counsel will assist the Committee in maintaining literacy in the appropriate areas related to the Committee's function.

VI. Responsibilities

The Committee will carry out the following responsibilities:

1. General
 - a. Adopt a formal written charter that is approved by the full Board of Trustees and reviewed at least every three years for consistency with applicable Board of

THE UNIVERSITY OF WEST FLORIDA BOARD OF TRUSTEES
AUDIT AND COMPLIANCE COMMITTEE CHARTER

Governors and University regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors.

- b. Maintain minutes or other records of meetings and activities.
- c. Report Committee actions to the Board of Trustees with such recommendations the Committee may deem appropriate.
- d. Oversee the development, implementation, and execution of policies and procedures that promote accountability, compliance, ethical values, and sound control practices.
- e. Consider the effectiveness of the University's internal control system, including information technology security and control.
- f. Consider the effectiveness of the University's risk management system.

2. Investigative

- a. Conduct or authorize investigations into any matters within the Committee's scope of responsibilities. The Committee shall be empowered to retain independent counsel, accountants or others to assist it in the conduct of any investigation.
- b. Maintain adequate policies and guidelines for receiving complaints regarding reports of financial fraud, including collaboration with other Board of Trustees Committees to implement the requirements of Board of Governors Regulation 3.003 "*Fraud Prevention and Detection.*"
- c. Review significant findings and issues identified as a result of special reviews or whistle-blower complaints.
- d. Adopt a process for University staff, faculty, students, and Board of Trustees members to report allegations of waste, fraud, or financial mismanagement to the Chief Audit Executive.
- e. Ensure that the Board of Trustees adopts a regulation which requires timely notification to the Board of Governors Office of Inspector General and Director of Compliance (OIGC) of any significant and credible allegations of fraud, waste, mismanagement, misconduct, or other abuses made against the University President or a Board of Trustees member (and other requirements as detailed in Board of Governors Regulation 4.001(5)).
- f. If any significant or credible allegation of fraud, waste, mismanagement, misconduct, or other abuse occurs with respect to the Board of Trustees, timely notify the Board of Governors OIGC (along with other requirements as detailed in Board of Governors Regulation 4.001(5)(a)).
- g. Ensure that the Board of Trustees adopts a regulation to address any significant or credible allegations of fraud, waste, mismanagement, misconduct, or other abuses, made against the Chief Audit Executive or the Chief Compliance Officer.
- h. Obtain Board of Governors approval before outsourcing the investigative function.

3. Internal Auditing

- a. Adopt a formal written charter which defines the duties and responsibilities of the

THE UNIVERSITY OF WEST FLORIDA BOARD OF TRUSTEES
AUDIT AND COMPLIANCE COMMITTEE CHARTER

office of the Chief Audit Executive, as described in BOG Regulation 4.002(3). The charter shall be reviewed at least every three years for consistency with applicable Board of Governors and University regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors.

- b. Appoint a Chief Audit Executive as a point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in the operations of the University.
 - c. Approve the reassignment, replacement, or dismissal of the Chief Audit Executive.
 - d. Ensure that the Internal Auditing department has direct and unrestricted access to the Chairman and other Committee members.
 - e. Ensure that the Chief Audit Executive is organizationally independent and objective to perform the responsibilities of the position. The Chief Audit Executive shall report functionally to the Board of Trustees and administratively to the President.
 - f. Provide written input to the President in the annual performance evaluation of the Chief Audit Executive.
 - g. Appoint the Chief Audit Executive as the University employee to review statutory whistle-blower information and coordinate all activities of the University as required by the Florida Whistle-blower's Act.
 - h. Review and approve the annual audit work plan and any significant changes to the plan.
 - i. Review findings from internal audits and monitor progress on the implementation of audit recommendations.
 - j. Review the annual report prepared by the Chief Audit Executive on the activities of the internal audit function.
 - k. Review the effectiveness of the internal auditing function, including conformance with The Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.
 - l. Inquire of the Chief Audit Executive regarding any difficulties encountered in the course of audits, including any restrictions on the scope of audit work or access to required information or any lack of cooperation.
 - m. Annually review Internal Auditing staffing levels, the adequacy of staff qualifications and training, and the departmental budget to evaluate whether proper resources have been provided for Internal Auditing to fulfill its mission.
 - n. Communicate periodically with the Chief Audit Executive to keep abreast of current issues and the status of engagements through phone calls, conference calls, meetings, or emails.
 - o. Obtain Board of Governors approval before outsourcing the internal audit function.
4. Financial Statement Audits
- a. Review the annual audit of the University's financial statements by the Florida Auditor General, including discussions with management and the external auditors

THE UNIVERSITY OF WEST FLORIDA BOARD OF TRUSTEES
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to determine that the external auditors are satisfied with the appropriateness of disclosures and other content of the financial statements, application of conservative accounting principles, and approve such financial statements.

- b. Resolve any differences between management and the Florida Auditor General regarding financial reporting.
- c. Review with management and General Counsel any legal matters (including pending litigation) that may have a material impact on the University's financial statements and any material reports or inquiries from regulatory or governmental agencies.
- d. Review and approve audited financial statements produced by external auditors of University entities and direct support organizations.

