

STATE OF FLORIDA AUDITOR GENERAL

Financial and Federal Single Audit

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

In Accordance With the Uniform Guidance

For the Fiscal Year Ended
June 30, 2020



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.

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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, except for the effects of the matters described in the INDEPENDENT AUDITOR'S REPORT "Basis for Qualified Opinions on Business-Type Activities and Reemployment Assistance Fund" paragraph, as of and for the fiscal year ended June 30, 2020, 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 Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020, issued by the Chief Financial Officer.

SUMMARY OF REPORT ON INTERNAL CONTROL AND COMPLIANCE

Internal Control Over Financial Reporting

We noted and consider the following matters involving internal control over financial reporting and its operation to be material weaknesses:

- The Florida Department of Financial Services (FDFS) overstated State of Florida Employees Deferred Compensation Plan (Plan) flexible benefits contributions and benefit payments amounts. Additionally, FDFS controls over the reporting of participant investment amounts by Plan investment providers need enhancement. (Finding No. 2020-001)
- The FDFS, Statewide Financial Reporting Section (SFRS), did not adequately ensure that the financial statements and notes to the financial statements in the State's Comprehensive Annual Financial Report were free from material misstatement or prepared in accordance with generally accepted accounting principles. (Finding No. 2020-002)
- During the fourth quarter of the 2019-20 fiscal year, Florida Department of Economic Opportunity management bypassed a key Reemployment Assistance Claims and Benefits Information System internal control, thereby increasing the risk of improper unemployment insurance benefit payments and undetected material misstatements. (Finding No. 2020-003)
- The FDFS did not always perform or timely perform State Treasury bank account reconciliations. (Finding No. 2020-004)

We noted and consider the following matter involving internal control over financial reporting and its operation to be a significant deficiency:

- The FDFS, SFRS, recorded incorrect amounts for debt related to capital assets to Net Position - Net investments in capital assets. (Finding No. 2020-005)

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

- The FDFS, SFRS, and the Florida Department of Education (FDOE) did not record or correctly record various entries related to the receipt of bond proceeds and the incurring of bonds payable for FDOE Board of Governors non-State trustee debt for Florida Agricultural and Mechanical University. (Finding No. AM 2020-01)
- The Florida Department of Transportation understated Net Position – Net investment in capital assets and overstated Net Position – Unrestricted, when accounting for the completed Palmetto Express Lanes project. (Finding No. AM 2020-02)

- The FDFS, Bureau of Financial Services, did not record the Long-term liabilities and Expenses of the State Risk Management Trust Fund in the Governmental Activities Statement of Net Position and Statement of Activities, respectively. (Finding No. AM 2020-03)
- Florida Department of Agriculture and Consumer Services 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. (Finding No. AM 2020-04)

SUMMARY OF REPORT ON FEDERAL AWARDS

State agencies, universities, and colleges administered approximately 547 Federal awards programs and program clusters during the 2019-20 fiscal year. Expenditures for the 24 major programs totaled \$39.2 billion, or approximately 77 percent of the total expenditures of \$51.1 billion, as reported on the supplementary Schedule of Expenditures of Federal Awards.

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 Unemployment Insurance (UI) program, we are unable to express, and do not express, an opinion on the Florida Department of Economic Opportunity's (FDEO) compliance with the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Special Tests and Provisions – UI Program Integrity – Overpayments compliance requirements because the FDEO could not provide complete and accurate data for the period April 2020 through June 2020 to demonstrate that UI benefit payments were made only to eligible claimants in the correct amounts and that UI benefit overpayments were properly identified and handled in accordance with applicable requirements or that debts resulting from overpayments were appropriately offset. (Finding Nos. 2020-007 and 2020-021 – Unemployment Insurance)
- The FDEO did not always ensure that UI claimants complied with the participation requirements of the Reemployment Services and Eligibility Assessments program, which resulted in an opinion qualification. (Finding No. 2020-022 – Unemployment Insurance)
- The Florida Department of Children and Families did not always timely review and process Income Eligibility and Verification System data exchange responses, resulting in an opinion qualification. (Finding No. 2020-037 – Temporary Assistance for Needy Families)
- Florida Agency for Health Care Administration records did not evidence that site visits of Medicaid program providers were conducted in accordance with Federal regulations, which resulted in an opinion qualification. (Finding No. 2020-041 – Medicaid Cluster)
- The Florida Division of Emergency (FDEM) did not monitor subrecipients in accordance with FDEM procedures or timely issue management decisions for subrecipient audit findings, resulting in an opinion qualification. (Finding No. 2020-050 – Disaster Grants – Public Assistance (Presidentially Declared Disasters))

The results of our audit also disclosed other instances of noncompliance pertaining to programs administered by various State agencies, universities, and 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, universities, and colleges 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 Unemployment Insurance (Finding Nos. 2020-007, 2020-021, and 2020-022), Temporary Assistance for Needy Families (Finding No. 2020-037), Medicaid Cluster (Finding No. 2020-041), and Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Finding No. 2020-050), 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 the 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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, 2020. We also subjected supplementary information contained in the State's Comprehensive Annual 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, 2020. We also performed procedures to assess the reasonableness of the **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS** prepared by the State of Florida.

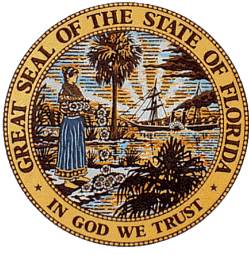
AUDIT OBJECTIVES

The objectives of our audit were to:

- Express opinions concerning whether the State’s basic financial statements were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- 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 the internal control over financial reporting and the 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
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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, 2020, 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 26, 2021. 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, 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.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the **Financial Statements Findings** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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. We consider the deficiencies described in Finding Nos. 2020-001, 2020-002, 2020-003, and 2020-004 in the **Financial Statements Findings** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in Finding No. 2020-005 in the **Financial Statements Findings** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be a significant deficiency.

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 determination of financial statement amounts. 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 four additional matters that we reported to management as Finding Nos. AM 2020-01, AM 2020-02, AM 2020-03, and AM 2020-04 in the **ADDITIONAL MATTERS** section as listed in the table of contents.

Management Responses to Findings

Management responses to the material weaknesses and significant deficiency identified in our audit are described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** Financial Statements Finding Nos. 2020-001, 2020-002, 2020-003, 2020-004, and 2020-005. Management responses to the additional matters identified in our audit are included in the **ADDITIONAL MATTERS** section as listed in the table of contents. The responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

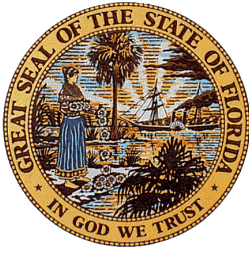
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the State's internal control or on compliance. This report is an integral part of an audit performed in accordance 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 26, 2021

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Auditor General

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The President of the Senate, the Speaker of the
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Report on Compliance for Each Major Federal Program

We have audited the State of Florida's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the State of Florida's major Federal programs for the fiscal year ended June 30, 2020. The State of Florida's major Federal programs are identified in the **Summary of Auditor's Results** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**.

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, 2020, that are not included in the State's **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**. Our audit of the State of Florida's major Federal programs did not include the operations of the blended component units, CareerSource Florida, Inc. and the Florida Commission on Community Service; discretely presented component units of the State of Florida's universities and colleges; or discretely presented component units other than the State of Florida's universities and colleges. As applicable, Federal awards administered by these component units are the subjects of audits completed by other auditors. Our audit also did not include the operations of the Legislature.

Management's Responsibility

Management is responsible for compliance with Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State of Florida's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*,

issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the State of Florida’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major Federal programs. However, our audit does not provide a legal determination of the State of Florida’s compliance.

Basis for Qualified Opinion on Unemployment Insurance, Temporary Assistance for Needy Families, Medicaid Cluster, and Disaster Grants – Public Assistance (Presidentially Declared Disasters)

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

Finding No. 2020-	CFDA Nos.	Major Program (or Cluster) Name	Compliance Requirement
022	17.225	Unemployment Insurance	Special Tests and Provisions – UI Reemployment Programs: Worker Profiling and Reemployment Services and Reemployment Services and Eligibility Assessments
037	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Income Eligibility and Verification System
041	93.775, 93.777, 93.778	Medicaid Cluster	Special Tests and Provisions – Provider Eligibility (Screening and Enrollment)
050	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.

As described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, we were unable to obtain sufficient appropriate audit evidence supporting that the State of Florida complied with requirements regarding the following:

Finding No. 2020-	CFDA Nos.	Major Program (or Cluster) Name	Compliance Requirements
007	17.225	Unemployment Insurance	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility
021	17.225	Unemployment Insurance	Special Tests and Provisions – Program Integrity – Overpayments

Consequently, we were unable to determine whether the State of Florida complied with those requirements applicable to the program.

Qualified Opinion on Unemployment Insurance, Temporary Assistance for Needy Families, Medicaid Cluster, and Disaster Grants – Public Assistance (Presidentially Declared Disasters)

In our opinion, except for the noncompliance and possible effects of the matters described in the Basis for Qualified Opinion paragraphs, the State of Florida complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Unemployment Insurance, Temporary Assistance for Needy Families, Medicaid Cluster, and Disaster Grants – Public Assistance (Presidentially Declared Disasters) for the fiscal year ended June 30, 2020.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State of Florida complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major Federal programs identified in the **Summary of Auditor’s Results** section of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** for the fiscal year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** as:

Finding Nos. 2020-:			
006	027	033-034	042-044
048-049	052-056		

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

The State of Florida’s responses to the noncompliance findings identified in our audit are described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**. The State of Florida’s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the State of Florida is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State of Florida’s internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program

to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Florida’s internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the following findings and included in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be material weaknesses:

Finding No. 2020-	CFDA Nos.	Major Program (or Cluster) Name	Compliance Requirements
007	17.225	Unemployment Insurance	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility
021	17.225	Unemployment Insurance	Special Tests and Provisions – Program Integrity – Overpayments
022	17.225	Unemployment Insurance	Special Tests and Provisions – UI Reemployment Programs: Worker Profiling and Reemployment Services and Reemployment Services and Eligibility Assessments
037	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Income Eligibility and Verification System
041	93.775, 93.777, 93.778	Medicaid Cluster	Special Tests and Provisions – Provider Eligibility (Screening and Enrollment)
050	97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal

control over compliance described in the following findings and included in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** to be significant deficiencies:

Finding Nos. 2020-:

006	008-020	024-025	027-033
035-036	038	040	044-049
052-056			

The State of Florida's responses to the internal control over compliance findings identified in our audit are described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**. The State of Florida's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

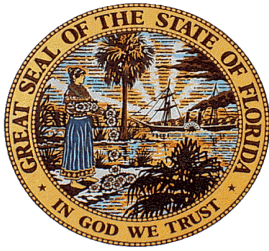
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
March 26, 2021

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Auditor General

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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, 2020, 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 26, 2021, which contained unmodified and qualified 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 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 26, 2021

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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: Qualified opinion for Business-Type Activities and Reemployment Assistance Fund and Unmodified for all other opinion units

Internal control over financial reporting:

Material weaknesses identified? Yes

Significant deficiencies identified? Yes

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 for which the report was qualified:

Unemployment Insurance (17.225)

Temporary Assistance for Needy Families (93.558)

Medicaid Cluster (93.775, 93.777, and 93.778)

Disaster Grants – Public Assistance (Presidentially Declared Disasters) (97.036)

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: \$76,596,756

Auditee qualified as low-risk auditee? No

**LISTING OF MAJOR PROGRAMS
FISCAL YEAR ENDED JUNE 30, 2020**

Name of Federal Program or Cluster (1)	CFDA Number(s)	Total Expenditures
2017 Wildfires and Hurricanes Indemnity Program	10.120	\$ 171,080,125
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	338,628,969
Food Distribution Cluster	10.565, 10.568, & 10.569	144,986,515
National Guard Military Operations and Maintenance (O&M) Projects	12.401	37,472,238
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	78,895,620
Unemployment Insurance (2)	17.225	9,272,513,878
Highway Planning and Construction Cluster	20.205, 20.219, 20.224, & 23.003	2,205,405,005
Coronavirus Relief Fund (2)	21.019	1,959,040,779
Student Financial Assistance Cluster	84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 84.408, 93.264, 93.342, 93.364, & 93.925	3,128,628,851
Title I Grants to Local Educational Agencies (2)	84.010	815,138,048
Special Education Cluster (IDEA)	84.027 & 84.173	666,125,091
Special Education-Grants for Infants and Families	84.181	33,963,588
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	98,816,017
Student Support and Academic Enrichment Program	84.424	54,761,805
Education Stabilization Fund (2)	84.425	219,836,970
Child Care and Development Fund (CCDF) Cluster (2)	93.489, 93.575, & 93.596	586,344,686
Temporary Assistance for Needy Families	93.558	414,552,139
Child Support Enforcement	93.563	198,389,080
Foster Care Title IV-E	93.658	169,601,071
Medicaid Cluster (2) (3)	93.775, 93.777, & 93.778	16,921,789,081
Opioid STR	93.788	71,935,172
HIV Prevention Activities Health Department Based	93.940	39,835,109
Block Grants for Prevention and Treatment of Substance Abuse	93.959	114,530,663
Disaster Grants - Public Assistance (Presidentially Declared Disasters) (2)	97.036	<u>1,410,996,006</u>
Total		<u>\$39,153,266,506</u>

Notes: (1) The Schedule of Expenditures of Federal Awards identifies the programs included within the respective clusters.
(2) This program included CARES Act funds expended during the 2019-20 fiscal year.
(3) This program included ARRA funds expended during the 2019-20 fiscal year.

SECTION II - FINANCIAL STATEMENTS FINDINGS

Our audit of the State of Florida's basic financial statements for the fiscal year ended June 30, 2020, disclosed certain 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**. These findings are categorized 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. Those standards require that findings be categorized in a manner that discloses their significance. The categorizations established and defined by the standards are as follows:

- 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.

MATERIAL WEAKNESS

FLEXIBLE BENEFITS CONTRIBUTIONS AND BENEFIT PAYMENTS

Finding Number	2020-001
Opinion Unit	Aggregate Remaining Fund Information
Financial Statements Account Titles	Flexible benefits contributions and Benefit payments
SW Fund Number	734601
State Entity	Florida Department of Financial Services (FDFS)
OLO-GF-SF-FID	430000-73-2-155001
GL Codes	61701 and 77900
Adjustment Amount	\$1,141,137,163
Statistically Valid Sample	N/A

Finding The FDFS overstated State of Florida Employees Deferred Compensation Plan (Plan) flexible benefits contributions and benefit payments amounts. Additionally, FDFS controls over the reporting of participant investment amounts by Plan investment providers need enhancement.

Criteria Governmental Accounting Standards Board Codification Section 2200.199 specifies that the statement of changes in fiduciary net position should be used to report additions to and deductions from the fiduciary net position.

Section 112.215(10)(b), Florida Statutes, established the Deferred Compensation Trust Fund, through which the Chief Financial Officer, as Trustee, is to hold Plan assets pursuant to Title 26, Section 457, United States Code. FDFS Rule 69C-6.003, Florida Administrative Code, established the Plan, which authorized certain investment providers to issue investment products to participants (current and former employees of the State and other specified government employers).

Condition Pursuant to the Plan, a participant, or beneficiary upon the death of a participant, may elect to have funds previously accumulated with one investment provider transferred to another investment provider within the Plan. In addition, if an investment provider's contract with the Plan is terminated or not renewed, participants with amounts invested in investment products offered by the investment provider are to transfer their investments to an approved investment product within the Plan.

During the 2019-20 fiscal year, two investment providers left the Plan. As part of the year-end closing, the FDFS incorrectly recorded transfers among Plan investment providers totaling \$1,027,090,286 as flexible benefits contributions (additions) and benefit payments (deductions), including \$836,882,682 resulting from the investment providers leaving the Plan. Also, the FDFS recorded the total 2019-20 fiscal year flexible benefits contributions and benefit payments as part of the year-end closing process instead of adjusting amounts previously recorded during the fiscal year, which contributed to the overall misstatement.

In addition, the investment provider that received the transfers from the two investment providers that left the Plan reported to the FDFS \$246,117,983 more in transfers received than the two investment providers reported to the FDFS as being transferred. Specifically:

- One investment provider that left the Plan reported transferring \$590,764,699; however, the receiving investment provider reported \$615,348,733. According to FDFS management, the investment provider that left the Plan reported the \$24,584,034 difference as distributions from the Plan.

- The other investment provider reported to the FDFS no transferring amounts; however, the receiving investment provider reported \$221,533,949. In response to our audit inquiry, FDFS management indicated that the investment provider that left the Plan did not distinguish among the different types of provider distributions. Notwithstanding, the investment provider that left the Plan only reported \$182,181,311 in distributions that could not be traced to other investment providers.

Cause

According to FDFS management, because the amounts reported at year-end as transfers out by the investment providers that left the Plan did not agree with the amounts reported as transfers in by the investment provider that received the transferred amounts, the FDFS recorded all incoming amounts reported by Plan investment providers as flexible benefits contributions and all outgoing amounts reported by Plan investment providers as benefit payments. FDFS management also indicated that the year-end closing adjustment methodology did not separately account for investment provider transfers or consider flexible benefits contributions and benefit payments recorded during the fiscal year.

Effect

Prior to audit adjustment, flexible benefits contributions and benefit payments were overstated by \$1,141,137,163.

Recommendation

We recommend that FDFS management enhance year-end closing procedures to ensure that only valid flexible benefits contributions and benefit payments are recorded in the statement of changes in fiduciary net position. In addition, we recommend that FDFS management investigate and resolve the differences in the amounts reported by the investment providers and enhance procedures to verify the accuracy of investment provider reporting.

State Entity Response

The Deferred Compensation Program is financially stable and a solid trust fund that aids many participants in the program upon retirement. The Department does concur that the flexible benefit contributions and benefit payments General Ledger codes (GLs) were overstated. However, the Department would like to provide clarification that the error was made in the year-end closing process and there was no net change to the fiduciary position of the Deferred Compensation Trust Fund or the financial statements once the audit adjustment entries were performed to the general ledger codes. The Department will enhance our procedures to ensure this error does not occur in the future. Additionally, the Department concurs that the procedures for reporting the participant related investment amounts should be improved. The Department will continue to work with the providers within the program to have them enhance their reporting classifications procedures between contributions and benefit payments to better reflect the transfers being performed between providers and participants which in turn will provide accurate reporting to the Department and to the citizens of Florida.

MATERIAL WEAKNESS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Finding Number	2020-002
Opinion Units	Various (See Condition)
Financial Statements Account Titles	Various (See Condition)
SW Fund Numbers	Various
State Entity	Florida Department of Financial Services (FDFS)
OLO-GF-SF-FID	Various
GL Codes	Various
Adjustment Amounts	Various (See Condition and Effect)

Finding The FDFS, Statewide Financial Reporting Section (SFRS), did not adequately ensure that the financial statements and notes to the financial statements in the State's Comprehensive Annual Financial Report were free from material misstatement and prepared in accordance with generally accepted accounting principles (GAAP).

Criteria Governmental Accounting Standards Board (GASB) Codification Section 2200.101 specifies that every governmental entity should prepare and publish, as a matter of public record, a Comprehensive Annual Financial Report that encompasses all funds of the primary government and all discretely presented component units of the reporting entity.

GASB Codification Section 2200.115 specifies that the government-wide Statement of Net Position and Statement of Activities are to report net position for the period.

GASB Codification Section 2200.151 specifies that, in the process of aggregating data for the government-wide Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances in the funds should be eliminated or reclassified. Further, GASB Codification Sections 2300.126 and 2300.127 specify that governments should disclose information related to interfund balances and transfers in the notes to the financial statements.

GASB Codification Section 2200.209 specifies that the data presented for each component unit in the combining statements generally should be the entity totals derived from the component units' statements of net position and activities.

GASB Codification Section 1800.165 specifies that fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

GASB Codification Sections 2300.117 and 2300.120 specify that governments should provide details in the notes to the financial statements about long-term liabilities and should include portions of each item that are due within one year of the statement date.

GASB Codification Section 2300.110 specifies that the accounting policies of a government are the specific accounting principles and the method of applying those principles that are judged by the management of the government to be the most appropriate in the circumstances to present fairly financial position and

changes in financial position in conformity with GAAP and that, accordingly, have been adopted for preparing the financial statements.

The SFRS has established policies and procedures to prepare the State's Comprehensive Annual Financial Report in accordance with GAAP.

Section 216.102(3), Florida Statutes, requires the Chief Financial Officer to prepare and furnish to the Auditor General by December 31 annual financial statements for the State using GAAP and to prepare and publish a Comprehensive Annual Financial Report in accordance with GAAP on or before February 28.

Condition

The SFRS is responsible for preparing the State's Comprehensive Annual Financial Report. Our audit found that the financial statements prepared by the SFRS for the 2019-20 fiscal year included material misstatements and were not always prepared in accordance with established policies and procedures necessary to ensure compliance with GAAP. For example, we noted that:

- The SFRS, in preparing the government-wide financial statements, did not appropriately account for all financial statement amounts. For example, Transfers did not agree between the Governmental Activities and Business-Type Activities. As a consequence of the various preparation errors, we noted that:
 - Governmental Activities, Total net position in the Statement of Net Position exceeded Net Position – ending in the Statement of Activities.
 - Business-Type Activities, Net position – ending in the Statement of Activities exceeded Total net position in the Statement of Net Position.
 - Component Units, Net position – ending in the Statement of Activities exceeded Total net position in the Statement of Net Position.
- The SFRS did not record eliminating entries for the General Fund, resulting in overstatements in the Due from other funds, Due to other funds, Operating transfers in, and Operating transfers out financial statement accounts.
- The SFRS did not correctly classify for the General Fund certain amounts as Fund Balance – Committed.
- The SFRS excluded Florida Housing Finance Corporation (FHFC) Component Unit amounts from the Long-term liabilities, Due in more than one year, and Expenses financial statement accounts reported in the FHFC's audited financial statements.
- The SFRS recorded certain expenses to incorrect general ledger codes for the Nonmajor Component Unit, which contributed to the net position amounts reported in the Statement of Net Position and Statement of Activities not agreeing.

Additionally, our audit found that the notes to the financial statements, which are considered an integral part of the financial statements, were not always prepared by the SFRS in accordance with GAAP and included material misstatements. For example, we found that:

- Note 11 – *Interfund Balances and Transfers* did not balance or reconcile to the financial statements and included some amounts contrary to GAAP. For example:
 - Operating transfers out exceeded Operating transfers in by \$11,485,000.
 - Operating Transfers out totaling \$38,397 from Agency Funds were recorded, contrary to GAAP.

- Amounts reported on the financial statements as Operating transfers out did not agree with amounts reported in Note 11 for 7 of the 15 reporting funds, resulting in adjustments totaling \$3,480,978,000.
- Amounts reported on the financial statements as Operating transfers in did not agree with amounts reported in Note 11 for 10 of the 13 reporting funds, resulting in adjustments totaling \$6,945,600,000.
- Due from other funds exceeded Due to other funds by \$200,000.
- Amounts reported on the financial statements as Due from other funds did not agree with amounts reported in Note 11 for the 14 reporting funds, resulting in adjustments totaling \$2,290,819,000.
- Amounts reported on the financial statements as Due to other funds did not agree with amounts reported in Note 11 for 16 of the 17 reporting funds, resulting in adjustments totaling \$2,270,642,000.
- Note 10 – *Changes in Long-Term Liabilities* did not reconcile to the government-wide financial statements. Specifically, the SFRS did not follow established policies and procedures for preparing Note 10 and, as a consequence, understated Governmental Activities compared to the Statement of Net position and overstated the Business-Type Activities and Component Units. Additionally, due to an SFRS formatting issue, the Business-Type Activities and Component Units reported negative liabilities due within one year.
- Note 8.A.6. – *Advance Refundings and Current Refundings* included the prior year’s disclosure rather than the current year disclosure, although the current year disclosure information was available to the SFRS in October.

Cause

FDFS management indicated that the financial statements and notes to the financial statements were not always prepared in accordance with GAAP and had material misstatements because of:

- The closure of FDFS offices due to the COVID-19 pandemic and staff transitioning to a remote work environment.
- SFRS staff constraints.
- Additional SFRS responsibilities due to the COVID-19 pandemic, including ensuring that Coronavirus Aid, Relief, and Economic Security Act expenditures were appropriately reported. Such additional responsibilities did not provide sufficient time for SFRS management to thoroughly review staff work.

Effect

Reporting errors of this type may cause financial statement users to misunderstand the State’s financial activities and incorrectly assess the State’s financial position. Prior to audit adjustment or correction to the notes to the financial statements:

- The Governmental Activities, Total net position in the Statement of Net Position was overstated by \$5,070,056,000 and Governmental Activities, Net Position – ending in the Statement of Activities was understated by \$865,115,000.
- The Business-Type Activities, Net position – beginning, as restated, was overstated by \$696,470,000, which primarily contributed to the Net position in the Statement of Activities exceeding the Total net position in the Statement of Net Position by \$695,412,000.

- Component Units, Net position – ending in the Statement of Activities exceeded Total net position in the Statement of Net Position by \$345,973,000.
- The General Fund Due from other funds and Due to other funds financial statement accounts were overstated by \$1,854,734,619, Operating transfers in and Operating transfers out were overstated by \$2,831,793,978, and Fund Balance – Committed was understated by \$57,064,441.
- The FHFC Component Unit Long-term liabilities, Due in more than one year account, was understated by \$144,134,026, and Expenses were understated by \$144,134,026.
- Nonmajor Component Unit Expenses were understated by \$400,083,912.
- Note 11 – *Interfund Balances and Transfers* included amounts contrary to GAAP and did not balance on the face of the note or agree with amounts reported on the face of the financial statements, as described in the Condition.
- Note 10 – *Changes in Long-Term Liabilities* understated the Governmental Activities long-term liabilities by \$1,996,128,000 and overstated the Business-Type Activities and Component Unit long-term liabilities by \$2,014,460,000 and \$313,737,000, respectively. Additionally, the Business-Type Activities and Component Unit amounts due within one year were understated by \$4,968,094,000, and \$4,513,986,000, respectively.
- Note 8.A.6. – *Advance Refundings and Current Refundings* did not reflect disclosures for the fiscal year ended June 30, 2020.

Recommendation

We recommend that FDFS management enhance Comprehensive Annual Financial Report preparation and oversight processes to ensure that the financial statements and notes to the financial statements are prepared in accordance with GAAP and are free from material misstatement.

State Entity Response

We concur. The Division of Accounting & Auditing will enhance Comprehensive Annual Financial Report preparation and oversight processes. The Division will increase management oversight and provide staff training to ensure established controls for preparing the Comprehensive Annual Financial Report are followed for the timely detection and correction of errors identified in the financial statements. These coordinated efforts will increase management's ability to provide adequate oversight for the preparation of the financial statements and the notes to the financial statements.

MATERIAL WEAKNESS

RA SYSTEM CONTROLS

Finding Number	2020-003
Opinion Units	Business-Type Activities and Reemployment Assistance Fund
Financial Statements	Receivables, net, Operating Revenues – Other, Net Position – Restricted for
Account Titles	Reemployment Assistance
SW Fund Number	507501
State Entity	Florida Department of Economic Opportunity (FDEO)
OLO-GF-SF-FID	400000-50-2-765002
GL Codes	15100, 15900, 67900, 53500
Adjustment Amount	N/A

Finding During the fourth quarter of the 2019-20 fiscal year, FDEO management bypassed a key Reemployment Assistance Claims and Benefits Information System (RA System) internal control, thereby increasing the risk of improper unemployment insurance (UI) benefit payments and undetected material misstatements.

Criteria GASB Codification Section N50.123 specifies that, after a nonexchange transaction has been recognized in the financial statements, it may become apparent that the eligibility requirements are no longer met. In these circumstances, the provider should recognize an asset and a revenue for the amount the provider is expected to reclaim.

GASB Codification Section 1800.157 specifies that net position should be reported as restricted when constraints placed on net position use are either imposed by laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

GASB Codification Section 2300.125 specifies that governments should provide details in the notes to the financial statements when significant components of receivables have been obscured by aggregation and disclose significant receivable balances not expected to be collected within one year of the date of the financial statements.

Condition The FDEO 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 FDEO staff. The FDEO established internal controls within the RA System to reduce the risk of improper UI benefit payments. One key internal control required all claims to be processed through the Fraud Initiative Ratings and Rules Engine (FIRRE) to determine whether investigation of a claim was warranted based on FIRRE business rules. Benefit claims flagged for investigation could not move forward in the claims process until the potential issues noted in FIRRE were resolved.

According to FDEO management, because of the COVID-19 pandemic, initial UI benefit claims increased from 6,000 per week prior to March 14, 2020, to more than 74,000 per week in subsequent weeks, and over 500,000 claims in peak weeks. Our audit found that, on April 29, 2020, FDEO management determined that FIRRE did not have the capacity to timely process the increased volume of daily UI benefit claims being received and instructed FDEO information system staff to establish a daily bypass procedure for the RA System that would allow benefit claims, when FIRRE's capacity was exceeded, to be processed and to continue through the claims process without being evaluated through FIRRE.

The bypass procedure was applied to all UI benefit claims that were submitted after March 15, 2020, and were pending processing.

According to FDEO records, 2,365,513 initial UI benefit claims were processed through FIRRE and benefit payments totaling \$8,921,910,565 were recorded during the period March 16, 2020, through June 30, 2020. However, despite the surge in UI benefit claims and FIRRE processing limitations, FDEO records indicated that only 137,195 claims with associated payments bypassed FIRRE during the same period. The benefit payments associated with these claims began May 8, 2020, and totaled \$623,028,301.

Cause

FDEO management indicated that, because FIRRE was not capable of processing the volume of initial UI benefit claims received after March 15, 2020, the RA System bypass procedure was established to clear a significant volume of initial UI benefit claims pending FIRRE review.

Effect

Due to the bypassing of the FIRRE review control, the potential effects on the Reemployment Assistance Fund Receivables, net, Operating Revenues – Other, and Net Position – Restricted for Reemployment Assistance financial statement accounts, including whether those accounts were free from material misstatement, could not be determined. Consequently, the Independent Auditor’s Report includes a qualified opinion for the Business-Type Activities and Reemployment Assistance Fund. Additionally, we could not determine whether the disaggregated receivable information disclosed in the notes to the financial statements was free from material misstatement.

Recommendation

We recommend that FDEO management ensure that all RA System controls established to reduce the risk of improper payments and promote the reporting of financial information free from material misstatements are appropriately maintained and functioning for all UI benefit claims received.

State Entity Response

FDEO was faced with a crisis beginning in March of 2020 caused by COVID-19. During the first five weeks of this crisis, approximately 1.5 million reemployment assistance claims were filed; more than had been filed in the prior four years. The volume of incoming claims was more than the RA System, at that time, could accommodate and timely evaluate. The decision to have some claims bypass FIRRE was not made lightly or without due consideration of the impacts of potential fraud. These considerations included not only financial statement implications but also ensuring good stewardship of state and federal taxpayer dollars. This decision was made in favor of hundreds of thousands of unemployed Floridians impacted by the pandemic who could not timely receive critical aid unless DEO took action to assist their claim going through the process and, if eligible, receive payment.

DEO's decision to have claims bypass FIRRE due to volume constraints also did not completely remove FIRRE as an internal control. Initial claims not bypassed by FIRRE continued to be reviewed by FIRRE, and claims that received payment or had updates from claimants continue to be reevaluated by FIRRE. In addition, the claims process included SSN validation, monetary determination, and eligibility determination. FDEO is reviewing internal controls related to the FIRRE system and is researching additional fraud prevention and detection solutions that can increase internal controls and result in better reporting of financial information. The attached CAP response highlights the additional steps FDEO is undertaking to ensure this outcome is achieved.

MATERIAL WEAKNESS

POOLED INVESTMENTS WITH STATE TREASURY

Finding Number	2020-004
Opinion Unit	Various
Financial Statements Account Title	Pooled investments with State Treasury
SW Fund Numbers	Various
State Entity	Florida Department of Financial Services (FDFS)
OLO-GF-SF-FID	Various
GL Codes	121, 122, 123, 124
Adjustment Amount	N/A
Statistically Valid Sample	N/A
Finding	The FDFS did not always perform or timely perform State Treasury bank account reconciliations.
Criteria	Effective cash controls include the performance of timely, routine reconciliations of bank account balances to the accounting records. Such reconciliations are necessary to provide reasonable assurance that cash assets agree with recorded amounts, promptly detect and correct unrecorded and improperly recorded cash transactions or bank errors, and facilitate the efficient and economic management of cash resources. State Treasury procedures required daily reconciliations be completed for each bank account and specified that monthly bank account reconciliations be completed based on the daily reconciliations. The monthly bank account reconciliations were to be completed by the 15th calendar day of the following month, or the next business day. Additionally, the bank statements for the State Treasury's J.P. Morgan accounts stated that the bank had no responsibility for any error or improper charge unless notified in writing of such errors or charges within 60 calendar days of the first statement on which the errors or charges appeared.
Condition	<p>The FDFS, Division of State Treasury, holds ten bank accounts with four financial institutions to receive funds deposited in the State Treasury by State agencies and to pay State agency expenditures.</p> <p>Our audit found that, during the period March 13, 2020, through May 5, 2020, the FDFS did not perform daily or monthly bank reconciliations for the ten State Treasury bank accounts. Additionally, we noted that the FDFS did not timely reconcile the June 2020 bank statements for four of the ten State Treasury bank accounts. Specifically:</p> <ul style="list-style-type: none">• The FDFS did not reconcile the J.P. Morgan Unemployment Compensation bank account until November 13, 2020, or 121 calendar days late. According to FDFS records, as of June 30, 2020, there were 26 outstanding debits totaling \$756,366,167 and 52 outstanding credits totaling \$589,979,222.¹• The FDFS did not reconcile the J.P. Morgan FLAIR, Warrants, and EFTs bank account until October 22, 2020, or 99 calendar days late. According to FDFS records, as of June 30, 2020, there were 3 outstanding debits totaling \$1,891 and 1 outstanding credit totaling \$40,000,000.¹• The FDFS did not reconcile the Wells Fargo Unemployment Compensation bank account until October 6, 2020, or 83 calendar days late. According to

¹ According to FDFS records, all outstanding debits and credits required adjustment to State Treasury bank account balances to reconcile to the bank statement account balances. Specifically, outstanding debits were reductions and outstanding credits were additions to State Treasury bank account balances.

FDFS records, as of June 30, 2020, there were 6 outstanding debits totaling \$1,635,398 and 19 outstanding credits totaling \$444,773.¹

- The FDFS did not reconcile the Wells Fargo FLAIR, Warrants, and EFTs bank account until August 5, 2020, or 21 calendar days late. According to FDFS records, as of June 30, 2020, there were 26 outstanding debits totaling \$134,267 and 56 outstanding credits totaling \$39,992.²

Cause

In response to our audit inquiry, FDFS management indicated that bank reconciliations were not performed or timely performed because of:

- The closure of FDFS offices for approximately 6 weeks due to the COVID-19 pandemic and the shift to operating remotely with limited staffing. During this time, bank reconciliations were not deemed a vital task and therefore not performed.
- An increase in the number of State Treasury transactions due to the Coronavirus Aid, Relief, and Economic Security Act.
- The implementation of new bank accounts with J.P. Morgan.

Effect

Absent timely bank account reconciliations to State Treasury records to identify necessary adjustments, the FDFS lacks assurance that cash assets agree with recorded amounts, unrecorded and improperly recorded cash transactions or bank errors will be promptly detected and corrected, and cash resources are properly managed. Additionally, untimely bank reconciliations increase the risk that the State Treasury may have no recourse to correct bank errors or improper charges when the stated period of bank responsibility is exceeded.

Recommendation

We recommend that FDFS management ensure that daily and monthly bank reconciliations are timely performed for all accounts.

State Entity Response

The Department concurs and will ensure that the daily and monthly procedures are completed timely for all accounts.

² According to FDFS records, all outstanding debits and credits required adjustment to State Treasury bank account balances to reconcile to the bank statement account balances, except for 3 outstanding debits totaling \$30,985, which required adjustment to the bank account balance.

SIGNIFICANT DEFICIENCY

NET INVESTMENTS IN CAPITAL ASSETS

Finding Number	2020-005
Opinion Unit	Governmental Activities
Financial Statements Account Titles	Net Position – Net investments in capital assets; Net Position – Unrestricted
SW Fund Number	N/A
State Entity	Florida Department of Financial Services (FDFS)
OLO-GF-SF-FID	N/A
Financial Statement Line Codes	5310 and 5910
Adjustment Amount	\$1,966,311,000
Statistically Valid Sample	N/A
Prior Year Finding	Report No. 2020-170, Finding No. 2019-001

Finding The FDFS, Statewide Financial Reporting Section (SFRS), recorded incorrect amounts for debt related to capital assets to Net Position - Net investments in capital assets (Net investments in capital assets).

Criteria Governmental Accounting Standards Board (GASB) Codification Section 1800.156 specifies that the *net investment in capital assets* component of net position is to consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of debt instruments that are attributable to the acquisition, construction, or improvement of those assets. Significant unspent related debt proceeds or deferred inflows of resources should not be included in the calculation of Net investments in capital assets.

Chief Financial Officer *Procedures for Government-Wide Financial Statements* provide a list of the documents and calculations needed to complete the government-wide statements, including the calculation of Net investments in capital assets.

Condition The SFRS established financial statement forms for State agencies to assist the SFRS in the compilation of the State's Comprehensive Annual Financial Report, including the determination of total outstanding bonds payable and the Amount deferred on refunding of debt. Additionally, the SFRS receives documentation from State agencies indicating which outstanding bonds were related to Governmental Activities capital assets.