5. Compliance and Ethics Program

- a. Provide oversight for the University Compliance and Ethics Program ("the Program") as a point for coordination of and responsibility for activities that promote ethical conduct and maximize compliance with applicable laws, regulations, rules, policies, and procedures.
- b. The Program shall be reasonably designed to optimize its effectiveness in preventing or detecting non-compliance, unethical behavior, and criminal conduct, designed specifically for the University's unique risk profile.
- c. The Program should be consistent with the Code of Ethics for Public Officers and Employees contained in Part III, Chapter 112, Florida Statutes; other applicable codes of ethics; and the Federal Sentencing Guidelines Manual, Chapter 8, Part B, Section 2.1(b).
- d. Appoint a senior-level administrator as Chief Compliance Officer for the University.
- e. Adopt a formal written charter which defines the duties and responsibilities of the office of the Chief Compliance Officer, as described in BOG Regulation 4.003(7)(g). The charter shall be reviewed at least every three years for consistency with applicable Board of Governors and University regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors.
- f. Ensure that the Chief Compliance Officer has direct and unrestricted access to Chairman and other Committee members.
- g. Ensure that the Chief Compliance Officer is organizationally independent and objective to perform the responsibilities of the position. The Chief Compliance Officer shall report functionally to the Board of Trustees and administratively to the President.
- h. The President and Board of Trustees shall be knowledgeable about the Program and shall exercise oversight over its effectiveness. The Board of Trustees shall approve a Program plan and any subsequent changes. A copy of the approved plan shall be provided to the Board of Governors.
- i. The Program shall include training of University employees and the Board of Trustees regarding their responsibility and accountability for ethical conduct and

THE UNIVERSITY OF WEST FLORIDA BOARD OF TRUSTEES
AUDIT AND COMPLIANCE COMMITTEE CHARTER

compliance with applicable laws, regulations, rules, policies, and procedures. The Program plan shall specify when and how often this training shall occur.

- j. At least once every five years, the President and the Board of Trustees shall be provided with an external review of the Program's design and effectiveness and any recommendations for improvement, as appropriate. The first external review shall be initiated by November 3, 2021. The assessment shall be approved by the Board of Trustees and a copy provided to the Board of Governors.
- k. The Program may designate compliance officers for various program areas throughout the University based on an assessment of risk in any particular program or area. If so designated, the individual shall coordinate and communicate with the Chief Compliance Officer on matters relating to the Program.
- l. The Program shall require the University, in a manner which promotes visibility, to publicize a mechanism for individuals to report potential or actual misconduct and violations of University policy, regulations, or law, and to ensure that no individual faces retaliation for reporting a potential or actual violation when such report is made in good faith.
- m. The Program shall articulate the steps for reporting and escalating matters of alleged misconduct, including criminal conduct, when there are reasonable grounds to believe such conduct has occurred.
- n. Ensure that the Chief Compliance Officer has the independence and objectivity necessary to perform their responsibilities; have adequate resources and appropriate authority; and communicates regularly with the President and the Board of Trustees regarding Program activities.
- o. When non-compliance, unethical behavior, or criminal conduct has been detected, the Committee shall ensure that any necessary modifications to the Program are made.

VII. University Staff Liaisons

The Chief Audit Executive, the Chief Compliance Officer, and the General Counsel or designee shall serve as staff liaisons to the Committee.

Approved: May 13, 2021

History: Audit & Operations Committee became Audit & Compliance Committee March 1, 2016, Revised May 24, 2018, substantive changes May 13, 2021

**Board of Trustees
Audit and Compliance Committee
May 16, 2024**

Revised IAMC Charter

Recommended Action:

Approve the updated Internal Auditing and Management Consulting department charter.

Background Information:

The Internal Auditing and Management Consulting department Charter was last approved by the BOT Audit and Compliance Committee in May 2021. Board of Governor's Regulation 4.002 requires that the Charter be reviewed at least every three years for consistency with applicable Board of Governors and University regulations, professional standards, and best practices.

Implementation Plan:

Charter will be effective on July 1, 2024

Fiscal Implications:

Fiscal oversight by the Board of Trustees

Relevant Authority:

BOG Regulations 4.001 and 4.002

Supporting Documents:

1. Revised IAMC Charter.
2. Revised IAMC Charter – redline version.
3. Former IAMC Charter.

Prepared by:

Cindy Talbert, Chief Audit Executive, IAMC, President's Division, x2638, ctalbert@uwf.edu

Presenter:

Cindy Talbert

**UNIVERSITY OF WEST FLORIDA
INTERNAL AUDITING AND MANAGEMENT CONSULTING CHARTER**

I. Mission

Internal Auditing and Management Consulting (IAMC) is an independent, objective assurance and advisory service designed to add value and to improve the operations of the University. It assists the University in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the organization's governance, risk management, and internal control.¹ In addition, IAMC performs investigations to address alleged fraud, waste, abuse, or financial mismanagement or other wrongdoing, which could result in the loss or misuse of University resources. IAMC also audits for compliance with Federal and State laws and regulations.

Florida Board of Governors Regulation 4.002 states that each university shall have an office of chief audit executive as a point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in the operations of the university.

II. Organization

The Board of Trustees Audit and Compliance Committee and the President approve the appointment, reassignment, replacement, or dismissal of the Chief Audit Executive (CAE). The CAE reports functionally to the Audit and Compliance Committee and administratively to the President. The CAE shall have unrestricted access to the Board of Trustees.

III. Independence and Objectivity

IAMC will have no direct authority or responsibility over the activities it reviews; therefore, IAMC's audit, review, and appraisal activities do not relieve other persons in the University of the responsibilities assigned to them. To permit independence and objectivity in mental attitude and in appearance, IAMC staff will remain free from any condition that threatens their ability to carry out their responsibilities in an unbiased manner, including matters of topic selection, scope, procedures, frequency, timing, report content, or report issuance. If the CAE determines that independence or objectivity may be impaired in fact or appearance, the details of impairment will be disclosed to appropriate parties. Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively and in such a manner that they believe in their work product, that no quality compromises are made, and that they do not subordinate their judgment on audit matters to others.

IV. Authority and Access to Records

To ensure that IAMC has sufficient authority to fulfill its duties, the Board of Trustees will approve the IAMC Charter and the annual, risk-based internal audit work plan. IAMC is authorized full and unrestricted access to all functions, activities, records, property, information systems, and personnel, including those records or activities exempt from the Public Record laws, as needed to fulfill its responsibilities.

¹ The Institute of Internal Auditors' 2024 Global Internal Audit Standards Purpose Statement says "*Internal Auditing strengthens the organization's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.*"

Documents and information provided to IAMC staff during an engagement will be handled in the same prudent manner used by those employees normally accountable for them.

V. Standards

Audit engagements shall be performed in accordance with the *Global Internal Audit Standards*, published by the Institute of Internal Auditors, Inc.; the *Government Auditing Standards*, published by the United States Government Accountability Office; and/or the *Information Systems Auditing Standards* published by ISACA (Information Systems Audit and Control Association). All reports shall describe the extent to which standards were followed.

VI. Scope of Work

The scope of the work performed is designed to determine whether the University's risk management, internal controls, and governance processes, as developed and represented by management, are adequate and functioning in a manner to ensure:

1. Risks are appropriately identified and managed;
2. Interaction with governance groups occur as needed;
3. Significant financial, managerial, and operating information is accurate, reliable, timely, and safeguarded;
4. University policies, standards, procedures, and applicable external laws and regulations are followed;
5. Activities are carried out as planned and results are consistent with University objectives;
6. Resources are acquired economically, used efficiently, and adequately protected;
7. Quality and continuous improvement are fostered in the University's control processes; and
8. Legislative or regulatory issues are recognized and addressed appropriately.

VII. Duties and Responsibilities

The CAE shall:

1. Provide direction for, supervise, and coordinate audits and investigations that promote economy, efficiency, and effectiveness in the administration of University programs and operations including, but not limited to, auxiliary facilities and services, direct support organizations, and other component units.
2. Initiate, conduct, supervise, or coordinate investigations that fall within the purview of IAMC and be designated by the Board of Trustees as the employee to review statutory whistle-blower information and coordinate all activities of the University as required by the Florida Whistle-blower's Act. Investigative assignments shall be performed in accordance with professional standards issued for the State University System. All final investigative reports shall be submitted to the appropriate action officials, the Board of Trustees, and the Board of Governors if, in the CAE's judgment, the allegations are determined to be significant and credible. Such reports shall be redacted to protect confidential information and the identity of individuals, when provided for by law.
3. Conduct, supervise, or coordinate activities that support management's responsibility for the prevention and detection of fraud, waste, abuse, and financial mismanagement within University

programs and operations including, but not limited to, auxiliary facilities and services, direct support organizations, and other component units.

4. Establish and maintain a process for university staff, faculty, students, and Board of Trustees members to report allegations of fraud, waste, abuse, or financial mismanagement to the CAE.
5. Address significant and credible allegations relating to fraud, waste, abuse or financial mismanagement as provided in Board of Governors Regulation 4.001.
6. Keep the President and Board of Trustees informed concerning significant and credible allegations and known occurrences of fraud, waste, abuse, financial mismanagement, and deficiencies relating to University programs and operations; recommend corrective actions; and report on the progress made in implementing corrective actions.
7. For significant and credible allegations of fraud, waste, abuse, or financial mismanagement within the University and its Board of Trustees operational authority, timely provide sufficient information to the Board of Governors Office of Inspector General and Director of Compliance (OIGC) to demonstrate that the Board of Trustees is both willing and able to address the allegations. (If it does not clearly demonstrate this, the OIGC will conduct a preliminary inquiry in accordance with section 10.2.a of the OIGC charter).
8. The OIGC will forward complaints with University-related allegations to the CAE; who will provide a copy of the referral to the Chief Compliance Officer and General Counsel. For significant and credible allegations of fraud, waste, abuse, or financial mismanagement, the CAE shall provide the OIGC with University action and final case disposition information sufficient to demonstrate that the Board of Trustees was both willing and able to address such allegations. When case disposition does not clearly demonstrate that the Board of Trustees was both willing and able to address significant and credible allegation(s), the OIGC will conduct a preliminary inquiry in accordance with section 10.2.a of the OIGC charter.
9. Establish policies that articulate the steps for reporting and escalating matters of alleged misconduct, including criminal conduct, when there are reasonable grounds to believe such conduct has occurred.
10. Assist University Police and other law enforcement agencies with criminal or other investigations as required.
11. Develop audit plans using an appropriate risk-based methodology. The plans shall be submitted to the Board of Trustees and the President for approval. A copy of approved audit plans will be provided to appropriate University management and the Board of Governors. Any significant deviations from the approved audit work plan shall be discussed with the Audit and Compliance Committee and the President.
12. Prepare reports to communicate audit results and action plans to the Board of Trustees and University management. A copy of the final audit report will be provided to the Board of Governors consistent with Board of Governors Regulation 1.001(6)(g).
13. Monitor the disposition of results (from both internal and external audits) communicated to University management and determine whether corrective actions have been effectively implemented or that senior management or the Board of Trustees, as appropriate, has accepted the risk of not taking corrective action. If, in the CAE's judgment, senior management or the Board of Trustees has chosen not to take corrective actions to address substantiated instances of fraud, waste, abuse, or financial mismanagement, then the CAE shall timely notify the Board of Governors, through the OIGC.
14. Review and make recommendations, as appropriate, concerning policies and regulations related to the University's programs and operations including, but not limited to, auxiliary facilities and services, direct support organizations, and other component units.