For the 2019-20 fiscal year, Governmental Activities, Capital assets, net totaled \$81.11 billion and outstanding bonds related to capital assets totaled \$2.83 billion. Our review of the SFRS calculation for Net investments in capital assets disclosed instances in which incorrect amounts were recorded. For example, we noted that the SFRS:

- Used outstanding bonds payable totaling \$1,893,300,000 instead of the accumulated amortization on bond premiums totaling \$139,954,507, resulting in an understatement of Net investments in capital assets of \$2,033,254,507.
- Omitted discounts totaling \$43,432,076 from the total net of related debt calculation, resulting in an overstatement of Net investments in capital assets.
- Used deferred inflows totaling \$1,139,615 to calculate the net of related debt portion of Net investments in capital assets instead of premiums and accumulated amortization of bond premiums totaling \$22,953,930, resulting in an overstatement of Net investments in capital assets of \$21,814,314.

Cause	According to SFRS management, the errors were due to staff oversight in utilizing check figures controls established in response to the prior year finding.
Effect	Prior to audit adjustment, the Governmental Activities, Net investments in capital assets account was understated by \$1,966,311,000 and the Net Position – Unrestricted account was overstated by \$1,966,311,000.
Recommendation	We recommend that SFRS management ensure that, prior to completing the government-wide financial statements, SFRS staff follow established controls and evaluate all governmental activities amounts provided by State agencies for consistency and reasonableness. Additionally, we again recommend that SFRS management enhance controls to ensure that supervisory review of government-wide net position calculations is conducted to promote the timely detection and correction of errors.
State Entity Response	We concur. The Division of Accounting & Auditing will ensure staff follow established internal controls, including the verification of amounts presented by State agencies for consistency and reasonableness and there is an adequate supervisory review of the government-wide net position calculations performed, prior to the presentment of the financial statements.

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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 Catalog of Federal Domestic Assistance Number (CFDA No.) 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 HOUSING AND URBAN DEVELOPMENT

Finding Number	2020-006
CFDA Number	14.228
Program Title	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CDBG)
Compliance Requirement	Reporting
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	B-11-DC-12-0001 2011, B-13-DC-12-0001 2013, B-14-DC-12-0001 2014, B-15-DC-12-0001 2015, B-16-DC-12-0001 2016, B-17-DC-12-0001 2017
Statistically Valid Sample	N/A
Finding Type	Noncompliance and Significant Deficiency
Finding	The FDEO did not correctly report the amount of CDBG funds expended during the program year on the Consolidated Annual Performance and Evaluation Report (CAPER) submitted to the United States Department of Housing and Urban Development (HUD).
Criteria	24 CFR 91.520 – <i>Performance Reports</i> – Each state CDBG grantee is to submit the CAPER to HUD within 90 days after the close of its program year.
Condition	The CAPER is used by the CDBG grantee to report the progress made carrying out its strategic and action plans. The CAPER also includes information on the use of CDBG funds. Our examination of the CAPER submitted by the FDEO to HUD for the 2018-19 fiscal year disclosed that the FDEO did not accurately report the amount of CDBG program funds expended during the program year. Specifically, the FDEO reported expending \$14,349,288 in CDBG funds, while actual expenditures totaled \$17,316,223 (an understatement of \$2,966,935 or 17 percent).
Cause	FDEO management indicated that, although the CAPER was reviewed by CDBG program staff, the FDEO did not require staff from finance and administration to review the CAPER prior to submission. As a result, incorrect expenditure data was reported.
Effect	The CAPER submitted by the FDEO to HUD for the 2018-19 fiscal year included inaccurate expenditure data.
Recommendation	We recommend that the FDEO enhance review process controls to ensure that the CAPER is reviewed by finance and administration staff prior to submission to HUD.
State Entity Response	We concur with the finding and recommendation. We have enhanced our review process controls to ensure that DEO's finance team has the opportunity to review and comment on future CAPER reports prior to submission.

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U.S. DEPARTMENT OF LABOR

Finding Number	2020-007
CFDA Number	17.225 (Includes COVID-19 Awards)
Program Title	Unemployment Insurance (UI)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	See Condition
Statistically Valid Sample	N/A
Finding Type	Disclaimer of Opinion and Material Weakness Questioned Costs – \$8,909,164,234
Finding	The FDEO could not provide complete and accurate data for the period April 2020 through June 2020 to demonstrate that UI benefit payments were made only to eligible claimants in the correct amounts.
Criteria	<p>2 CFR 200.302 – <i>Financial management</i> – The state’s financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.</p> <p>2 CFR 200.303 – <i>Internal Controls</i> – 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.</p>
Condition	<p>The FDEO 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 FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. The FDEO utilizes the Florida Accounting Information Resource Subsystem (FLAIR) to record UI benefit payment expenditures. According to FDEO FLAIR records, during the 2019-20 fiscal year, the FDEO expended approximately \$9.15 billion for UI benefits.</p> <p>As part of our audit, we requested that the FDEO provide from the RA System the records of UI benefit payments for all claims related to benefits owed to claimants during the 2019-20 fiscal year. Our audit found that the UI benefit payment records provided by the FDEO for the months of April, May, and June 2020 did not reconcile to FDEO FLAIR records and thus, we could not substantiate the accuracy or completeness of the RA System UI benefit payment records necessary to demonstrate eligibility or that payments were made in the correct amounts. According to FDEO FLAIR records, the following UI benefits were paid by the FDEO for the months of April, May, and June 2020:</p>

UI Program Letter (UIPL)	Program Letter Subject	Federal Expenditures
UIPL 15-20	Federal Pandemic Unemployment Compensation (FPUC)	\$5,913,442,941
UIPL 16-20	Pandemic Unemployment Assistance (PUA)	247,245,804
UIPL 17-20	Pandemic Emergency Unemployment Compensation (PEUC)	56,730,566
UIPL 20-20	Temporary Full Federal Funding of the First Week of Compensable Regular Unemployment for States with No Waiting Week	429,510,190
N/A	Unemployment Compensation	2,262,234,733
		<u>\$8,909,164,234</u>

Cause FDEO management indicated that complete and accurate UI benefit payment data could not be provided due to processing errors when extracting the data from the RA System.

Effect Absent effective controls to ensure that complete and accurate UI benefit payment data is maintained, the FDEO cannot demonstrate that UI benefits were allowable and paid only to eligible persons in the correct amounts.

Recommendation We recommend that the FDEO investigate and resolve the RA System processing errors inhibiting the production of complete and accurate UI benefit payment data.

State Entity Response The Department concurs with the finding. CONNECT was inundated with new initial claims as a result of the COVID-19 pandemic. During the first five weeks of this crisis, approximately 1.5 million Reemployment Assistance claims were filed, more than the number of claims filed in the prior four years combined. This influx of claims from impacted Floridians, as well as the demand on system resources, severely impacted CONNECT's performance.

Performance issues impacted the production of large reports with detailed data, which included the report used by the Auditor General for auditing purposes. The production of this report was unavailable during the April through June 2020 period, and subsequent attempts to produce this report were not successful. The Department continued with efforts to produce this data through the end of the audit.

DEO has subsequently developed a report to meet the requirements of the Auditor General, and the report is in final review for implementation.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-008
CFDA Number	17.225 (Includes COVID-19 Awards)
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 Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	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 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.
Criteria	Application controls include processes established to prevent or minimize interruption to critical systems and ensure system availability. Effective application controls include a process for gathering information on system defects, including technical system errors and processing exceptions, and performing root cause analysis of potential underlying system defects to facilitate the timely adjustment of procedures and automated controls to prevent future technical system errors and processing exceptions. Analyzing technical system errors and processing exceptions is crucial to determining the number of errors and exceptions, types of errors and exceptions, and trends to facilitate the correction of system defects.
Condition	<p>The FDEO 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 FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2019-20 fiscal year, the FDEO expended approximately \$9.15 billion for UI benefits.</p> <p>As part of our IT operational audit, we conducted inquiries of FDEO management and staff and examined FDEO records to evaluate FDEO processes for identifying, analyzing, and correcting technical system errors and other RA System defects. Our IT operational audit disclosed that the RA System has experienced technical system errors and other defects as far back as 2014 and, as of September 11, 2020, there were 742 outstanding defect tickets related to technical system errors and other RA System defects that at times prevented RA claimants from either logging on to the system, successfully submitting RA claims, or receiving accurate payments. While the FDEO recorded the issues in defect tickets, the FDEO still had not established procedures to analyze the defect tickets and gain an understanding of error frequency, error spike rates, shared commonalities, potential aggregate criticality, or total number of users affected.</p>

Cause	The FDEO purchased a performance monitoring tool in July 2020 to monitor application performance and facilitate analyses of RA System errors, including application mapping, dynamic baselining, and program code-level diagnostics. According to FDEO management, while configuration of the performance monitoring tool was completed in September 2020 and FDEO staff were using the tool to identify RA System errors, implementation of the tool was still in progress and procedures for using the tool had not been developed due to other priorities.
Effect	Identifying, analyzing, and correcting technical system errors and other RA System defects would ensure that technical system errors and other defects are timely resolved, the RA System is available, and processing is not hindered.
Recommendation	We recommend that FDEO management establish documented processes and procedures for identifying, analyzing, and correcting technical system errors and other RA System defects.
State Entity Response	The Department concurs with the finding. The Department continues working to establish documented processes and implement procedures for identifying, analyzing, and correcting technical system errors. As noted in the finding, the Department purchased a performance monitoring tool in July 2020 to monitor application performance and review system errors. See Corrective Action Plan for additional details.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-009
CFDA Number	17.225 (Includes COVID-19 Awards)
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 Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2020-170, Finding No. 2019-006
Finding	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 2 that Reemployment Assistance Claims and Benefits Information System (RA System) application edits for postmark dates and related date sequencing continue to need improvement.
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>The FDEO 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 FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2019-20 fiscal year, the FDEO expended approximately \$9.15 billion for UI benefits.</p> <p>As part of our IT operational audit, we conducted inquiries of FDEO management and staff and examined FDEO 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 the FDEO had made progress in correcting many of the identified date errors, on March 13, 2020, the FDEO identified another date sequencing error that would allow a user to enter a future date in the <i>Date Postmarked</i> field.</p>
Cause	According to FDEO 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 FDEO 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

The Department concurs with the finding. The Department continues to evaluate system enhancements to eliminate the need for a manual process when scanning and indexing documents into the RA System. Most of the application edits identified during the prior audit were implemented between September 2019 and February 2020. The remaining application edits were not completed due to the Department's response to the COVID-19 pandemic and will be implemented by the end of 2021.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-010
CFDA Number	17.225 (Includes COVID-19 Awards)
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 Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2020-170, Finding No. 2019-008
Finding	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.
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 the FDEO or respond to fact-finding documents issued by the FDEO. Response due dates are determined by the RA System or FDEO staff based on the document type. For appropriate processing, documents and information received by the FDEO 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>The FDEO 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 FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2019-20 fiscal year, the FDEO expended approximately \$9.15 billion for UI benefits.</p> <p>As part of our IT operational audit, we conducted inquiries of FDEO management and staff and examined FDEO records to evaluate the adequacy of RA System document intake and indexing processes. Our inquiries found that the FDEO 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 the FDEO missing the information necessary for proper indexing were saved for</p>

future investigation but were ultimately purged after 30 days of unsuccessful research, and that the lack of procedures prevented the FDEO from demonstrating that appropriate research efforts were conducted prior to purging the documents.

Cause

FDEO 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, the FDEO 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 FDEO 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 FDEO 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

The Department concurs with the finding. The Department continues to develop improved procedures for document intake and indexing processes. Due to the COVID-19 pandemic, certain changes need to be incorporated into the Department's Standard Operating Procedures (SOP) for document intake and indexing, which is currently in development. See Corrective Action Plan for additional details.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-011
CFDA Number	17.225 (Includes COVID-19 Awards)
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 Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2020-170, Finding No. 2019-010
Finding	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.
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 FDEO staff were responsible for resolving the identified claim issues to avoid a delay in eligibility determinations and benefit payments.
Condition	<p>The FDEO 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 FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2019-20 fiscal year, the FDEO expended approximately \$9.15 billion 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 the FDEO had researched the processing errors for 6 years, an adequate solution had not been identified.</p>
Cause	FDEO management indicated that the processing errors were believed to be due to an RA System processing defect. FDEO 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 FDEO 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 FDEO 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

The Department concurs with the finding. The Department will continue to identify and correct RA System processes related to appropriate generation of claim issues as encountered. Due to the increased workload the Department experienced as a result of the COVID-19 pandemic, the system issues identified in prior audits for resolution were not fully implemented. In response to the COVID-19 pandemic, the Department identified several strategic initiatives that are necessary to be completed in order to position the RA program for long-term optimization. See Corrective Action Plan for additional details.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-012
CFDA Number	17.225 (Includes COVID-19 Awards)
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 Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2020-170, Finding No. 2019-009
Finding	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.
Criteria	<p>Effective application processing controls include controls for ensuring that data is processed completely and accurately and retains its validity during processing with minimal manual intervention.</p> <p>Section 443.151(2)(a), Florida Statutes, <i>Procedure concerning claims</i> – The FDEO must notify claimants and employers regarding monetary and nonmonetary determinations of eligibility.</p> <p>Section 443.151(3)(a), Florida Statutes, <i>Procedure concerning claims</i> – The FDEO shall promptly provide a notice of claim to the claimant's most recent employing unit and all employers whose employment records are liable for benefits under the monetary determination. The employer must respond to the notice of claim within 20 days after the mailing date of the notice, or in lieu of mailing, within 20 days after delivery of the notice. If a contributing employer or its agent fails to timely or adequately respond to the notice of claim or request for information, the employer's account may not be relieved of benefit charges.</p> <p>Section 443.151(5), Florida Statutes, <i>Procedure concerning claims</i> – The FDEO shall notify each employer who is liable for reimbursements in lieu of contributions for payment of the benefits at the address on file with the FDEO or its tax collection service provider, of the initial determination of the claim and must be given 10 days to respond. A contributing employer who responds within the allotted time limit may not be charged for benefits paid under an erroneous determination if the decision is ultimately reversed.</p>
Condition	The FDEO 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 FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the

2019-20 fiscal year, the FDEO expended approximately \$9.15 billion for UI benefits.

As part of our IT operational audit, we conducted inquiries of FDEO management and staff and examined FDEO records to evaluate the adequacy of RA System application processing controls related to the distribution of claim notices. While our audit procedures found that the FDEO had taken corrective action for a prior Fraud Initiative Rules and Rating Engine processing defect, other defects were not resolved because the necessary RA System corrections were significant and could negatively impact other RA System processes, including claims processing. The defects requiring improvement related to updating the status of resolved claim issues during nightly processing after a determination or redetermination was recorded so claimant and employer claim notices would be timely created and distributed and timely creating and distributing employer claim notices for claims determined to be monetarily eligible.

Cause According to FDEO management, while these defects had not been resolved and continued to intermittently occur, manual processes using scripts and reports had been implemented to help identify these claim notice defects.

Effect Without appropriate application processing controls over the creation and timely distribution of claimant and employer claim notices, the FDEO cannot demonstrate compliance with State law and the risk is increased that claimants and employers may be denied due process or determination decisions may be made based on incorrect data, causing benefit payments and employer charges to be inappropriately processed.

Recommendation We recommend that FDEO management continue efforts to correct RA System defects related to the creation and distribution of claimant and employer claim notices.

State Entity Response The Department concurs with the finding. The Department will continue to develop improved procedures and identify and correct RA System defects regarding distribution of written claimant and employer claim notices. Due to the increased workload the Department experienced as a result of the pandemic, the system issues identified in prior audits for resolution were not implemented. In response to the pandemic, the Department identified several strategic initiatives necessary to be completed in order to position the RA program for long-term optimization. The System Development Lifecycle (SDLC) - DevOps project will assist the Department in improving the completeness and correctness of the application design documentation, related artifacts, and dataflow diagrams for the RA system. The project will also enable the Department to have additional processes in place to align RA system functionality with business requirements. See Corrective Action Plan for additional details.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-013
CFDA Number	17.225 (Includes COVID-19 Awards)
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 Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2020-170, Finding No. 2019-011
Finding	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).
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>The FDEO 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 FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2019-20 fiscal year, the FDEO expended approximately \$9.15 billion 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 FDEO management and staff and examined FDEO records. Our examination of FDEO defect tickets found that the FDEO 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, FDEO management was unable to provide records demonstrating the monetary impact of the overpayment defect and the related employer charge errors.</p>

Cause	According to FDEO 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. FDEO 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 FDEO management correct the RA System processing defects related to claimant benefit payments, claimant overpayments, and employer charges.
State Entity Response	The Department concurs with the finding. The Department will continue to identify and implement enhancements to the RA System's automated controls to improve the processing of data. The Department has identified several strategic initiatives required to be completed in order to position the RA program for long-term optimization. The System Development Lifecycle (SDLC) - DevOps project will assist the Department in improving the completeness and correctness of the application design documentation, related artifacts, and dataflow diagrams for the RA system and ensure that a process is in place to align RA system functionality with business requirements. This project is expected to assist the Department with implementing more effective system controls to promote more consistent and accurate processing of data regarding claimant benefit payments and employer charges. See Corrective Action Plan for additional details.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-014
CFDA Number	17.225 (Includes COVID-19 Awards)
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 Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2020-170, Finding No. 2019-007
Finding	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.
Criteria	<p>Effective application output controls ensure effective and timely distribution of correspondence from the system, including providing accurate and sufficient information to system users to facilitate timely and effective communication.</p> <p>Section 443.151(8)(a) and (c), Florida Statutes – The FDEO is to provide printed bilingual instructional and educational materials in the appropriate language in those counties in which 5 percent or more of the households in the county are classified as a single-language minority and develop estimates of the percentages of single-language minority households for each county by using data from the United States Bureau of the Census (Census Bureau).</p> <p>Based on the Census Bureau’s 2014 American Community Survey, the FDEO identified Spanish and Haitian Creole as the primary languages spoken by Limited English Proficiency (LEP) individuals residing in the State. The FDEO also determined that Spanish and Haitian Creole were the two significant languages spoken by LEP individuals accessing reemployment services and, as such, the FDEO’s LEP Plan specified that the entire RA System was to be available in Spanish and Haitian Creole.</p>
Condition	<p>The FDEO 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 FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2019-20 fiscal year, the FDEO expended approximately \$9.15 billion for UI benefits.</p> <p>As part of our IT operational audit, we conducted inquiries of FDEO management and staff and examined the RA System program code changes implemented to correct the language translation errors on forms and claimant documents and the RA System error messages and found that, while the FDEO had corrected the previously identified RA System language translation errors and error messages, certain RA System claimant screens and the <i>Notice of Hearing</i> document were</p>

not translated to the claimant's primary language of Spanish or Haitian Creole as required by State law and the LEP Plan.

Cause

FDEO management indicated that, while the claimant screens and the *Notice of Hearing* document had not been translated when the RA System was initially designed, a defect ticket was established to accumulate, and later group into multiple work units, a list of all claimant screens that potentially needed to be translated into Spanish or Haitian Creole and another defect ticket was established to address translating the *Notice of Hearing* document. Although the defect tickets had been established, the defect tickets were pending assignment to a programmer due to COVID-19 pandemic priorities.

Effect

Without accurate bilingual claimant communications as required by State law and the LEP Plan, language barriers may exist that limit claimant access to reemployment assistance benefits.

Recommendation

We recommend that FDEO management continue to improve language translation for RA System claimant communications to ensure compliance with State law and the LEP Plan.

State Entity Response

The Department concurs with the finding. The Department continues to review and improve language translations within the CONNECT system. The Department initiated a four-phased project to address this issue. Phase one, relating to monetary determination correspondence, was completed January 2020. Phase two, Appeal correspondence, is in progress. Due to the increased workload the Department experienced as a result of the COVID-19 pandemic, the system issues identified in prior audits for resolution were not fully implemented, and as a result, the Department has initiated a Cloud Migration project that will assist with remediation of this finding. See Corrective Action Plan for additional details.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-015
CFDA Number	17.225 (Includes COVID-19 Awards)
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 Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	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 9 that FDEO password controls for RA System claimants continue to need improvement to ensure the confidentiality, integrity, and availability of Reemployment Assistance Claims and Benefits Information System (RA System) data and related IT resources.
Criteria	Effective IT security controls include mechanisms, such as personal passwords, for authenticating a user's identity to the system. To reduce the risk of compromise, the confidentiality of a password is more effectively protected by requiring passwords to be at least eight characters in length and include the complexity of alphanumeric and special characters.
Condition	<p>The FDEO 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 FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2019-20 fiscal year, the FDEO expended approximately \$9.15 billion for UI benefits.</p> <p>As part of our IT operational audit, we conducted inquiries of FDEO management and staff and examined RA System claimant logon screens and related documentation to evaluate the adequacy of password length and complexity requirements for claimants in the RA System. We found that the RA System allowed claimants to use a four-digit numeric password (PIN) to authenticate to the RA System. As such, the RA System password settings did not require a minimum password length of eight characters or enforce complexity requirements, such as the use of upper or lower-case letters or special characters, to help prevent the password from being easily guessed.</p>
Cause	According to FDEO management, to facilitate claims filing, the FDEO made a business decision when the RA System was designed to allow claimants to use a four-digit PIN to authenticate to the RA System.
Effect	The use of passwords of at least eight characters that include the complexity requirements of alphanumeric and special characters reduces the possibility that an unauthorized individual may inappropriately gain access to the RA System and compromise the confidentiality, integrity, and availability of RA System data and related IT resources.

Recommendation

We recommend that FDEO management establish adequate password length and complexity requirements for RA System claimants to ensure the confidentiality, integrity, and availability of RA System data and related IT resources.

State Entity Response

The Department concurs with the finding. The Department is currently developing additional criteria to require claimants to use passwords with more complexity. Passwords would meet the requirements to be defined as complex passwords. Currently, the claimant PIN number is utilized in both the RA CONNECT system and Interactive Voice Response (IVR) phone system, and the Department is reviewing options for administering this large infrastructure change. See Corrective Action Plan for additional details.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-016
CFDA Number	17.225 (Includes COVID-19 Awards)
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 Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	No
Finding Type	Significant Deficiency
Finding	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 10 that FDEO change management controls continue to need improvement to ensure that only authorized, tested, and approved Reemployment Assistance Claims and Benefits Information System (RA System) program code and data changes are implemented into the production environment.
Criteria	Effective change management controls are intended to ensure that all program code and data changes are properly authorized, tested, and approved for implementation into the production environment. Change management controls also promote the accuracy of data changes made in the production environment. Effective change management controls ensure that the established change management process is followed when program code and data changes are implemented into the production environment and that only approved changes are implemented into the production environment.
Condition	<p>The FDEO 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 FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2019-20 fiscal year, the FDEO expended approximately \$9.15 billion for UI benefits.</p> <p>To evaluate the appropriateness of FDEO change management controls for program code and data changes implemented into the RA System production environment, as part of our IT operational audit, we requested a system-generated list of the program code changes implemented into the production environment during the period July 1, 2019, through May 22, 2020, and the data changes implemented into the production environment during the period July 2019 through June 2020. However, the FDEO was unable to provide system-generated lists of the implemented program code and data changes. Instead, for the program code changes, the FDEO provided a list of the RA System program change tickets from the ticketing system with a status of either closed or implemented into production during the period July 1, 2019, through May 22, 2020, and for the RA System data changes, a list of the data change tickets from the ticketing system with a status of either closed or implemented into production during the period July 2019 through June 2020. Although the FDEO used a change management system for managing program code and data</p>

changes, the FDEO had not established controls, such as the use of a reconciliation process, to ensure that all program code and data changes implemented into the production environment followed the FDEO's change management process.

While the ticketing system lists provided may not have included all the program code and data changes implemented into the RA System production environment during the period July 1, 2019, through May 22, 2020, the lists included 170 program change tickets and 1,592 data change tickets. We selected 23 of the program change tickets and 35 of the data change tickets and examined available FDEO records supporting the tickets and the respective program and data changes.

For each of the 23 program change tickets selected for audit, we requested documentation evidencing that the ticket was authorized and the program code changes to address the ticket were tested by the programmer and user, approved to be implemented into the production environment, and implemented into the production environment by someone other than the programmer who made the changes. Our examination found that FDEO records did not:

- Demonstrate programmer testing sign off for the program code changes for 22 tickets.
- Demonstrate user testing sign off for the program code changes for 10 tickets.
- Demonstrate that program code changes for 20 tickets were approved for implementation.
- Identify for each program change addressed by the 23 tickets that an appropriate separation of duties existed between the programmer and implementor of each program change.

Eight of the 23 program change tickets tested were for significant COVID-19 pandemic-related program changes to online screens and claims processing for initial and continued claims. For these 8 program change tickets, we also examined FDEO records of programmer and user testing and independent program code reviews to determine whether the program code changes authorized on the tickets were appropriately tested and reviewed prior to implementation into the production environment. Our examination found that 7 of the program change tickets lacked detailed programmer testing documentation, 5 program change tickets lacked detailed user testing documentation, and all 8 program change tickets lacked evidence of required program code reviews by the Technical Change Control Committee (TCCC), thereby limiting FDEO management's assurance that the program code changes functioned as intended.

For the 35 data change tickets selected for audit, we requested documentation evidencing that the data change was authorized, tested by the programmer, reviewed and approved by the user, approved for implementation, and that the data change implementor was appropriate. Our examination found that FDEO records did not:

- Demonstrate that the data changes to address 3 tickets were tested by the programmer.
- Demonstrate that testing by the programmer for the data changes to address 14 tickets was reviewed and approved by the user.
- Demonstrate that the data changes to address 13 tickets were approved before being implemented into the production environment.

- Identify for each data change addressed by the 35 tickets that an appropriate separation of duties existed between the data change programmer and implementor.

Cause

FDEO management acknowledged in response to our audit inquiry that, due to higher priority issues and limited resources, the FDEO had not reconciled the program code and data changes implemented into the production environment to the ticketing system records and thus, the FDEO could not demonstrate that all program code and data changes implemented into the RA System production environment were recorded in the ticketing system. FDEO management also indicated that the FDEO was transitioning to a new process for recording program code and data changes and that, previously, evidence of testing, approvals, and implementors was not always recorded. Additionally, programmers were not required to specifically document that a program code change was tested and TCCC program code reviews were sometimes conducted during TCCC and programmer meetings that were not documented. Further, FDEO management indicated that documentation for data changes was not always maintained due to the volume of data changes resulting from the COVID-19 pandemic and expansion of unemployment insurance benefits.

Effect

Without an effective reconciliation process that ensures all program code and data changes implemented into the RA System production environment are recorded in the ticketing system, and documentation of the testing and approval of program code and data changes, the FDEO has limited assurance that all program code and data changes are appropriately authorized, tested, approved, and implemented and do not bypass the FDEO's change management process.

Recommendation

We recommend that FDEO management improve change management controls to ensure that all implemented RA System program code and data changes are managed by, and do not bypass, the FDEO's change management process. We also recommend that FDEO management ensure that FDEO records evidence that RA System program code and data changes are appropriately authorized, tested, approved, and implemented into the production environment.

State Entity Response

The Department concurs with the finding. The Department will continue working to improve change management controls by implementing a change process that captures approval of the program implementation package prior to migration. These approvals will be stored, and the Department will continue to improve the documentation process throughout the system change process. The Department plans to improve the Team Foundation Server (TFS) workflow so that approvals are captured, either by saving documentation within TFS or through the workflow itself. The Department will also continue to improve TFS reports so information can be more accessible.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-017
CFDA Number	17.225 (Includes COVID-19 Awards)
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 Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	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 11 that the reports used by the FDEO to conduct periodic Reemployment Assistance Claims and Benefits Information System (RA System) user access privilege reviews did not promote an effective review of all user accounts as the reports included information that was inaccurate and did not match RA System access records.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(1)(a)(6), Florida Administrative Code – Agency information owners are to review access rights (privileges) periodically based on system categorization or assessed risk.</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. To facilitate the periodic review of the appropriateness of RA System access privileges for FDEO employees and other State and Federal agency users, semiannually, the FDEO generated user access reports and provided the reports to the appropriate supervisors for review.</p>
Condition	<p>The FDEO 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 FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2019-20 fiscal year, the FDEO expended approximately \$9.15 billion for UI benefits.</p> <p>To evaluate the adequacy of the periodic FDEO RA System access privilege reviews, as part of our IT operational audit, we conducted inquiries of FDEO management and staff and examined RA System user access reports and related RA System access records. Our examination of the user access reports used by the FDEO to conduct the July 2019 through December 2019 access review found that the reports were inconsistent with RA System access records and, therefore, did not facilitate an effective or accurate access review. Specifically, we found that the user access reports included inaccurate information such as erroneous account statuses (e.g., accounts were listed as active that were not active) and missing or inaccurate last logon dates.</p>

Cause	According to FDEO management, the FDEO was not aware of issues with the user access reports but acknowledged that the reports' information was inaccurate and did not match RA System access records.
Effect	Without accurate reports of RA System user access privileges, FDEO management's assurance that semiannual access reviews effectively ensure that assigned access privileges remain appropriate is limited.
Recommendation	We recommend that FDEO management reevaluate the RA System user access privilege reports to ensure that the access reports are consistent with RA System access records and promote an effective review of the appropriateness of user access privileges.
State Entity Response	The Department concurs with the finding. The Department will continue working to improve and reevaluate the RA System user access privilege so the access reports are consistent and accurate. Due to the capacity issues experienced by the Department during the COVID-19 pandemic, the Department has identified several strategic initiatives necessary to be completed in order to position the RA program for long-term optimization. The Department is actively underway with a Cloud Migration project that will assist with transferring program infrastructure to the Cloud, and provide improvements to business processes and application architecture.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-018
CFDA Number	17.225 (Includes COVID-19 Awards)
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 Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	No
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2020-170, Finding No. 2019-012
Finding	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.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(1)(d), Florida Administrative Code – Each agency is required to ensure that access permissions are managed, incorporating the principles of least privilege and separation of duties.</p> <p>Effective access controls include measures that limit a user’s access privileges to only those functions necessary to perform their assigned job duties and promote an appropriate separation of duties.</p>
Condition	<p>The FDEO 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 FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2019 20 fiscal year, the FDEO expended approximately \$9.15 billion for UI benefits.</p> <p>According to FDEO records as of June 10, 2020, 94 FDEO employees had an active RA System user account with access to two or more of the six high-risk functions identified by the FDEO. As part of our IT operational audit, we evaluated RA System access for 25 of the 94 FDEO employees to determine whether the access privileges were appropriately assigned and found that 19 employees had been assigned access to two or more high-risk functions that were not required for the users’ assigned job duties. Specifically, we found that:</p> <ul style="list-style-type: none">• 19 employees had inappropriate access to update claimant payment information, including direct deposit information.• 6 employees had inappropriate access to update claimant authentication information such as social security numbers.• 12 employees had inappropriate access to claim weeks on an existing claim and, therefore, the ability to request claimant payments.

- 3 employees had inappropriate access to issue and authorize (release) manual payments.

FDEO records as of June 10, 2020, also showed that 12 other State and Federal agency users had an active RA System user account with access to one or more of the six high-risk functions. We evaluated the RA System access for these 12 users and noted that 4 Federal agency users were assigned access to a high-risk function that allowed the users to claim weeks on an existing claim and, therefore, request claimant payments. Such access is inappropriate for Federal agency users of the RA System.

Cause

FDEO management acknowledged that user access was assigned through access roles that combined many functions and, therefore, access in excess of that needed for the users' required job duties was sometimes assigned. FDEO management was unable to explain why the Federal agency users were assigned this access and acknowledged the access was inappropriate.

Effect

Assigning access privileges to high-risk functions that are inappropriate or not required for the user's job duties increases the risk of unauthorized modification, loss, or disclosure of claimant data.

Recommendation

We recommend that FDEO management limit RA System user access privileges to only those functions that are appropriate and necessary for the users' assigned job duties.

State Entity Response

The Department concurs with the finding. The Department continues to work to establish and implement procedures that will document the review process and limit access privileges in the RA System. The Department has identified an Identity Management and Access Control project to establish procedures to restrict system users to only functions necessary for assigned job duties. Additionally, the Department is working to develop a Standard Operating Procedure (SOP) to identify role-specific job duties.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-019
CFDA Number	17.225 (Includes COVID-19 Awards)
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 Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	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 13 that Reemployment Assistance Claims and Benefits Information System (RA System) user accounts were not always promptly deactivated when access was no longer required.
Criteria	Florida Department of Management Services Rule 60GG-2.003(1)(a)8., Florida Administrative Code – State agencies are required to ensure that IT access privileges are removed when access to an IT resource is no longer required. Prompt action is necessary to ensure that the access privileges are not misused by former employees, former contractors, or others to compromise data or IT resources.
Condition	<p>The FDEO 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 FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2019-20 fiscal year, the FDEO expended approximately \$9.15 billion for UI benefits.</p> <p>As part of our IT operational audit, we examined FDEO access records for the 64 FDEO RA System users who separated from FDEO employment during the period July 1, 2019, through May 23, 2020, as of June 10, 2020, to determine whether RA System access privileges were timely deactivated upon employment separation. Our examination found that 43 user accounts were not timely deactivated. Specifically, 33 user accounts assigned to 32 former employees were deactivated 1 to 232 days (an average of 22 days) after the employees' separation dates and 10 user accounts assigned to 10 former employees remained active as of June 10, 2020, although 26 to 321 days (an average of 149 days) had elapsed since the employees separated from FDEO employment.</p> <p>We also examined FDEO access records as of June 10, 2020, for the 2,329 contracted staff who ceased providing services to the FDEO during the period November 5, 2019, through June 5, 2020, to determine whether RA System access privileges were timely deactivated. Our examination found that 2,056 user accounts assigned to 2,056 former contractors were deactivated 1 to 51 days (an average of 2 days) after the contractors' ceased providing services to the FDEO and 238 user accounts assigned to 238 former contractors remained</p>

active as of June 10, 2020, although 5 to 55 days (an average of 29 days) had elapsed since the contractors ceased providing services.

Through other audit procedures, we identified 680 other active user accounts in FDEO access records as of June 10, 2020, that had not been used since prior to January 1, 2020.

Cause

According to FDEO management, access removal requests were not always timely received and that, while periodic reviews of access privileges were conducted, Internal Security Unit (ISU) staff only deactivated accounts when the appropriate supervisor notified them that an account was no longer necessary. Additionally while FDEO management indicated that FDEO guidelines allowed 1 day (excluding weekends and holidays) upon receipt of an access removal request to deactivate a user account, as unauthorized access can occur at any time, access to the RA System should be promptly deactivated when the access privileges are no longer required.

Effect

Timely deactivation of RA System user accounts immediately upon employment separation or when no longer necessary reduces the risk that access privileges may be misused by former employees, former contractors, or others.

Recommendation

We recommend that FDEO management ensure that RA System user accounts are promptly deactivated upon employment separation or when no longer necessary.

State Entity Response

The Department concurs with the finding. The Department continues working to establish and implement a different process for the timely deactivation according to the system modernization efforts.

The Department has identified two corrective actions:

1. The Department's Internal Security Unit (ISU) will update the Universal Security Officers Guide (USOG) to incorporate additional security procedures in relation to timely deactivation of accounts, as well as provide ongoing Security Officer Training to Departmental Security Officers (DSOs) to ensure business area's DSOs and Supervisors follow the procedures documented in the USOG.
2. Due to the capacity issues experienced by the Department during the COVID-19 pandemic, the Department has identified strategic initiatives necessary to be completed in order to position the RA program for long-term optimization. The Department is actively underway with a Cloud Migration project to assist with the migration of infrastructure to the Cloud, and provide improvements to business processes and application architecture.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-020
CFDA Number	17.225 (Includes COVID-19 Awards)
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 Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	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 14 that certain security controls related to logical access, user authentication, and logging and monitoring for the Reemployment Assistance Claims and Benefits Information System (RA System) and related IT resources continue to need improvement to ensure the confidentiality, integrity, and availability of RA System data and related IT resources.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of data and IT resources.
Condition	<p>The FDEO 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 FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data. According to FDEO FLAIR records, during the 2019-20 fiscal year, the FDEO expended approximately \$9.15 billion for UI benefits.</p> <p>Our IT operational audit procedures disclosed that certain security controls related to logical access, user authentication, and logging and monitoring for the RA System and related IT resources continue to 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 FDEO 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 or related IT resources.
Effect	Without appropriate security controls related to logical access, user authentication, and logging and monitoring for the RA System and related IT resources, the risk is increased that the confidentiality, integrity, and availability of RA System data and related IT resources may be compromised.
Recommendation	We recommend that FDEO management improve certain security controls related to logical access, user authentication, and logging and monitoring for the RA System and related IT resources to ensure the confidentiality, integrity, and availability of RA System data and related IT resources.
State Entity Response	The Department concurs with the finding. The Department will continue to evaluate and improve security controls to ensure the confidentiality, integrity, and availability of RA System data and IT resources. The Department has identified

a Security Architecture Review Project to help ensure the RA application, underlying platform, associated operations, and development processes meet modern application security standards.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-021
CFDA Number	17.225 (Includes COVID-19 Awards)
Program Title	Unemployment Insurance (UI)
Compliance Requirement	Special Tests and Provisions – UI Program Integrity – Overpayments
State Entity	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Disclaimer of Opinion and Material Weakness
Finding	The FDEO could not provide accurate data for the period April 2020 through June 2020 to demonstrate that UI benefit overpayments were properly identified and handled in accordance with applicable requirements or that debts resulting from overpayments were appropriately offset.
Criteria	Section 303(g)(1) of the Social Security Act – States shall deduct from unemployment benefits otherwise payable to an individual an amount equal to any overpayment made to such individual under an unemployment benefit program of the United States or any other State, and not previously recovered.
Condition	<p>The FDEO 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 FDEO staff. The RA System also allows employers and third parties to manage UI claims and appeals, update and monitor UI accounts, and communicate with FDEO staff. The RA System is designed to be used by FDEO staff to evaluate claims information, authorize and process payments, adjudicate issues, and maintain claimant and employer data.</p> <p>During the 2019-20 fiscal year, the FDEO made UI benefit payments totaling approximately \$9.15 billion. Our inquiries of FDEO management disclosed that the FDEO was in the process of addressing known UI benefit overpayment issues with the RA System, specifically overpayments resulting from the COVID-19 pandemic and expansion of UI benefits. Consequently, the FDEO was unable to provide for audit accurate data for the months of April, May, and June 2020 to demonstrate that UI benefit overpayments were properly identified and handled in accordance with applicable requirements or that debts resulting from overpayments were appropriately offset.</p>
Cause	FDEO management indicated that complete and accurate UI overpayment data could not be provided due to processing errors when extracting the data from the RA System.
Effect	Absent effective controls to ensure that overpayments are accurately identified and handled, claimants may continue to receive UI benefits in error, debts resulting from overpayments may not be appropriately offset, and employers may not be relieved of charges when overpayments are caused by untimely or inaccurate actions. In addition, absent accurate data, the USDOL and FDEO are not able to effectively monitor the integrity of the UI program benefit payment process.
Recommendation	We recommend that the FDEO investigate and resolve the RA System processing errors inhibiting the production of accurate UI benefit overpayments data.
State Entity Response	The Department concurs with the finding. The Coronavirus Aid, Relief, and Economic Security (CARES) Act, passed in March 2020, created new federal unemployment insurance benefits for individuals facing unemployment as a result

of the COVID-19 pandemic. These new programs required significant modification to CONNECT in order to be implemented. The CONNECT system was facing extreme challenges in system processing during April through June 2020 and required extensive staff resources to mitigate.

Implementation of the new CARES Act programs required more resources and implementation strategies to ensure benefits were made available to impacted Floridians in a timely manner. This required the Department to prioritize, design and implement methods to ensure appropriate controls were in place that determined claimant eligibility and initiated payments to eligible claimants. Once implemented, additional processes had to be prioritized, designed, and implemented to address overpayments and properly account for and report those issues.

The continued challenges the Department faced through the summer of 2020, as well as new federal programs that were implemented in September, October, and January meant that the Department was unable to provide overpayment data prior to the conclusion of the audit. The Department is finalizing processes to report overpayments and to ensure appropriate collection activities are performed. The Department takes the identification of overpayments and the collection of state and federal funds very seriously and will continue to work with the Auditor General and the US Department of Labor to ensure compliance.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-022
CFDA Number	17.225 (Includes COVID-19 Awards)
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 Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	No
Finding Type	Opinion Qualification and Material Weakness Questioned Costs – \$5,984.00
Finding	The FDEO did not always 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 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> – To receive UI benefits, an unemployed individual must complete the FDEO’s online work registration and report to the one-stop career center as directed by the local workforce development board for reemployment services.</p>
Condition	<p>The FDEO 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. The FDEO 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 the FDEO 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 Employ Florida, the information is to be shared with the FDEO via the RA System data exchange, and the claimant is referred to the FDEO for adjudication.</p> <p>According to FDEO records, during the 2019-20 fiscal year, 51,676 claimants were scheduled to receive RESEA program services. Our examination of FDEO records for 40 claimants disclosed that, for 6 claimants, FDEO records did not evidence that the FDEO UI office received notifications regarding the claimants’ participation or nonparticipation in the RESEA program. Specifically, 2 of the claimants participated in RESEA program services and the other 4 claimants either canceled or did not attend their appointments for RESEA program services. For 3 of the claimants who did not participate in RESEA program services, the FDEO paid \$5,984 in UI benefits to the claimants after their missed appointments. For another claimant, while notification was provided to the FDEO on September 5, 2019, indicating that the claimant did not participate in the RESEA program services and the claimant was referred for adjudication, as of January 28, 2021, the FDEO had not completed the adjudication process for the claimant.</p>

Cause	FDEO management indicated that, between May 2020 and August 2020, the data exchange between Employ Florida and the RA System did not occur due to an unexpected server upgrade. As a result, during those months, the FDEO was unable to extract data tables from Employ Florida to ensure that UI claimants complied with the RESEA program participation requirements.
Effect	Absent documentation that claimants participated in the RESEA program, the FDEO cannot demonstrate that only eligible claimants receive UI benefits.
Recommendation	We recommend that the FDEO ensure that the data exchange between Employ Florida and the RA System appropriately and consistently notifies the FDEO of a claimant's compliance with the RESEA program.
State Entity Response	The Department concurs with the finding. The Department continuously maintains a process for ensuring claimants comply with the participation requirements of the RESEA program. As mentioned in the cause, due to an unexpected server upgrade by the state's vendor for the state's online case management and labor exchange system – Employ Florida – the Department was temporarily unable to extract data tables from Employ Florida during this period of server incompatibility. The data exchange between Employ Florida and the Reemployment Assistance system was among the processes that were impacted until the Department was able to purchase and set up new servers that were compatible with the new Employ Florida servers. Typically, if a claimant does not attend a scheduled appointment, this is reported 14 days after the scheduled appointment; however, this did not occur during the period of server incompatibility as the data tables did not refresh during this time. It should be noted that this was an isolated incident that has not previously occurred, nor do we expect future reoccurrence.

Finding Number 2020-023 Not Used.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-024
CFDA Number	17.225 (Includes COVID-19 Awards)
Program Title	Unemployment Insurance
Compliance Requirement	Special Tests and Provisions – Employer Experience Rating and Match with Internal Revenue Service (IRS) 940 Federal Unemployment Tax Act (FUTA) 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
Finding	The FDOR did not complete a periodic review of all System for Unified Taxation (SUNTAX) user access privileges to ensure that access was only granted to authorized users and that the access privileges granted were appropriate.
Criteria	Florida Department of Management Services Rule 60GG-2.003(1), Florida Administrative Code – <i>Access Control</i> – Each agency shall ensure that access to information technology resources is limited to authorized users, processes, or devices, and to authorized activities and transactions and that a periodic review of access rights is conducted based on system categorization or assessed risk.
Condition	<p>The FDOR is responsible for overseeing and coordinating the calculation of employer tax rates and the collection of employer tax payments for the Unemployment Insurance program. The FDOR utilizes SUNTAX to administer and account for various taxes, including reemployment taxes. As of June 12, 2020, 1,795 FDOR employees and 92 external users had access to SUNTAX. During the 2019-20 fiscal year, the FDOR collected employer tax payments totaling \$443,325,284.</p> <p>Our review of FDOR access controls for SUNTAX disclosed that, while access review efforts were initiated during the period July 2019 through June 2020, FDOR records did not evidence that a review of the appropriateness of all SUNTAX user access privileges was completed.</p>
Cause	FDOR management indicated that, while the FDOR began a user access review, the review was not completed because the FDOR was transitioning from a manual to an online user access review process.
Effect	Conducting periodic reviews of all user accounts helps ensure that access to SUNTAX is appropriately limited to authorized users for authorized purposes.
Recommendation	We recommend that FDOR management complete the transition to the online user access review process and ensure that FDOR records evidence periodic reviews of the appropriateness of all SUNTAX user access privileges.
State Entity Response	ISP plans to complete the transition to the online user access review process and ensure that the Florida Department of Revenue records evidence of the periodic reviews of the appropriateness of all SUNTAX access privileges.

U.S. DEPARTMENT OF LABOR

Finding Number	2020-025
CFDA Number	17.225 (Includes COVID-19 Awards)
Program Title	Unemployment Insurance (UI)
Compliance Requirement	Special Tests and Provisions – Employer Experience Rating and Match with Internal Revenue Service (IRS) 940 Federal Unemployment Tax Act (FUTA) 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. 2020-170, Finding No. 2019-015
Finding	Internal controls for UI tax payment processing need improvement.
Criteria	2 CFR 200.303 – <i>Internal controls</i> – 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.
Condition	<p>The FDOR contracted with a service organization to provide tax filing solutions for multiple tax types, including UI taxes. During the 2019-20 fiscal year, the FDOR received UI tax payments from employers totaling approximately \$443.3 million. The service organization was responsible for and processed \$113.1 million in UI tax payments.</p> <p>The service organization obtained an independent service auditor's report for the period January 1, 2019, through December 31, 2019, in which the service organization's auditors issued an adverse opinion related to the service organization's Information Security Policy, risk management program, annual risk assessment, and software development changes. Given the significance of the service organization's role in the UI program, internal control weaknesses reported in the service auditor's report could significantly impact the UI program.</p>
Cause	The service organization had not effectively established certain IT controls, including a sufficiently detailed Information Security Policy or risk management program, completed an annual risk assessment, or maintained documentation for software development changes.
Effect	Absent appropriate UI tax payment processing controls, the FDOR has reduced assurance that the UI tax data is appropriately safeguarded.
Recommendation	We recommend that the FDOR ensure that the service organization takes timely and appropriate corrective action to resolve the deficiencies noted in the independent service auditor's report.
State Entity Response	FDOR will ensure the service organization resolves deficiencies noted in the independent service auditor's report. FDOR will require the service organization to provide corrective action plans for findings with quarterly updates as appropriate.

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U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	2020-027
CFDA Number	20.205, 20.219, 20.224, and 23.003
Program Title	Highway Planning and Construction Cluster
Compliance Requirement	Subrecipient Monitoring
State Entity	Florida Department of Transportation (FDOT)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency

Finding	The FDOT did not always evaluate subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward or develop a monitoring plan based on the assessed risk of noncompliance.
Criteria	2 CFR 200.331 – <i>Requirements for pass-through entities</i> – 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. All pass-through entities must 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.
Condition	<p>During the 2019-20 fiscal year, the FDOT provided \$153,032,192 in Highway Planning and Construction Cluster funds to 173 recipients through 354 active subawards. Of the 354 subawards, 309 subawards were awarded funding through the FDOT’s Local Agency Program (LAP), 27 were subawards with Metropolitan Planning Organizations, and 18 were subawards with other uncategorized subrecipients.</p> <p>Our audit disclosed that the FDOT did not always evaluate subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward. Specifically, our review of 36 subawards active during the 2019-20 fiscal year disclosed that, for 26 LAP subawards and 3 uncategorized subawards, the FDOT had not evaluated subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward. Additionally, although the FDOT conducted subrecipient monitoring, the FDOT had not developed a monitoring plan based on an assessed risk of subrecipient noncompliance.</p>
Cause	According to FDOT management, effective February 21, 2019, the FDOT established procedures for evaluating subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward and for developing a related monitoring plan for LAP subawards. However, the FDOT did not evaluate subrecipient risk of noncompliance or prepare monitoring plans for LAP subawards granted prior to February 21, 2019. In addition, the FDOT had not established procedures for evaluating subrecipient risk or developing a related monitoring plan for the uncategorized subawards.
Effect	Absent evaluating subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward, and developing an appropriate monitoring plan, the FDOT has limited assurance that monitoring performed addresses the highest risk subrecipients or adequately assesses subrecipient compliance with financial and programmatic grant agreement requirements. Additionally, the FDOT has not complied with applicable Federal regulations.

Recommendation

We recommend that FDOT management ensure that subrecipient risk assessments are completed and a monitoring plan is developed for all active subawards based on an assessed risk of subrecipient noncompliance. Additionally, FDOT management should establish procedures for conducting subrecipient risk assessments and developing monitoring plans for uncategorized subawards.

State Entity Response

The Department will fully update its existing procedures so project monitoring controls are clearly enumerated for both LAP and uncategorized subawards. The LAP project specific risk assessment and monitoring plan template implemented February 21, 2019 will continue to be utilized for new LAP subawards. A project specific risk assessment and monitoring plan template for new uncategorized subawards will be developed and implemented by December 31, 2021. Incorporation of uncategorized subawards into Local Programs Office guidance will occur synchronously with planned updates expecting to be complete by fiscal year end 2022.

The Local Program Office acknowledges the following grant award files may not contain project-specific risk assessments and project level monitoring plans:

- 1) Project grants awarded before the Uniform Grant Guidance took effect on December 26, 2014.
- 2) Grants for LAP projects awarded before new guidance published by the Local Program Office took effect on February 19, 2019.
- 3) Grants for uncategorized subawards that were not subject to Local Programs Office guidance prior to January 12, 2021.

The Local Program Office observes that it has worked with the Department's districts, since updating its processes in 2015 in response to the 2 CFR 200 changes, to conduct annual risk assessments at the entity level for local agencies with new LAP projects for the upcoming fiscal year. Many of our local agencies manage multiple LAP projects. At the project level, district managers conduct continuous risk assessments of open projects, in order to ensure Department resources are deployed where most needed at any given time, given the many variables that can affect our projects at any stage. However, certain milestones (such as change orders) go through an in-depth review without exception. For past project files, the Department chooses to accept the risk of not retroactively inserting project specific risk assessments and monitoring plans, since it considers the costs to outweigh the risks given the existence of counterbalancing controls for these projects (i.e., entity-level risk assessments combined with continuous risk assessment of all projects).

U.S. DEPARTMENT OF TRANSPORTATION

Finding Number	2020-028
CFDA Number	20.205, 20.219, 20.224, and 23.003
Program Title	Highway Planning and Construction Cluster
Compliance Requirement	Special Tests and Provisions – Quality Assurance Program
State Entity	Florida Department of Transportation (FDOT)
Federal Grant/Contract Number and Grant Year	All
Statistically Valid Sample	No
Finding Type	Significant Deficiency
Finding	FDOT records did not always demonstrate that Materials Acceptance and Certification (MAC) system software changes were appropriately approved.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(5), Florida Administrative Code – <i>Information Protection Processes and Procedures</i> – Each agency shall ensure that security policies, processes, and procedures are maintained and used to manage protection of information systems and assets. Such policies, processes, and procedures shall establish a configuration change control process to manage upgrades and modifications to existing information technology resources and develop a process to review and approve proposed changes.</p> <p>Effective change management controls are intended to ensure that all program modifications are properly authorized, tested, and approved for implementation into the production environment. Effective change management controls also ensure that the established change management process is followed when program code changes are implemented into the production environment and only approved changes are implemented into the production environment.</p>
Condition	The FDOT uses the MAC system to document quality assurance procedures for Highway Planning and Construction Cluster projects. According to FDOT records, the FDOT implemented 21 software changes for the MAC system during the 2019-20 fiscal year. Our examination of FDOT records for 5 of the 21 software changes found that 2 software changes were approved by the programmer who programmed the changes, contrary to effective change management controls.
Cause	According to FDOT management, the programmer approved the changes due to the absence of the system development manager responsible for approving changes.
Effect	Absent adequate change management controls to ensure that FDOT records evidence that all MAC system software changes are independently approved, the risk is increased that unauthorized or erroneous changes could be moved into production without timely detection.
Recommendation	We recommend that the FDOT enhance MAC system change management controls to ensure that all changes are appropriately approved.
State Entity Response	As of February, 2021, the FDOT Office of Information Technology, Application Services has implemented a modification to the production change process that will prevent this issue from occurring in the future. The approvals for production changes are processed in the Azure DevOps environment. In the prior approval process, the developer would submit the production schedule request, and the Architect would review, approve, and schedule for deployment. After an item had been scheduled for deployment, the Section Manager would provide the final approval before moving to production. In the two cases identified in this report, with prior approval to approve in the absence of the section manager, the Architect approved for both the Architect role and the Section Manager. To prevent any future occurrences, a new approval group has been created in Azure

DevOps that includes all Section Managers and Supervisor in Application Services. This group will receive all approval requests from DevOps and can approve the release in the absence of the designated Section Manager. This will ensure all approvals are from a manager or supervisor level.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2020-029
CFDA Number	84.010
Program Title	Title I Grants to Local Educational Entities
Compliance Requirement	Reporting
State Entity	Florida Department of Education (FDOE)
Federal Grant/Contract Number and Grant Year	S010A180009-18A 2019, S010A19009 2019, and S010A190009-19A 2020
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	FDOE records did not demonstrate that Comprehensive Management Information System (CMIS) software changes were appropriately tested or approved.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(5), Florida Administrative Code – <i>Information Protection Processes and Procedures</i> – Each agency shall ensure that security policies, processes, and procedures are maintained and used to manage protection of information systems and assets. Such policies, processes, and procedures shall establish a configuration change control process to manage upgrades and modifications to existing information technology resources and develop a process to review and approve proposed changes.</p> <p>Effective change management controls are intended to ensure that all program modifications are properly authorized, tested, and approved for implementation into the production environment. Effective change management controls also ensure that the established change management process is followed when program code changes are implemented into the production environment and only approved changes are implemented into the production environment.</p>
Condition	The FDOE uses the CMIS to collect student and staff data for use in funding, reporting, and leadership decisions. According to FDOE records, the FDOE implemented three software changes for the CMIS during the 2019-20 fiscal year. Our examination of FDOE records for the three changes found that FDOE records did not evidence programmer testing or program code validation and approval by personnel independent of the programming team.
Cause	According to FDOE management, the Mainframe Production and Control Request form used to document change management processes did not require the programmer or manager approving the change to document that the change was tested. Additionally, the form did not indicate the name of the manager who approved the change.
Effect	Absent adequate change management controls to ensure that FDOE records evidence that all CMIS changes are independently tested and approved, the risk is increased that unauthorized or erroneous changes could be moved into production without timely detection.
Recommendation	We recommend that the FDOE enhance CMIS change management controls to ensure that all changes are appropriately tested and approved.
State Entity Response	The Department concurs with the finding and has updated the production control process to demonstrate that software changes to the Comprehensive Management Information System (CMIS) were appropriately tested and approved. Production control forms have also been modified and instituted to capture documentation of approvals for code validation, testing, and deployment providing proof of separation of duties.

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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
U.S. DEPARTMENT OF HOMELAND SECURITY**

Finding Number	2020-030
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	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, and Special Tests and Provisions
State Entity	Florida Department of Management Services (FDMS)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2020-170, Finding No. 2019-021
Finding	In our information technology (IT) operational audit report No. 2020-149, titled <i>Department of Management Services – State Data Center Operations</i> , dated March 2020, we noted in Finding 5 that some access privileges did not promote an appropriate separation of duties or were not necessary based on users’ assigned job responsibilities. As of June 2020, the FDMS had not corrected the identified deficiencies.
Criteria	<p>Effective access controls include measures that restrict user access privileges to data and IT resources to only those functions that promote an appropriate separation of duties and are necessary for users’ assigned job responsibilities. Appropriately restricted access privileges help protect data and IT resources from unauthorized modification, loss, or disclosure.</p> <p>Section 282.201(1)(f), Florida Statutes – <i>State data center</i> – The State Data Center (SDC) shall assume administrative access rights to resources and equipment, including servers, network components, and other devices, consolidated into the State Data Center. State agencies are to relinquish administrative rights to consolidated resources and equipment and the SDC is to provide customer entities with access to applications, servers, network components, and other devices necessary for entities to perform business activities and functions.</p>
Condition	<p>The SDC, established within the FDMS, provides data center services for customer entities. As part of our IT operational audit, we evaluated administrative access privileges to the mainframe, Windows server, and Oracle database environments, and the interconnected network domains. Our audit procedures disclosed user accounts with administrative access privileges to mainframe environment resources that were not assigned to SDC staff. Specifically, we noted that:</p> <ul style="list-style-type: none"> • For the Resource Access Control Facility (RACF) mainframe security environment applicable to three logical partitions (LPARs) assigned to one State agency, 20 of the 35 active accounts with one or more administrative access authorities were assigned to the State agency’s staff as of April 26, 2019. The administrative access authorities included the ability to copy, reorganize, catalog, scratch user or data sets, specify logging options, and have full control over all RACF user profiles.

- For the CA Top Secret mainframe security environment applicable to one State agency's LPAR, 1 of the 7 active administrative accounts with unlimited scope privileges as of May 2, 2019, was assigned to State agency staff. This account had the ability to create a terminal session.

Our audit procedures also disclosed server accounts with administrative access privileges that were not appropriate and that administrative access accounts for the Oracle production database clusters were not assigned to current SDC staff.

Additionally, our audit procedures disclosed the existence of user accounts with administrative access as of April 12, 2019, on three of the six SDC-managed network domains that were not appropriate, including active administrative user accounts assigned to employees who had separated from employment. Specifically, as shown in Table 1, 7 of the 163 active accounts with administrative access were not appropriate.

**Table 1
Inappropriate Network Administrative Access Privileges**

Network Domain	Number of Accounts with Administrative Access Privileges on an SDC-Managed Domain		
	Total Administrative Accounts	Inappropriately Assigned to SDC Staff	Access Assigned to Former Employees
1	52	1	2
2	74	-	1
3	37	2	1
Total	<u>163</u>	<u>3</u>	<u>4</u>

Two of the 4 accounts assigned to former employees were assigned to one individual and, as of April 12, 2019, the 4 accounts assigned to the 3 former employees had remained active from 71 to 308 days after the employees' separation dates.

The SDC provides services for various systems managed by the Florida Department of Children and Families (FDCF), Florida Division of Emergency Management (FDEM), Florida Department of Economic Opportunity (FDEO), Florida Department of Health (FDOH), 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, the GRANT System, the Collocated Cost Journal Transfer System, and the Integrated Benefit Recovery System. The system at the FDEM is the Florida PA System. The system at the FDEO is the Reemployment Assistance Claims and Benefits Information System (RA 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. Systems at the FDOT include the Consultant Invoice Transmittal System, Electronic Estimate Disbursement System, Financial Management System, Material Acceptance and Certification System, Trns*port SiteManager

Construction Management System, and the Contract Funds Management System.

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

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

17.225 – Unemployment Insurance (Includes COVID-19 Awards)

20.205, 20.219, 20.224 and 23.003 – Highway Planning and Construction Cluster

93.558 – Temporary Assistance for Needy Families

93.658 – Foster Care Title IV-E

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

93.788 – Opioid STR

93.959 – Block Grants for Prevention and Treatment of Substance Abuse

97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Includes COVID-19 Awards)

According to FDMS management, the FDMS initiated a project to address appropriateness of access which involves generating agency-specific access listings from each platform, soliciting feedback on access from customer agencies, account clean-up, delegations of access, and where applicable, risk acceptance; however, the project had not been completed as of June 2020. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2019-20 fiscal year.

Cause

SDC management stated the user accounts with administrative access privileges to resources that were not assigned to SDC staff were assigned to customers for administration of the customers' resources. Additionally, SDC management indicated that the administrative accounts required analysis to determine whether the accounts were necessary and that, as part of an ongoing effort to remove unnecessary accounts with excessive permissions, database administration staff were working with the respective customer entities to ensure the accounts could be removed.

Effect

Inappropriate and unnecessary administrative access privileges to the mainframe, Windows server, and Oracle database environments, and the interconnected network domains, increase the risk of unauthorized modification, loss, or disclosure of data and IT resources.

Recommendation

To promote compliance with State law and an appropriate separation of duties, we recommend that FDMS management properly restrict administrative access privileges to the mainframe, Windows servers, and Oracle database environments, and the interconnected network domains, to only those functions necessary for the user's assigned job responsibilities and ensure administrative accounts are timely disabled when no longer necessary.

State Entity Response

The Department concurs. Access to Department resources is granted based on authorized requests from supervisors to ensure that permissions granted promote separation of duties and restrict access to only what is required for the performance of job responsibilities. The Department continues to refine review processes to ensure they are comprehensive and promote timely removal of user accounts. Additionally, the Department recently completed an access review project that included reviews of both internal and external accounts across multiple platforms. Further, the Department has policies in review which, when approved, will help to further reinforce access control and review expectations.

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

Finding Number	2020-031
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	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, and Special Tests and Provisions
State Entity	Florida Department of Management Services (FDMS)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2020-170, Finding No. 2019-023
Finding	In our information technology (IT) operational audit report No. 2020-149, titled <i>Department of Management Services – State Data Center Operations</i> , dated March 2020, we noted in Finding 6 that State Data Center (SDC) processes for performance and documentation of periodic access reviews need improvement to ensure assigned access remains appropriate. As of June 2020, the FDMS had not corrected the identified deficiencies.
Criteria	FDMS Rule 60GG-2.003(1)(a)(6), Florida Administrative Code – <i>Access Control</i> – Agency information owners are to review access rights (privileges) periodically based on system categorization or assessed risk. FDMS Procedure DST-BWS-AP-001, <i>Active Directory Account Audit Procedure</i> FDMS Procedure DST-BIOS-P-100, <i>Physical Access Control Procedure</i> FDMS Procedure DST-ED-P-0021, <i>Employee Action Procedure</i>
Condition	The SDC, established within the FDMS, provides data center services for customer entities. As part of our IT operational audit, we evaluated the SDC’s periodic review of access privileges. FDMS rules require agency information owners to review access rights (privileges) periodically based on system categorization or assessed risk. Periodic reviews of user access privileges help ensure that only authorized users have access and that the access provided to each user remains appropriate. An effective periodic review consists of identifying the current logical and physical access privileges of all users and evaluating the assigned access privileges to ensure that they align with users’ job responsibilities. Our audit procedures disclosed that the periodic access privilege review processes performed by the SDC need improvement. Specifically: <ul style="list-style-type: none"> • In response to our request for documentation of periodic reviews performed for Windows server local administrative and Active Directory administrative accounts, SDC management stated that in accordance with <i>Active Directory Account Audit Procedure</i>, periodic reviews of some administrative accounts were initiated using a scheduled task that ran a script biweekly in all SDC domains. The script generated a report of administrative access for each domain and automatically converted the reports to service requests requiring

staff review. The reviewer created a change ticket for any account requiring changes (e.g., disabling). Our examination of the reports disclosed that:

- A report generated on March 25, 2019, for one domain did not contain all administrative accounts for the domain. SDC management further stated that reports were not generated, nor access reviewed, for Windows server local administrative accounts.
- 1 of the 20 active accounts listed on the report dated March 25, 2019, was for an employee who had separated from employment on January 31, 2019. The biweekly reviews were ineffective as the account remained active and was not discovered during four biweekly reviews, including the review of the report generated on March 25, 2019.
- Although SDC management responsible for Oracle access within the Database Section of the Bureau of Central Services reviewed the access of current staff members within the Bureau on a periodic basis, not all active accounts, including accounts assigned to customer entities, were evaluated. Additionally, SDC staff had not established ownership of all active accounts to ensure that all noncustomer accounts were included in the SDC review.
- SDC management responsible for open systems access within the Open Systems Section of the Bureau of Central Services performed a quarterly review of access privileges granted to Open Systems Section staff. Reports were generated individually for each employee within the Open Systems Section with assigned server access. The reviews were not comprehensive as accounts on some servers could be omitted because the reviews were not performed on a server by server basis and did not encompass administrative accounts within the service management system assigned to others, including other SDC staff, customers, or historical accounts from prior data center administrations.

As part of our IT operational audit, we also evaluated the *Physical Access Control Procedure* and *Employee Action Procedure* and related process for periodic reviews of physical access privileges to the SDC buildings. The *Physical Access Control Procedure* required reviews of access be initiated in March and September of each year. The procedure further stated that supervisors would receive a notice to review access, including access to SDC buildings, according to the process details documented in the *Employee Action Procedure*. We found that periodic reviews of assigned physical access privileges were performed for staff with unlimited access privileges to the data center facility; however, periodic reviews were not performed for SDC staff with limited access privileges to the data center facility or for FDMS staff with access to the Sadowski Building.

The SDC provides services for various systems managed by the Florida Department of Children and Families (FDCF), Florida Division of Emergency Management (FDEM), Florida Department of Economic Opportunity (FDEO), Florida Department of Health (FDOH), 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, the GRANT System, the Collocated Cost Journal Transfer System, and the Integrated Benefit Recovery System. The system at the FDEM is the Florida PA System. The system at the FDEO is the Reemployment Assistance Claims and Benefits Information System (RA 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. Systems at the FDOT include the Consultant Invoice Transmittal System, Electronic Estimate Disbursement System, Financial Management System, Material Acceptance and Certification System, Trns*port SiteManager

Construction Management System, and the Contract Funds Management System.

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

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

17.225 – Unemployment Insurance (Includes COVID-19 Awards)

20.205, 20.219, 20.224, and 23.003 – Highway Planning and Construction Cluster

93.558 – Temporary Assistance for Needy Families

93.658 – Foster Care Title IV-E

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

93.788 – Opioid STR

93.959 – Block Grants for Prevention and Treatment of Substance Abuse

97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Includes COVID-19 Awards)

According to FDMS management, the FDMS continues to work on the development of reports and corresponding review processes; however, the corrective actions had not been completed as of June 2020. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2019-20 fiscal year.

Cause

According to SDC management, the script generated to document review of access only reported the *Enterprise*, *Schema*, and *Domain Admins* security groups for Active Directory and did not include the *Administrators* security group. SDC management also stated that customer entity user and application accounts were managed by the customers and were not reviewed by the SDC. In response to our audit inquiry related to the physical access controls, SDC management stated that, although a periodic review was not performed, all badge requests were submitted by supervisors through the ticketing system, which served as documentation of a review.

Effect

Without documented effective processes for performing comprehensive reviews of access privileges using complete access lists, management's assurance that user access privileges were properly authorized and remain appropriate is limited.

Recommendation

We recommend that FDMS management perform comprehensive periodic reviews of access privileges for users and ensure that access privileges are timely removed when no longer needed.

State Entity Response

The Department concurs. The Department continues to refine review processes to ensure they are comprehensive and promote timely removal of user accounts. The Department recently completed an access review project that included reviews of both internal and external accounts across multiple platforms. Additionally, the Department has policies in review which, when approved, will help to further reinforce access control and review expectations.

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

Finding Number	2020-032
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	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, and Special Tests and Provisions
State Entity	Florida Department of Management Services (FDMS)
Federal Grant/Contract Number and Grant Year	Various
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2020-170, Finding No. 2019-022
Finding	In our information technology (IT) operational audit report No. 2020-149, titled <i>Department of Management Services – State Data Center Operations</i> , dated March 2020, we noted in Finding 10 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 customer entity data and related IT resources. As of June 2020, the FDMS had not corrected the identified deficiencies.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of data and related IT resources.
Condition	<p>The SDC, established within the FDMS, provides data center services for customer entities. Our IT operational audit disclosed that certain SDC security controls related to logical access, user authentication, and logging and monitoring, need improvement. 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. However, we have notified appropriate FDMS management of the specific issues. The deficiencies noted we consider collectively to be a significant deficiency.</p> <p>The SDC provides services for various systems managed by the Florida Department of Children and Families (FDCF), Florida Division of Emergency Management (FDEM), Florida Department of Economic Opportunity (FDEO), Florida Department of Health (FDOH), 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, the GRANT System, the Collocated Cost Journal Transfer System, and the Integrated Benefit Recovery System. The system at the FDEM is the Florida PA System. The system at the FDEO is the Reemployment Assistance Claims and Benefits Information System (RA 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. Systems at the FDOT include the Consultant Invoice Transmittal System, Electronic Estimate Disbursement System, Financial Management System, Material Acceptance and Certification System, Trns*port SiteManager</p>

Construction Management System, and the Contract Funds Management System.

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

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

17.225 – Unemployment Insurance (Includes COVID-19 Awards)

20.205, 20.219, 20.224, and 23.003 – Highway Planning and Construction Cluster

93.558 – Temporary Assistance for Needy Families

93.658 – Foster Care Title IV-E

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

93.788 – Opioid STR

93.959 – Block Grants for Prevention and Treatment of Substance Abuse

97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Includes COVID-19 Awards)

According to FDMS management, the FDMS continues to evaluate and improve security controls to ensure the confidentiality, integrity, and availability of data and IT resources; however, the corrective actions had not been completed as of June 2020. Consequently, the uncorrected deficiencies remained a significant deficiency for the 2019-20 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 customer entity data and related IT resources may be compromised.

Recommendation

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

State Entity Response

The Department concurs. The Department continues to evaluate and improve security controls to ensure the confidentiality, integrity and availability of data and IT resources.

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
U.S. DEPARTMENT OF AGRICULTURE**

Finding Number 2020-033
CFDA Number Various (See Condition)
Program Title Various (See Condition)
Compliance Requirement Period of Performance
State Entity Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year Various (See Condition)
Statistically Valid Sample No
Finding Type Noncompliance and Significant Deficiency
 Questioned Costs – \$1,102,962
Prior Year Finding Report No. 2020-170, Finding No. 2019-029

Finding FDCF expenditures charged to various Federal program grants were not always incurred during the authorized period of performance.

Criteria 2 CFR 200.309 – *Period of Performance* – A Non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance.

Condition During the 2019-20 fiscal year, the FDCF expended approximately \$413 million in Federal funds for the programs noted in the table below. Our analysis and examination of records related to selected expenditures paid by the FDCF during the 2019-20 fiscal year disclosed 6 expenditures, totaling \$1,102,962, that were not incurred during the authorized period of performance.

CFDA	Program	Federal Grant Number and Year	Federal Expenditures	Questioned Costs
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	5FL400402 2020	\$ 77,389,313	\$ 357,353
93.558	Temporary Assistance for Needy Families	2001FLTANF 2020	247,206,227	82,276
93.667	Social Services Block Grant	G-2001FLSOSR 2020	88,685,088	663,333
Totals			<u>\$413,280,628</u>	<u>\$1,102,962</u>

Cause FDCF management indicated that, because the State’s accounting system does not include a dedicated field for the service period, the FDCF’s ability to monitor grant costs and to ensure that expenditures are charged to the correct grant is limited.

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 enhance monitoring processes to 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

FDCF will work with our various Federal agencies to discuss challenges with respect to period of performance. In addition, FDCF is taking steps to ensure expenditures are identified in the appropriate period where the benefit to the state was realized.

Steps taken:

FDCF has conducted several meetings to identify solutions to address this finding.

FDCF is currently developing written accounting procedures to specify how service dates will be added by specific expenditures types (i.e. payroll, contracts, purchase order, etc.) from available data fields in the state accounting system (FLAIR).

FDCF is also currently developing processes to extract expenditure data that follow these written accounting procedures to provide the period of service so that the appropriate adjustments can be made in the FDCF system (GRANTS) used to facilitate federal financial grant reporting to the correct grant year associated with the service.

This includes processes for the following items:

All activities that cross September 30 into October of every state fiscal year.

- Payroll
- Grant Agreements/Contracts
- Procurement arrangements in the context of deliverables
- Direct assistance payments tied to benefit period

FDCF will also incorporate this into their implementation planning for the new state accounting system (Florida PALM) projected for 2024.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2020-034
CFDA Number	93.558, 93.778, 93.788, and 93.959 (Includes COVID-19 Awards)
Program Titles	Temporary Assistance for Needy Families, Medicaid Cluster, State Targeted Response to the Opioid Crisis Grants, and Block Grants for Prevention and Treatment of Substance Abuse
Compliance Requirement	Subrecipient Monitoring
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	1901FLTANF 2019, 2001FLTANF 2020, 1905FL5ADM 2019, 2005FL5ADM 2020, 6H79TI081695-01M003 2018, 5H79TI081695-02 2019, 3B08TI010010-19S2 2019, 1B08TI083016-01 2020
Statistically Valid Sample	No
Finding Type	Noncompliance
Finding	The FDCF did not always ensure that subrecipients took timely and appropriate action to correct deficiencies noted during monitoring.
Criteria	<p>2 CFR 200.331(4)(d) – <i>Requirements for pass-through entities</i> – All pass through entities must 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. Pass-through entity monitoring of the subrecipient must include following up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.</p> <p>FDCF <i>Procurement and Contracting Playbook</i> – Within 10 days of the completion of monitoring, FDCF staff were to record monitoring results in the Contract Evaluation Reporting System (CERS), review the findings, and use CERS to prepare a corrective action plan (CAP) for the subrecipient. The CAP is to include the actions to be taken by the subrecipient to correct noted deficiencies, the date corrective actions were required to be completed, and the staff responsible for the required corrective actions. Additionally, the FDCF contract manager was to notify the subrecipient of all findings included in the CAP and follow up with the subrecipient to ensure implementation of the CAP.</p>
Condition	During the 2019-20 fiscal year, the FDCF performed 15 on-site reviews and 54 desk reviews of 69 subrecipients. Our examination of FDCF records for the on-site and desk review monitoring of 18 subrecipients disclosed that, for 2 of the 6 subrecipients the FDCF reported findings in the monitoring reports, the FDCF did not timely update CERS, prepare a CAP, or document that appropriate follow-up procedures were conducted to ensure that findings were corrected. During the 2019-20 fiscal year, the FDCF expended approximately \$75 million in Temporary Assistance for Needy Families, Medicaid Cluster, State Targeted Response to the Opioid Crisis Grants, and Block Grants for Prevention and Treatment of Substance Abuse funds for the two subrecipients' subawards.
Cause	FDCF management indicated that, for one subrecipient, the contract manager did not timely update CERS due to oversight and for the other subrecipient, the CERS did not generate the CAP, which resulted in the CAPs not being prepared and follow up procedures not being performed.
Effect	Absent following up with subrecipients regarding deficiencies noted during monitoring, the FDCF cannot ensure that all deficiencies are corrected or that the subrecipients are utilizing subawards for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and subaward performance goals are achieved.

Recommendation

We recommend that the FDCF ensure that CERS is timely updated for monitoring results, CAPs are timely prepared, and subrecipients take timely and appropriate action to correct deficiencies noted during monitoring.

State Entity Response

FDCF will improve internal procedures for ensuring subrecipients take timely and appropriate action to correct contract deficiencies noted during monitoring. FDCF will also explore the potential for procuring a replacement for the CERS system.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2020-035
CFDA Number	Various (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	See table in Condition below
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2020-170, Finding No. 2019-020

Finding The FDCF did not ensure that the service organization's internal controls related to the allocation of costs for FDCF employees performing functions directly related to certain Federal programs were appropriately designed and operating effectively.

Criteria 2 CFR 200.303 and 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.

Condition The FDCF contracted with a service organization to provide annual licenses, hosting, and support for the Web-based Random Moment Sampling (WebRMS) Application. The WebRMS Application uses random sampling techniques to determine the percentage of time spent on a particular Federal program by employees who deliver services that benefit various Federal programs. The FDCF utilizes the labor distribution information to allocate Federal awards to benefitting Federal programs.

While the FDCF tracked and reviewed the labor distribution information prepared by the service organization, the FDCF did not evaluate the design or operating effectiveness of the service organization's internal controls, either internally or by obtaining and reviewing an independent service auditor's report that adequately described the service organization's internal controls and included an auditor's opinion on the effectiveness of the internal controls related to the allocation of costs for FDCF employees performing functions directly related to various Federal programs.