15. Promote, in collaboration with other appropriate University officials, effective coordination between the University and the Florida Auditor General, federal auditors, accrediting bodies, and other governmental or oversight bodies.
16. Communicate to the President and the Board of Trustees, at least annually, the office's plans and resource requirements, including significant changes, and the impact of resource limitations.
17. By September 30 of each year, prepare an annual report summarizing IAMC activities for the preceding year and distribute it to the Board of Trustees, the President, senior management, and OIGC.
18. Provide training and outreach, to the extent practicable, designed to promote accountability and address topics such as fraud awareness, risk management, controls, and other related subject matter.
19. Coordinate or request audit, financial- and fraud-related compliance, controls, and investigative information or assistance as may be necessary from any university, federal, state, or local government entity.
20. Inform the Board of Trustees when contracting for specific instances of audit or investigative assistance.
21. Report routinely to the Board of Trustees on matters including significant risk exposures, control issues, fraud risks, governance issues, and other matters requested by the President and the Board of Trustees.
22. Conduct and report on audits, investigations, and other inquiries free of actual or perceived impairment to the independence of IAMC.
23. Have timely access to any records, data, and other information in possession or control of the University including information reported to the University's hotline (Integrity Helpline).
24. Notify the Chair of the Audit and Compliance Committee or the President, as appropriate, of any unresolved restriction or barrier imposed by any individual on the scope of an inquiry, or the failure to provide access to necessary information or people for the purposes of such inquiry. The CAE shall work with the Board of Trustees and University management to remedy scope or access limitations. If the University is not able to remedy such limitations, the CAE shall timely notify the Board of Governors, through the OIGC, of any such restriction, barrier, or limitation.
25. Review and evaluate controls necessary to enhance and promote the accountability of the University. The CAE shall perform or supervise audits and prepare reports of their findings, recommendations, and opinions. The scope and assignment of the audits shall be determined by the CAE; however, the President and Board of Trustees may request the CAE to direct, perform, or supervise audit engagements.
26. Maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this Charter.
27. Ensure that an appropriate balance is maintained between audit, investigative, and other activities.
28. Develop and maintain a quality assurance and improvement program for IAMC in accordance with professional audit standards. This program must include an external assessment conducted at least once every five years. The external assessment report and any related improvement plans shall be presented to the Board of Trustees and the President, with a copy provided to the Board of Governors. Ongoing and periodic quality assurance measures should be reviewed, with results reported to the Board annually.
29. Propose items for consideration at Audit and Compliance Committee meetings for approval, acceptance, or simply for informational purposes.

VIII. Charter Review

This Charter is required to be reviewed every three years for consistency with applicable Board of Governors and University regulations, professional standards, and best practices. A copy of the approved Charter and any subsequent changes will be provided to the Board of Governors through the OIGC.

Approved: May 13, 2021

History: Revised March 11, 2008, March 8, 2012, March 1, 2016, May 24, 2018, substantive changes May 13, 2021, revised May 16, 2024.

UNIVERSITY OF WEST FLORIDA
INTERNAL AUDITING AND MANAGEMENT CONSULTING CHARTER

I. Mission

Internal Auditing and Management Consulting (IAMC) is an independent, ~~and~~ objective assurance and ~~consulting activity that is guided by a philosophy of adding value~~ advisory service designed to add value ~~and~~ to improve the operations of the University. It assists the University in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the organization's governance, risk management, and internal control.¹ In addition, IAMC performs investigations to address alleged fraud, waste, abuse, or financial mismanagement ~~fraud, waste, abuse,~~ or other wrongdoing, which could result in the loss or misuse of University resources. IAMC also audits for compliance with Federal and State laws and regulations.

Florida Board of Governors Regulation 4.002 states that each university shall have an office of chief audit executive as a point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in the operations of the university.

II. Organization

The Board of Trustees Audit and Compliance Committee and the President approve the appointment, reassignment, replacement, or dismissal of the Chief Audit Executive (CAE). The CAE reports functionally to the Audit and Compliance Committee and administratively to the President. The CAE shall have unrestricted access to the Board of Trustees.

III. Independence and Objectivity

IAMC will have no direct authority or responsibility over the activities it reviews; therefore, IAMC's audit, review, and appraisal activities do not relieve other persons in the University of the responsibilities assigned to them. To permit independence and objectivity in mental attitude and in appearance, IAMC staff will remain free from any conditions that threatens their ability to carry out their responsibilities in an unbiased manner, including matters of topic selection, scope, procedures, frequency, timing, report content, or report issuance. If the CAE determines that independence or objectivity may be impaired in fact or appearance, the details of impairment will be disclosed to appropriate parties. Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively and in such a manner that they believe in their work product, that no quality compromises are made, and that they do not subordinate their judgment on audit matters to others.

IV. Authority and Access to Records

To ensure that IAMC has sufficient authority to fulfill its duties, the Board of Trustees will approve the IAMC Charter and the annual, risk-based internal audit work plan. IAMC is authorized full and unrestricted access to all functions, activities, records, property, information systems, and personnel, including those records or activities exempt from the Public Record laws, as needed to fulfill its responsibilities.

¹ The Institute of Internal Auditors' 2024 Global Internal Audit Standards Purpose Statement says "Internal Auditing strengthens the organization's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight."

Documents and information provided to IAMC staff during an engagement will be handled in the same prudent manner used by those employees normally accountable for them.

V. Standards

Audit engagements shall be performed in accordance with the ~~International Professional Practices Framework~~Global Internal Audit Standards, published by the Institute of Internal Auditors, Inc.; the *Government Auditing Standards*, published by the United States Government Accountability Office; and/or the *Information Systems Auditing Standards* published by ISACA (Information Systems Audit and Control Association). All reports shall describe the extent to which standards were followed.

VI. Scope of Work

The scope of the work performed is designed to determine whether the University's risk management, internal controls, and governance processes, as developed and represented by management, are adequate and functioning in a manner to ensure:

1. Risks are appropriately identified and managed;
2. Interaction with governance groups occur as needed;
3. Significant financial, managerial, and operating information is accurate, reliable, timely, and safeguarded;
4. University policies, standards, procedures, and applicable external laws and regulations are followed;
5. Activities are carried out as planned and results are consistent with University objectives;
6. Resources are acquired economically, used efficiently, and adequately protected;
7. Quality and continuous improvement are fostered in the University's control processes; and
8. Legislative or regulatory issues are recognized and addressed appropriately.

VII. Duties and Responsibilities

The CAE shall:

1. Provide direction for, supervise, and coordinate audits and investigations ~~which that~~ promote economy, efficiency, and effectiveness in the administration of University programs and operations including, but not limited to, auxiliary facilities and services, direct support organizations, and other component units.
2. Initiate, conduct, supervise, or coordinate investigations that fall within the purview of IAMC and be designated by the Board of Trustees as the employee to review statutory whistle-blower information and coordinate all activities of the University as required by the Florida Whistle-blower's Act. Investigative assignments shall be performed in accordance with professional standards issued for the State University System. All final investigative reports shall be submitted to the appropriate action officials, the Board of Trustees, and the Board of Governors if, in the CAE's judgment, the allegations are determined to be significant and credible. Such reports shall be redacted to protect confidential information and the identity of individuals, when provided for by law.
3. Conduct, supervise, or coordinate activities that support management's responsibility for the purpose of preventing and detecting for the prevention and detection of fraud, waste, and abuse, and financial mismanagement within University programs and operations including, but not

limited to, auxiliary facilities and services, direct support organizations, and other component units.

4. Establish and maintain a process for university staff, faculty, students, and Board of Trustees members to report allegations of fraud, waste, ~~fraud~~abuse, or financial mismanagement to the CAE.
5. Address significant and credible allegations relating to fraud, waste, ~~fraud~~, abuse or financial mismanagement as provided in Board of Governors Regulation 4.001.
6. Keep the President and Board of Trustees informed concerning significant and credible allegations and known occurrences of fraud, waste, ~~fraud~~abuse, financial mismanagement, ~~abuses~~, and deficiencies relating to University programs and operations; recommend corrective actions; and report on the progress made in implementing corrective actions.
7. For significant and credible allegations of ~~waste, fraud, or financial mismanagement~~ fraud, waste, abuse, or financial mismanagement within the University and its Board of Trustees operational authority, timely provide sufficient information to the Board of Governors Office of Inspector General and Director of Compliance (OIGC) to demonstrate that the Board of Trustees is both willing and able to address the allegations. (if it does not clearly demonstrate this, the OIGC will conduct a preliminary inquiry in accordance with section 10.2.a of the OIGC charter).
8. The OIGC will forward complaints with University-related allegations to the CAE; who will provide a copy of the referral to the Chief Compliance Officer and General Counsel. For significant and credible allegations of ~~fraud, waste, abuse, or financial mismanagement~~ waste, fraud, or financial mismanagement, the CAE shall provide the OIGC with University action and final case disposition information sufficient to demonstrate that the Board of Trustees was both willing and able to address such allegations. When case disposition does not clearly demonstrate that the Board of Trustees was both willing and able to address significant and credible allegation(s), the OIGC will conduct a preliminary inquiry in accordance with section 10.2.a of the OIGC charter.
9. Establish policies ~~which~~ that articulate the steps for reporting and escalating matters of alleged misconduct, including criminal conduct, when there are reasonable grounds to believe such conduct has occurred.
10. Assist University Police and other law enforcement agencies with criminal or other investigations as required.
11. Develop audit plans using an appropriate risk-based methodology. The plans shall be submitted to the Board of Trustees and the President for approval. A copy of approved audit plans will be provided to appropriate University management and the Board of Governors. Any significant deviations from the approved audit work plan shall be discussed with the Audit and Compliance Committee and the President.
12. Prepare reports to communicate audit results and action plans to the Board of Trustees and University management. A copy of the final audit report will be provided to the Board of Governors consistent with Board of Governors Regulation 1.001(6)(g).
13. Monitor the disposition of results (from both internal and external audits) communicated to University management and determine whether corrective actions have been effectively implemented or that senior management or the Board of Trustees, as appropriate, has accepted the risk of not taking corrective action. If, in the CAE's judgment, senior management or the Board of Trustees has chosen not to take corrective actions to address substantiated instances of fraud, waste, abuse, or financial mismanagement, ~~waste, fraud, or financial mismanagement~~, then the CAE shall timely notify the Board of Governors, through the OIGC.