During the 2019-20 fiscal year, the WebRMS Application was used by the FDCF to allocate costs, totaling \$157,522,745, to the following major Federal programs:

CFDA Number	Program	Federal Grant Number and Grant Year	Federal Expenditures at the FDCF	Costs Allocated to Federal Program Using WebRMS Application
93.558	Temporary Assistance for Needy Families	1901FLTANF – 2019 2001FLTANF – 2020	\$247,206,227	\$ 79,284,587
93.658	Foster Care Title IV-E	1901FLFOST – 2019 2001FLFOST – 2020	164,369,811	4,995,502
93.778	Medical Assistance Program	1905FL5ADM – 2019 2005FL5ADM – 2020	121,293,782	73,242,656
Totals			<u>\$532,869,820</u>	<u>\$157,522,745</u>

Cause

FDCF management indicated that, in lieu of the service organization providing an independent service auditor’s report, the FDCF would review the internal controls of the WebRMS Application; however, this review had not been conducted.

Effect

Absent an evaluation of the design and operating effectiveness of the service organization’s internal controls over the WebRMS Application, the FDCF has reduced assurance that the sampling techniques used by the service organization are statistically valid, are operating as designed, and costs are appropriately allocated to Federal programs.

Recommendation

We recommend that the FDCF ensure that the service organization’s internal controls related to the WebRMS Application are appropriately designed and operating effectively either internally or by obtaining and reviewing an independent service auditor’s report.

State Entity Response

FDCF has contacted its service organization and requested that they have an internal control audit (SSAE18/SOC audit) performed on its WebRMS system and submit the auditor’s report to the Department by September 30, 2021.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2020-036
CFDA Number	93.558, 93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Program Title	Temporary Assistance for Needy Families and Medicaid Cluster
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Special Tests and Provisions
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	1901FLTANF 2019, 2001FLTANF 2020, 1905FL5ADM 2019, and 2005FL5ADM 2020
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	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.
Criteria	Security controls are intended to protect the confidentiality, integrity, and availability of data and related IT resources.
Condition	The FLORIDA System is a Statewide system operated and maintained by the FDCF to assist in public assistance program eligibility determinations and benefit issuance. Our IT operational audit disclosed that certain FLORIDA security controls related to logical access need improvement. We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising data or IT resources. However, we have notified appropriate FDCF management of the specific issues. The deficiencies noted we consider to be a significant deficiency.
Cause	We are not disclosing the specific details of the issues in this report to avoid the possibility of compromising data or IT resources.
Effect	Without appropriate security controls related to logical access, the risk is increased that the confidentiality, integrity, and availability of data and related IT resources may be compromised.
Recommendation	We recommend that the FDCF improve FLORIDA security controls related to logical access to ensure the confidentiality, integrity, and availability of data and related IT resources.
State Entity Response	FDCF has a Service Level Agreement with the Department of Management Services' State Data Center (SDC). As of July 1, 2020, the SDC contracted with the Northwest Regional Data Center (NWRDC) to provide management services for all their mainframes, including ACCESS FLORIDA mainframes. The NWRDC has contracted ACCESS FLORIDA mainframe services to the private vendor, Ensono, LP. Given the new resource management team composition (FDCF, DMS SDC, NWRDC, Ensono) for the ACCESS FLORIDA mainframe, FDCF has begun planning a re-assessment of this finding now that the mainframe management has formally transferred from DMS to the NWRDC. FDCF expects a response to potential mitigation options within 90 calendar days.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2020-037
CFDA Number	93.558
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	1901FLTANF 2019 and 2001FLTANF 2020
Statistically Valid Sample	No
Finding Type	Opinion Qualification and Material Weakness
Prior Year Finding	Report No. 2020-170, Finding No. 2019-030
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 2019-20 fiscal year, the FDCF made TANF cash benefit payments totaling \$125,183,109. 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 examined FDCF eligibility records for 25 clients (cases), including 14 cases for which the FDCF was required to review and process IEVS data exchange responses. Our examination disclosed 3 instances related to 2 cases where the FDCF did not review and process the IEVS data exchange responses within the established time frames. We noted that, in 2 of the 3 instances, the data exchange responses were required to be reviewed and processed within 10 days but were reviewed and processed 47 and 51 days late. In the other instance, the data exchange response was required to be processed within 45 days but was reviewed and processed 30 days late.</p> <p>In addition, we selected and obtained IEVS Data Exchange Reports for November 2019, May 2020, and June 2020 to determine the number of data exchange responses that were not timely reviewed and processed. The three reports included a total of 2,664 data exchange responses that were not timely reviewed and processed, including 1,833 responses that were considered verified upon receipt. Specifically, the 2,664 data exchange responses were reviewed and processed 11 to 193 days late.</p>
Cause	According to FDCF management, as a result of COVID-19, the FDCF began to see a significant increase in the number of TANF applications beginning in March 2020. Additionally, the completion of IEVS data exchanges is a manual process requiring employee action. Due to the increased application workload, the volume of data exchanges, and the inability of the FLORIDA System to integrate IEVS data, actions were not timely performed.

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 appropriate actions to improve controls, including evaluating staffing resources and necessary system enhancements, to ensure that data exchange responses are reviewed and processed within established time frames.
State Entity Response	<p>Regarding the identified cases where the Income Eligibility and Verification System data exchanges were not processed timely, the FDCF concurs. Due to the increased workload resulting from the COVID-19 Public Health Emergency, resources were shifted to meet the needs of Floridians. To resolve this audit finding, the FDCF has established a project management process to address the following:</p> <ul style="list-style-type: none">• The system's ability to manage the overall volume and timeliness of data exchanges for the Economic Self-Sufficiency Program, and• Enhancement of the FLORIDA System data integration capabilities. <p>Simultaneously, the FDCF continues to evaluate the need for technology enhancements to support system improvements and compliance.</p>

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2020-038
CFDA Number	93.658
Program Title	Foster Care Title IV-E
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility
State Entity	Florida Department of Children and Families (FDCF)
Federal Grant/Contract Number and Grant Year	1901FLFOST 2019 and 2001FLFOST 2020
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	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.
Criteria	<p>Florida Department of Management Services (FDMS) Rule 60GG-2.003(1), Florida Administrative Code – <i>Access Control</i> – Each agency shall ensure that access to information technology resources is limited to authorized users, processes, or devices, and to authorized activities and transactions and that a periodic review of access rights is conducted based on system categorization or assessed risk.</p> <p>FDMS Rule 60GG-2.003(5), Florida Administrative Code – <i>Information Protection Processes and Procedures</i> – Each agency shall ensure that security policies, processes, and procedures are maintained and used to manage protection of information systems and assets.</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. As of June 6, 2020, 5,528 FDCF employees and 12,832 external users had access to FSFN. During the 2019-20 fiscal year, the FDCF expended Foster Care Title IV-E program funds totaling \$164,369,811.</p> <p>Our review of FDCF access controls for FSFN disclosed that, during the period July 2019 through June 2020, the FDCF did not review the appropriateness of FSFN user access privileges.</p>
Cause	FDCF management indicated that FDCF policies and procedures did not require staff to conduct periodic reviews of FSFN user access privileges.
Effect	Conducting periodic reviews of all user accounts helps ensure that access to FSFN is appropriately limited to authorized users for authorized purposes.
Recommendation	We recommend that FDCF management establish policies and procedures requiring periodic reviews of the appropriateness of all FSFN user accounts and ensure that documentation of such reviews is maintained.
State Entity Response	FDCF Assistant Secretary for Child Welfare will define a process by which periodic reviews of FSFN system user accounts can be conducted by Office of Child Welfare management, conferring with the FDCF Chief Information Officer (CIO) and Information Security Manager (ISM) as needed. Once the process has been defined, the Office of Child Welfare and OITS will implement the process and document the associated procedures within 90 days.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2020-040
CFDA Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Program Title	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; Provider Eligibility (Screening and Enrollment); and Medicaid National Correct Coding Initiative
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	1905FL5ADM 2019 and 2005FL5ADM 2020
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	FAHCA records did not evidence that periodic reviews of the appropriateness of Florida Medicaid Management Information System (FMMIS) user access privileges were always completed or that access privileges were timely deactivated when access was no longer needed.
Criteria	<p>Florida Department of Management Services (FDMS) Rule 60GG-2.003(1), Florida Administrative Code – <i>Access Control</i> – Each agency shall ensure that access to information technology (IT) resources is limited to authorized users, processes, or devices, and to authorized activities and transactions and that a periodic review of access rights is conducted based on system categorization or assessed risk.</p> <p>FDMS Rule 60GG-2.003(5), Florida Administrative Code – <i>Information Protection Processes and Procedures</i> – Each agency shall ensure that security policies, processes, and procedures are maintained and used to manage protection of information systems and assets.</p>
Condition	<p>The FAHCA uses FMMIS to enroll and reimburse providers and maintain eligibility and provider enrollment data for the Florida Medicaid Program. As of May 20, 2020, 540 FAHCA employees had access to FMMIS and, during the 2019-20 fiscal year, the FAHCA expended Medical Assistance Program funds totaling \$15,811,081,333.</p> <p>Our review of FAHCA IT access controls for FMMIS found that the controls needed improvement. Specifically, we found that:</p> <ul style="list-style-type: none">• For 2 of the 5 FAHCA organizational areas selected for audit, the FAHCA was unable to provide documentation evidencing that periodic reviews of FMMIS access privileges were completed.• Of the 63 FMMIS FAHCA user accounts deactivated during the period July 2019 through January 2020, 35 accounts were not timely deactivated upon the users' separation from Agency employment. The 35 user accounts were deactivated 2 to 94 business days (an average of 22 business days) after the users' employment separation dates. Additionally, 1 of the 540 FMMIS user accounts active as of May 20, 2020, was assigned to a user who had been separated from FAHCA employment for 7 business days.
Cause	According to FAHCA management, documentation of completed periodic reviews of user access privileges was not maintained due to staff inexperience and procedural errors. In addition, the FMMIS user accounts were not timely deactivated due to procedural errors.

Effect

Periodic reviews of IT user access privileges and prompt deactivation of user access privileges upon an employee's separation from FAHCA employment provides FAHCA management assurance that user access privileges are authorized and remain appropriate. Additionally, timely deactivation of IT user access privileges limits the potential for unauthorized disclosure, modification, or destruction of FAHCA data and IT resources by former employees or others.

Recommendation

We recommend that FAHCA management strengthen controls to ensure that periodic reviews of FMMIS access privileges are adequately performed and documented in FAHCA records. We also recommend that FAHCA management enhance controls to ensure that FMMIS user access privileges are deactivated immediately upon a user's separation from FAHCA employment.

State Entity Response

To ensure that documentation for periodic review of the Medicaid Enterprise User Providing System (MEUPS) timely terminations is properly archived:

1. FAHCA will re-train Staff on documented procedures.
2. FAHCA will add procedures to include a monthly process to verify supporting documentation for log entries is properly archived.

To ensure timely deactivation of FAHCA internal MEUPS user access, the following actions will be taken:

1. FAHCA will create a 'New Org/Department Owners' Tip Sheet providing an overview of the provisioning process, links to MEUPS documents and requirements for transfers and access terminations.
2. A FAHCA IT Help Desk ticket-based task will be assigned to MFAO during the FAHCA workforce member termination process.
3. FAHCA's procedures will be modified to:
 - a) Terminate applicable MEUPS access upon receipt of ticket and
 - b) Follow FAHCA IT Help Desk Ticket task resolution procedures.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2020-041
CFDA Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Program Title	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	1905FL5MAP 2019 and 2005FL5MAP 2020
Statistically Valid Sample	No
Finding Type	Opinion Qualification and Material Weakness Questioned Costs – Overall total unknown Questioned Costs totaling \$48,050.29 (CFDA No. 93.778 - Federal Share \$32,358.85; Federal Grant Nos. 1905FL5MAP \$538.26 and 2005FL5MAP \$31,820.59) identified from 3 Medicaid Program fee-for-service providers. The remaining 5 providers were enrolled in Medicaid Managed Care.
Prior Year Finding	Report No. 2020-170, Finding No. 2019-038
Finding	FAHCA records did not evidence that site visits of Medicaid program providers were conducted in accordance with Federal regulations.
Criteria	<p>42 CFR 455.432(a) - <i>Site visits</i> – The State Medicaid agency must conduct pre-enrollment and post-enrollment site visits of providers who are designated as “moderate” or “high” categorical risks to the Medicaid program. The purpose of the site visit is to verify that the information submitted to the State Medicaid agency is accurate and to determine compliance with Federal and State enrollment requirements.</p> <p>42 CFR 455.414 – <i>Revalidation of enrollment</i> – The State Medicaid agency must revalidate the enrollment of all providers regardless of provider type at least every 5 years.</p> <p>42 CFR 455.450(b)(2) – <i>Screening for providers designated as moderate categorical risk</i> – When the State Medicaid agency designates a provider as a “moderate” categorical risk, a State Medicaid agency must conduct on-site visits in accordance with Federal enrollment requirements.</p>
Condition	We examined FAHCA records for 41 providers enrolled in the Medicaid program, including 17 providers designated as a “high” or “moderate” categorical risk who received payments during the 2019-20 fiscal year, to determine whether the providers met program eligibility requirements. Our examination disclosed that, for 6 of the 17 providers designated as a “high” or “moderate” categorical risk, FAHCA records did not evidence a pre-enrollment site visit. In addition, for another 2 of the 17 providers, the FAHCA could not provide documentation evidencing that a revalidation enrollment site visit was conducted at least every 5 years. Our review of FAHCA records for the 8 providers found that the FAHCA paid the 3 fee-for-service providers \$32,358.85 in Federal funds during the 2019-20 fiscal year. The other 5 providers were Medicaid Managed Care providers and, as a result, the amount paid cannot be determined.
Cause	FAHCA management indicated that pre-enrollment site visits were not conducted for two providers because the providers were prematurely activated and, for the other four providers, the FAHCA removed the site visit requirement in the application review process. In addition, FAHCA management indicated that the revalidation site visit for one provider was not conducted because the FAHCA did not perform site visits of providers with additional service locations, regardless of the risk category. For the other provider, the FAHCA did not obtain from the fiscal agent the provider file necessary to conduct the revalidation site visit and enrollment review.

Effect

Absent site visits, the FAHCA cannot verify that the information submitted by providers is accurate or demonstrate that the providers are eligible for enrollment, or continued enrollment, in the Medicaid program in accordance with Federal regulations.

Recommendation

We recommend that the FAHCA enhance controls to ensure that providers seeking enrollment in the Florida Medicaid program receive site visits in accordance with Federal regulations. In addition, we recommend that the FAHCA revalidate the enrollment of providers in all service locations at least every 5 years in accordance with Federal regulations.

State Entity Response

For the claims identified in this audit, FAHCA's Financial Services Bureau will report the prior period adjustment (PPA) for the federal share (FS) of \$32,358.85 on the Q2-2021 CMS-64 Line 10A.

Human error is the cause of Medicaid providers getting renewed without state review and the Medicaid providers prematurely activated. The FAHCA will:

1. Provide re-training to the FAHCA staff and Fiscal Agent staff who erroneously allowed providers to renew when enrollment/revalidation occurs.
2. Modify the FMMIS user interface to not allow approval of revalidation without proof of State review.

There is a Risk Based Screening (RBS) workgroup currently working on re-evaluating the RBS categories for State provider types. Upon completion of their analysis, FMMIS will be modified to correct the Risk categories of some Provider Types.

Set up a workgroup to evaluate the State's current protocol for revalidating providers with multiple locations. The workgroup will consult with CMS on the requirements, as well as inquire as to how other states handle revalidating providers with multiple locations. Appropriate FMMIS system changes as well as Operational procedures will be modified accordingly.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2020-042
CFDA Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Utilization Control and Program Integrity
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	1905FL5ADM 2019 and 2005FL5ADM 2020
Statistically Valid Sample	N/A
Finding Type	Noncompliance
Prior Year Finding	Report No. 2020-170, Finding No. 2019-036
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 an external quality review organization (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 2019-20 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 2019-20 fiscal year. Our examination disclosed that, while the FAHCA had initiated strategic planning for a 3-year comprehensive compliance review, the FAHCA had not completed within the prior 3-year period, a review of MCOs, PIHPs, or PAHPs to determine compliance with Federal standards and quality assessment and performance improvement requirements.
Cause	FAHCA management indicated that the FAHCA finished developing a standardized compliance review tool to be incorporated into the compliance review monitoring process scheduled to be completed by the end of the January 2019 through January 2022 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 ensure that EQR activities, including compliance reviews, are conducted in accordance with Federal regulations.
State Entity Response	FAHCA is strongly committed to, and is performing, ongoing and intensive monitoring of its contracted Medicaid managed care plans. FAHCA ensures that routine and continuous compliance reviews occur on a more frequent basis than established through the minimum managed care rule requirements. There are several key areas of the managed care rule reviewed on a more frequent basis such as monthly, quarterly, annually, and as needed. In addition, FAHCA focuses considerable resources on targeted reviews of areas of emerging concern, which may be identified through review of routine reports and data, complaints and

grievances, or other stakeholder feedback. During the timeframe in question, the following are examples of required EQR activities that were reviewed:

1. Enrollee Complaints, Grievances and Appeal Reports – reviewed monthly
2. Provider Network Monitoring (including online provider directory, contractual ratios, time and distance reviews and secret shopper activities) – reviewed monthly and quarterly
3. Encounter Submission Timeliness and Accuracy Reviews – reviewed monthly
4. Utilization Management – Service Authorization Performance Outcome – reviewed monthly
5. Long-Term Care Enrollee Record Reviews – reviewed quarterly
6. Healthcare Effectiveness Data and Information Set Measures – reviewed annually
7. Timely Personal Health Information Disclosures – reviewed as submitted
8. Subcontractor Delegation Changes – reviewed as submitted
9. Medicaid Fair Hearing Compliance Reviews – reviewed as submitted

Despite this intensive and comprehensive monitoring, we concurred that, in the period prior to 2019, we had not monitored some of the aspects required by the federal Centers for Medicare and Medicaid Services. We have studied the requirements and created a plan to complete all mandatory monitoring, in addition to the other comprehensive monitoring we conducted, during the time period December 2018 (the start of the new contracts) - December 2021. We interpreted this as meeting the three-year monitoring requirement. Based on discussion with the auditors, we now understand that the three-year period will always be a “rolling” three-year look-back, and thus our comprehensive monitoring plan will not yield full compliance until the audit that encompasses 2020-2021. Despite this, we are confident that a close review of AHCA’s oversight of the managed care plans will show that it is not only comprehensive but that the approach to targeted monitoring yields far higher health plan performance and member outcomes than a monitoring approach that simply adheres to the minimum federal requirements.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2020-043
CFDA Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
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	1905FL5ADM 2019 and 2005FL5ADM 2020
Statistically Valid Sample	N/A
Finding Type	Noncompliance
Finding	The FAHCA did not ensure that cost report audits were conducted in accordance with the approved Florida Medicaid State Plan and Federal regulations.
Criteria	<p>42 CFR 447.201(a) – <i>State plan requirements</i> – A State plan must provide that the requirements in this subpart are met.</p> <p>42 CFR 447.202 – <i>Audits</i> – The Medicaid agency must assure appropriate audit of records if payment is based on costs of services or on a fee plus cost of materials.</p> <p>Florida Medicaid State Plan – Florida Title XIX Inpatient Hospital Reimbursement Plan, Version XLV, Florida Title XIX Reimbursement Plan for Services in Facilities Not Publicly Owned and Not Publicly Operated, Version XV, Florida Title XIX Reimbursement Plan for Publicly Owned and Publicly Operated Facilities, Version VIII, and Florida Title XIX Long-term Care Reimbursement Plan, Version XLVI, – <i>Audits</i> – FAHCA or its designated contractor shall ensure all audits are performed in accordance with generally accepted auditing standards (GAAS) issued by the American Institute of Certified Public Accountants (AICPA). Upon the completion of each audit, a report shall be issued that meets the requirements of GAAS.</p>
Condition	The FAHCA contracted with certified public accounting (CPA) firms to conduct facility cost report audits and, during the 2019-20 fiscal year, the FAHCA obtained or reviewed 16 cost report audits of nursing homes, 10 cost report audits of Intermediate Care Facilities for Individuals with Intellectual Disabilities, and 4 cost report audits of State mental health hospitals. Our review of the FAHCA contracts with the CPA firms and selected reports found that, contrary to the Florida Medicaid State Plan, the contracts did not always require and consequently facility cost report audits were not performed in accordance with GAAS. Instead, the CPA firms conducted either examinations or reviews of cost reports in accordance with AICPA attestation standards.
Cause	FAHCA management indicated that, although the Medicaid State Plan referenced the performance of cost report audits in accordance with GAAS, to provide for time and cost savings, the FAHCA did not require CPA firms to conduct the cost report audits in accordance with GAAS.
Effect	Absent the completion of cost report audits in accordance with GAAS, the FAHCA cannot demonstrate compliance with the approved Medicaid State Plan or Federal regulations.
Recommendation	To ensure compliance with Federal regulations and the approved Medicaid State Plan, we recommend that FAHCA management ensure that cost reports audits are conducted in accordance with GAAS.

State Entity Response

The Generally Accepted Auditing Standards (GAAS) are not an applicable measure of auditing the Medicaid cost reports. The GAAS are utilized when auditing financial statements, not reports that also provide statistical information or other data.

FAHCA's contracted certified public accounting (CPA) firms utilize AICPA Attestation Standards that allow them to provide an opinion. Attestation standards also allow for assurance of statistical information and other data, which is why these standards are more applicable for auditing Medicaid cost reports.

The federal regulation in 42 CFR 447.202 does not specifically require GAAS to be utilized to audit cost report. It only requires "...appropriate audit of records if payment is based on costs of services..."

FAHCA will remove all references to GAAS from the applicable state plans in order to align with the examinations and reviews that are conducted by FAHCA's contracted CPA firms.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2020-044
CFDA Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Utilization Control and Program Integrity
State Entity	Florida Agency for Persons with Disabilities (FAPD)
Federal Grant/Contract Number and Grant Year	1905FL5ADM 2019 and 2005FL5ADM 2020
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2020-170, Finding No. 2019-035
Finding	The FAPD did not monitor the quality improvement organization (QIO) responsible for providing utilization review (UR) and continued stay review (CSR) services to Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF-IIDs) to ensure compliance with Federal regulations.
Criteria	42 CFR Part 456.4 – <i>Responsibility for monitoring the utilization control program</i> – The agency must monitor the statewide utilization control program. 42 CFR Part 456 – Utilization Control – Subpart F – <i>Utilization Control: Intermediate Care Facilities</i>
Condition	<p>The FAPD contracted with a QIO to provide UR and CSR services to ICF-IIDs. The contract required the QIO to submit a quarterly Performance Specification Report to the FAPD. To allow the FAPD to monitor compliance with Federal regulations and contract requirements, the quarterly Performance Specification Report included five performance measures aligned to Federal requirements: 1) Completion of an Initial Admission UR within 30 days of admission; 2) Completion of a CSR within 180 days of the previous CSR; 3) Verification of all Certifications of Need for Care completed by the ICF-IID within 30 days of admission; 4) Verification of all annual Re-Certifications of Need during the Annual Habilitation Plan month; and 5) Compliance with the Federal Audit compliance requirements.</p> <p>Our review of the quarterly Performance Specification Reports submitted by the QIO to the FAPD during the 2019-20 fiscal year found that the QIO did not satisfy the required performance measures, resulting in noncompliance with the utilization control requirements established in Federal regulations. Specifically, in all four quarters, the percentage of performance was below the required 100 percent and ranged from 52 percent to 99.8 percent. Additionally, the FAPD could not provide documentation evidencing review of the Performance Specification Reports and FAPD management indicated in response to our inquiries that corrective action plans evidencing follow-up with the QIO regarding deficiencies reported in the Performance Specification Reports were not issued.</p>
Cause	FAPD management indicated that the QIO did not always meet the performance measures because the FAPD did not notify or timely notify the QIO of planned ICF-IID admissions. In addition, the FAPD did not monitor and follow up on QIO performance deficiencies due to staff transitions, inadequate training, employee turnover, and budget constraints.
Effect	Absent adequate monitoring of the QIO, the FAPD cannot demonstrate compliance with Federal regulations.
Recommendation	We recommend that FAPD management take steps to ensure that FAPD records evidence appropriate monitoring and follow-up on QIO performance to ensure compliance with Federal regulations.
State Entity Response	Concur

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Finding Number	2020-045
CFDA Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Medicaid Fraud Control Unit
State Entity	Florida Department of Legal Affairs (FDLA)
Federal Grant/Contract Number and Grant Year	1905FL5ADM 2019 and 2005FL5ADM 2020
Statistically Valid Sample	No
Finding Type	Significant Deficiency
Finding	FDLA records did not always demonstrate that HCL Notes software changes were appropriately implemented into the production environment.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(5), Florida Administrative Code – <i>Information Protection Processes and Procedures</i> – Each agency shall ensure that security policies, processes, and procedures are maintained and used to manage protection of information systems and assets. Such policies, processes, and procedures shall establish a configuration change control process to manage upgrades and modifications to existing information technology resources and develop a process to review and approve proposed changes.</p> <p>Effective change management controls are intended to ensure that all program modifications are properly authorized, tested, and approved for implementation into the production environment. Effective change management controls also ensure that the established change management process is followed when program code changes are implemented into the production environment and only approved changes are implemented into the production environment.</p>
Condition	<p>The FDLA uses HCL Notes for document management and approval and to route data for investigations related to fraud or suspected fraud in the Medicaid program. During the 2019-20 fiscal year, the FDLA investigated 9,609 complaints and opened 490 cases related to Medicaid fraud.</p> <p>According to FDLA records, the FDLA implemented 98 software changes for HCL Notes during the 2019-20 fiscal year. Our examination of FDLA records for 9 of the 98 software changes found that the developer for 3 software changes implemented the changes into HCL Notes, contrary to effective change management controls.</p>
Cause	FDLA management indicated that the developer implemented the software changes because personnel independent of the programming staff were not available to implement the changes.
Effect	Absent adequate change management controls to ensure that FDLA records evidence that all HCL Notes software changes are independently implemented into the production environment, the risk is increased that unauthorized or erroneous changes could be moved into production without timely detection.
Recommendation	We recommend that the FDLA enhance HCL Notes change management controls to ensure that all changes are appropriately implemented into production.
State Entity Response	The agency addressed this concern effective 02/15/2021.

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Finding Number	2020-046
CFDA Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Medicaid Fraud Control Unit
State Entity	Florida Department of Legal Affairs (FDLA)
Federal Grant/Contract Number and Grant Year	1905FL5ADM 2019 and 2005FL5ADM 2020
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	The FDLA did not conduct periodic reviews of user accounts with access to HCL Notes to ensure that access was only granted to authorized users and that the access privileges granted were appropriate.
Criteria	<p>Florida Department of Management Services Rule 60GG-2.003(1), Florida Administrative Code – <i>Access Control</i> – Each agency shall ensure that access to information technology resources is limited to authorized users, processes, or devices, and to authorized activities and transactions and that a periodic review of access rights is conducted based on system categorization or assessed risk.</p> <p>FDMS Rule 60GG-2.003(5), Florida Administrative Code – <i>Information Protection Processes and Procedures</i> – Each agency shall ensure that security policies, processes, and procedures are maintained and used to manage protection of information systems and assets.</p> <p>FDLA – <i>Information Services Policy Procedure – User Account Review</i> – All network user accounts will be reviewed at a minimum every 120 days.</p>
Condition	<p>The FDLA uses HCL Notes for document management and approval and to route data for investigations related to fraud or suspected fraud in the Medicaid program. During the 2019-20 fiscal year, the FDLA investigated 9,609 complaints and opened 490 cases related to Medicaid fraud. As of June 30, 2020, 1,180 FDLA employees had access to HCL Notes.</p> <p>Our review of FDLA access controls for HCL Notes disclosed that, during the period July 2019 through June 2020, the FDLA did not review the appropriateness of HCL Notes user access privileges.</p>
Cause	According to FDLA management, network access is required to access HCL Notes and the FDLA conducted periodic reviews of network access privileges pursuant to established procedures. Notwithstanding, such network access reviews did not include permissions to HCL Notes to determine the appropriateness of HCL Notes user access privileges. In addition, FDLA management indicated that FDLA policies and procedures did not require staff to conduct periodic reviews of HCL Notes user access privileges.
Effect	Conducting periodic reviews of all user access privileges helps ensure that access to HCL Notes is appropriately limited to authorized users for authorized purposes.
Recommendation	We recommend that FDLA management establish policies and procedures requiring periodic reviews of the appropriateness of all HCL Notes user accounts and ensure that documentation of such reviews is maintained.
State Entity Response	The agency acknowledges the need for documented reviews of user access.

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Finding Number	2020-047
CFDA Number	93.775, 93.777, and 93.778 (Includes COVID-19 Awards)
Program Title	Medicaid Cluster
Compliance Requirement	Special Tests and Provisions – Automated Data Processing (ADP) Risk Analysis and System Security Review
State Entity	Florida Agency for Health Care Administration (FAHCA)
Federal Grant/Contract Number and Grant Year	1905FL5ADM 2019 and 2005FL5ADM 2020
Statistically Valid Sample	N/A
Finding Type	Significant Deficiency
Finding	Internal controls related to the Pharmaceutical Claims Processing System (PCPS) were not always appropriately designed and operating effectively.
Criteria	2 CFR 200.303 and 45 CFR 75.303 – <i>Internal Controls</i> – 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.
Condition	<p>The FAHCA contracted with a fiscal agent to manage the Florida Medicaid Management Information System (FMMIS). The fiscal agent contracted with a service organization to operate the PCPS to process both Medicaid fee-for-service (FFS) and Medicaid managed care (MMC) pharmacy claims. The service organization transmits to the fiscal agent processed claims data, which is uploaded to FMMIS for payment processing and maintenance of pharmacy claims. According to FAHCA records, during the 2019-20 fiscal year, the PCPS processed 4,606,511 FFS and 43,733,423 MMC pharmacy claims.</p> <p>The service organization obtained an independent service auditor's report for the period July 1, 2019, through June 30, 2020, in which the service organization's auditors qualified their opinion related to logical access controls. Given the significance of the service organization's role in the administration of the Medicaid program, internal control weaknesses reported in the service auditor's report could significantly impact the Medicaid program.</p>
Cause	The service organization had not effectively established for the PCPS logical access controls to restrict access to appropriate, authorized personnel.
Effect	Absent appropriate controls, the FAHCA has reduced assurance that pharmacy claims are appropriately processed and transmitted to FMMIS for payment processing.
Recommendation	We recommend that the FAHCA ensure that the service organization takes timely and appropriate corrective action to resolve the deficiencies noted in the independent service auditor's report.
State Entity Response	<p>FAHCA will develop a process to ensure the timely review of the independent service auditor's report and identify and oversee any required corrective action plans. FAHCA will:</p> <ol style="list-style-type: none">1. Develop a schedule of expected delivery dates of the independent service auditor's reports.2. Post schedule to a new SharePoint Calendar3. Create procedures and processes to send notifications and follow up notifications to FAHCA's report reviewers until verification of the review is complete.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	2020-048
CFDA Number	93.940
Program Title	HIV Prevention Activities Health Department Based
Compliance Requirement	Period of Performance
State Entity	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	5 NU62PS924532-02-00 2019
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$12,046.78
Finding	FDOH expenditures charged to the HIV Prevention Activities Health Department Based program were not always incurred during the authorized period of performance.
Criteria	2 CFR 200.309 – <i>Period of performance</i> – A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance.
Condition	During the 2019-20 fiscal year, the FDOH expended \$34,493,354 in Federal funds for the HIV Prevention Activities Health Department Based program. Our examination of records related to 35 selected HIV Prevention Activities Health Department Based program expenditures, totaling \$128,606, paid by the FDOH during the 2019-20 fiscal year disclosed 2 expenditures, totaling \$12,046.78, that were not incurred during the authorized period of performance.
Cause	The FDOH uses a collocated matrix to allocate expenditures among accounting codes. According to FDOH management, at the time one of the expenditures was paid, the FDOH had not updated the collocated matrix to reflect the new accounting codes. For the other expenditure, an incorrect accounting code was used due to employee error. In addition, FDOH staff did not identify these errors during the 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	FDOH's Division of Disease Control and Health Protection has implemented a process to review the collocated costs annually at start of each fiscal year (FY). This review looks at the total amount expected to pay for that FY and the breakdown of those costs by OCA (Other Cost Accumulator) to ensure the correct source for that portion of the annualized cost. Next review scheduled for July/August 2021 for FY 21/22.

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
U.S. DEPARTMENT OF EDUCATION**

Finding Number	2020-049
CFDA Number	84.181 and 93.940
Program Title	Special Education – Grants for Infants and Families (Special Ed) and HIV Prevention Activities Health Department Based (HIV Prevention)
Compliance Requirement	Subrecipient Monitoring
State Entity	Florida Department of Health (FDOH)
Federal Grant/Contract Number and Grant Year	H181A180099 2018, H181A190099 2019, 5 NU62PS924532-02-00 2019, and 6 NU62PS924532-03-02 2020
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency
Prior Year Finding	Report No. 2020-170, Finding No. 2019-025
Finding	The FDOH did not verify that all applicable subrecipients were audited or timely determine whether a management decision was necessary for a subrecipient.
Criteria	2 CFR 200.331 – <i>Requirements for pass-through entities</i> – All pass-through entities must verify that every subrecipient is audited as required by Subpart F – <i>Audit Requirements</i> when it is expected that the subrecipient’s Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 CFR 200.501 – <i>Audit requirements</i> . The pass-through entity’s monitoring of the subrecipient must include following up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award detected through audits. 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, in accordance with 2 CFR 200.521 – <i>Management decision</i> .
Condition	<p>During the 2019-20 fiscal year, the FDOH provided approximately \$25.4 million in Special Ed funds to subrecipients and approximately \$9.6 million in HIV Prevention funds to subrecipients. To determine which subrecipients are required to be audited, the FDOH analyzes expenditure data and utilizes Audit Report Certification Forms that require subrecipients to certify whether or not an audit is required. The FDOH documented on an audit tracking log the dates audit reports were received, the dates corrective actions were taken, and the dates that the FDOH determined that sufficient corrective actions had been taken to address audit findings. Upon receipt of an audit report, the FDOH was to review the report and complete a Single Audit Report Checklist to document the review of the audit report.</p> <p>Our examination of the FDOH audit tracking log and FDOH expenditure data disclosed that the FDOH did not send to 17 HIV Prevention subrecipients an Audit Report Certification Form or otherwise verify that the subrecipients were audited.</p> <p>In addition, our review of two of the five audit reports included on the FDOH’s audit tracking log for the 2019-20 fiscal year disclosed that the FDOH did not timely review the audit report for an HIV Prevention subrecipient to ensure the timely issuance of a management decision, if necessary.</p>
Cause	According to FDOH management, the FDOH did not verify that the subrecipients were audited and the subrecipient audit report was not timely reviewed primarily due to coding errors in the data used to identify subrecipients and staffing shortages.
Effect	Absent verification that all applicable subrecipients were audited, the FDOH may not obtain the required audit reports to verify that all subrecipients complied with applicable Federal laws, regulations, and provisions of contracts and grant agreements. In addition, absent this verification and timely review of all required

subrecipient audit reports, the FDOH may not ensure that any deficiencies noted during audit were appropriately followed up on or timely issue required management decisions.

Recommendation

We recommend that the FDOH take steps to verify that audit reports from all applicable subrecipients are timely obtained and reviewed to ensure that the subrecipients took timely and appropriate action to address all applicable deficiencies and to facilitate the timely issuance of management decisions.

State Entity Response

FDOH agrees with the finding in that the items pre-date the corrective active measures that were implemented in November 2020, to take effect beginning with fiscal year July 1, 2020 to June 30, 2021. The corrective action measures called for a complete overhaul of the FDOH Single Audit review process to:

- 1) Address the Office of the Auditor General's recommendations from audit finding 2019-025 and this audit finding 2020-049;
- 2) Meet the added volume of recipients/sub-recipient agreements that are subject to Single Audit review/compliance requirements;
- 3) Add efficiencies to handle staff shortage and turn overs; and
- 4) Add additional automation features to improve and track communications with providers, local Certified Public Accountants, and FDOH program offices.

These corrective action measures have all been tested, implemented and are being monitored daily to prevent future re-occurrences and consistencies across all providers (big/small).

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U.S. DEPARTMENT OF HOMELAND SECURITY

Finding Number	2020-050
CFDA Number	97.036 (Includes COVID-19 Awards)
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	No
Finding Type	Opinion Qualification and Material Weakness
Finding	The FDEM did not monitor subrecipients in accordance with FDEM procedures or timely issue management decisions for subrecipient audit findings.
Criteria	<p>2 CFR 200.331 – <i>Requirements for pass-through entities</i> – All pass-through entities must 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 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 noted through audits, on-site reviews, and other means, and issuing management decisions as required by 2 CFR 200.521. Depending upon the entity’s assessment of risk posed by the subrecipient, monitoring tools such as providing subrecipients with training and technical assistance on program-related matters and performing on-site reviews may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals.</p> <p>2 CFR 200.521 – <i>Management decision</i> –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.</p> <p>FDEM Subrecipient Compliance Program Standard Operating Procedures – All subrecipients are monitored at least once per year through desk reviews. The desk review includes a programmatic review, fiscal review, and policies and procedures review. Upon completion of the desk review, the FDEM will issue a Compliance Report.</p>
Condition	<p>During the 2019-20 fiscal year, the FDEM provided \$1,206,203,090 in Disaster Grant funds to 1,023 subrecipients. Of these subrecipients, 208 were required to submit audit reports to the FDEM. Our review of FDEM records for 47 of the 1,023 subrecipients disclosed that, while the FDEM reviewed the required performance reports and subrecipient audit reports, as applicable, for 40 subrecipients, the FDEM did not conduct a desk review of the subrecipients during the 2019-20 fiscal year. For the other 7 subrecipients, FDEM records indicated that a desk review was performed; however, the FDEM could not provide the Compliance Report or other documentation evidencing the results of the desk review.</p> <p>In addition, our review of 6 subrecipient audit reports that included findings pertaining to the Federal award and were received by the FDEM during the 2019-20 fiscal year found that the FDEM did not timely issue a management decision for 1 subrecipient’s audit findings.</p>
Cause	According to FDEM management, desk reviews were not completed because FDEM staff resources were diverted due to the COVID-19 pandemic. In addition,

FDEM management elected to not issue a management decision because the audit findings did not include questioned costs.

Effect

Absent the adequate monitoring of subrecipients, the FDEM cannot demonstrate that the monitoring performed appropriately evaluated subrecipient compliance with financial and programmatic grant requirements. Additionally, the FDEM cannot demonstrate compliance with Federal regulations.

Recommendation

We recommend that the FDEM perform subrecipient monitoring and timely issue management decisions for all subrecipients with reported audit findings in accordance with Federal regulations and FDEM procedures.

State Entity Response

Concur with recommendation. FDEM has begun revising its Compliance Unit to increase the number of monitoring activities and increase efficiencies in implementing the Compliance Program. FDEM has hired additional staff to supplement the Compliance Team in order to effectively perform its monitoring duties. FDEM is exploring virtual options in order to bolster its monitoring program. FDEM is improving its audit tracking process to capture all issues requiring management decisions.

Finding Number 2020-051 Not Used.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2020-052
CFDA Number	84.268
Program Title	Student Financial Assistant Cluster (SFA) Federal Direct Student Loans (FDSL)
Compliance Requirement	Activities Allowed or Unallowed, Eligibility, Special Tests and Provisions – Disbursements to or on Behalf of Students
State Entity	Polk State College
Federal Grant/Contract Number and Grant Year	N/A
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$116,121.77 (\$105,927.77 FDSL unsubsidized, \$10,194 FDSL subsidized)
Finding	Polk State College applied cost of attendance (COA) budgets for students in a term they did not enroll in, resulting in overawards of FDSL funds.
Criteria	20 United States Code, Chapter 28, Subchapter IV, Part F, §1087LL, <i>Cost of attendance</i>
Condition	The Polk State College financial aid system is programmed to determine the student’s COA, which is used to determine the maximum amount of FDSL funds that the student can be awarded. During the 2019-20 fiscal year, 2,154 Polk State College students received FDSL awards totaling \$10,576,302. We examined Polk State College records to determine whether the College accurately calculated student FDSL awards and found 34 students who received \$116,121.77 in FDSL funds for which they were not eligible.
Cause	According to Polk State College management, the financial aid system was incorrectly programmed to apply COA budgets for terms the students did not enroll in, resulting in the overaward of FDSL funds.
Effect	Polk State College awarded FDSL funds to students in excess of the amount allowable.
Recommendation	Polk State College should correct the financial aid system programming error to ensure that COA budgets are accurately applied based on student enrollment. In addition, Polk State College should review financial records for all students to determine the extent of the amounts overawarded due to the programming error.
State Entity Response	In general, the College accepts the auditor’s presentation that there were students who appeared to be overawarded / overpaid who received Federal Direct Student Loans (FDSL). As noted in the finding, the College implemented a new financial aid system which appears to have incorrectly adjusted the cost of attendance (COA) which resulted in an overaward / overpayment of a loan to the student. Subsequently, the College has developed and provided a corrective action plan to mitigate these issues.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2020-053
CFDA Number	84.063 and 84.268
Program Title	Student Financial Assistance Cluster Federal Pell Grant Program (Pell Grant) Federal Direct Student Loans (Direct Loan)
Compliance Requirement	Special Tests and Provisions – Disbursements to or on Behalf of Students
State Entity	Universities Florida Atlantic University (FAU) University of Central Florida (UCF) Colleges College of Central Florida (CCF) Hillsborough Community College (HCC) Indian River State College (IRSC) Miami Dade College (MDC) Northwest Florida State College (NWFSC) Palm Beach State College (PBSC) Pasco-Hernando State College (PHSC) The College of the Florida Keys (TCFK) Valencia College (VC)
Federal Grant/Contract Number and Grant Year	N/A
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$17,548.55 (\$8,064.72 CFDA No. 84.063 and \$9,483.83 CFDA No. 84.268)
Finding	Florida public colleges could not always identify outstanding checks with Title IV Higher Education Act (HEA) funds and Florida public universities and colleges did not always timely return unclaimed Title IV HEA funds to applicable Federal programs.
Criteria	34 CFR 668.164(l), <i>Returning Funds</i> – If an EFT to a student's or parent's financial account is rejected, or a check to a student or parent is returned, the institution may make additional attempts to disburse the funds, provided that those attempts are made not later than 45 days after the EFT was rejected or check returned. In cases where the institution does not make another attempt, the funds must be returned to the U.S. Department of Education (USED) before the end of the 45-day period. If a check sent to a student or parent is not returned to the institution but is not cashed, the institution must return the funds to the USED no later than 240 days after the date it issued the check.

Condition

During the 2019-20 fiscal year, the 12 public universities and 28 public colleges in Florida expended \$3,023,947,444 in Pell Grant and Direct Loan funds. As part of our audit, we examined EFT records, check registers, and outstanding checks containing Title IV HEA funds from the public universities and colleges to determine whether the institutions timely returned unclaimed Title IV HEA funds to applicable Federal programs. We found that MDC and NWFSC were unable to identify the outstanding checks containing Title IV HEA funds and, as a result, could not demonstrate whether all checks containing Title IV HEA funds were appropriately returned. As summarized in the following table, we also noted instances at public universities and public colleges in which the institutions did not timely return unclaimed Title IV HEA funds to the respective Title IV HEA program.

**University and College
Escheating of Title IV HEA Funds – Audit Exceptions
2019-20 Fiscal Year**

Institutions	Number of Checks and EFTs Selected	Late Returned Checks (1)	Questioned Costs (2)	Questioned Costs Returned (3)
Universities:				
FAU	25	2	\$ 2,888.31	\$2,126.31
UCF	25	18	-	-
Colleges:				
CCF (5)	85	2	858.20	-
HCC	25	7	12,180.74	1,768.27
IRSC	37	6	-	-
NWFSC (4)	5	3	38.30	-
PBSC	25	2	-	-
PHSC	54	4	-	-
TCFK	10	1	1,583.00	-
VC	25	4	-	-
Totals	<u>316</u>	<u>49</u>	<u>\$17,548.55</u>	<u>\$3,894.58</u>

Notes:

- (1) The institutions did not return the unclaimed checks until after the 240 days allowed.
- (2) Questioned costs are those checks outstanding more than 240 days that were not returned to the applicable programs until after audit inquiry, were reissued to the student or parent after the 240 days allowed, or had not been returned to the programs at the conclusion of our audit fieldwork.
- (3) Subsequent to audit inquiry, certain questioned costs were returned to the USED; however, amounts at certain institutions had not been returned.
- (4) Although NWFSC could not demonstrate whether all checks containing Title IV HEA funds were appropriately returned, 5 checks were selected for audit and 3 checks of those checks were not timely returned.
- (5) Subsequent to audit inquiry, the CCF identified four additional checks, totaling \$5,147.06, that were not returned to the applicable programs at the conclusion of our audit fieldwork.

Cause

According to institution management, the funds were not always timely returned due to staff oversight, staffing shortages, ineffective procedures, and delays caused by the COVID-19 pandemic. The two institutions did not have procedures

to identify outstanding checks with Title IV HEA funds to be returned to the applicable Federal programs.

Effect

Without the appropriate identification and timely return of unclaimed Title IV HEA funds, there is an increased risk that the funds may be used for unauthorized purposes.

Recommendation

Institutions should enhance procedures, as necessary, to appropriately identify all outstanding checks with Title IV HEA funds and ensure the timely return of unclaimed checks containing Title IV HEA funds to the applicable Federal programs no later than 240 days after the date the check was written. In addition, the institutions should provide documentation to the USED supporting the allowability of the questioned costs or restore the moneys to the respective Title IV HEA program.

FAU Response

The University will enhance procedures to appropriately identify all outstanding checks with Title IV HEA funds and ensure the timely return of unclaimed checks containing Title IV HEA funds. The university will provide all necessary documentation to the USED to support the allowability of the questioned costs or restore the moneys to the respective Title IV HEA Program.

UCF Response

Management agrees with the finding.

Management will enhance unclaimed funds procedures to include: (i) Creation and annual review of a formal timeline that will be disseminated to key departments and stakeholders, and (ii) the University's Controller or designee will directly oversee the monthly review of the unclaimed funds and ensure they are timely returned to the applicable federal programs.

Our target date for completion is April 30, 2021.

CCF Response

We agree that there were unclaimed checks not returned within the 240-day limit. To ensure that financial aid paper checks are returned to the proper funding source within the prescribed time limits, we have developed enhanced procedures to insure that these checks are returned before the 240-day limit. The Director of Student Accounts will personally review all checks written to students once a month to make sure staff is not going over the 240-day limit and that we are complying with Federal guidelines.

HCC Response

The College has strengthened internal processes and system controls to identify outstanding checks to ensure timely return of funds to the U.S. Department of Education.

IRSC Response

Indian River State College concurs with the finding related to the outstanding checks with Title IV HEA funds and not returning them timely to the applicable Federal programs. Moneys pertaining to the questioned items have been restored to the respective Title IV HEA program. As a result of the finding, the college has enhanced its procedures and implemented a fix within the ERP system to adjust student accounts and return funds timely to the applicable Federal program. In addition, internal monitoring and reconciliation processes are in place to review and identify stale dated items and perform any necessary follow-up.

MDC Response

Acknowledged. The College is currently in the process of implementing procedures that will ensure the identification and timely return of unclaimed Title IV refunds within 240 days after payment has been issued. It is expected that the College will have a compliant process in place by June 30, 2021.

NWFSC Response

NWFSC will, effective February 2021, identify any outstanding check that is related to Title IV on its Outstanding Checks when preparing the monthly Bank Reconciliation.

TIMELY RETURN OF UNCLAIMED TITLE IV FUNDS:

NWFSC has rectified the issue. The outstanding checks related to Title IV that are overdue to be returned have been returned as of February 24, 2021. Going forward, procedures to monitor and ensure timely return of Title IV funds have been set in place and implemented.

PBSC Response

Palm Beach State College agrees with the finding. Two students had Title IV funds that were uncashed: in the amounts of \$1.52, and \$21.00. Palm Beach State College has reviewed its control procedures relating to stale dated checks and found the procedures to generally be functioning as designed. The responsible staff is aware of the policies and procedures and will conduct additional training with staff as needed. This appears to have occurred due to a finance transition from Legacy to the Workday student system. The Office of Financial Aid will work closely to create checks and balances to ensure the Workday system is functioning as designed with regards to stale dated checks in the future.

PHSC Response

The College has performed a review of its procedures relating to Title IV cash management and will be implementing the following changes: (1) Amend the current contract with our third-party refund disbursement provider to no longer provide paper checks, unless a student does not select a preferred distribution options; (2) all stale dated items from the College's third-party disbursement provider will immediately be returned to the appropriate Title IV Program, unless prior contact has been made with the student to reissue the funds electronically through the third-party refund disbursement provider.

TCFK Response

The College has revised procedure 21.306, Abandoned Property. Revisions to the procedure include reducing the stale check terms from one hundred eighty (180) days to ninety (90) days, reducing the commencement of the review process for stale checks from one hundred eighty (180) days to sixty (60) days from check date, and to begin limiting reissuance of stale checks to one-time requests. Reissued checks that become stale are automatically returned to Federal Student Aid portal (G5).

VC Response

The College has reviewed and updated procedures to track all unclaimed checks to ensure that any Title IV HEA program funds will be returned to the applicable Federal programs within 240 days after the checks have been issued.

It should be noted that this finding occurred during a year in which all college functions had to be adapted to fully remote operations due to the coronavirus pandemic. Although four unclaimed checks were not returned within the required 240 days, they were all returned to the appropriate Title IV HEA Federal program, resulting in \$0 of questioned costs, within 245 to 266 days.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2020-054
CFDA Number	84.063 and 84.268
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	Universities Florida Atlantic University (FAU) New College of Florida (NCF) University of Central Florida (UCF) Colleges Chipola College (CC) Daytona State College (DSC) Eastern Florida State College (EFSC) Florida State College at Jacksonville (FSCJ) Lake-Sumter State College (LSSC) Miami Dade College (MDC) North Florida College (NFC) Pasco-Hernando State College (PHSC) Seminole State College (SSC) South Florida State College (SFSC) St. Johns River State College (SJRSC) The College of the Florida Keys (TCFK)
Federal Grant/Contract Number and Grant Year	N/A
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency
Finding	Florida public universities and colleges 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), <i>Administrative and fiscal control and fund accounting requirements for schools participating in the Direct Loan Program – Enrollment reporting process</i> 34 CFR 690.83(b)(2), <i>Submission of reports</i> <i>NSLDS Enrollment Reporting Guide</i> 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 a population of 92,724 students who received Title IV Higher Education Act (HEA) Pell and Direct Loan funds during the Fall 2019 or Spring 2020 Terms at the 12 public universities and 28 public colleges in Florida, we selected for examination the institution records for 827 Pell Grant recipients and Direct Loan borrowers to determine whether the institutions accurately and timely reported student enrollment changes to the NSLDS. As summarized in the following table, we noted instances at public universities and public colleges in which the institutions did not timely report student enrollment changes, did not accurately report campus-level enrollment data, or did not accurately report program-level enrollment data.

**University and College
Student Enrollment Reporting – Audit Exceptions
2019-20 Fiscal Year**

Institutions	Number of Students Selected	Late Reported Enrollment Changes	Inaccurate Campus-Level Enrollment Data Reported	Inaccurate Program-Level Enrollment Data Reported
Universities:				
FAU	25	-	1	-
NCF	15	-	13	13
UCF	25	1	2	-
Colleges:				
CC	10	4	3	3
DSC	25	3	10	12
EFSC	25	-	10	-
FSCJ	25	-	3	-
LSSC	10	2	4	-
MDC	32	4	2	-
NFC	20	-	3	3
PHSC	25	-	3	11
SSC	30	3	6	6
SFSC	10	-	2	4
SJRSC	25	1	-	-
TCFK	10	6	6	-
Totals	<u>312</u>	<u>24</u>	<u>68</u>	<u>52</u>

Cause

According to institution management, enrollment changes were not always accurately or timely reported due to staff errors, inadequate monitoring procedures, delays caused by the COVID-19 pandemic, or institution information technology system errors.

Effect

The accuracy 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

Florida public universities and colleges 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.

FAU Response

We have enhanced our policies and procedures to ensure that campus-level enrollment data is accurately reported to the National Student Clearinghouse during the upload and error resolution procedures.

NCF Response	We agree with the finding that New College did not always confirm the accurate reporting of enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan Borrowers. The College is enhancing its procedures to ensure that all enrollment status changes for Pell Grant recipients and Direct Loan borrowers are accurately reflected in the NSLDS.
UCF Response	<p>Management agrees with the finding.</p> <p>Management will implement a reporting mechanism to identify and a business process to address unofficial withdrawals as determined during grade submission whereby updates will need to be submitted to the NSLDS (via immediate updates to the NSC database) noting the reported stop by date.</p> <p>Management will implement a business process to identify medical withdrawals that are approved through the petition process whereby updates will need to be submitted to the NSLDS (via immediate updates to the NSC database) noting the reported stop by date.</p> <p>Our target date for completion is May 1, 2021.</p>
CC Response	The College has implemented procedures to ensure all enrollment status changes are accurately and timely reported to the National Student Loan Data System. This enhanced process will include a collaborative effort between the Financial Aid and Informational Systems departments.
DSC Response	<p>Daytona State College (DSC) concurs with the finding. There was a deficiency in certain elements reported to the National Student Loan Data System (NSLDS) via the National Student Clearinghouse (NSC). However, DSC would like to note there is a timing issue between the school reporting to NSC and NSC reporting to NSLDS which can delay when files are transmitted.</p> <p>In an effort to rectify both the untimely and inaccurate enrollment reporting issues, DSC is working diligently with NSC and NSLDS, as well as our IT department to ensure the fields being submitted are accurate at the time of reporting.</p> <p>In addition, Financial Aid Services team members will spot check enrollment reporting and history for students after each submissions. The additional review should assist us in identifying any possible shortfalls within our reporting.</p>
EFSC Response	The Office of the Registrar has updated the 10 student records that were reported inaccurate with the National Student Clearinghouse. The Office of the Registrar updated the procedure manual to include the review and correction of the G Not Applied file from the National Student Clearinghouse after each Degree Verify submission. The Office of the Registrar added an additional step prior to submitting the Degree Verify file to submit a Graduates Only file at the end of each term after degrees have been posted to the NSC.
FSCJ Response	The College has updated business process to ensure accurate reporting of enrollment data to NSLDS.
LSSC Response	<p>Lake-Sumter has determined the parameters used in the process that generates the enrollment report were incorrect. The correct parameters have been confirmed and the procedures used to generate the report have been updated.</p> <p>Lake-Sumter State College utilizes the National Student Loan Clearinghouse (NSC), as a third-party servicer to perform the processing for Enrollment Reporting.</p> <p>The institution will ensure the enrollment reports are generated monthly by PIIR (Process Improvement & Institutional Research). The reports will be reviewed for accuracy by the Office of the Registrar.</p>
MDC Response	Acknowledged. The College plans on addressing compliance with enrollment reporting by implementing a process that addresses the manner in which it

reports changes in enrollment status for students enrolled in non-traditional sessions. It is expected that the College will be compliant with enrollment reporting by June 30, 2021.

NFC Response

The College has identified the cause of the inaccurately reported enrollment data and has modified procedures to ensure that data is accurately reported to the NSLDS.

PHSC Response

The Financial Aid Office is dependent on other college employees to provide attendance information in a timely manner and when that reporting does not occur as expected, timely reporting of changes in enrollment status to NSLDS are jeopardized. The College continues to reinforce the importance of timely reporting with faculty and staff through ongoing training sessions. In addition, the College is implementing a new Enterprise Resource Planning (ERP) system in May 2021, that will enhancement reporting and management of the process.

SSC Response

Seminole State College of Florida (SSC) will implement the following changes beginning with the Fall 2021 Term: SSC will no longer accept Faculty initiated withdrawals (W2) for Credit based programs; SSC will remove the last date of attendance option for faculty submitting an F grade; Attendance for all Title IV Aid eligible Career Certificate programs will be managed as previously mandated by States agencies and accrediting bodies with the last date of attendance recorded and posted as required. College Procedures will be updated to reflect these changes and for consistency, as will the Catalog and all College-wide communications.

SFSC Response

The institution concurs with the finding. The institution is implementing corrective steps to ensure accurate and timely reporting of student enrollment status. Training will be provided to prevent errors and ensure adequate monitoring procedures are developed and implemented. Additional training will be provided to ensure appropriate planning and management of reporting processes during unforeseen circumstances is improved.

SJRSC Response

Effective January 2020, the College began reporting enrollment status changes to NSLDS twice each month to ensure status changes were reported timely. In addition, the Financial Aid Office randomly spot checked official withdraws on various dates to confirm the information was reported timely and accurately. However, an issue was identified for the 2019-20 fiscal year where student social security numbers were not consistent between the College's student information system and the student's financial aid application, resulting in four students, including the one student noted in the finding, not being reported to NSLDS. In December 2020, the College implemented a new process to identify and correct discrepancies in social security numbers when students are added to the College's student information system to prevent future discrepancies and incorrect reporting to NSLDS.

TCFK Response

The College is required to capture, report, and certify students' enrollment changes that increase or decrease the students' status for any given payment period. From a timing standpoint, the College is expected to certify enrollment for Title IV students to Clearinghouse at least every two months. The College of the Florida Keys certifies enrollment monthly via National Student Clearinghouse (NSCH) Enrollment Reporting.

Previously, the College did not report non-substantive withdrawals from courses as a change in time status or the student's enrollment due to the following NSCH guidance:

"In the event a student is adjusting their schedule, it is not an NSLDS Title IV compliance reporting expectation to report these temporary fluctuations in status."

The College believed that this was a fair interpretation of Federal guidelines as found in the Federal Student Aid Handbook (Vol 5. Pages 5-6 and 5-7) regarding

the criteria used to determine when students are considered to be withdrawn from the school.

However, based on the current finding and recommendation from the auditors, The College of the Florida Keys, effective academic year 2021-2022, will edit their monthly reporting to reflect withdrawals from individual coursework. The withdrawal codes in the ERP system will be set up to not be counted in time status hours and, therefore, these codes will reduce the student's time status to reflect the appropriate course load for NSCH and NSLDS reporting purposes.

For example, this change in process will mean that a student who is reported initially as FT enrollment (enrolled in 12 credit hours) and subsequently withdraws from 3 credit hours during the reporting term, will be reported to NSCH and ultimately NSLDS as 3/4 time during the next scheduled enrollment reporting. Since the College does follow the monthly enrollment reporting recommendation set forth by NSCH, this would meet NSLDS reporting requirements.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2020-055
CFDA Number	84.063 and 84.268
Program Title	Student Financial Assistance Cluster Federal Pell Grant Program (Pell Grant) Federal Direct Student Loans (Direct Loan)
Compliance Requirement	Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security
State Entity	Universities: University of Central Florida (UCF) Colleges Chipola College (CC) Indian River State College (IRSC) Polk State College (PSC) The College of the Florida Keys (TCFK)
Federal Grant/Contract Number and Grant Year	N/A
Statistically Valid Sample	N/A
Finding Type	Noncompliance and Significant Deficiency
Finding	Florida public universities and colleges did not always perform a risk assessment or design and implement safeguards to control the identified risks.
Criteria	<p>16 CFR 314.4 – <i>Elements</i> – In order to develop, implement, and maintain the information security program, an institution shall designate an employee to coordinate the information security program, prepare a risk assessment to identify reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction or other compromise of such information; assess the sufficiency of any safeguards in place to control the risks identified in the risk assessment; and design and implement information safeguards to control the risks identified through risk assessment.</p> <p>United States Department of Education – Federal Student Aid School Eligibility Service Group – Program Participation Agreement – The institution agrees to comply with the Standards for Safeguarding Customer Information, 16 CFR Part 314, issued by the Federal Trade Commission, as required by the Gramm-Leach-Bliley Act. These Standards are intended to ensure the security and confidentiality of customer records and information.</p>
Condition	For each of the 12 public universities and 28 public colleges in Florida, we inquired as to whether the institution had designated an employee to coordinate the information security program and evaluated the institution’s risk assessment and associated safeguards to determine whether the risk assessment was appropriately prepared and whether the institution designed and implemented safeguards to control the identified risks. As summarized in the following table, we noted instances at public universities and colleges in which the institutions did not prepare a risk assessment or design and implement safeguards to control the identified risks.

**University and College
Gramm-Leach-Bliley Act – Student Information
Security Audit Exceptions
2019-20 Fiscal Year**

Institutions	Did Not Prepare a Risk Assessment	Did Not Design and Implement Safeguards
Universities:		
UCF		x
Colleges:		
CC	x	x
IRSC	x	x
PSC	x	x
TCFK		x

Cause The institutions indicated that a risk assessment had not been conducted or safeguards had not been implemented either due to a misunderstanding of the applicability of the Gramm-Leach-Bliley Act requirements or because the institutions were in the process of conducting the risk assessment or designing and implementing the safeguards.

Effect Absent compliance with the student information security requirements of the Gramm-Leach-Bliley Act, the institutions have limited assurance that student financial aid information is adequately protected.

Recommendation We recommend that the institutions develop a risk assessment and design and implement safeguards to control the identified risks.

UCF Response Management agrees with the finding.

UCF has a designated Chief Information Security Officer, Chris Vakhordjian, and has been dedicated to this role since Fall of 2018 and leads the UCF information security program. As part of the UCF InfoSec program, we routinely assess the vulnerabilities of our ERP systems, including the Student Information Systems (SIS) and the Financials Systems, and also conduct 3rd party assessments, which most recently was done in early 2020. The results of these assessments are continually being evaluated and measures are being taken to address risks and relevant concerns. To further strengthen our information security program, UCF InfoSec will develop an internal risk assessment capability to expand and enhance our security program and provide a greater level of assurance that student financial aid information is adequately protected.

Our target date for completion is March 1, 2022.

CC Response As conveyed during the audit process, the College contends that the Gramm-Leach-Bliley Act (Act) does not directly apply to us as we are not a financial institution nor significantly engaged in financial institution activities defined by the Bank Holding Company Act of 1956. However, we recognize the provisions of the Act are applicable to us as they are required to be implemented as part of the Federal Student Aid Participation Agreement.

While it is true that a formal, written risk assessment has not been conducted since 2014, the very nature of doing business as a Florida institution of higher education requires constant informal risk assessments and implementation of safeguards to mitigate identified risks. We understand the importance of protecting student information and are continually implementing measures to ensure protection of data in our care. Auditors from the Florida Auditor General's Office annually review I.T. policies, procedures and safeguards via an extensive

I.T. audit questionnaire. Elements of the questionnaire cover controls (physical and logical), information security programs (including employee training, risk assessments and threat mitigation), networks, finance applications, human resource applications, student applications, application databases, environmental controls, disaster recovery and backups, and systems development. As evidenced by our responses to the annual reviews conducted by the Florida Auditor General's office, the College already employs a multitude of risk mitigating procedures and related tools.

In an effort to comply with the provisions in the Gramm-Leach-Bliley Act, the College's Information Systems department is currently conducting a formal, written risk assessment. Results of the risk assessment will be evaluated and appropriate changes will be designed and implemented to mitigate identified risks.

IRSC Response

Indian River State College concurs with the audit finding pertaining to full compliance with student information security requirements. As a result, the College will prepare an internal Institutional Technology (IT) risk assessment and design and implement safeguards in the 2020-2021 academic year and annually thereafter. This risk assessment will include vulnerability scans targeting all internal and external assets. Vulnerabilities will be identified, assessed, and prioritized. All detected vulnerabilities will be remediated. The assessment results will guide the determination of appropriate management action and priorities for managing information security risks and for implementing controls to protect against these risks. The safeguards will include employee training on preventing identity theft, protecting confidential and sensitive information, and identifying and reporting system risks, red flags, or incidents. In addition, the Administrative Director of Network Technology has been designated to coordinate the information security program, develop a risk assessment and implement safeguards to control any identified risks.

PSC Response

The College accepts the auditor's presentation that a risk assessment is required and that any identified risks of the assessment will cause the design and implementation of safeguards to control or mitigate those identified risks. Subsequently, the College has developed and provided a corrective action plan to mitigate these issues.

TCFK Response

The College has identified Dr. Frank Wood, VP of Advancement, to manage and oversee CFK's Information Technology area. Dr. Wood is currently working with an experienced outside consulting IT company to assist with evaluation, recommendation, and implementation of improved IT systems and processes. As part of this process, the College is actively evaluating companies to conduct a system-wide Risk Assessment as part of its improved annual planning for IT. CFK will build on these efforts, conduct a Risk Assessment using a reputable IT Risk Assessment company, and will include Risk Assessment as part of an ongoing annual plan.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2020-056
CFDA Number	84.063 and 84.268
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	Universities Florida State University (FSU) Colleges Broward College (BC) Daytona State College (DSC) Indian River State College (IRSC) Florida State College at Jacksonville (FSCJ) Miami Dade College (MDC) Northwest Florida State College (NWFSC) Polk State College (PSC) The College of the Florida Keys (TCFK)
Federal Grant/Contract Number and Grant Year	N/A
Statistically Valid Sample	No
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$12,685.66 (\$7,555.45 CFDA No. 84.063 and \$5,130.21 CFDA No. 84.268)
Prior Year Finding	Report No. 2020-170, Finding No. 2019-042
Finding	Florida public universities and colleges 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).
Criteria	34 CFR 668.21, <i>Treatment of Title IV grant and loan funds if the recipient does not begin attendance at the institution</i> (b) For a student who never attended, an institution must return the Title IV HEA funds no later than 30 days after the date that the institution becomes aware that the student will not or has not begun attendance. 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. (h)(4)(i) An institution must refer to the USED an overpayment of Title IV HEA grant funds owed by a student as a result of the student's withdrawal from the institution if the student does not repay the overpayment in full to the institution, or enter a repayment agreement with the institution or the USED within the earlier of 45 days from the date the institution sends a notification to the student of the

overpayment, or 45 days from the date the institution was required to notify the student of the overpayment.

(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.

(j)(2) For institutions that are not required to take attendance, an institution must determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the end of the earlier of the payment period, academic year, or educational program from which the student withdrew.

Condition

From a population of 39,735 students who withdrew from classes and received Title IV HEA Pell Grant or Direct Loan funds during the Fall 2019 or Spring 2020 Terms at the 12 public universities and 28 public colleges in Florida, we selected for examination the institution records for 795 students to determine whether the institution accurately calculated the funds earned by the students and timely returned any unearned funds to the USED. As summarized in the following table, we noted instances at public universities and public colleges in which the institutions did not always accurately calculate the funds earned by students or did not timely return unearned funds to the USED.

**University and College
Calculation and Return of Title IV HEA Funds – Audit Exceptions
2019-20 Fiscal Year**

Institutions	Number of Students Selected	Questioned Costs (1)	Number of Incorrect Calculations	Number of Untimely Returns
Universities:				
FSU	25	-	9	-
Colleges:				
BC	25	\$ 515.00	1	1
DSC (2)	45	5,660.71	8	6
IRSC	25	3,829.26	2	-
FSCJ	25	2,513.71	13	-
MDC	25	-	1	-
NWFSC	10	-	-	1
PSC	25	166.98	3	14
TCFK	25	-	-	2
Totals	<u>230</u>	<u>\$12,685.66</u>	<u>37</u>	<u>24</u>

Notes:

- (1) Questioned costs represent funds due to the USED because either the institution did not accurately calculate the funds earned by the student or the institution failed to return unearned funds no later than 45 days after the institution determined the student withdrew and subsequent to audit inquiry.
- (2) Subsequent to audit inquiry, DSC reviewed the records for 45 more students and identified \$32,414 in additional questioned costs.

Cause

According to institution management, the institutions did not always accurately calculate the funds earned by students and did not timely return unearned funds to the USED due to staff errors, inadequate monitoring procedures, or institution information technology system errors.

Effect

Absent the accurate calculation of Title IV HEA Pell Grant or Direct Loan funds earned by students at their withdrawal dates and procedures to ensure the

accuracy of those calculations, unearned funds were not timely returned to the USED.

Recommendation

The institutions should enhance procedures to accurately calculate and return unearned Title IV HEA Pell Grant or Direct Loan assistance for students who officially and unofficially withdraw. In addition, the institutions should provide documentation to the USED supporting the allowability of the questioned costs not returned to the USED or restore the moneys to the Title IV HEA programs.

FSU Response

The University did not have any reported exceptions relating to unearned Title IV funds that need to be paid back to the USED and there were no questioned cost or untimely return of Title IV funds.

The University issue was the overpayment of Title IV funds returned to USED. The audit finding cites 9 incorrect calculations in the sample of 25 students tested for returned funds. The University agrees an incorrect calculation was made in determining the number of days to include in the Spring 2020 break. This will not occur in the 2020-2021 year as the University has cancelled that break due to the Covid 19 pandemic. Even so and going forward, the University will introduce additional annual and periodic term checks (manual calculation, checklist to ensure completion of all required data fields, and staff confirmation of data tables) to ensure accuracy of data for all underlying elements consumed and to ensure Title IV calculations are reviewed and documented for each academic term and aid year. These checks should prevent reoccurrence going forward.

During 2019-2020 the University disbursed \$186.66 million in Title IV Pell Grants and Direct Student Loans to 19,958 students and total overpayments identified by the University for the population of 152 affected students amounted to \$10,494. While the goal is to have no exceptions, total overpayments to USED were 0.0056% of Title IV disbursements.

BC Response

Broward College corrected the two students identified in the audit as recommended and restored the money to the TIV HEA programs.

Further, Broward College has provided additional training for staff on the requirement of 34 CFR 668.22(c) as well as completing software updates to address information technology system errors.

Broward College has further enhanced our internal procedures to accurately calculate and return unearned TIV HEA Pell Grant or Direct Loan of students who officially and unofficially withdraw, by implementing additional periodic reviews including additional management oversight of students who withdraw from the college.

DSC Response

Daytona State College (DSC) concurs with the finding. The initial Return of Title IV funds calculations performed by the Financial Aid office were made in a timely manner based on the last date of attendance originally entered in the system, which in some instances were incorrectly recorded.

As part of DSC's process moving forward, we have taken the second human element out of entering the last date of attendance. An automated process now runs and picks up the date entered by the instructor. In addition, the Records office runs a quality control report at the end of each month to identify any possible discrepancies. Finally, all financial aid reports including a last date of attendance have been updated to pull directly from the student records side.

IRSC Response

Indian River State College concurs with the audit finding pertaining to accurate calculation of the amount of Title IV HEA funds the student earned as of the student's withdrawal date. This date is determined for students who unofficially withdraw (walked away) from classes. Faculty enters the date at the time it is determined that the student unofficially withdrew. As a result, the College will implement training for all full-time and part-time instructional staff. This training will include attendance verification processes and topics.

FSCJ Response	The College reviewed and updated procedures to insure the timely return of unearned aid. Additionally, the College has reviewed and updated the procedures to insure the proper calculation of earned aid as of the withdrawal date.
MDC Response	The College has identified what caused the one student's award from being properly recalculated after withdrawing from a class. The College has already taken the necessary steps to remedy the issue.
NWFSC Response	Northwest Florida State College identified an issue with a college report that did not accurately detect a student who withdrew from all courses during the Spring 2020 term. As a result, the Financial Aid Office was added to the approval path for a student who submits a form to withdraw from all courses. Additionally, the FAO now runs an additional report weekly to identify students with all "I", "W", and "F" grades.
PSC Response	The College accepts the auditor's presentation that it did not always accurately calculate the amount of Title IV Higher Education Act (HEA) Pell Grant or Direct Loan assistance that student earned as of the student's withdrawal date or always timely returned unearned funds to the U.S. Department of Education (USED). Subsequently, the College has developed and provided a corrective action plan to mitigate these issues.
TCFK Response	<p>In two instances during the spring of 2020, data entry errors relating to last date of attendance were made that caused R2T4 calculations to be processed incorrectly. As a result, in these two instances returns were not made in a timely fashion.</p> <p>Upon the discovery of these errors, the Office of Financial Aid/VA's procedure (Financial Aid Procedure 74.78 – Return of Title IV) for processing R2T4 situations was reviewed and revamped during the fall of 2020 to include an additional 3 steps for verifying the accuracy of R2T4 calculations thus ensuring the timeliness of returns. The steps address this finding:</p> <ol style="list-style-type: none"> 1. The assistant director will review calculations one additional time per semester with special attention to Last Dates of Attendance; 2. The director will review the calculations within 30 days after each term with special attention given to the Effective Withdrawal Date; and 3. The director will review NSLDS records in order to ensure accuracy between that system and the College's. <p>Incomplete grade reports will continue to be monitored monthly in order to determine new, unofficial withdrawals in a timely fashion.</p>

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ADDITIONAL MATTERS

Our audit of the State of Florida's basic financial statements for the fiscal year ended June 30, 2020, disclosed 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
BONDS PAYABLE AND BOND PROCEEDS

Finding Number	AM 2020-01
Opinion Units	Governmental Activities, Public Education Fund, and Aggregate Remaining Fund Information
Financial Statements Account Titles	Long-term liabilities – Due in more than one year, Proceeds of bond issues, Debt Service – Principal retirement, Advances to other entities, Investment earnings (losses), Fund Balances – Committed, Fund Balances – Restricted, Cash and cash equivalents, Accounts payable and accrued liabilities, Other investments, Fees and charges, Debt Service – Interest and fiscal charges
SW Fund Numbers	900000, 200200, 408842
State Entities	Florida Department of Financial Services (FDFS) and Florida Department of Education (FDOE)
OLO-GF-SF-FID	480000-90-7-000211, 480000-20-8-026001, 480000-40-7-000211
GL Codes	46100, 69100, 73100, 25800, 61500, 54900, 57100, 11200, 32900, 14700, 61300, 73200
Adjustment Amounts	\$40,208,940; \$43,206,492; \$2,997,552; \$2,658,987; \$40,547,505; \$2,625,817; \$2,093,266; \$472,829; \$3,645,661; \$5,266,098; \$7,492,329; \$22,674; \$871,790
Statistically Valid Sample	N/A
Finding	The FDFS, Statewide Financial Reporting Section (SFRS), and the FDOE did not record or correctly record various entries related to the receipt of bond proceeds and the incurring of bonds payable for FDOE Board of Governors (BOG) non-State trustee debt for Florida Agricultural and Mechanical University (FAMU).
Criteria	<p>Governmental Accounting Standards Board (GASB) Codification Section 1500.103 specifies that unmatured long-term indebtedness of the government is general long-term debt that should be recorded in the governmental activities column in the government-wide statement of net position. GASB Codification Section 1800.124 provides that proceeds of long-term debt issues should be reflected as “Other Financing Sources” in the operating statement of the recipient fund.</p> <p>The SFRS <i>Statewide Financial Statements Guidance (Guidance)</i> specifies that all long-term debt related entries recorded in the governmental fund must balance with the government-wide entries and provides example accounting entries for the receipt of bond proceeds. The SFRS and the FDOE established a process that required the SFRS to record all government-wide and debt service accounting entries related to the receipt of bond proceeds and the incurring of bonds payable for FDOE BOG debt for FAMU. The BOG was responsible for all Public Education Fund accounting entries related to bond proceeds.</p>
Condition	FAMU, through the BOG, drew down \$43,206,492 in debt during the 2019-20 fiscal year for FAMU’s \$70,000,000 Rice Capital Access Program, LLC, Future Advance Project Funding Bond, Series A 2019-4 (FAMU debt). Our audit found that the SFRS did not record the related accounting entries for the Governmental Activities or Aggregate Remaining Fund Information. Additionally, the BOG did not correctly record the FAMU debt bond proceeds nor correctly record other related accounting entries for the Public Education Fund.