14. Review and make recommendations, as appropriate, concerning policies and regulations related to the University's programs and operations including, but not limited to, auxiliary facilities and services, direct support organizations, and other component units.
15. Promote, in collaboration with other appropriate University officials, effective coordination between the University and the Florida Auditor General, federal auditors, accrediting bodies, and other governmental or oversight bodies.
16. Communicate to the President and the Board of Trustees, at least annually, the office's plans and resource requirements, including significant changes, and the impact of resource limitations.
17. ~~By September 30 of each year, p~~ Prepare an annual report summarizing IAMC activities for the preceding year, ~~by September 30.~~ and d Distribute it to the Board of Trustees, the President, senior management, and OIGC.
18. Provide training and outreach, to the extent practicable, designed to promote accountability and address topics such as fraud awareness, risk management, controls, and other related subject matter.
19. Coordinate or request audit, financial- and fraud-related compliance, controls, and investigative information or assistance as may be necessary from any university, federal, state, or local government entity.
20. Inform the Board of Trustees when contracting for specific instances of audit or investigative assistance.
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UNIVERSITY OF WEST FLORIDA
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INTERNAL AUDITING AND MANAGEMENT CONSULTING CHARTER

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UNIVERSITY OF WEST FLORIDA
INTERNAL AUDITING AND MANAGEMENT CONSULTING CHARTER

- University programs and operations; recommend corrective actions; and report on the progress made in implementing corrective actions.
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UNIVERSITY OF WEST FLORIDA
INTERNAL AUDITING AND MANAGEMENT CONSULTING CHARTER

18. Provide training and outreach, to the extent practicable, designed to promote accountability and address topics such as fraud awareness, risk management, controls, and other related subject matter.
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VIII. Charter Review

This Charter is required to be reviewed every three years for consistency with applicable Board of Governors and University regulations, professional standards, and best practices. A copy of the approved Charter and any subsequent changes will be provided to the Board of Governors.

Approved: May 13, 2021

History: Revised March 11, 2008, March 8, 2012, March 1, 2016, May 24, 2018, substantive changes
May 13, 2021

**Board of Trustees
Audit and Compliance Committee
May 16, 2024**

Revised OCE Charter

Recommended Action:

Approve the updated Office of Compliance and Ethics Charter.

Background Information:

Board of Governors Regulation 4.003 requires all SUS institutions review and update the Office of Compliance and Ethics charter at least once every three years. The last review was conducted in 2021.

Implementation Plan:

Upon BOT approval, the updated OCE Charter will go into effect immediately.

Fiscal Implications:

Oversight of the Office of Compliance and Ethics.

Relevant Authority:

Board of Governors Regulation 4.003, State University System Compliance and Ethics Programs

Supporting Documents:

Office of Compliance and Ethics Charter, 2024

Prepared by:

Matthew Packard, Chief Compliance Officer, x6070, mpackard@uwf.edu

Presenter:

Matthew Packard

**UNIVERSITY OF WEST FLORIDA
OFFICE OF COMPLIANCE & ETHICS CHARTER**

I. Mission

The University of West Florida (“UWF”) Office of Compliance and Ethics serves as the point for coordination of and responsibility for activities that promote ethical conduct by UWF employees and UWF Board of Trustees members in order to maximize compliance by UWF with applicable laws, regulations, rules, policies, and procedures. The Office of Compliance and Ethics is led by the Chief Compliance Officer (“CCO”), who is responsible for the UWF Compliance and Ethics Program (“Program”) described in the Florida Board of Governors Regulation 4.003, State University System Compliance and Ethics Programs.

II. Scope of Work

The Program shall be reasonably designed to: (1) optimize its effectiveness in preventing and detecting non-compliance, unethical behavior, and criminal conduct; (2) be compatible with the University’s unique risk profile, and; (3) be consistent with the Code of Ethics for Public Officers and Employees (Chapter 112, Part III, Florida Statutes); other applicable codes of ethics; the Federal Sentencing Guidelines Manual, Section 8B2.1; and Florida Board of Governors Regulation 4.003, State University System Compliance and Ethics Programs.

III. Organization, Independence, and Authority

The Office of Compliance and Ethics shall be governed by a charter approved by the Board of Trustees and reviewed at least every three (3) years for consistency with applicable Board of Governors and UWF regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors through the Office of Inspector General and Director of Compliance (“OIGC”).

To ensure independence of the Office and effective administration of the comprehensive Program, the UWF Board of Trustees Audit & Compliance Committee and the University President approve the appointment, reassignment, replacement, or dismissal of the Chief Compliance Officer (“CCO”).

The CCO will report functionally to the Board of Trustees and administratively to the University President in accordance with the Florida Board of Governors Regulation 4.003. The same individual shall not serve as both the Chief Audit Executive and the Chief Compliance Officer.

The Program is authorized full and unrestricted access to the extent provided by law to any records, data, and other information in possession or control of the university, as required to fulfill its responsibilities. Any documents and information obtained by the Program are handled in the same prudent manner as by those employees normally accountable for them.

The Program is responsible for effective coordination with the Florida Board of Governors’ OIGC and the State University System Compliance and Ethics Consortium. The Program may also provide compliance services to University Direct Support Organizations and entities under the control and direction of UWF at the request of management or the Board of Trustees.