Cause	<p>According to SFRS management, accounting entries for the Governmental Activities and the Aggregate Remaining Fund Information were not recorded due to a reprioritization of resources in response to the COVID-19 pandemic.</p> <p>According to BOG management, staff responsible for recording accounting entries to the Public Education Fund did not have experience recording year-end bond entries.</p>
Effect	<p>Prior to audit adjustment:</p> <ul style="list-style-type: none"> • The Governmental Activities, Long-term liabilities – Due in more than one year were understated by \$40,208,940. • The Debt Service Fund within the Aggregate Remaining Fund Information, Cash and cash equivalents was overstated by \$2,093,266, Accounts payable and accrued liabilities was overstated by \$472,829, Other investments was understated by \$5,266,098, Fees and charges was understated by \$7,492,329, Investment earnings (losses) was understated by \$22,674, Debt Service – Principal retirement was understated by \$2,997,552, Debt Service – Interest and fiscal charges was understated by \$871,790, and Fund Balances – Restricted and Committed were understated and overstated by \$3,645,661, respectively. • The Public Education Fund, Advances to other entities was understated by \$2,658,987, Investment earnings (losses) was overstated by \$40,547,505, Proceeds of bond issues was understated by \$43,206,492, and Fund Balances – Restricted and Committed were understated and overstated by \$2,625,817, respectively.
Recommendation	<p>We recommend that SFRS and BOG management work together to ensure that all applicable FAMU and other non-State trustee debt-related entries are timely and properly recorded in the appropriate funds, in accordance with the <i>Guidance</i>.</p>
FDFS Response	<p>The Statewide Financial Reporting Section’s (SFRS) role during the Comprehensive Annual Financial Report cycle is to provide guidance and assistance on how to report/record the various accounting transaction types incurred by reporting entities during the fiscal year. Specific to bond transaction reporting, the SFRS provides guidance through the Capital Asset and Long-Term Debt Accounting Entries document available to all reporting entities on the Accounting and Auditing website. On page 5 and 6 of the Capital Asset and Long-Term Debt Accounting entries document, example entries for the recording of bond sales, bond principal and interest payments, refunding, and year-end entries (when SBA is involved) are provided.</p> <p>During the 2018-2019 Comprehensive Annual Financial Report cycle, the SFRS agreed to assist the Florida Department of Education (FDOE) and Board of Governors (BOG) in the initial recording of the HBCU Bonds obtained by Florida Agricultural Mechanical University (FAMU) from an external private financing entity. This assistance agreement was not perpetual as bond maturities exceed 25 years. Additionally, the SFRS is not a party to the transaction and does not have access to the accounting information necessary to perform this task. The initial SFRS assistance provided to the FDOE/BOG involved the creation of a debt service and long-term debt fund (State Fund 40 and 90, respectively) and the recording of the bond related activities based on the information received for FAMU, through the FDOE/BOG, for the first year of bond activities. The debt service fund is for recording of debt service payments made during the year. The long-term debt fund is for recording bond refundings and proceeds made during the year.</p> <p>In August 2020, the SFRS emailed the FDOE/BOG to initiate the recording of entries for the FAMU related bond activities for fiscal year 2020. This communication requested the bond information from FDOE/BOG and initially</p>

indicated that the SFRS would prepare and record the bond related activities for fiscal year 2020 using the information that would be received from FAMU, within the State Fund 7 (SF7) accounts originally created during the year of the bond issuance, with future years handled exclusively by FDOE/BOG. Subsequent communication by FDOE/BOG indicated a preference to handle for the fiscal year 2020, so the SFRS emailed the original entries to FDOE/BOG. This is where the SFRS erred. The email and documentation attached to the communication did not appropriately: instruct FDOE/BOG to create new funds within the FDOE for recording; reference to the Capital Asset and Long-Term Debt Accounting entries document available to all reporting entities on the Accounting and Auditing (A&A) website; and reference to Checklist Item #13 - Long-Term Debt, which allows reporting entities to verify the accuracy of the debt entries made within the accounting system from the governmental fund perspective. This was an oversight by SFRS and this exclusion may have contributed to the error in the accounting entries recorded by FDOE/BOG.

To correct this error and prevent in future years, the SFRS will provide specific instructions to FDOE/BOG on how to perform the bond related recording activities in their entirety. The steps to be provided will include: the creation of the governmental funds needed within the FDOE; the adjustments needed to have the correct beginning balances for the new FDOE funds created for fiscal year 2021; a related hyperlink for accessing the Capital Asset and Long-Term Debt Accounting Entries document available on the A&A website; and instructions on how to run Checklist Item #13 – Long-Term Debt from within the Working Trial Balance database. This combination of instruction should provide FDOE/BOG with the guidance information necessary to perform the bond related entries for all future years and remove SFRS as a responsible party for the recording of government-wide and debt service accounting entries related to the receipt of bond proceeds and the incurrence of bonds payable for the FDOE/BOG debt for the FAMU bonds.

**Estimated Corrective
Action Date**

May 1st, 2021

**Entity Contact and
Telephone Number**

Ryan Nolan, Chief, Bureau of Financial Reporting, 850-413-3071

FDOE Response

The FAMU debt in question is through the U.S. Department of Education's Historically Black College & University (HBCU) Capital Finance Program, and it is the only non-State trustee debt issued by the Board of Governors. The FY2020-21 federal budget passed on 12/21/20 includes forgiveness of most, if not all, of the FAMU debt by year-end FY2021, thus eliminating the issue in subsequent periods.

Furthermore, the Board has advised FAMU that, should they seek another HBCU loan, the matter concerning trustee functions and accounting entries must be resolved, to the satisfaction of both the Board and DFS, in advance.

The Board of Governors, along with DOE staff, will work with the Department of Financial Services and the Division of Bond Finance to ensure future entries are recorded correctly.

**Estimated Corrective
Action Date**

February 2, 2021

**Entity Contact and
Telephone Number**

Tim Jones, Vice Chancellor/Chief Financial Officer - Board of Governors
850-245-9397

ADDITIONAL MATTER
NET INVESTMENT IN CAPITAL ASSETS

Finding Number	AM 2020-02
Opinion Unit	Transportation Proprietary Fund
Financial Statements Account Titles	Net Position – Net investment in capital assets, Net Position – Unrestricted
SW Fund Number	505501
State Entity	Florida Department of Transportation (FDOT)
OLO-GF-SF-FID	550000-50-8-415051
GL Codes	53600 and 53920
Adjustment Amount	\$263,836,361
Statistically Valid Sample	N/A

Finding The FDOT understated Net Position – Net investment in capital assets and overstated Net Position – Unrestricted, when accounting for the completed Palmetto Express Lanes project.

Criteria Governmental Accounting Standards Board Codification Section 2200.118 specifies that the net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

The Florida Department of Financial Services, Statewide Financial Reporting Section, *Statewide Financial Statements Guidance (Guidance)* provides a list of the financial statement accounts, including net capital assets, and calculation needed to determine the Net investment in capital assets balance.

Condition During the 2019-20 fiscal year, the FDOT completed the Palmetto Express Lanes project and correctly recorded infrastructure totaling \$270,657,149 to the Transportation Proprietary Fund. However, our audit found that, contrary to the *Guidance*, the FDOT did not include the infrastructure balance in the Net investment in capital assets calculation. Instead, the FDOT reported Net investment in capital assets totaling \$6,820,788 based on the construction work in progress account balance.

Cause According to FDOT management, FDOT staff recorded the infrastructure amount to the Transportation Proprietary Fund after calculating Net investment in capital assets and staff were not aware that the calculation required adjustment based on the recorded infrastructure amount.

Effect Prior to audit adjustment, Net Position – Net investment in capital assets was understated by \$263,836,361 and Net Position – Unrestricted was overstated by \$263,836,361.

Recommendation We recommend that FDOT management enhance controls to ensure that the Net investment in capital assets calculation is based on all related financial statement amounts recorded for the fiscal year.

State Entity Response We concur. Staff has been reminded of the appropriate procedure for updating Net Investment in Capital Assets in accordance with Governmental Accounting Standards Board rules and Department of Financial Services' Statewide Financial Statement Guidance. Additionally, any post close adjustments to capital assets will be reviewed by the Financial Reporting Administrator to ensure the appropriate net investment entry has also been submitted.

**Estimated Corrective
Action Date**

02/01/2021

**Entity Contact and
Telephone Number**

Jason Adank
850-414-4864

ADDITIONAL MATTER
LONG-TERM LIABILITIES

Finding Number	AM 2020-03
Opinion Unit	Governmental Activities
Financial Statements	Long-term liabilities – Due within one year, Long-term liabilities – Due in more than one year, Expenses
Account Titles	900000
SW Fund Number	
State Entity	Florida Department of Financial Services (FDFS)
OLO-GF-SF-FID	430000-90-9-400001
GL Codes	315, 498, 711
Adjustment Amounts	\$103,037,464, \$1,018,464,290, and \$1,121,501,754
Statistically Valid Sample	N/A

Finding The FDFS, Bureau of Financial Services (Bureau), did not record the Long-term liabilities and Expenses of the State Risk Management Trust Fund (SRMTF) in the Governmental Activities Statement of Net Position and Statement of Activities, respectively.

Criteria Governmental Accounting Standards Board Codification Section C50.120 specifies that governments should report an estimated loss from a claim as an expense and as a liability in the government-wide financial statements using the economic resources measurement focus and accrual basis of accounting. Liabilities whose average maturities are greater than one year should be reported in two components – the amount due within one year and the amount due in more than one year.

Condition The State of Florida is self-insured for workers compensation, Federal civil rights, general liability, automobile liability, and property losses. Section 284.30, Florida Statutes, establishes the SRMTF as a State self-insurance fund within the FDFS, Division of Risk Management (Division). Annually, the Division obtains an actuarial study that includes the estimated liabilities for unpaid insurance claims at fiscal year-end. For the fiscal year ended June 30, 2020, the Bureau did not include actuarially estimated SRMTF claims losses totaling \$1,121,501,754 in Governmental Activities Long-term liabilities or Expenses.

Cause Bureau management indicated that, due to the COVID-19 pandemic, the Bureau did not adhere to established procedures for obtaining the actuarial report from the Division and recording the estimated liabilities and expenses for unpaid insurance claims.

Effect Prior to audit adjustment, the Governmental Activities Long-term liabilities – Due within one year account was understated by \$103,037,464, Long-term liabilities – Due in more than one year was understated by \$1,018,464,290, and Expenses was understated by \$1,121,501,754.

Recommendation We recommend that Bureau management ensure that appropriate Bureau staff adhere to established procedures for obtaining copies of the SRMTF actuarial report and recording actuarially estimated claims losses and related expenses in the Governmental Activities Statement of Net Position and Statement of Activities, respectively.

State Entity Response The Department concurs and will ensure that established procedures for obtaining the actuarial report from the Division and recording the estimated liabilities and expenses for unpaid insurance claims are followed and completed timely for the impacted funds.

**Estimated Corrective
Action Date**

FY 20-21 year end financial reporting post-closing adjustment process

**Entity Contact and
Telephone Number**

Alexandra Weimorts, Chief 850/413-2092

ADDITIONAL MATTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Finding Number **AM 2020-04**
State Agency **Florida Department of Agriculture and Consumer Services (FDACS)**

Finding FDACS 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 (FDPS) SEFA Instructions required agencies to prepare a SEFA data form and certify its accuracy.

FDACS SEFA procedures

Condition As illustrated below, our examination of the FDACS SEFA data form for the 2019-20 fiscal year found that certain amounts were inaccurately reported.

Noncash SEFA Note Disclosure

CFDA #	CFDA Program Title	Total Reported Noncash Benefits	Total Noncash Benefits Per Audit	Difference
10.555	National School Lunch Program	\$84,762,841	\$103,573,193	\$ 18,810,352
10.178	Trade Mitigation Program Eligible Recipient Agency Operational Funds	89,364,753	-	(89,364,753)
10.569	Emergency Food Assistance Program (Food Commodities)	-	133,414,611	133,414,611
10.568	Emergency Food Assistance Program (Administrative Costs)	44,853,374	-	(44,853,374)
10.582	Fresh Fruit and Vegetable Program	18,006,839	-	(18,006,839)

Differences between Original SEFA and Per Audit SEFA

CFDA #	CFDA Program Title	Total Expenditures	Total Subgranted to Non-State of Florida Entities
10.553	School Breakfast Program	\$ -	\$ (4,035)
10.560	State Administrative Expenses for Child Nutrition	-	161,000
10.572	WIC Farmers' Market Nutrition Program	-	(157,938)
10.560	State Administrative Expenses for Child Nutrition	-	(6,213)
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	(8,428,917)	-
10.555	National School Lunch Program	18,646,359	103,409,200
10.565	Commodity Supplemental Food Program	-	1,925,679
10.568	Emergency Food Assistance Program (Administrative Costs)	88,561,237	133,414,611
10.582	Fresh Fruit and Vegetable Program	(18,006,839)	-
10.178	Trade Mitigation Program Eligible Recipient Agency Operational Funds	(89,364,753)	-

Cause According to FDACS management, the errors were due to typos. Additionally, while FDACS had written procedures for preparing the SEFA, the procedures did not require the SEFA form to be reviewed by management prior to submission to the FDFS to ensure that the form was accurately prepared.

Effect Absent effective procedures for reviewing the SEFA data form, inaccurate information may be reported on the State's SEFA.

Recommendation We recommend that the FDACS enhance procedures to ensure that the data reported on the SEFA form is reviewed by management prior to submission to the FDFS.

State Entity Response In response to Preliminary and Tentative Report No. AM 2020-04, regarding the audit of Federal awards administered by the State of Florida for the fiscal year ended June 30, 2020, thank you for the opportunity to respond and the professional posture with which this audit was conducted.

Currently in progress, the department will amend and formalize more detailed procedures to mitigate risk of error in the Schedule of Expenditures of Federal Awards (SEFA) report development and analysis. This will include language outlining steps requiring certification of review specifically focused on supporting documentation and reporting amounts. Additionally, with each error mitigated, the revised procedures will require a review of the circumstances in an effort to eliminate as much risk as possible of each error occurring in future reporting. The amended procedures for SEFA reporting will be completed by July 1, 2021.

**Estimated Corrective
Action Date**

July 1, 2021

**Entity Contact and
Telephone Number**

Jim Lewandowski
Chief of Finance and Accounting
Division of Administration
Florida Department of Agriculture and Consumer Services
(850) 617-7227
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STATE OF FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR FISCAL YEAR ENDED JUNE 30, 2020

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
CONSUMER PRODUCT SAFETY COMMISSION				
Virginia Graeme Baker Pool and Spa Safety	87.002		-	88,809
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	87.051		406,014	2,171,614
Total Excluding Cluster:			406,014	2,260,423
Research And Development Programs Cluster:				
Virginia Graeme Baker Pool and Spa Safety	87.002		-	101,982
Other Federal Awards			-	-
<i>Passed through from Abi Associates Inc.</i>		50537	-	36,226
Total Research And Development Programs Cluster:			-	138,208
TOTAL CONSUMER PRODUCT SAFETY COMMISSION			406,014	2,398,631
ELECTION ASSISTANCE COMMISSION				
Help America Vote Act Requirements Payments	90.401		-	86,162
2018 HAVA Election Security Grants	90.404		2,444,742	43,536,870
Total Excluding Cluster:			2,444,742	43,623,032
TOTAL ELECTION ASSISTANCE COMMISSION			2,444,742	43,623,032
EXECUTIVE OFFICE OF THE PRESIDENT				
High Intensity Drug Trafficking Areas Program	95.001		-	611,877
<i>Passed through from Santa Rosa County</i>	95.001	MOU	-	16,671
<i>Passed through from St. Johns County</i>	95.001	MOU	-	50,802
Total Excluding Cluster:			-	679,350
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT			-	679,350
FEDERAL COMMUNICATIONS COMMISSION				
Communications Information and Assistance and Investigation of Complaints	32.001		-	98,699
Other Federal Awards	32.U10		00000024819	21,225
	32.U10		0022163661	319,840
Total Excluding Cluster:			-	439,764
Research And Development Programs Cluster:			-	-
Communications Information and Assistance and Investigation of Complaints	32.001		-	9,947
<i>Passed through from University of South Alabama</i>		1743802	-	9,947
Total Research And Development Programs Cluster:			-	449,711
TOTAL FEDERAL COMMUNICATIONS COMMISSION			-	449,711
LIBRARY OF CONGRESS				
Research And Development Programs Cluster:			-	-
Other Federal Awards	42.RD		-	80,483
Total Research And Development Programs Cluster:			-	80,483

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
TOTAL LIBRARY OF CONGRESS			-	80,483
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Science				
Office of Stem Engagement (OSTEM)	43.001		786,755	1,437,961
<i>Passed through from Florida Space Grant Consortium</i>	43.008	NNX15_016	-	129,394
Safety, Security and Mission Services	43.009		-	87
Space Technology	43.012		-	112,697
Other Federal Awards	43.U12	80KSC019P0013	-	63,184
	43.U12	BPA#NNJ14HA25Z	-	79,756
			-	63,463
Total Excluding Cluster:			786,755	1,886,542
Research And Development Programs Cluster:				
Science				
<i>Passed through from Arizona State University</i>	43.001		3,800,878	13,161,146
<i>Passed through from California Institute of Technology, Jet Propulsion Laboratory</i>	43.001	18-313	-	65,631
<i>Passed through from California Institute of Technology, Jet Propulsion Laboratory</i>	43.001	1630370	-	19,999
<i>Passed through from California Institute of Technology, Jet Propulsion Laboratory</i>	43.001	1635446	-	13,231
<i>Passed through from California Institute of Technology, Jet Propulsion Laboratory</i>	43.001	1649105	-	60,636
<i>Passed through from Florida Space Grant Consortium</i>	43.001	FSGC-04/NNX15-010	-	11,531
<i>Passed through from Florida Space Grant Consortium</i>	43.001	FSGC-04/NNX15-09	-	9,540
<i>Passed through from Georgia Institute of Technology</i>	43.001	RJ249G1	-	119,521
<i>Passed through from Health Research, Inc.</i>	43.001	5221-01	-	7,981
<i>Passed through from Jet Propulsion Laboratory</i>	43.001	1619742	-	152,942
<i>Passed through from Jet Propulsion Laboratory</i>	43.001	1639996	-	110,631
<i>Passed through from Johns Hopkins Univ Appl Phy Lab(JHU/APL)</i>	43.001	135496	-	4,008
<i>Passed through from Kent State University</i>	43.001	411734-USFL	-	20,721
<i>Passed through from Massachusetts Institute of Technology</i>	43.001	S4928-PO407420	-	2,230
<i>Passed through from Oregon State University</i>	43.001	NS299A-A	-	37,781
<i>Passed through from Pennsylvania State University</i>	43.001	5597-USF-NASA-D70G	-	81,754
<i>Passed through from Pennsylvania State University</i>	43.001	5615-USF-NASA-H03G	-	25,215
<i>Passed through from Pennsylvania State University</i>	43.001	S000411-NASA	-	5,899
<i>Passed through from Pennsylvania State University</i>	43.001	Sub Award# 5616-FIU-NASA-H03G	-	93,601
<i>Passed through from SETI Institute</i>	43.001	SC 3402	-	46,897
<i>Passed through from University of California, Davis</i>	43.001	A18-2017-S002	-	121,755
<i>Passed through from University of California, Santa Barbara</i>	43.001	KK1701	-	60,394
<i>Passed through from University of Colorado at Boulder</i>	43.001	1559149	-	3,034
<i>Passed through from University of Denver</i>	43.001	SC37607-01/P0153802	-	69,789
<i>Passed through from University of Maryland Center for Environmental Science</i>	43.001	SA07523058	-	35,113

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from University of Minnesota	43.001	H006183802	-	14,812
Passed through from University of New Hampshire	43.001	L0001	-	6,121
Passed through from University of New Hampshire	43.001	Subaward No. L0095	-	4,119
Passed through from University of Oklahoma	43.001	2016-51	-	16,668
Passed through from University of Puerto Rico	43.001	80NSSC19K0194	-	61,703
Passed through from University of Washington, Seattle	43.001	UWSC11157	-	13,570
Passed through from Yale University	43.001	GR101549(CON-80001035)	-	36,727
Passed through from Yale University	43.001	GR102116(CON-80001157)	-	20,345
Passed through from Yale University	43.001	GR108274(CON-80002119)	-	24,619
Aeronautics	43.002		-	75,512
Passed through from Texas A&M University	43.002	M1703307	-	114,991
Passed through from University of Colorado	43.002	1547501	-	19,954
Exploration	43.003		124,517	1,200,611
Passed through from Northwestern University	43.003	60047992	-	37,149
Passed through from Rice University	43.003	R53641	-	274
Passed through from University of Maryland	43.003	84479-Z6236201	-	66,697
Space Operations	43.007		192,855	942,584
Passed through from Center For Advancement of Science In Space	43.007	GA-2017-252	21,800	21,800
Passed through from Center For Advancement of Science In Space	43.007	GA-2017-253	1,920	1,920
Office of Stem Engagement (OSTEM)	43.008		166,935	1,353,820
Passed through from National Institute of Aerospace	43.008	ACCOUNTS.C19-201126-UFL	-	54,362
Passed through from National Institute of Aerospace	43.008	C19-201122-UFL	-	39,041
Passed through from National Institute of Aerospace	43.008	C19-201151-FSU	-	74,689
Passed through from Orlando Science Center	43.008	NNX16AM34G	-	74,370
Safety, Security and Mission Services	43.009		-	532,888
Passed through from Space Telescope Science Institute	43.009	HST-AR-15042.001-A	-	62,874
Space Technology	43.012		-	1,055,660
Passed through from Lockheed Martin Corporation	43.012	4400008190	-	57,253
Passed through from Massachusetts Institute of Technology	43.012	100623	-	55,561
Passed through from Massachusetts Institute of Technology	43.012	S4740 PO 248337	-	58,626
Passed through from Michigan Technological University	43.012	1607060Z2 - PO099837	-	107,695
Passed through from Michigan Technological University	43.012	1607060Z3	-	669,522
Passed through from Trans Astronautica Corp.	43.012	NIACP1LPMOUCF	-	20,871
Passed through from University of California, Berkeley	43.012	00009707	-	98,113
Other Federal Awards	43.012		-	19
	43.012	80NSSC18P1037	-	62,126
	43.012	80NSSC18P2582	-	19,772
	43.012	80NSSC18P3447	-	

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	43.RD	80NSSC19P0809	-	49,681
	43.RD	80NSSC20P0391	-	33,205
	43.RD	GS00F413GA	-	29,359
	43.RD	NNG12PQ28C	-	226,765
<i>Passed through from a.i. solutions, Inc.</i>	43.RD	AIS E3-19-003	-	155,872
<i>Passed through from a.i. solutions, Inc.</i>	43.RD	AISE317012	-	6,863
<i>Passed through from Advanced Magnet Lab, Inc.</i>	43.RD	13325	-	10,000
<i>Passed through from Alhvar Alloys</i>	43.RD	AGR00013411	-	1,340
<i>Passed through from Alhvar Alloys</i>	43.RD	AGR00016095	-	36,635
<i>Passed through from Altius Space Machines Inc</i>	43.RD	NNX17CJ07C	-	57,472
<i>Passed through from Boeing Company</i>	43.RD	1340697	-	142,360
<i>Passed through from California Institute of Technology, Jet Propulsion Laboratory</i>	43.RD	1544267	-	5,166
<i>Passed through from CFD Research Corporation</i>	43.RD	9399	-	4,999
<i>Passed through from Interdisciplinary Consulting Corporation</i>	43.RD	AGR00012115	-	12,082
<i>Passed through from Interdisciplinary Consulting Corporation</i>	43.RD	AGR00015644	-	6,698
<i>Passed through from Jacobs Space Exploration Group</i>	43.RD	PO 20N0025	-	7,100
<i>Passed through from Jet Propulsion Laboratory</i>	43.RD	1419699	-	128,694
<i>Passed through from Jet Propulsion Laboratory</i>	43.RD	1594069	-	2,411
<i>Passed through from Jet Propulsion Laboratory</i>	43.RD	1624033	-	20,892
<i>Passed through from Jet Propulsion Laboratory</i>	43.RD	1643079	-	12,761
<i>Passed through from Jet Propulsion Laboratory</i>	43.RD	1646614	-	7,780
<i>Passed through from Lockheed Martin</i>	43.RD	PO 4104505738	-	5,404
<i>Passed through from Masten Space Systems, Inc.</i>	43.RD	NASA SBIR Phase 1 FY2019 Z7.04	-	21,384
<i>Passed through from Nanocomp Technologies Inc.</i>	43.RD	None	-	17,539
<i>Passed through from Opterus Research and Development Inc</i>	43.RD	7014B-SC02	-	4,377
<i>Passed through from Pegasense, LLC</i>	43.RD	070319 UCF-SBIR-2 GHz SAW	-	82,848
<i>Passed through from Pegasense, LLC</i>	43.RD	072718UCF-STTR	-	12,115
<i>Passed through from Rocco, LLC</i>	43.RD	SCRC017044	-	5,899
<i>Passed through from Southwest Research Institute</i>	43.RD	K99060JRG	-	9,335
<i>Passed through from Southwest Research Institute</i>	43.RD	K99079CAC	-	14,582
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-AR-13906.004-A	-	3,296
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-AR-15043.001-A	-	18,488
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-14074.007-A	-	718
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-14164.012-A	-	14,041
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-15244.004-A	-	22,892
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-15308.001-A	-	24,518

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Space Telescope Science Institute</i>	43.RD	HST-GO-15951.011-A	-	9,088
<i>Passed through from Stone Aerospace</i>	43.RD	AGR DTD 02-14-2019	-	43,451
<i>Passed through from Surplasma, Inc</i>	43.RD	AGR DTD 12-20-2019	-	31,320
<i>Passed through from The Regents of University of California</i>	43.RD	0995SWB425	-	26,699
<i>Passed through from Universities Space Research Association</i>	43.RD	SOF070165	-	4,540
<i>Passed through from University of Arizona</i>	43.RD	Y603233	-	158,805
<i>Passed through from University of Colorado at Boulder</i>	43.RD	1556355	-	410,546
<i>Passed through from Wyle Laboratories</i>	43.RD	T73103	-	7,506
Total Research And Development Programs Cluster:			4,308,905	23,325,944
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			5,095,660	25,212,486
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				
Research And Development Programs Cluster:				
National Historical Publications and Records Grants	89.003		-	14,650
Total Research And Development Programs Cluster:			-	14,650
TOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			-	14,650
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				
Promotion of the Arts Grants to Organizations and Individuals				
<i>Passed through from Arts Midwest</i>	45.024		8,750	138,094
<i>Passed through from Arts Midwest</i>	45.024	0024061	-	14,936
Promotion of the Arts Partnership Agreements	45.024	1844334-52-C-18	-	15,000
Promotion of the Humanities Federal/State Partnership	45.025		235,435	720,989
<i>Passed through from Florida Humanities Council</i>	45.129	Agreement #GR_1019_4711_2575	-	2,000
<i>Passed through from Florida Humanities Council</i>	45.129	CC_HS19_UF1913	-	29,824
<i>Passed through from Florida Humanities Council</i>	45.129	CC_MOMS_MIAM_1917	-	1,655
<i>Passed through from Florida Humanities Council</i>	45.129	GR_0519_4639_2543	-	4,747
<i>Passed through from Florida Humanities Council</i>	45.129	GR_0618_4524_2481	-	839
<i>Passed through from Florida Humanities Council</i>	45.129	GR_1218_4593_2522	-	1,000
<i>Passed through from Florida Humanities Council</i>	45.129	GR-0918-4549-2499	-	2,387
<i>Passed through from Florida Humanities Council</i>	45.129	GR-0919-4686-2568	-	423
Promotion of the Humanities Division of Preservation and Access	45.149		10,465	178,642
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		-	161,586
Promotion of the Humanities Public Programs				
<i>Passed through from American Library Association</i>	45.164	4158487247	-	1,161
<i>Passed through from American Library Association</i>	45.164	7482667327	-	1,185
<i>Passed through from American Library Association</i>	45.164	812546589	-	1,196
<i>Passed through from American Library Association</i>	45.164	8930340262	-	1,114

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from American Library Association</i>				
Promotion of the Humanities Office of Digital Humanities	45.164	9800529111	-	1,200
Museums for America	45.169		-	146,137
Museum Grants for African American History and Culture	45.301		-	2,341
<i>Passed through from Institute of Museum and Library Services</i>				
Grants to States	45.309	MH-00-18-0014-18	-	47,307
Peace Corps' Global Health and PEPFAR Initiative Program	45.310		-	8,066,912
Other Federal Awards	45.400		-	17,666
Total Excluding Cluster:	45.U13	PC-15-8-069	-	13,357
			254,650	9,571,698
Research And Development Programs Cluster:				
Promotion of the Arts Grants to Organizations and Individuals	45.024		-	15,314
Promotion of the Humanities Challenge Grants	45.130		-	30,613
Promotion of the Humanities Division of Preservation and Access	45.149		968	9,977
Promotion of the Humanities Fellowships and Stipends	45.160		-	96,473
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		7,403	46,053
Promotion of the Humanities Public Programs	45.164		-	163
Promotion of the Humanities Office of Digital Humanities	45.169		-	6,242
Museum Grants for African American History and Culture				
<i>Passed through from City of Miami</i>				
National Leadership Grants	45.309	MH-00-17-0022-17	-	26,761
Laura Bush 21st Century Librarian Program	45.312		51,692	170,496
<i>Passed through from University of Texas, Austin</i>				
Total Research And Development Programs Cluster:	45.313	UTA18-001204	-	42,277
			60,063	74,290
			314,713	518,659
				10,090,357
NATIONAL SCIENCE FOUNDATION				
Social, Behavioral, and Economic Sciences	47.075		-	5,866
Education and Human Resources	47.076		-	39,891
Other Federal Awards	47.U14	1747830	-	3,378
	47.U14	DEB-1657963	-	39,080
Total Excluding Cluster:			-	88,215
Research And Development Programs Cluster:				
COVID-19 - Engineering	47.041	COVID-19 - 2027489	-	21,103
	47.041	COVID-19 - 2027677	-	13,936
	47.041	COVID-19 - 2027708	-	8
	47.041	COVID-19 - 2030033	-	5,038
	47.041	COVID-19 - 2032734	-	11,179
Engineering	47.041		735,475	18,180,189

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Arizona State University	47.041	17-128	-	2,985
Passed through from Boston University	47.041	4500002852-Thrust 2	-	141,398
Passed through from Boston University	47.041	4500002855-Thrust4	-	50,091
Passed through from Boston University	47.041	4500002856 (EWD)	-	26,016
Passed through from Boston University	47.041	4500002857 (Inclusion)	-	7,120
Passed through from Boston University	47.041	4500003228-Thrust 2	-	200,076
Passed through from Boston University	47.041	4500003229-Thrust 4	-	107,604
Passed through from Boston University	47.041	4500003230-EWD	-	52,735
Passed through from Brigham Young University	47.041	4500003231-INCLUSION	-	34,943
Passed through from Brigham Young University	47.041	18-0534	-	6,945
Passed through from Brigham Young University	47.041	18-0535	-	19,833
Passed through from California State University, Long Beach	47.041	SG184715100UCF	-	13,984
Passed through from California State University, Long Beach	47.041	SG191516100UCF	-	27,033
Passed through from Capacitech Energy LLC	47.041	NSF STTR 17-545	-	23,176
Passed through from CL Chemical Company	47.041	Synthesis 2019	-	34,160
Passed through from Colorado School of Mines	47.041	401532-5801	-	14,411
Passed through from Colorado State University	47.041	Sub #: G-00973-10 / PTE #: CBET-14444758	-	98,463
Passed through from Drexel University	47.041	820095_1	-	8,512
Passed through from Georgia Institute of Technology	47.041	AWD-100378-G1; PO- 5004233	-	183,664
Passed through from Georgia Institute of Technology	47.041	RJ126-G1	-	8,039
Passed through from Iowa State University	47.041	420-04-13A	-	99,704
Passed through from Lorand Technologies Inc.	47.041	1843260	-	86,831
Passed through from Morgan State University	47.041	Morgan-SU-01	-	12,294
Passed through from Morgan State University	47.041	P0018530-NSF087-454-011	-	119,885
Passed through from NC Agricultural and Technical State University	47.041	2017-2662-02	-	83,465
Passed through from NC Agricultural and Technical State University	47.041	2019-0640-02	-	13,306
Passed through from Neurovascular Diagnostics, Inc.	47.041	1926845	-	3,206
Passed through from North Carolina State University	47.041	2008-1015-02	-	33,568
Passed through from North Carolina State University	47.041	2008-1015-04	-	20,725
Passed through from North Carolina State University	47.041	2008-1015-16	-	147
Passed through from North Carolina State University	47.041	2012-1067-03, Prime EEC- 1160483	-	325,048
Passed through from North Carolina State University	47.041	2019-2993-01	-	5,992
Passed through from Not Suspicious, LLC	47.041	1913907	-	31,196
Passed through from Nova Southeastern University	47.041	331236	-	6,870

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED	
			THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Ohio State University	47.041	Subaward# 60054657/ 2CFR 200.415/ PO# RF01449345	-	59,756
Passed through from Oregon State University	47.041	210S2097A-A	-	38,791
Passed through from Princeton University	47.041	SUB0000353	-	163,592
Passed through from QLEDcures LLC	47.041	1843101	-	43,117
Passed through from Rensselaer Polytechnic Institute	47.041	A12860	-	47,953
Passed through from Rowan University	47.041	Sub# 50972-1	-	8,459
Passed through from SENSATEK PROPULSION TECHNOLOGY, INC	47.041	1853060	-	45,972
Passed through from Stereology Resource Center, Inc.	47.041	NSFG-1926990-19	-	57,756
Passed through from Texas A&M University	47.041	Subaward No: M1801376	-	506,493
Passed through from University of California, Berkeley	47.041	Sub #00008421-06 (Prime#ECCS-0939514)	-	89,908
Passed through from University of Colorado Boulder	47.041	AGR00016954	-	168
Passed through from University of Miami	47.041	SPC-000906	-	7,521
Passed through from University of Michigan	47.041	SUBK00006999/PO30045837 91	-	61,944
Passed through from University of Minnesota	47.041	A0005261701	14,905	29,922
Passed through from University of Nevada Reno	47.041	UNR-20-18	-	48,406
Passed through from University of Notre Dame	47.041	203435UFL	-	10,472
Passed through from University of Texas, Austin	47.041	UTA18-000264 (Prime# 1636449)	-	2,587
Passed through from University of Texas, El Paso	47.041	226101027A	-	14,680
Passed through from University of Utah	47.041	10040028- UFL/POU000200410	-	59,000
Passed through from University of Virginia	47.041	GA11486.P0#2248663	-	3,536
Passed through from University of Washington	47.041	UWSC9485 / BPO 19000	-	23,239
Passed through from Vanderbilt University	47.041	UNIV61169	-	47,236
Passed through from Virginia Polytechnic Institute	47.041	480328-19030	-	26,870
Mathematical and Physical Sciences	47.049		17,613,229	68,054,433
Passed through from American Physical Society	47.049	CWC-049	-	18,405
Passed through from Arkansas State University	47.049	19-056-19	-	2,187
Passed through from Association of Universities For Research In Astronomy	47.049	NB1588C	-	6,565
Passed through from Association of Universities for Research in Astronomy, Inc.	47.049	N52129C	2,134,571	2,154,773
Passed through from Baylor University Medical Center	47.049	32250179-02	-	17,022
Passed through from California Institute of Technology	47.049	75-S434499	-	108,802
Passed through from Cornell University	47.049	75548-10812	-	136,000
Passed through from Cornell University	47.049	79433-20661 TEMP	-	2,720
Passed through from Georgia Institute of Technology	47.049	AWD-100713-G4 (RG173- G4)	-	186,923

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Georgia Institute of Technology	47.049	AWD-102145-G3	-	87,693
Passed through from Howard University	47.049	0009621-10000090664/100	-	8,930
Passed through from Massachusetts Institute of Technology	47.049	5710003785	-	83,805
Passed through from National Radio Astronomy Observatory	47.049	AGR DTD 06-28-2019	-	20,493
Passed through from National Radio Astronomy Observatory	47.049	PO No 367233	-	38,101
Passed through from National Science Foundation	47.049	1157490	-	17
Passed through from Northwestern University	47.049	SP0041522-PROJ0011821	-	80,061
Passed through from Pennsylvania State University	47.049	5145-UCF-NSF-0620	-	35,361
Passed through from Pennsylvania State University	47.049	5868-UF-NSF-9916	-	62,538
Passed through from Princeton University	47.049	SUB0000183	-	884,686
Passed through from Rice University	47.049	R3F561	-	274
Passed through from UEC	47.049	GT116149	-	13,779
Passed through from University of Colorado	47.049	Sub Award No.1554566	-	87,369
Passed through from University of Illinois at Urbana-Champaign	47.049	079649-15794	-	1,671
Passed through from University of Illinois at Urbana-Champaign	47.049	096721-17578	-	39,842
Passed through from University of Notre Dame	47.049	N/A	-	900
Passed through from University of Tennessee at Chattanooga	47.049	A18-0211-S001	-	17,170
Geosciences	47.050		648,253	9,604,700
Passed through from Clark University	47.050	Subaward 2A299-7531	-	16,379
Passed through from Columbia University	47.050	1(GG015488)	-	37,055
Passed through from Columbia University	47.050	11(GG009393-01)	-	80,568
Passed through from Columbia University	47.050	2(GG008992)	-	88,822
Passed through from Columbia University	47.050	73(GG009393) and Amd No 1	-	938
Passed through from Consortium for Ocean Leadership	47.050	T349A19	-	298
Passed through from Fort Hays State University	47.050	16-0024b	-	15,370
Passed through from Incorporated Research Institutions for Seismology	47.050	SU-19-1001-00-ISF TO#1.01	-	21,746
Passed through from Purdue University	47.050	10000900-021	-	21,334
Passed through from Research Foundation of CUNY	47.050	Subaward 40F93-C	-	2,901
Passed through from Savannah State University	47.050	2153-48-FAMU	-	44,228
Passed through from University Corporation for Atmospheric Research	47.050	1641177	-	8,379
Passed through from University Corporation for Atmospheric Research	47.050	SUBA WD001571	-	21,265
Passed through from University of Alabama	47.050	A00-208-S001	-	7,839
Passed through from University of Alabama	47.050	UA18-010	-	10,878
Passed through from University of California, San Diego	47.050	838399755	-	48,011
Passed through from University of Georgia	47.050	SUB00001907	-	25,918
Passed through from University of New Hampshire	47.050	Sub: 16-021 / Prime: EAR-1331841	-	23,423
Passed through from University of New Hampshire	47.050	Subaward No. 14-058	-	17,819

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Passed through from University of Rhode Island	47.050	0005156/120716	-	132,842
Passed through from University of Rhode Island	47.050	0007414/04222020	-	25,828
Passed through from University of South Carolina	47.050	18-3507	-	12
Passed through from University of Texas, Austin	47.050	1537546	-	57,503
Passed through from Virginia Polytechnic Institute and State University	47.050	479711-19300	-	10,109
Passed through from Woods Hole Oceanographic Institute	47.050	83327900	-	19,195
Passed through from Woods Hole Oceanographic Institute	47.050	83846400	-	16,594
Passed through from Woods Hole Oceanographic Institute	47.050	A101398 84038102	-	6,681
Passed through from Woods Hole Oceanographic Institute	47.050	P.O. # C119313	-	3,823
Computer and Information Science and Engineering	47.070		1,847,747	23,436,597
Passed through from Clemson University	47.070	20252062012518	-	2,102
Passed through from College of Charleston	47.070	521156-FLORIDA	-	2,349
Passed through from Georgia Institute of Technology	47.070	RJ444-G1	-	7,259
Passed through from Indiana University	47.070	1737585	-	18,591
Passed through from Intel Foundation	47.070	Grant agreement	-	48,421
Passed through from Louisiana State University	47.070	PO-000024722	-	23,617
Passed through from Michigan State University	47.070	RC110224UF	-	8,056
Passed through from Purdue University	47.070	10001257014	-	87,906
Passed through from State University of New York	47.070	792171142110/2	-	16,609
Passed through from Texas A&M University	47.070	28-M1703055	-	7,998
Passed through from Texas A&M University	47.070	M2001054	-	1,427
Passed through from University of California, Los Angeles	47.070	0145GYB037	-	16,505
Passed through from University of Illinois Urbana-Champaign	47.070	098635-17820	-	2,564
Passed through from University of Minnesota	47.070	A006581301	-	45,936
Passed through from University of North Carolina, Chapel Hill	47.070	5115817	-	3,753
Passed through from University of South Carolina	47.070	19-3756 PO#2000042858	-	13,621
Passed through from University of South Carolina	47.070	19-3757 PO#2000042854	-	7,135
Passed through from University of Texas, El Paso	47.070	226100958C; Prime#CNS-1551221	-	30,024
Passed through from University of Texas, El Paso	47.070	226100998F; prime#1834620	-	22,131
Passed through from University of Texas, San Antonio	47.070	1000001383	-	7,277
Passed through from University of Texas, San Antonio	47.070	1000003084	-	23,546
Passed through from University of Utah	47.070	10037345-FLO	-	99,487
Passed through from University of Washington, Seattle	47.070	UWSC9863	-	75,427
Passed through from Virginia Polytechnic Institute	47.070	479590-19D61	-	25,377
Passed through from Virginia Polytechnic Institute and State University	47.070	479590-19300	-	33,793
Passed through from Virginia Polytechnic Institute and State University	47.070	479879-19300	-	23,025

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - Computer and Information Science and Engineering	47.070	COVID-19 - 2027339 (COVID-19)	-	9,668
Biological Sciences	47.070	COVID-19 - 2028051	-	5,864
Passed through from Appalachian State University	47.074		1,078,689	18,926,221
Passed through from Boyce Thompson Institute	47.074	A14-0153-S005	-	16,778
Passed through from Cary Institute of Ecosystem Studies	47.074	16-03	-	156,337
Passed through from Idaho State University	47.074	3392200201975	-	4,995
Passed through from Kansas State University	47.074	18-0094A	-	9,809
Passed through from Kansas State University	47.074	A00-0071-S009	-	11,172
Passed through from Kansas State University	47.074	S19022	-	191,756
Passed through from Michigan State University	47.074	RC104982UFL	-	114,003
Passed through from Mississippi State University	47.074	031100.362167.01	-	26,660
Passed through from National Ecological Observatory Network	47.074	00125514	-	60,000
Passed through from New Jersey Institute of Technology	47.074	997071	-	49,012
Passed through from New York Botanical Garden	47.074	1802034-05-UFL	-	2,002
Passed through from Oakland University	47.074	34743/UFL-1	-	6,418
Passed through from Oregon State University	47.074	S1929-A-B	-	191,604
Passed through from Pennsylvania State University	47.074	4189-UFL-NSF-2742	-	41,305
Passed through from Stanford University	47.074	1518681	56,994	59,807
Passed through from Stanford University	47.074	61082473-118374	-	18,838
Passed through from University of Alaska	47.074	UAF 20-007	-	36,064
Passed through from University of California, Riverside	47.074	S-000995	-	36,816
Passed through from University of Connecticut	47.074	165816	-	13,250
Passed through from University of Florida	47.074	UFDSP0010654	-	583
Passed through from University of Florida	47.074	UFDSP00011365	-	556,460
Passed through from University of Georgia	47.074	RC371-289/S001132	-	233,971
Passed through from University of Hawaii	47.074	MA 1235	-	11,639
Passed through from University of Houston	47.074	Subaward# R-18-0091	-	55,005
Passed through from University of Maryland, College Park	47.074	80433-Z3433201	-	24,329
Passed through from University of Michigan	47.074	3003313790	-	25,066
Passed through from University of Michigan	47.074	3004020994	-	72,647
Passed through from University of Montana	47.074	PG20-66329-01	-	15,627
Passed through from University of Nebraska	47.074	45-0811-1005-301	-	14,599
Passed through from University of Oregon	47.074	2010R0C	-	22,438
Passed through from University of Puerto Rico	47.074	Subaward: 2016-003 Prime; DEB 1546686	-	48,101
Passed through from University of Texas, Austin	47.074	UTA19-000993	-	3,361
Passed through from University of Washington	47.074	UWSC10801 BPO No. 35400	-	1,547

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Wisconsin-Madison</i>	47.074	600K095	-	69,038
<i>Passed through from Villanova University</i>	47.074	525874	-	20,997
<i>Passed through from Virginia Institute of Marine Science</i>	47.074	720844-712683	-	24,292
<i>COVID-19 - Social, Behavioral, and Economic Sciences</i>	47.075	COVID-19 - 2027767	-	14,992
	47.075	COVID-19 - 2028968 (COVID-19)	-	6,578
	47.075	COVID-19 - 2030344	-	17,063
	47.075	COVID-19 - 2030830	-	3,726
	47.075	COVID-19 - 2030845	-	881
	47.075	COVID-19 - 2031043	-	4,322
<i>Social, Behavioral, and Economic Sciences</i>	47.075		127,712	3,060,331
<i>Passed through from Arizona State University</i>	47.075	16-818	-	104,380
<i>Passed through from Carnegie Mellon University</i>	47.075	1122598-388836	-	45,982
<i>Passed through from Tufts University</i>	47.075	BSC1313775/NSF775- A130001	-	15,764
<i>Passed through from University of California, Santa Barbara</i>	47.075	KK1823	-	72,870
<i>Passed through from University of Miami</i>	47.075	SPC-000202 / Formerly 667765	-	64,745
<i>Education and Human Resources</i>	47.076		1,804,618	31,742,585
<i>Passed through from American Association for the Advancement of Science</i>	47.076	2419-A	-	20,950
<i>Passed through from American Mathematical Association of Two Year Colleges</i>	47.076	PS-2	-	34,588
<i>Passed through from Arizona State University</i>	47.076	ASUB00000131	-	14,032
<i>Passed through from Business - Higher Education Forum</i>	47.076	770-020	-	124,870
<i>Passed through from California State University, San Marcos</i>	47.076	9224085026	-	19,822
<i>Passed through from Carleton College</i>	47.076	28-1976	-	18,239
<i>Passed through from Carnegie Mellon University</i>	47.076	1122689-417128	-	43,086
<i>Passed through from Center for Occupational Research and Development</i>	47.076	C2018-001	-	22,489
<i>Passed through from Child Trends</i>	47.076	1696	-	68,713
<i>Passed through from COLLEGE OF LAKE COUNTY</i>	47.076	DUE-1601172/539000-06- 06614	-	63,674
<i>Passed through from COLLIN COUNTY COMMUNITY COLLEGE DISTRICT</i>	47.076	DUE-1700530/216007-FSCJ	-	10,053
<i>Passed through from Concord Consortium</i>	47.076	276.20.01	-	169,535
<i>Passed through from Educational Testing Service</i>	47.076	1813476	-	15,000
<i>Passed through from Excelsior College</i>	47.076	1700513	-	21,377
<i>Passed through from Florida A & M University</i>	47.076	C4965	-	20,116
<i>Passed through from Florida A & M University</i>	47.076	C-4967	-	18,813
<i>Passed through from Indian River State College</i>	47.076	RC-NET FIU 0001	-	24,955
<i>Passed through from Jobs for the Future</i>	47.076	18-093	-	14,889

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<i>Passed through from Jobs for the Future, Inc.</i>	47.076	1760993	-	22,210
<i>Passed through from Miami Dade College</i>	47.076	AGR DTD 06-24-2019	-	41,986
<i>Passed through from Michigan State University</i>	47.076	RC107542FHU	-	38,801
<i>Passed through from Mote Marine Laboratory and Aquarium</i>	47.076	#1922351	-	3,723
<i>Passed through from NC Agricultural and Technical State University</i>	47.076	2016-2453-002	-	215,436
<i>Passed through from North Carolina State University</i>	47.076	2017-0608-01	-	40,494
<i>Passed through from North Carolina State University</i>	47.076	2018067401	-	117,355
<i>Passed through from North Carolina State University</i>	47.076	2020-0426-01	-	81,167
<i>Passed through from Ohio State University</i>	47.076	60076586	-	22,399
<i>Passed through from Rochester Institute of Technology</i>	47.076	Subaward Number 31575-03	-	3,135
<i>Passed through from Rochester Institute of Technology</i>	47.076	31956-01	-	13,229
<i>Passed through from ROCHESTER INSTITUTE OF TECHNOLOGY</i>	47.076	DUE-1501756/31575-07	-	33,147
<i>Passed through from The Concord Consortium</i>	47.076	329.19.01	-	112,799
<i>Passed through from THIRTEEN Productions, LLC</i>	47.076	None	-	4,344
<i>Passed through from Twin Cities Public Television, Inc.</i>	47.076	21301-01-03714	-	4,553
<i>Passed through from University of Colorado</i>	47.076	1552994	-	18,433
<i>Passed through from Valencia Community College</i>	47.076	171268	-	17,580
<i>Passed through from Wichita Area Technical College</i>	47.076	1601710-01	-	67,531
Polar Programs				
<i>Passed through from University of Alaska, Fairbanks</i>	47.078	UAF 18-0131	-	4,447
Office of International Science and Engineering	47.079		71,406	332,953
<i>Passed through from University of South Alabama</i>	47.079	1743802	-	35,129
Office of Cyberinfrastructure				
<i>Passed through from University of California, San Diego</i>	47.080	33528780	-	68,867
Integrative Activities	47.083		-	445,933
<i>Passed through from Virginia Commonwealth University</i>	47.083	FP00010700_SA002	-	84,190
<i>Passed through from Virginia Polytechnic Institute and State University</i>	47.083	480284-19300	-	118,876
Other Federal Awards				
	47.RD	1656987	-	30,507
	47.RD	1701484	-	129,872
	47.RD	1745751	-	359,411
	47.RD	1904818	-	108,127
	47.RD	1936093	-	235,225
	47.RD	2002865	-	55,335
	47.RD	CBET-1640291	-	10,929
	47.RD	CBET-1941339	-	86,304
	47.RD	DBI-1852123	-	21,480
	47.RD	ECCS-1701699	-	201,617
	47.RD	ECCS-1915772	-	800

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Other Federal Awards	47.RD	OIA-1937019	-	796,309
	47.RD	OPP-2001499	-	119,814
	47.RD	R000002629	-	2,962
<i>Passed through from Battelle Memorial Institute</i>	47.RD	Contract No. 200220	-	61,327
<i>Passed through from Boston University</i>	47.RD	4500003045; Prime# EEC-1647837	-	12,319
<i>Passed through from Capacitech Energy, LLC</i>	47.RD	NSF STTR 18-592	-	73,363
<i>Passed through from Industry Funds</i>	47.RD	00122350	-	16,696
<i>Passed through from Iowa State University</i>	47.RD	None	-	710
<i>Passed through from Savengy Technologies LLC</i>	47.RD	1938476	-	20,000
<i>Passed through from Soil Culture Solutions LLC</i>	47.RD	AGR DTD 5-28-2019	-	66,466
<i>Passed through from Texas A&M University</i>	47.RD	M1902444	-	16,923
<i>Passed through from Texas A&M University</i>	47.RD	Subaward# M1802409	-	47,281
<i>Passed through from Ultrasonic Technologies</i>	47.RD	1938454	-	1,031
Total Research And Development Programs Cluster:			26,133,599	189,634,591
TOTAL NATIONAL SCIENCE FOUNDATION			26,133,599	189,722,806
OTHER FEDERAL GRANTS				
Other Federal Awards	99.U22	AGR DTD 07-23-2019	-	25,000
<i>Passed through from Monroe County Sheriff's Office</i>			-	25,000
Total Excluding Cluster:				
Research And Development Programs Cluster:				
Other Federal Awards	99.RD	00082109	-	607
	99.RD	FEDERAL LABS	-	47
	99.RD	W912HQ18C0039	36,173	205,464
	99.RD	W912HQ19P0042	-	161,284
	99.RD	201 2200 corp	-	1,393
<i>Passed through from Earth Science Information Partners</i>	99.RD	202356 (UF) /PO#P0057017	-	192,417
<i>Passed through from Florida Institute of Technology</i>	99.RD	202424UF/PC0057903	-	47,158
<i>Passed through from Florida Institute of Technology</i>	99.RD	B640053	-	9,033
<i>Passed through from Lawrence Livermore National Laboratory</i>	99.RD	B640054	-	12,311
<i>Passed through from Lawrence Livermore National Laboratory</i>	99.RD	084424-16325	-	97,356
<i>Passed through from University of Illinois Urbana-Champaign</i>			36,173	727,070
Total Research And Development Programs Cluster:			36,173	752,070
TOTAL OTHER FEDERAL GRANTS				
PEACE CORPS				
Other Federal Awards	08.U01	1145PC20P0014	-	2,438
	08.U01	PC-14-8-068	-	16,587
	08.U01	PC158060	-	7,681

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Total Excluding Cluster:				
TOTAL PEACE CORPS			-	26,706
U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT				
USAID Foreign Assistance for Programs Overseas	98.001		126,418	3,159,857
<i>Passed through from National Academy of Sciences</i>	98.001	2000007150	-	3,709
<i>Passed through from The Task Force for Global Health</i>	98.001	USAID2017	-	79,337
Total Excluding Cluster:			126,418	3,242,903
Research And Development Programs Cluster:				
USAID Foreign Assistance for Programs Overseas	98.001		2,561,035	5,628,955
<i>Passed through from Educational Development Center</i>	98.001	2019-0250	-	38,272
<i>Passed through from National Academy of Sciences</i>	98.001	2000009141	-	50,130
<i>Passed through from National Academy of Sciences</i>	98.001	2000009142	-	121,611
<i>Passed through from Research Triangle Institute International</i>	98.001	2-330-0217315-65810L	-	66,092
<i>Passed through from Research Triangle Institute International</i>	98.001	4-330-0217045-65792L	-	87,388
<i>Passed through from RTI International</i>	98.001	2-330-0213997	-	38,493
<i>Passed through from The Task Force for Global Health</i>	98.001	NTD-USAID PO#3409	-	5,025
<i>Passed through from Virginia Polytechnic Institute and State University</i>	98.001	451555-19300	-	103,567
Other Federal Awards	98.RD	72061220P00001	159,829	197,266
<i>Passed through from Chemonics International</i>	98.RD	SUB-600	-	15,702
<i>Passed through from Chemonics International</i>	98.RD	SUB-601	-	8,531
<i>Passed through from Creative Associates International</i>	98.RD	FSU-2015-001	-	292,962
<i>Passed through from Educational Development Center</i>	98.RD	2018-0036	-	15,967
<i>Passed through from International Fertilizer Development Center</i>	98.RD	AGR DTD 08-03-2018	-	106,474
<i>Passed through from International Fertilizer Development Center</i>	98.RD	AGR00011779	-	5,091
<i>Passed through from Michigan State University</i>	98.RD	000RC102095BHEARD-GHANA	-	7,710
<i>Passed through from Michigan State University</i>	98.RD	RC102095BHEARD-BANGL	-	8,385
<i>Passed through from Michigan State University</i>	98.RD	RC102095BHEARD-MALAW	-	15,248
<i>Passed through from University of Maiduguri</i>	98.RD	None	-	14,936
<i>Passed through from US - Egypt Joint Board</i>	98.RD	2000007140	-	29,258
Total Research And Development Programs Cluster:			2,720,864	6,857,063
TOTAL U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT			2,847,282	10,099,966
U. S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
Retired and Senior Volunteer Program	94.002		-	52,751
AmeriCorps	94.006		-	384,619
<i>Passed through from AmeriCorps</i>	94.006	unknown	-	104,653

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Florida Commission on Community Service</i>	94.006	15AFHFL0010011	-	237,094
<i>Passed through from Florida Commission on Community Service</i>	94.006	18AC205462	-	551,896
<i>Passed through from Florida Commission on Community Service</i>	94.006	18AFHFL0010016	-	18,329
<i>Passed through from Florida Commission on Community Service</i>	94.006	19AC214054	-	108,259
<i>Passed through from University of Arizona</i>	94.006	ASUB00000148	158,044	166,142
<i>Passed through from Volunteer Florida Foundation</i>	94.006	18AFHFL0010020	-	245,982
Volunteers in Service to America	94.013		-	11,833
<i>Passed through from Corporation for National and Community Service</i>	94.013	07VSSFL019	-	147,355
Other Federal Awards	94.020	PC-14-8-059	-	748
Total Excluding Cluster:			158,044	2,029,661
Foster Grandparent/Senior Companion Cluster:				
Senior Companion Program	94.016		195,365	210,011
Total Foster Grandparent/Senior Companion Cluster:			195,365	210,011
Research And Development Programs Cluster:				
AmeriCorps				
<i>Passed through from Volunteer Florida</i>	94.006	18AC206461	-	207,952
Total Research And Development Programs Cluster:			-	207,952
TOTAL U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			353,409	2,447,624
U. S. DEPARTMENT OF AGRICULTURE				
Agricultural Research Basic and Applied Research	10.001		-	6,061
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	15,874,054
Wildlife Services				
<i>Passed through from Tuskegee University</i>	10.028	14-7100-0357-CA	-	14,347
Wetlands Reserve Program	10.072		-	3,793
Biofuel Infrastructure Partnership	10.117		1,585,398	3,939,790
2017 Wildfires and Hurricanes Indemnity Program	10.120		168,433,338	171,080,125
Market Protection and Promotion	10.163		-	1,400,517
Transportation Services	10.167		-	51,129
Farmers Market Promotion Program				
<i>Passed through from Florida Certified Organic Growers and Consumers Inc.</i>	10.168	FOG-110119	-	1,593
<i>Passed through from Florida Certified Organic Growers and Consumers, Inc.</i>	10.168	GM02281	-	23,754
Specialty Crop Block Grant Program - Farm Bill	10.170		844,044	1,109,765
<i>Passed through from Pennsylvania State University</i>	10.170	01/21/2019	-	1,330
Organic Certification Cost Share Programs	10.171		43,714	43,714
Trade Mitigation Program Eligible Recipient Agency Operational Funds	10.178		4,916,000	4,916,000
Grants for Agricultural Research, Special Research Grants	10.200		-	28,769
<i>Passed through from Auburn University</i>	10.200	15-CHS-205205-UF	55,390	194,067

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Mississippi State University-SRAC</i>	10.200	AGR DTD 08-28-2019	-	2,000
<i>Passed through from Mississippi State University-SRAC</i>	10.200	AGR DTD 09-16-2019	-	1,267
Higher Education – Graduate Fellowships Grant Program	10.210		-	32,248
Sustainable Agriculture Research and Education				
<i>Passed through from Texas A&M Agrilife Research</i>	10.215	M1803791	-	2,974
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001981	-	9,231
1890 Institution Capacity Building Grants	10.216		-	58,811
<i>Passed through from 1890 Universities Foundation</i>	10.216	1890Foundations_006795	-	8,384
Higher Education - Institution Challenge Grants Program	10.217		73,809	248,548
Higher Education - Multicultural Scholars Grant Program	10.220		-	15,087
Hispanic Serving Institutions Education Grants	10.223		86,224	363,024
<i>Passed through from Texas A&M University</i>	10.223	S17-502008-FIU	-	47,374
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		-	171,463
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		-	36,009
Homeland Security Agricultural	10.304		434,699	591,999
Organic Agriculture Research and Extension Initiative	10.307		-	133,023
<i>Passed through from Clemson University</i>	10.307	1880-207-2011599	-	26
Specialty Crop Research Initiative	10.309		368,235	815,274
<i>Passed through from Clemson University</i>	10.309	1760-207-2020386	-	15,109
<i>Passed through from Texas Agrilife Extension</i>	10.309	07-M1703028	-	16,740
<i>Passed through from University of California, Davis</i>	10.309	201500955-04	-	45,044
<i>Passed through from University of Georgia</i>	10.309	SUB00000419	-	1,561
Agriculture and Food Research Initiative (AFRI)	10.310		-	401,307
<i>Passed through from Michigan State University</i>	10.310	RC105883UF	-	26,870
<i>Passed through from NC Agricultural and Technical State University</i>	10.310	2015-0097-21	-	37,248
<i>Passed through from University of Maryland, College Park</i>	10.310	39950-25786002	-	3,312
Beginning Farmer and Rancher Development Program	10.311		-	40,771
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		-	6,443
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328		60,846	386,557
<i>Passed through from Cornell University</i>	10.328	83814-10955	-	2,822
<i>Passed through from University of Tennessee</i>	10.328	9500061988	-	73,175
Crop Protection and Pest Management Competitive Grants Program	10.329		42,732	176,830
Veterinary Services Grant Program	10.336		-	131,513
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	2,600
Food Safety Cooperative Agreements	10.479		-	88,144
Cooperative Extension Service	10.500		-	5,749,673
<i>Passed through from Auburn University</i>	10.500	20-HDFS-205212-UF	-	213,977

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Kansas State University</i>	10.500	A00-0983-S055	-	18,670
<i>Passed through from Kansas State University</i>	10.500	S19099	-	39,059
<i>Passed through from University of Arkansas</i>	10.500	31000-03	-	8,096
<i>Passed through from University of Arkansas</i>	10.500	31000-13	-	22,085
<i>Passed through from University of Illinois Urbana-Champaign</i>	10.500	093214-17204-00	-	2,203
<i>Passed through from University of Missouri</i>	10.500	C00059381-1	-	12,108
Expanded Food and Nutrition Education Program	10.514		-	2,017,704
Renewable Resources Extension Act and National Focus Fund Projects	10.515		-	77,754
SNAP Fraud Framework Implementation Grant	10.535		-	195,758
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		-	338,628,969
Child and Adult Care Food Program	10.558		-	204,616,003
COVID-19 - Child and Adult Care Food Program	10.558	COVID-19 - 5FL308350	204,006,483	47,778,667
State Administrative Expenses for Child Nutrition	10.560		-	18,297,391
WIC Farmers' Market Nutrition Program (FMNP)	10.572		157,938	217,758
Team Nutrition Grants	10.574		-	26,284
Senior Farmers Market Nutrition Program	10.576		124,006	124,006
Child Nutrition Discretionary Grants Limited Availability	10.579		1,122,120	1,298,454
Fresh Fruit and Vegetable Program	10.582		5,824,395	5,908,326
Market Access Program	10.601		-	3,364,238
Agricultural Trade Promotion Program	10.618		-	253,696
Forestry Research	10.652		-	568,087
Cooperative Forestry Assistance	10.664		1,085,218	4,658,119
<i>Passed through from National Fish and Wildlife Foundation</i>	10.664	17-CA-11083150-007	-	16,271
Urban and Community Forestry Program	10.675		-	41,646
<i>Passed through from City of Punta Gorda</i>	10.676	PO#050279	-	88,955
Forest Legacy Program	10.678		1,728	299,658
Forest Stewardship Program	10.680		25,970	223,957
Forest Health Protection	10.683		-	62,788
National Fish and Wildlife Foundation	10.684		-	27,737
International Forestry Programs	10.691		-	28,097
Good Neighbor Authority	10.697		-	180,991
State & Private Forestry Hazardous Fuel Reduction Program	10.699		-	403,107
Partnership Agreements	10.707		-	71,853
Research Joint Venture and Cost Reimbursable Agreements	10.902		5,424	175,592
Soil and Water Conservation	10.912		17,375	60,359
Environmental Quality Incentives Program	10.923		-	183,611
Emergency Watershed Protection Program	10.924		-	121
Conservation Stewardship Program	10.924		-	-

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Agricultural Conservation Easement Program	10.931		-	20,822
<i>Passed through from Charlotte County</i>	10.931	NR194209XXXXC006	-	72,323
Regional Conservation Partnership Program	10.932		-	24,659
Technical Agricultural Assistance	10.960		-	4,381
<i>Passed through from Texas A&M University</i>	10.960	M1800539	-	23,273
Cochran Fellowship Program-International Training-Foreign Participant	10.962		-	246,565
Other Federal Awards	10.U02	025743	-	5,270
	10.U02	16-CS-11330144-036	-	41,178
	10.U02	17-PA-11080500-018	-	23,715
	10.U02	Lease No. 57-6034-19-027	-	255,768
	10.U02	AWD000000091	-	28,771
<i>Passed through from Florida Beef Council QSBC</i>	10.U02	185018	-	169,062
<i>Passed through from International Executive Service Corps</i>	10.U02	QCPS #0001645360	-	485
<i>Passed through from University of Minnesota</i>	10.U02		-	839,559,696
Total Excluding Cluster:			437,093,753	839,559,696
Child Nutrition Cluster:				
COVID-19 - School Breakfast Program	10.553	COVID-19 - 2020N850345	3,688,671	3,688,671
School Breakfast Program	10.553		209,139,126	209,354,596
COVID-19 - National School Lunch Program	10.555	COVID-19 - 2020N850345	6,064,780	6,374,190
National School Lunch Program	10.555	COVID-19 - 2020N850345	4,708,766	4,708,766
Special Milk Program for Children	10.556		760,169,428	762,894,053
COVID-19 - Summer Food Service Program for Children	10.559	COVID-19 - 2020N850345	6,423	6,423
Summer Food Service Program for Children	10.559		98,220,493	98,220,493
Total Child Nutrition Cluster:			71,979,958	72,760,683
Food Distribution Cluster:			1,153,977,645	1,158,007,875
Commodity Supplemental Food Program	10.565		2,523,135	2,555,829
Emergency Food Assistance Program (Administrative Costs)	10.568		8,878,303	9,016,075
Emergency Food Assistance Program (Food Commodities)	10.569		133,414,611	133,414,611
Total Food Distribution Cluster:			144,816,049	144,986,515
Forest Service Schools and Roads Cluster:				
Schools and Roads - Grants to States	10.665		-	2,320,938
Total Forest Service Schools and Roads Cluster:			-	2,320,938
Research And Development Programs Cluster:				
Agricultural Research Basic and Applied Research	10.001		94,033	3,120,487
<i>Passed through from CRDF Global</i>	10.001	DAA3-18-64725-1	-	37,978
<i>Passed through from Rutgers State University</i>	10.001	0256-ARS17-UFL	-	23,679
Plant and Animal Disease, Pest Control, and Animal Care	10.025		338,121	4,202,924

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Michigan State University	10.025	RC110198 - UF	-	89,584
Passed through from Texas A&M University Kingsville	10.025	S19-0906	-	18,874
Wildlife Services				
Passed through from Mississippi State University	10.028	080300.330688.01	-	45,995
Specialty Crop Block Grant Program - Farm Bill	10.170		33,105	2,201,554
Passed through from Center For Produce Safety	10.170	2018CPS14	-	2,024
Passed through from Pennsylvania State University	10.170	01/21/2019	-	4,847
Passed through from Pennsylvania State University	10.170	6078-UF-COP-7030	-	92,374
Grants for Agricultural Research, Special Research Grants	10.200		-	2,275,787
Passed through from Mississippi State University-SRAC	10.200	AGR DTD 04-04-2017	-	4,301
Passed through from Mississippi State University-SRAC	10.200	AGR DTD 10-10-2019	-	36,191
Passed through from Mississippi State University-SRAC	10.200	AGR DTD 9-28-18	-	20,428
Passed through from University of Maine	10.200	UMS-1061	-	5,657
Passed through from University of Maine	10.200	UMS1241	-	1,717
Passed through from Virginia Polytechnic Institute and State University	10.200	422691-19300	-	7,573
Cooperative Forestry Research	10.202		-	871,474
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		-	2,684,410
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		-	2,115,171
Animal Health and Disease Research	10.207		-	46,681
Higher Education – Graduate Fellowships Grant Program	10.210		-	183,890
Small Business Innovation Research				
Passed through from Applied Food Technologies, Inc.	10.212	AGR DTD 10-05-2016	-	13,992
Passed through from Culture Fuels Inc	10.212	19-001	-	15,983
Passed through from GeoSpider, Inc.	10.212	AGR00012366	-	6,910
Passed through from TDA Research Inc.	10.212	BF.7101.005.UF.17.01	-	9,108
Passed through from TDA Research Inc.	10.212	BF.7101.006.UF.18.01	-	12,767
Passed through from Trellis Growing Systems, LLC	10.212	AGR00012862	-	26,123
Sustainable Agriculture Research and Education				
Passed through from Auburn University	10.215	18-EPP-246897-UF	-	12,043
Passed through from University of Georgia	10.215	2017-38640-26914	-	37,613
Passed through from University of Georgia	10.215	RD309-137/S001519	-	9,070
Passed through from University of Georgia	10.215	SUB00001076 (RD309-134)	-	183
Passed through from University of Georgia	10.215	SUB00001443	-	34,742
Passed through from University of Georgia	10.215	SUB00001575	-	35,386
Passed through from University of Georgia	10.215	SUB00001740	-	521
Passed through from University of Georgia	10.215	SUB00001740	-	3,356
Passed through from University of Georgia	10.215	SUB000020025	-	4,281
Passed through from University of Georgia SARE/ACE	10.215	RD309-144/S001656	-	3,025
Passed through from University of Georgia SARE/ACE	10.215	RD309-144/S001703	1,664	8,162

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001553	-	6,202
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001577	-	433
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001651	-	8,477
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001685	-	127,966
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001694	-	13,568
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001704	-	21,772
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001739	-	17,128
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001796	-	11,139
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001800	-	5,270
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001839	-	1,567
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00001872	-	11,814
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002109	-	2,602
<i>Passed through from University of Georgia SARE/ACE</i>	10.215	SUB00002116	-	1,365
1890 Institution Capacity Building Grants	10.216		1,852	924,040
<i>Passed through from Tuskegee University</i>	10.216	36 22091 462 76190	-	21,169
<i>Passed through from University of Arkansas at Pine Bluff</i>	10.216	229-23-11011019	-	21,347
<i>Passed through from University of Arkansas at Pine Bluff</i>	10.216	229-23-11011117	-	276
<i>Passed through from University of Maryland Eastern Shore</i>	10.216	2018-38821-27759	-	80,446
<i>Passed through from West Virginia State University</i>	10.216	WVSU-2016-01	-	897
Higher Education - Institution Challenge Grants Program	10.217		-	6,326
Biotechnology Risk Assessment Research				
<i>Passed through from NC Agricultural and Technical State University</i>	10.219	2019-0194-03	-	15,740
Hispanic Serving Institutions Education Grants	10.223		103,983	223,416
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		526	526
<i>Passed through from Virginia Polytechnic Institute and State University</i>	10.250	422740-19300	-	10,370
Integrated Programs	10.303		20,613	108,001
<i>Passed through from University of Georgia</i>	10.303	SUB00001791	-	30,017
Organic Agriculture Research and Extension Initiative	10.307		203,024	759,014
<i>Passed through from Clemson University</i>	10.307	1880-207-2011599	-	65,488
<i>Passed through from Clemson University</i>	10.307	2050-207-2012799	-	78,380
<i>Passed through from University of Georgia</i>	10.307	SUB00001842	-	52,105
Resident Instruction Grants for Insular Area Activities	10.308		-	77,648
Specialty Crop Research Initiative			3,311,666	11,215,163
<i>Passed through from Clemson University</i>	10.309	1760-207-2020386	8,742	20,848
<i>Passed through from Clemson University</i>	10.309	1939-207-2011761	-	227,004
<i>Passed through from Clemson University</i>	10.309	2169-207-2023550	-	27,181
<i>Passed through from Cornell University</i>	10.309	79598-10784	-	120,258
<i>Passed through from Michigan State University</i>	10.309	RC104285G	-	4,531

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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Passed through from NC Agricultural and Technical State University	10.309	2016-1498-03	-	200,304
Passed through from North Carolina State University	10.309	2019-1455-01	-	15,010
Passed through from Pennsylvania State University	10.309	S000223-NIFA	-	13,394
Passed through from Rutgers State University	10.309	0585-PO# 900453	-	26,652
Passed through from Rutgers State University	10.309	0675-PP2018-Khachatrian	-	121,521
Passed through from Texas A&M Agrilife Research	10.309	M1803481	-	42,298
Passed through from Texas A&M Agrilife Research	10.309	M1900022	-	93,140
Passed through from Texas A&M University	10.309	06-S15065	-	1,557
Passed through from University of Arizona	10.309	433683	-	143,937
Passed through from University of California, Davis	10.309	201500955-04	-	443,818
Passed through from University of California, Davis	10.309	A18-0496-S001	-	219,360
Passed through from University of California, Davis	10.309	A19-2073-S001	-	44,231
Passed through from University of California, Riverside	10.309	S000775	-	102,727
Passed through from University of California, Riverside	10.309	S000776	-	34,275
Passed through from University of California, Riverside	10.309	S-001118	-	28,884
Passed through from University of California, Riverside	10.309	A18-0425-S002-P0667295	-	131,695
Passed through from University of California, Santa Cruz	10.309	UFDSP00011165	-	83,620
Passed through from University of Florida	10.309	SUB00000419	-	944
Passed through from University of Georgia	10.310		3,231,106	12,192,462
Agriculture and Food Research Initiative (AFRI)				18,654
Passed through from Cold Springs Harbor Laboratory	10.310	51640212	-	2,474
Passed through from Cornell University	10.310	80632-10898	-	203
Passed through from Cornell University	10.310	84146-11045	-	10,319
Passed through from Cornell University	10.310	87690-11322	-	315,541
Passed through from Johns Hopkins Bloomberg School Public Health	10.310	2003791674	-	41,193
Passed through from Kansas State University	10.310	S19003	-	17,869
Passed through from Michigan State University	10.310	RC105883UF	-	790
Passed through from NC Agricultural and Technical State University	10.310	2017-1986-01	-	8,911
Passed through from NC Agricultural and Technical State University	10.310	240796B	-	8,600
Passed through from North Carolina State University	10.310	2015-0097-18	-	116,825
Passed through from Rutgers State University	10.310	SUB1071-PO 1160318	-	7,220
Passed through from Rutgers State University	10.310	M1802421	-	21,151
Passed through from Texas A&M Agrilife Research	10.310	378123	-	40,939
Passed through from University of Connecticut	10.310	54786	-	106,880
Passed through from University of Delaware	10.310	2018-09090	-	25,726
Passed through from University of Georgia	10.310	095939-17547	-	7,488
Passed through from University of Illinois Urbana-Champaign	10.310	096008-17492	-	12,386
Passed through from University of Illinois Urbana-Champaign	10.310	3200002534-20-035	-	5,624
Passed through from University of Kentucky	10.310	9500061942	-	
Passed through from University of Tennessee	10.310		-	

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Tennessee</i>	10.310	A15-0169-S007	-	29,770
<i>Passed through from University of Vermont</i>	10.310	29034SUBUCF	1,475	213,424
<i>Passed through from University of Wisconsin-Madison</i>	10.310	877K656	-	3,722
Beginning Farmer and Rancher Development Program	10.311		-	125,310
Sun Grant Program				
<i>Passed through from University of Tennessee</i>	10.320	9500029122	-	38,944
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326		13,643	129,072
Crop Protection and Pest Management Competitive Grants Program	10.329		31,577	289,358
<i>Passed through from Auburn University</i>	10.329	17-EPP-205193-UF	-	413
<i>Passed through from Clemson University</i>	10.329	1971-207-2012221	-	30
<i>Passed through from NC Agricultural and Technical State University</i>	10.329	2016-3101-01	-	32,329
<i>Passed through from NC Agricultural and Technical State University</i>	10.329	2018-3200-02	-	18,092
<i>Passed through from NC Agricultural and Technical State University</i>	10.329	2018-3200-03	-	9,009
<i>Passed through from Rensselaer Polytechnic Institute</i>	10.329	A19-0053-S002	-	50,247
<i>Passed through from University of Georgia</i>	10.329	SUB00001805	-	63,866
Alfalfa and Forage Research Program				
<i>Passed through from University of California, Davis</i>	10.330	A18-0619-S001	-	33,189
<i>Passed through from University of Georgia</i>	10.330	SUB00001546	-	29,320
<i>Passed through from University of Wisconsin-Madison</i>	10.330	862K540	-	3,176
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	82,009
Cooperative Extension Service	10.500		-	1,986,232
Agriculture Extension at 1890 Land-grant Institutions	10.512		-	1,255,807
Farm and Ranch Stress Assistance Network Competitive Grants Program				
<i>Passed through from AgriSafe Network</i>	10.525	AWD DTD 04-08-2020	-	7,584
Technical Assistance for Specialty Crops Program				
<i>Passed through from Florida Citrus Packers</i>	10.604	AGR DTD 12-19-2019	-	57,299
<i>Passed through from Rutgers State University</i>	10.604	0923-TASC18-UFL	-	19,610
Food for Progress				
<i>Passed through from International Executive Service Corps</i>	10.606	100129	-	23,222
Forestry Research	10.652		-	167,582
Cooperative Forestry Assistance	10.664		-	29,330
Wood Utilization Assistance				
<i>Passed through from University of Puerto Rico Rio Piedras Campus</i>	10.674	2019010	-	8,918
Urban and Community Forestry Program	10.675		-	419,209
Forest Health Protection	10.680		-	139,900
Partnership Agreements	10.699		-	99,350
Research Joint Venture and Cost Reimbursable Agreements	10.707		-	799
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777		-	51,170