IV. Professional Standards

The Program has a responsibility to the interests of those they serve and should refrain from entering into any activity that may create a conflict of interest. Program staff members have an obligation of self-discipline that go beyond the fundamental requirements of laws and regulations. Staff members should uphold and demonstrate qualities of integrity, honesty, morality, dignity, and confidentiality consistent with professional standards. The Society for Corporate Compliance and Ethics, Florida Board of Governor's Regulation 4.003, State University System Compliance and Ethics Programs, and the Federal Sentencing Guidelines Manual, Section 8B2.1(b), shall constitute the operating procedures of the Program.

V. Duties and Responsibilities

A. The Chief Compliance Officer

The CCO has the following duties and responsibilities:

1. Have the independence and objectivity to perform the responsibilities of the chief compliance officer function.
2. Have adequate resources and appropriate authority.
3. Conduct and report on compliance and ethics activities and inquiries free of actual or perceived impairment to the independence of the chief compliance officer.
4. Promote and enforce the Program, in consultation with the UWF President and Board of Trustees Audit and Compliance Committee, consistently through appropriate incentives and disciplinary measures to encourage a culture of compliance and ethics. Timely notify the Board of Governors office, through the OIGC, of any significant issues of non-compliance.
5. Coordinate or request compliance activity information or assistance as may be necessary from any university, federal, state, or local government entity.
6. Notify the president of any unresolved restriction or barrier imposed by any individual on the scope of any inquiry, or the failure to provide access to necessary information or people for the purposes of such inquiry. In such circumstances, the chief compliance officer shall request the president remedy the restrictions. If unresolved by the president or if the president is imposing the inappropriate restrictions, the chief compliance officer shall notify the chair of the Board of Trustees Audit and Compliance Committee. If the matter is not resolved by the Board of Trustees, the Chief Compliance Officer shall notify the Board of Governors, through the OIGC.
7. Communicate routinely to the UWF President and Board of Trustees Audit and Compliance Committee regarding Program activities.
8. Initiate, conduct, supervise, coordinate, or refer to other appropriate offices (such as human resources, audit, Title IX, or general counsel) such inquiries, investigations, or reviews as deemed appropriate; and in accordance with university regulations and policies, submit final reports to appropriate action officials.
9. Report annually to the Board of Trustees on the activities and effectiveness of the Program and provide documentation of such report to the Board of Governors through the OIGC.

B. The Program

The Program has primary responsibility for developing and implementing programs that support a system-wide culture of ethical conduct and compliance with all laws, regulations, and University policies. Program personnel shall:

1. Monitor and promote University compliance with federal and state requirements, as well as all applicable policies, procedures, rules and regulations.
2. Provide oversight and assistance for compliance activities across the UWF community by serving as an institutional resource for matters of compliance and ethics.
3. Inform, train, and educate the UWF employees and Board of Trustees members regarding their responsibility and accountability for ethical conduct and compliance with applicable laws, regulations, rules, policies, procedures, and ethical obligations, including but not limited to the UWF Employee Code of Conduct (UWF Policy HR-15, as it may be amended). The Program Plan (described below) shall specify when and how often this training shall occur.
4. Manage, maintain, and operate the University's Compliance Database.
5. Participate in periodic risk assessments. Communicate risk assessment data with the Board of Trustees Audit and Compliance Committee, UWF Risk and Compliance Council, and key stakeholders.
6. Develop a Compliance and Ethics Program Plan based on the accepted requirements for an effective compliance program. A copy of the approved plan, and any subsequent revisions to the plan, shall be provided to the Board of Governors Office, through the OIGC.
7. Report annually to the Board of Trustees Audit and Compliance Committee on the activities and effectiveness of the Program and provide documentation to the Board of Governors Office, through the OIGC.
8. At least once every five years, obtain an external review of the Program's design and effectiveness and any recommendations for improvement. The assessment shall be provided to the Board of Trustees and the Board of Governors Office, through the OIGC.
9. Promote and maintain the UWF Integrity Helpline, UWF's mechanism for individuals to report potential or actual misconduct and violations of university policy, regulations, or law, and ensure that no individual faces retaliation for reporting a potential or actual violation when such report is made in good faith. If the CCO determines the reporting process is being abused by an individual, her or she may recommend actions to prevent such abuse.
10. The UWF President and Board of Trustees shall be knowledgeable about the Program and shall exercise oversight with respect to its implementation and effectiveness. The Board of Trustees shall approve a Program plan and any subsequent changes. A copy of the approved plan, and any subsequent revisions to the plan, shall be provided to the Board of Governors Office, through the OIGC.
11. The Program may designate compliance officers for various program areas throughout the university based on an assessment of risk in any particular program or area. If so

designated, the individual shall coordinate and communicate with the chief compliance officer on matters relating to the Program.

12. The Program shall articulate the steps for reporting and escalating matters of alleged misconduct, including criminal conduct, when there are reasonable grounds to believe such conduct has occurred.
13. When noncompliance, unethical behavior, or criminal conduct has been detected, the university shall take reasonable steps to prevent further similar behavior, including making any necessary modifications to the Program.

The Program is responsible for performing its duties with due professional care, including having the appropriate education, certification, experience, professionalism, personal integrity, and attitude of service, while producing relevant, timely, and quality work.

Dr. Martha Saunders
President

Dick Baker
UWF BOT Trustees, Chair

Alonzie Scott
BOT Audit and Compliance Committee

Paul Hsu

Approved: May 16, 2024

History: Created August 19, 2021; Revised March 2024

Authority: BOG Reg. 4.003
Chapter 112, Part III, Fla. Stat.
Federal Sentencing Guidelines, Section 8B2.1

Board of Trustees
Audit and Compliance Committee
May 16, 2024

Update on Compliance and Ethics Activities

Recommended Action:

Information Item

Background Information:

This information provides the Audit and Compliance Committee with a broad overview of the recent activities of the Office of Compliance and Ethics (OCE) by highlighting contemporary compliance and ethics trends and issues. In doing so, this provides the Audit and Compliance Committee and University President with the essential knowledge necessary to carry out its responsibility to “*exercise oversight with respect to the implementation and effectiveness*”¹ of UWF’s Compliance and Ethics function.

¹ Per [Florida Board of Governors Regulation 4.003, SUS Compliance and Ethics Programs](#)

Implementation Plan:

N/A

Fiscal Implications:

Fiscal oversight required by UWF Board of Trustees.

Relevant Authority:

Board of Governors Regulation 4.003, State University System Compliance and Ethics Programs

Supporting Documents:

PowerPoint Slides

Prepared by:

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Presenter:

Matthew Packard



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Compliance and Ethics Update

Audit and Compliance Committee

Informational Update | May 16, 2024

Annual Risk Assessment & Training

- System-wide approach led by UWF Risk and Compliance Council risk heat map subcommittee
- Project fully underway
 - Timing continues to be largely dependent on scheduling availability
- Providing training to new volunteers
- Facilitating the risk assessment processes

Credit Card Compliance & Industry Certifications

- Annual re-certification process begins at the start of each new year with the completion of PCI required Self-Assessment Questionnaires
- Actively assessing UWF's scope
- Continued Credit Card Processor (CCP) group training and oversight
- Continuing Education to expand collection methods

Compliance Partners: Collaborations & Interactions

- Finance and Facilities
- Internal Auditing & Management Consulting
- Student Accessibility Resources
- Office of General Council
- Continuing Education
- Information Technology Services
- SUS Compliance and Ethics Consortium
- Advancement

Florida SUS Compliance & Ethics Consortium

- 2024 in-person meeting held in Gainesville
- New SUC CEC Chairperson elected: Robin Blank, Chief Compliance Officer, UNF
- BOG mandated 5-year External program review of Florida State University
 - UWF and USF to coordinate and carry out FSU program review

University Accessibility Initiatives

- Well over 500 Digital Accessibility contract reviews conducted to date by Compliance and Ethics Office
- Averaging at least 5 contract reviews / week
- Campus digital accessibility oversight
- Supporting Student Accessibility Resources, ADA, and Human Resources
- Digital accessibility checklists
- Coordinating with vendor representatives
- Collecting Voluntary Product Accessibility Templates (VPATs)

UWF Integrity Helpline Status

- Annual Knowledge Worker now incorporates Helpline information
- Reporting rates continue to hold steady
- No trends or potential "red flags" identified
- Marketing the Helpline via the @UWF Newsletter

Charter Reviews & Annual Reporting

- Once every three year charter renewals required per BOG Regulation 4.001, 4.002, and 4.003
 - Audit & Compliance Committee
 - Office of Compliance and Ethics
 - Internal Auditing and Management Consulting
- Developing the OCE Annual Report
 - Collecting and compiling relevant reporting data
 - Report to be presented at next A&C Committee meeting alongside the Risk Assessment results

Certification of Insurance / Data Retention & Governance

- Developing a Certificates of Insurance monitoring system
- Collaboration between multiple administrative units to facilitate efficient data governance
- Mitigate "last minute" issues

Compliance Data Governance Ecosystem

Finance & Administration Databases

- Certificates Of Insurance
- Contract Expirations
- Monthly reporting

Electronic Accessibility Contract Reviews

- Database of accessibility documentation (VPATs, Attestations of Compliance, etc.)
- Contact with vendor representatives
- JIRA tickets

UWF Compliance Calendar, Database, and Matrices

- Required reporting data
- Guidance and helpful resources
- Accountability Matrices
- All associated rules, regulations, and laws
- Accountability roles

Internal Auditing's MC Audit System

- Relational database that maintain UWF's internal audit programs
- Tracking of ongoing and completed audits
- Tracking employee audit hours

Payment Card Industry Data Security Standards (PCI DSS)

- Devices
- Self-Assessment Questionnaires (SAQs)
- Credit Card Processor Group & training status



UWF Integrity Helpline

- Confidential and anonymous reporting data
- Helpline reporting assignments
- Marketing initiatives

Annual Risk Assessment & Heat Map

- Risks, Controls, Mitigations
- Historical data
- Dashboards

Moving UWF into PCI DSS 4.0

PCI DSS
Version 4.0
goes into full
effect March
2025

- Implementations must be completed by this time
- What is “Best Practice,” will become required on 3/1/2025

Mobile
Payment
adoption @
Continuing
Education

- Shifting away from ethernet connected solutions

Assessing
UWF’s PCI
DSS Scope

- Risk Reduction Strategy
- Minimizing UWF’s PCI DSS “Scope”

**Board of Trustees
Audit and Compliance Committee
May 16, 2024**

Internal Auditing and Management Consulting Update

Recommended Action:
Information Item

Background Information:

This Information Item provides the Committee with an overview of activities within Internal Auditing & Management Consulting, as required by the department Charter.

1. Status of internal audits in progress
2. Status of advisory/consulting activities
3. External audits in progress
4. Audit follow up
5. Miscellaneous items

Implementation Plan:
None.

Fiscal Implications:
None.

Relevant Authority:
IAMC Charter

Supporting Documents:
None

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Presenter:
Cindy Talbert