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Soil and Water Conservation	10.902		-	41,000
<i>Passed through from US Endowment for Forestry & Communities, Inc.</i>	10.902	E18-28	-	92,347
Soil Survey	10.903		-	33,071
Agricultural Statistics Reports	10.950		-	123,911
Technical Agricultural Assistance	10.960		-	13,834
Other Federal Awards	10.RD	024049	-	4,288
	10.RD	024845	1,457	75,669
	10.RD	024848	-	49,025
	10.RD	024849	-	64,876
	10.RD	024850	-	25,287
	10.RD	024853	-	46,349
	10.RD	026692	-	1,944
	10.RD	16267022-01	-	65,528
	10.RD	16-JV-11242306-050	-	44,501
	10.RD	16-JV-11272167-053	-	16,511
	10.RD	17-JV-11221636-115	-	16,036
	10.RD	17-JV-11330129-103	-	4,826
	10.RD	17-PA-11080500-027	-	25,374
	10.RD	19-JV-11221636-069	-	95,997
	10.RD	19PA11080500339	-	17,835
	10.RD	58-3060-6-033	-	38,623
	10.RD	58-6618-4-035	-	1,378
	10.RD	59-6034-9-006	-	118,846
	10.RD	549058	-	112,620
	10.RD	FL-043-FY19	-	4,333
	10.RD	FL-046-FY20	-	17,065
	10.RD	FL-050-FY20	-	2,683
	10.RD	19-77	-	360
	10.RD	20-77	-	18,482
	10.RD	6225-TASCLAB-UFL	-	707
	10.RD	FL-FSU-06202019	-	9,620
	10.RD	SUB00002018	-	73,177
	10.RD	SUB00002142	-	3,111
Total Research And Development Programs Cluster:			7,396,587	54,031,487
SNAP Cluster:				
Supplemental Nutrition Assistance Program	10.551		-	5,651,775,327
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		6,549,970	99,157,253

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program <i>Passed through from CareerSource Gulf Coast</i>	10.561	ARRA - YL16	-	1,387,890
	10.561	20-GCSC-SNAP	-	2,028
Total SNAP Cluster:			6,549,970	5,752,322,498
TOTAL U. S. DEPARTMENT OF AGRICULTURE			1,749,834,004	7,951,229,009
U. S. DEPARTMENT OF COMMERCE				
NOAA Mission-Related Education Awards <i>Passed through from Santa Rosa County School Board</i>	11.008	NA19NMF0080031	-	7,711
Ocean Exploration <i>Passed through from National Marine Sanctuary Foundation</i>	11.011	18-08-B-187	-	12,417
Integrated Ocean Observing System (IOOS) <i>Passed through from Texas A&M University</i>	11.012	02-S160280	15,510	85,274
Cluster Grants Bipartisan Budget Act of 2018	11.020		88,791	25,000
Economic Development Technical Assistance Interjurisdictional Fisheries Act of 1986	11.022		32,000	244,203
Sea Grant Support <i>Passed through from University of Southern Mississippi</i>	11.407		-	24,840,920
	11.417		140,992	117,229
	11.417	USM-8006133-R/RCE-12 (UF)	-	143,095
			-	2,023,871
			-	33,474
Coastal Zone Management Administration Awards	11.419		668,102	2,981,125
Coastal Zone Management Estuarine Research Reserves Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program <i>Passed through from Virginia Institute of Marine Science</i>	11.420		-	2,558,699
	11.427	721722-712683	-	30,547
Marine Sanctuary Program	11.429		-	9,845
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes <i>Passed through from University of Miami</i>	11.432	NA15OAR4320064	-	19,460
<i>Passed through from University of Miami</i>	11.432	SPC-000582	-	222,932
<i>Passed through from University of Miami</i>	11.432	Subaward # S1622 (FWC #15230)	-	37,479
Marine Fisheries Initiative	11.433		-	310,829
Cooperative Fishery Statistics	11.434		-	2,736,109
Southeast Area Monitoring and Assessment Program <i>Passed through from South Carolina Department of Natural Resources</i>	11.435		-	339,258
Marine Mammal Data Program	11.435	SCDNR FY2017-017	-	13,058
Regional Fishery Management Councils	11.439		-	417,364
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology <i>Passed through from Nova Southeastern University</i>	11.451		-	93,840
<i>Passed through from University of Southern Mississippi</i>	11.451	331772	-	103,500
	11.451	USM-CR05842-002 (DOC NA17NOS4510093)	-	412
			-	14,473

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Unallied Industry Projects	11.452		98,617	191,875
Unallied Management Projects	11.454		-	163,041
<i>Passed through from South Carolina Department of Natural Resources</i>	11.454	P24018367818 / SCDNR FY 2019-39	-	8,606
<i>Passed through from South Carolina Department of Natural Resources</i>	11.454	SCDNR FY 2019-46	-	4,611
Unallied Science Program	11.472		-	1,048,390
<i>Passed through from Georgia Department of Natural Resources</i>	11.472	N/A	-	13,994
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.472	ACQ-210-039-2017-UFL2	-	55
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.472	ACQ-210-039-2018-UFL	-	30,160
Atlantic Coastal Fisheries Cooperative Management Act	11.474		-	279,363
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		-	199,302
Coral Reef Conservation Program	11.482		-	832,174
<i>Passed through from National Fish and Wildlife Foundation</i>	11.482	56467	-	32,401
<i>Passed through from The Nature Conservancy</i>	11.482	FL-FWC-052218-1	-	38,559
State and Local Implementation Grant Program	11.549		-	33,355
Other Federal Awards	11.U03	1305M219CNWXX0010	-	314,057
<i>Passed through from Earth Networks</i>	11.U03	NOAA-DG133W10NC2029	-	75,139
Total Excluding Cluster:			1,044,012	40,687,206
Economic Development Cluster:				
Economic Adjustment Assistance	11.307		-	974,252
<i>Passed through from Emerald Coast Regional Planning Council</i>	11.307	04-69-07352	-	9,532
Total Economic Development Cluster:				983,784
Research And Development Programs Cluster:				
NOAA Mission-Related Education Awards	11.008		-	26,378
Ocean Exploration	11.011		125,960	663,901
<i>Passed through from Duke University</i>	11.011	343-0760	-	5,266
<i>Passed through from Mote Marine Laboratory, Inc.</i>	11.011	MML 105-320	-	6,929
<i>Passed through from Woods Hole Oceanographic Institute</i>	11.011	A101395	-	21,586
<i>Passed through from Woods Hole Oceanographic Institute</i>	11.011	A101396	-	54,028
Integrated Ocean Observing System (IOOS)	11.012		-	71,192
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.16(028)USF	-	24,945
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.16(028).USF.CL.GLD.1	-	149,496
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.16(028)USF.MOOR	-	50,085
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.012	IOOS.16(028)USEFML-OBS.1	-	101,663
<i>Passed through from Texas A&M University</i>	11.012	02-S160275	-	4,296
<i>Passed through from Texas A&M University</i>	11.012	M2001872	-	186,874
Cluster Grants	11.020		-	60,989
Bipartisan Budget Act of 2018	11.022		-	-

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.022	NA19NOS0220015	-	99,784
<i>Passed through from Southeast Coastal Ocean Observing Regional Association</i>	11.022	NA19OAR0220191	-	28,930
Economic Development Technical Assistance	11.303		-	39,957
Economic Adjustment Assistance				
<i>Passed through from Southwest Florida Regional Planning Council</i>	11.307	SWFRPC 1	-	40,000
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)				
<i>Passed through from University of Southern Mississippi</i>	11.400	USM-8006122-02.01	-	490,834
Sea Grant Support	11.417		325,502	1,142,186
<i>Passed through from Texas A&M Research Foundation</i>	11.417	18-06 548001-1000	-	214,627
<i>Passed through from Texas A&M University</i>	11.417	18-11 548001-1000	-	250,650
<i>Passed through from Texas A&M University</i>	11.417	M1802924	-	14,016
<i>Passed through from University of California, Santa Barbara</i>	11.417	KK2019	-	14,144
<i>Passed through from University of Florida</i>	11.417	UFDSP00011498	-	8,786
<i>Passed through from University of Puerto Rico</i>	11.417	P2018-2019-002	-	47,781
<i>Passed through from University of Southern Mississippi</i>	11.417	USM-GR05879-001	-	106,259
Coastal Zone Management Administration Awards				
<i>Passed through from University of Alaska, Anchorage</i>	11.419	3004636440	-	30,680
<i>Passed through from University of Michigan</i>	11.419	3003841313	9,972	17,588
<i>Passed through from University of Michigan</i>	11.419	3004228392	17,830	158,709
<i>Passed through from University of Michigan</i>	11.419	Rookery Bay NERR	-	55,278
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		38,269	230,720
<i>Passed through from University of South Carolina</i>	11.427	19-3738 PO#2000042841	-	44,896
<i>Passed through from University of the Virgin Islands</i>	11.427	Subaward LCNOAA001	-	1,152
Marine Sanctuary Program				
<i>Passed through from Global Foundation for Ocean Exploration, Inc.</i>	11.429	PO: 01-01-2019-003-FAU	-	76,129
Climate and Atmospheric Research	11.431		-	311,547
<i>Passed through from University Corp. for Atmospheric Research</i>	11.431	SUBAWD001782	-	12,292
<i>Passed through from University of Hawaii</i>	11.431	MA1318	-	20,359
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		472,785	957,828
<i>Passed through from Global Science & Technology, Inc.</i>	11.432	2019_supplement	-	10,781
<i>Passed through from Mississippi State University</i>	11.432	191001.363513.01A	-	7,382
<i>Passed through from Mississippi State University</i>	11.432	191001.363513.01B	-	83,035
<i>Passed through from Mississippi State University</i>	11.432	191001.363513.01C	-	106,926
<i>Passed through from Mississippi State University</i>	11.432	191001.363513.01D	-	337,023
<i>Passed through from Mississippi State University</i>	11.432	191001.363513.01F	-	41,765
<i>Passed through from Mississippi State University</i>	11.432	191001.363513.01G	-	18,635
<i>Passed through from Mississippi State University</i>	11.432	191001.363513.01H	-	65,680

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

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<i>Passed through from University of Miami</i>	11.432	PO - SPC-001311 / Subaward No: OS00000164	-	8,211
<i>Passed through from University of Miami</i>	11.432	SPC-000173	-	83,488
<i>Passed through from University of Miami</i>	11.432	SPC-000174	-	289,969
<i>Passed through from University of Miami</i>	11.432	SPC-000413	-	152,975
<i>Passed through from University of Miami</i>	11.432	SPC-000604	-	41,728
<i>Passed through from University of Miami</i>	11.432	SPC-000608	-	52,759
<i>Passed through from University of Miami</i>	11.432	SPC-000619	-	31,932
<i>Passed through from University of Miami</i>	11.432	SPC-000919 / PTE; NAI5OAR4320064	-	82,531
<i>Passed through from University of Miami</i>	11.432	SPC-000921	-	32,959
<i>Passed through from University of Miami</i>	11.432	SPC-001136 / NAI5OAR4320064	-	17,620
<i>Passed through from University of Miami</i>	11.432	SPC-001151	-	5,128
<i>Passed through from University of Miami</i>	11.432	SPC-001195	21,618	78,739
<i>Passed through from University of Miami</i>	11.432	SPC001251	-	37,717
<i>Passed through from University of Miami</i>	11.432	Subaward to FTU SPC-000284	-	56,952
Marine Fisheries Initiative	11.433	MML 110-606	14,999	152,236
<i>Passed through from Mote Marine Laboratory and Aquarium</i>	11.433		-	16,382
Southeast Area Monitoring and Assessment Program	11.435		-	206,056
Regional Fishery Management Councils				
<i>Passed through from Gulf of Mexico Fishery Management Council</i>	11.441	NAI5NMF4410011	-	57,814
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		57,417	493,499
<i>Passed through from Louisiana State University</i>	11.451	PO-0000038938	-	39,284
<i>Passed through from Nova Southeastern University</i>	11.451	331772	-	10,906
<i>Passed through from University of Miami</i>	11.451	SPC-000175	-	161
<i>Passed through from University of Southern Mississippi</i>	11.451	USM-GR05833-01	-	72,543
<i>Passed through from University of Southern Mississippi</i>	11.451	USM-GR05842-003	-	56,617
Unallied Management Projects	11.454		18,744	215,135
<i>Passed through from National Fish And Wildlife Foundation</i>	11.454	0303.17.057796	-	137,338
<i>Passed through from South Carolina Department of Natural Resources</i>	11.454	SCDNR-FY2017-002	-	4,887
<i>Passed through from South Carolina Department of Natural Resources</i>	11.454	SCDNR-FY2017-005	-	2,646
<i>Passed through from Texas A&M University-Corpus Christi</i>	11.454	M1900116	-	2,822
Weather and Air Quality Research	11.459		102,109	510,519
<i>Passed through from University of Mississippi</i>	11.459	20-10-012	-	24,215
<i>Passed through from Villanova University</i>	11.459	530004StradetUnivofFlorid	-	19,357
Habitat Conservation	11.463		-	12,365
Applied Meteorological Research	11.468		46,589	251,122

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Unallied Science Program	11.472	Agreement CT 180000355	-	43,468
<i>Passed through from Alaska Department of Fish and Game</i>	11.472	ACQ-210-039-2018-UFL	-	14,188
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.472	ACQ-210-039-2020-CFK	-	7,579
<i>Passed through from Gulf States Marine Fisheries Commission</i>	11.472	ACQ-210-039-2020-UFL	-	20,960
<i>Passed through from University of Southern Mississippi</i>	11.472	8006333-03.01 UF	-	77,568
Office for Coastal Management	11.473	NA17NOS4730140	-	13,579
<i>Passed through from Santa Rosa County, Florida</i>	11.478	E2039522	162,935	539,428
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478	543829-78003	-	8,988
<i>Passed through from George Mason University</i>	11.478	PO0000011130	-	17,903
<i>Passed through from Louisiana State University</i>	11.478	UWSC11082	-	8,800
<i>Passed through from University of Washington</i>	11.478		-	95,696
Educational Partnership Program	11.481		2,001,822	3,242,369
Coral Reef Conservation Program	11.482	FCO-04162018-001	-	15,371
<i>Passed through from Nature Conservancy</i>	11.609	S000949	-	951,324
Measurement and Engineering Research and Standards	11.609		-	71,774
<i>Passed through from The Regents of University of California</i>	11.611	70NANB15H041	-	174,720
Manufacturing Extension Partnership	11.611	70NANB15H041	-	322,328
<i>Passed through from FloridaMakes, Inc</i>	11.620		50,000	218,394
<i>Passed through from MAF Center for Advanced Manufacturing Excellence</i>	11.RD	1305M219PNFFN0374	-	59,011
Science, Technology, Business and/or Education Outreach	11.RD	1333LB19C00000062	-	20,877
Other Federal Awards	11.RD	1333MF18PNFFN0026	-	8,392
	11.RD	1333ND19PNB730233	-	171,177
	11.RD	Contract Number	-	47,671
	11.RD	1305M319PNFFS0260	-	414,332
	11.RD	MOA-2014-053/8973	-	1,008,066
	11.RD	MOA-2019-090/11795	-	7,140
	11.RD	MOU PR095	-	73,824
<i>Passed through from Coastal Carolina University</i>	11.RD	WC-133F-14-CN-0127	-	127,901
	11.RD	CCU No. 31-2841-01 / Task Order S2017-0113	-	49,826
<i>Passed through from ECS Federal Inc.</i>	11.RD	PO 19001574	-	20,859
<i>Passed through from Gulf of Mexico Fishery Management Council</i>	11.RD	AGR DTD 12-16-19	-	20,542
<i>Passed through from TDI-Brooks International, Inc.</i>	11.RD	None	-	894,046
<i>Passed through from Texas A&M University</i>	11.RD	18-02 548001-1000	-	

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Western Pacific Reg Fishery Management Council</i>	11.RD	19-turtle-005	-	63,739
Total Research And Development Programs Cluster:			3,466,551	18,604,439
TOTAL U. S. DEPARTMENT OF COMMERCE			4,510,563	60,275,429
U. S. DEPARTMENT OF DEFENSE				
Procurement Technical Assistance For Business Firms	12.002		21,429	494,949
<i>Passed through from Doolittle Institute</i>	12.002	Task Order 5	-	60,239
<i>Passed through from Rhodes & Brito Architects</i>	12.002	TRACES-FA2521-18-D-0002	-	6,600
State Memorandum of Agreement Program for the Reimbursement of Technical Services Collaborative Research and Development	12.113		-	835,519
<i>Passed through from Battelle Memorial Institute</i>	12.114	US001-0000719951	-	1,755
<i>Passed through from Battelle Memorial Institute</i>	12.114	US001-0000760395	-	4,749
Basic and Applied Scientific Research	12.300		-	145,002
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		-	427,066
Military Construction, National Guard	12.400		-	4,614,644
National Guard Military Operations and Maintenance (O&M) Projects	12.401		-	37,472,238
National Guard Challege Program	12.404		-	4,583,465
Military Medical Research and Development	12.420		230,550	324,308
<i>Passed through from American Burn Association</i>	12.420	ABRUPT	-	7,516
<i>Passed through from Henry Jackson Foundation for the Advancement of Military Medicine</i>	12.420	4669	-	3,296
<i>Passed through from Tampa VA Research & Education Foundation</i>	12.420	USF-IMAP1902	-	12,396
<i>Passed through from Tampa VA Research & Education Foundation</i>	12.420	USF-IMAP1903-1	-	8,547
Basic Scientific Research	12.431		-	9,650
The Language Flagship Grants to Institutions of Higher Education	12.550		-	174,687
<i>Passed through from Institute of International Education</i>	12.550	0054-UFL-24-AFLI-280-PO3	-	94,247
<i>Passed through from Institute of International Education</i>	12.598	0054-UFL-24-AFLI-280-PO4	777,738	968,853
Centers for Academic Excellence	12.617		-	54,751
Economic Adjustment Assistance for State Governments	12.620		-	343,425
Troops to Teachers Grant Program				
Basic, Applied, and Advanced Research in Science and Engineering	12.630	W911SR-15-2-0001	-	5,968
<i>Passed through from Technology Student Association</i>	12.630	NONE	-	33,371
<i>Passed through from Technology Student Association (TSA)</i>	12.632		-	377,810
Legacy Resource Management Program	12.632	1903.18.059462	-	2,928
<i>Passed through from The Longleaf Alliance Inc.</i>				
Uniformed Services University Medical Research Projects	12.750	4132	-	9,844
<i>Passed through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>	12.900		-	55,710
Language Grant Program	12.902		-	228,019
Information Security Grants				

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	12.U04	10002.001.0001.01	-	9,964
	12.U04	10002.002.0001.01	-	60,784
	12.U04	10002.003	-	20,563
	12.U04	10002.004	-	16,827
	12.U04	2019-34913	-	40,056
	12.U04	AGR DTD 09-26-2019	-	25,000
	12.U04	DACW17-85-H-0020	-	534,858
	12.U04	FA2823-16-C-8004	-	58,498
	12.U04	FA702219A0001	-	20,068
	12.U04	M67854-17-D-2622	-	822,357
	12.U04	W9124D19P0169	-	19,681
	12.U04	10000.001.00	-	124,583
	12.U04	10000.002.00	-	7,326
	12.U04	10001.000.00	-	363,410
	12.U04	H92222-15-3-0001	-	121,353
	12.U04	PO 13 10083876	-	121,988
	12.U04	P010201739 TO 8	-	510,480
	12.U04	FA8650-18-C-5405	-	53,262
	12.U04	NIMBIS-F-1605-UF	148,823	302,054
	12.U04	2102964-14	-	3,676
	12.U04	COM2020207-HBO1-001	-	64,440
	12.U04	UESI Subcontractor Agreement	-	139,800
			478,540	54,802,580
Total Excluding Cluster:				
Research And Development Programs Cluster:				
Procurement Technical Assistance For Business Firms	12.002		-	81,969
Collaborative Research and Development	12.114		-	37,665
Passed through from Battelle Memorial Institute	12.114	US001-0000742087	-	3,043
Passed through from Hepburn and Sons LLC	12.114	2019-376-02-FSU	-	400
Basic and Applied Scientific Research	12.300		3,355,710	14,100,422
Passed through from Cornell University	12.300	78559-10700	-	199,677
Passed through from Georgia State University	12.300	SP00012914-04	-	104,405
Passed through from Massachusetts Institute of Technology	12.300	S4958-PO417317	-	27,878
Passed through from MSRDC	12.300	W911SR-14-2-0001	-	9,814
Passed through from Northwestern University	12.300	SP0042757PROJ0012040	-	19,520
Passed through from Nova Southeastern University	12.300	Subagreement	-	7,369
Passed through from Ohio State University	12.300	60051246; PO#RF01485729	-	17,042
Passed through from The Regents of University of California	12.300	N000141712705	-	215,125

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2020

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Missouri</i>	12.300	C00053045-1	-	42,263
<i>Passed through from University of Rochester</i>	12.300	417031/URFAO: GR5.10618	-	43,000
<i>Passed through from University of Southern California</i>	12.300	124666613	-	67,562
<i>Passed through from University of Texas, Arlington</i>	12.300	12606015561	-	6,940
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330	N61331-19-1-G001	-	8,273
<i>Passed through from United States Navy</i>	12.351		380,527	1,953,018
Scientific Research - Combating Weapons of Mass Destruction	12.351	08036S2	-	191,731
<i>Passed through from CUBRC</i>	12.351		-	191,333
<i>Passed through from Northern Arizona University</i>	12.351	1003421-01	-	21,900
<i>Passed through from University of California, Los Angeles</i>	12.351	0518 G UB676	-	34
<i>Passed through from University of New Mexico</i>	12.351	433453-87CS	-	19,328
Research on Chemical and Biological Defense	12.360		-	12,367,297
Military Medical Research and Development	12.420		2,778,792	5,673
<i>Passed through from American Burn Association</i>	12.420	AGR DTD 05-09-2013	-	119,549
<i>Passed through from Board of Regents Nevada System of Higher Education</i>	12.420	GR06141	-	265
<i>Passed through from Boston Children's Hospital</i>	12.420	AGR DTD 11-30-2017	-	202,795
<i>Passed through from Citizens United For Research In Epilepsy</i>	12.420	AGT DTD 07-20-2018	-	28,528
<i>Passed through from Coalition for National Trauma Research</i>	12.420	NTI-CLOTT17-13	-	62,800
<i>Passed through from Coalition for National Trauma Research</i>	12.420	NTI-CLOTT17-14	-	69,805
<i>Passed through from Fox Chase Chemical Diversity Center</i>	12.420	W81XWH1810638-FL	-	61,941
<i>Passed through from Gryphon Bio, Inc.</i>	12.420	AGR00016311	-	2,428
<i>Passed through from Lankenau Institute for Medical Research</i>	12.420	062860532	-	58,268
<i>Passed through from Loyola University Chicago</i>	12.420	206827 / W81XWH-15-1-0262	-	45,869
<i>Passed through from Mainstream Engineering Corporation</i>	12.420	AR0075E	-	829
<i>Passed through from North Florida Foundation for Research and Education</i>	12.420	100-1153985-74735	-	16,376
<i>Passed through from North Florida Foundation for Research and Education</i>	12.420	100-1153985-84735	-	2,752
<i>Passed through from North Florida Foundation for Research and Education</i>	12.420	AGR DTD 02-24-2020	-	3,749
<i>Passed through from Ocean State Research Institute</i>	12.420	292206	-	802
<i>Passed through from Ocean State Research Institute</i>	12.420	W81XWH1910800	-	51,933
<i>Passed through from Phoenix Pharmalabs, Inc.</i>	12.420	Subaward Agreement W81-01	-	4,515
<i>Passed through from St Joseph's Hospital And Medical Center</i>	12.420	32689UFL	-	183,447
<i>Passed through from SUNY Downstate Medical Center</i>	12.420	100-1153985-84735	-	4,433
<i>Passed through from University of Arizona</i>	12.420	559377	-	122,496
<i>Passed through from University of California, San Diego</i>	12.420	96450890:MP Inv# S9001964	-	34,748
<i>Passed through from University of California, San Francisco</i>	12.420	11312sc	-	61,116
<i>Passed through from University of California, San Francisco</i>	12.420	8598sc	-	806
<i>Passed through from University of Kentucky</i>	12.420	PO # 7800004796	-	

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Michigan</i>	12.420	SUBK00002998 P#3005983627	-	95,856
<i>Passed through from University of North Texas</i>	12.420	W81XWH910757 Subaward No. RF70031-2019-0387	-	24,094
<i>Passed through from University of Southern California</i>	12.420	74899410 / PO 50757832	-	4,857
Basic Scientific Research	12.431	ARRA - W911NF-15-1-0314	421,050	10,279,271
<i>Passed through from Colorado State University</i>	12.431	G-45017-1	-	7,441
<i>Passed through from Northeastern University</i>	12.431	504126-78050; Prime#W911NF-15-2-0026	-	100,748
<i>Passed through from Northwestern University</i>	12.431	598391-78051	-	95,053
<i>Passed through from The College of William and Mary</i>	12.431	SP0043247-PROJ0012178	-	23,851
<i>Passed through from The Regents of University of California</i>	12.431	Subaward No. 743031-1	-	25,619
<i>Passed through from University of Maryland, College Park</i>	12.431	00008555	-	75,301
<i>Passed through from University of Southern California</i>	12.431	81560-Z8219201	-	103,374
<i>Passed through from University of Southern California</i>	12.431	120390648	-	18,730
<i>Passed through from Virginia Commonwealth University</i>	12.431	87889593	-	114,220
Centers for Academic Excellence	12.431	FP00006199-SA001	-	203,806
Basic, Applied, and Advanced Research in Science and Engineering	12.598		22,536	10,968
<i>Passed through from Advanced Functional Fabrics of America</i>	12.630	079979851	4,795	557,704
<i>Passed through from Advanced Regenerative Manufacturing Institute</i>	12.630	T0048	23,087	4,109,512
<i>Passed through from Cole Engineering Services, Inc</i>	12.630	201818D00204 TASK ORDER 0	-	169,102
<i>Passed through from Florida Institute for Human and Machine Cognition, Inc.</i>	12.630	W911NF-20-2-0102	-	727,252
<i>Passed through from Savannah River Nuclear Solutions, LLC</i>	12.630	00004563 19	-	304,919
<i>Passed through from University of Utah</i>	12.630	PO# U000237535; Prime#W911NF-12-2-0023	-	11,412
	12.630	Sub# 10028801; PO#U000114244	-	69,650
<i>Passed through from US Department of Army</i>	12.630	W912HZ-20-2-0010	-	14,700
Science, Technology, Engineering and Mathematics (STEM) Educational Program: Science, Mathematics And Research for Transformation (SMART)	12.631		-	60,930
Past Conflict Accounting	12.740		-	50,483
Uniformed Services University Medical Research Projects	12.750	4070 \ PO# 925339	-	3,051
<i>Passed through from Henry M. Jackson Foundation</i>	12.750	4733	-	67,843
<i>Passed through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>	12.800		2,622,282	7,183
Air Force Defense Research Sciences Program	12.800	FA2386-17-1-4070	-	1,200
<i>Passed through from Asian Office of Aerospace</i>	12.800		-	12,316,717
	12.800		-	122,901

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STATE OF FLORIDA
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Passed through from Columbia University	12.800	1(GG014576)	-	114,833
Passed through from Creare, Inc.	12.800	90136	-	45,753
Passed through from Creare, Inc.	12.800	S646	-	61,423
Passed through from Intelligent Fusion Technology Inc.	12.800	IFT54-01	-	13,722
Passed through from Montana State University	12.800	421225C120	-	15,213
Passed through from North Carolina A&T State University	12.800	210196A	-	50,621
Passed through from Ohio State University	12.800	60052492	-	109,697
Passed through from Ohio State University	12.800	60059972	-	101,374
Passed through from Osaka City University	12.800	FA2386-17-1-4040	-	34,338
Passed through from Pennsylvania State University	12.800	0049-SA-26809-0322	-	20,032
Passed through from Rensselaer Polytechnic Institute	12.800	A12831	-	21,627
Passed through from Universal Technology Corporation	12.800	17-S8401-02-C1	-	4,803
Passed through from University of Colorado at Boulder	12.800	1557964	-	15,693
Passed through from University of Colorado Boulder	12.800	1553956	-	38,389
Passed through from University of Connecticut	12.800	110071	-	699,648
Passed through from University of Florida	12.800	UFDSP00011944	-	89,904
Passed through from University of Michigan	12.800	3003830947	-	56,660
Passed through from University of Nevada, Reno	12.800	UNR-18-69	-	39,698
Passed through from University of Utah	12.800	10042547-FL	-	112,170
Passed through from Virginia Polytechnic Institute and State University	12.800	450519-19300	-	27,816
Mathematical Sciences Grants	12.901		-	64,150
Information Security Grants	12.902		-	454,085
GenCyber Grants Program	12.903		-	15,930
Research and Technology Development	12.910		1,223,088	7,258,954
Passed through from Florida Institute of Technology	12.910	202390B / PO #P0057476	-	65,019
Passed through from Florida Institute of Technology	12.910	202394	-	126,845
Passed through from Georgia Institute of Technology	12.910	AWD-102938-G1 PO-5023763	-	166,163
Passed through from Georgia Institute of Technology	12.910	HR001117C0124	-	20,712
Passed through from Leitdos	12.910	P010171146	-	171,065
Passed through from Massachusetts Institute of Technology	12.910	26996	-	82,498
Passed through from Ocius Technologies LLC	12.910	D16PC00085; Prime# D17PC00289	36,370	282,139
Passed through from Ohio State University	12.910	60070809	-	213,764
Passed through from Pennsylvania State University	12.910	5661-UF-DARPA-0055	-	257,870
Passed through from Texas A&M University	12.910	M2000469	-	23,819
Passed through from The Regents of University of California	12.910	111471014	-	82,319
Passed through from University of Arizona	12.910	473261	-	216,095

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STATE OF FLORIDA
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Ottawa</i>	12.910	520131-01	-	90,535
<i>Passed through from University of Pennsylvania</i>	12.910	4356818	-	53,775
<i>Passed through from University of Southern California</i>	12.910	98330462/PO10642823	-	235,868
<i>Passed through from University of Texas at Dallas</i>	12.910	1705120/PO S232871	-	171,461
<i>Passed through from Wesleyan University</i>	12.910	WESU5011106128	-	57,984
Other Federal Awards	12.RD	140F0919P0081	1,360	26,246
	12.RD	140G0119P0307	-	10,124
	12.RD	1504-1900681528	-	37,832
	12.RD	ACH DTD 1-24-18	-	750,000
	12.RD	AGR DTD 08-14-2018	-	21,563
	12.RD	AWD00000225	-	2,317
	12.RD	AWD00000226	-	2,223
	12.RD	C#N0040617D00006;O#N0040 618F0154	-	314,591
	12.RD	F17PX00052	-	5,567
	12.RD	F19AC00585	-	5,667
	12.RD	FA252115P0003	-	96
	12.RD	FA252117P0041	-	7,277
	12.RD	FA252118P0126	-	40,957
	12.RD	FA282319CA041	-	150,822
	12.RD	FA702219CA001	-	147,102
	12.RD	FA865018C7823	698,518	1,447,703
	12.RD	FA865018C7824	238,818	367,264
	12.RD	FA8650-18-C-7825	-	407,404
	12.RD	FA8651-16D0310/19-F1074	-	48,907
	12.RD	FA865116D0310/FA865117F 10	-	23,042
	12.RD	FA8651-17-F-1033	-	113,973
	12.RD	FA8651-19-D-0037 FA-19-F-	-	74,208
	12.RD	FA865119D0037/FA865119F 10	-	131,352
	12.RD	FA865119D0037-	18,581	18,581
	12.RD	FA865119F10	-	62,427
	12.RD	FA8651-19-F-1032	-	40,531
	12.RD	FA9451-20-C-0016	-	1,838
	12.RD	HHM402-20-C-0032	-	234,214
	12.RD	HM047619C0006	-	28,866
	12.RD	HR00112090049	-	-

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STATE OF FLORIDA
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Other Federal Awards	12.RD	IPA -19-0-0008	-	23,740
	12.RD	IPA0001800005	-	40,764
	12.RD	N0001418P1018	-	130,830
	12.RD	N00024-12-C-4220	337,882	2,959,558
	12.RD	N00173-19-P-0984	-	24,540
	12.RD	N00174-16-C-0017	-	41,404
	12.RD	N0463A19MD00001	-	86,479
	12.RD	N4175619C3083	-	48,363
	12.RD	N61331-16-P-0484	-	35,315
	12.RD	N6133120P0052	-	25,701
	12.RD	N6134016C0014	-	350,037
	12.RD	N6134018C0029	-	147,390
	12.RD	N6134018F0103	-	32,072
	12.RD	N6134020C0012	-	121,621
	12.RD	N62473-18-2-0011	-	148,373
	12.RD	N6600119C4017	-	326,908
	12.RD	N6833519P0493	-	35,972
	12.RD	None	-	101,627
	12.RD	PR#1400794778	-	85,340
	12.RD	SUB00001805	-	5,439
	12.RD	TO FA8651-19-F-1013	-	90,159
	12.RD	W81EWF92071249	-	69,702
	12.RD	W81XWH18C0164	-	925,495
	12.RD	W81XWH18C0331	1,011,375	2,251,703
	12.RD	W900KK18F0009	-	208,332
	12.RD	W900KK19F0174	-	664,368
	12.RD	W91INF15C0049	-	401,655
	12.RD	W911SR-18-C-0030	-	47,609
	12.RD	W912EP18P0009	-	96
	12.RD	W912EP19P0005	-	72,041
	12.RD	W912EP19P0020	-	30,699
	12.RD	W912EP19P0021	-	17,792
	12.RD	W912EP20P0007	-	32,104
	12.RD	W912EP20P0008	-	29,060
	12.RD	W912HQ-16-C-0002	-	17,228
	12.RD	W912HZ-15-2-0006	-	164,740
	12.RD	W912HZ-15-2-0007	-	99,860
	12.RD	W912HZ-15-2-0010	-	437,883

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STATE OF FLORIDA

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Other Federal Awards	12.RD	W912HZ-15-2-0017	-	135,889
	12.RD	W912HZ-16-2-0018	-	61,900
	12.RD	W912HZ18C0032	-	40,983
	12.RD	W912HZ-19-2-0037	-	31,755
	12.RD	W912HZ-19-2-0039	-	10,244
	12.RD	W912HZ-19-2-0040	-	52,596
	12.RD	W912HZ2020008	-	26,140
	12.RD	W91CRB-16-C-0035	-	137,166
	12.RD	W91WAW-09-C-0160	-	21,609
	12.RD	2018-UNIV OF CFL-1	-	1,065
<i>Passed through from Academy of Applied Science</i>	12.RD	FSU-051518-1	-	57,050
<i>Passed through from Advanced Conductor Technologies</i>	12.RD	FSU-072015-1-MOD3	-	20,276
<i>Passed through from Advanced Conductor Technologies</i>	12.RD	2010-329	10,795	125,100
<i>Passed through from Advanced Technology International</i>	12.RD	2018-474 TO No 1	-	323,897
<i>Passed through from Advanced Technology International</i>	12.RD	2019-367-01	-	709,581
<i>Passed through from Alloy, Inc.</i>	12.RD	AGR DTD 4-13-2018	-	102,742
<i>Passed through from Applied Energetics, Inc</i>	12.RD	AERG-1-100	-	62,000
<i>Passed through from Applied Technology Associates</i>	12.RD	170277	-	17,514
<i>Passed through from APTIMA, Inc.</i>	12.RD	1340-2117	-	41,964
<i>Passed through from Arizona State University</i>	12.RD	ASUB00000381	-	93,738
<i>Passed through from Attollo Engineering, LLC</i>	12.RD	AE396	-	15,165
<i>Passed through from Attollo Engineering, LLC</i>	12.RD	FA8651-18-C-0090	-	114,733
<i>Passed through from Attollo Engineering, LLC</i>	12.RD	FA8651-19-C-0020	-	116,964
<i>Passed through from Avania</i>	12.RD	AGR000011218	-	42,532
<i>Passed through from Battelle Memorial Institute</i>	12.RD	US001-000059482	-	32,953
<i>Passed through from Boston Engineering Corporation</i>	12.RD	Agreement - Prime Contract N00178-17-C-8003 Phase II	-	5,459
<i>Passed through from CACI International, Inc.</i>	12.RD	Subcontract # P000046042	50,000	620,992
<i>Passed through from Cherokee Nation Technology Solutions</i>	12.RD	150113.002304S09	-	36,437
<i>Passed through from Chesapeake Technology International</i>	12.RD	CTI-18-SC-001 TO1 MOD 1&2	-	48,843
<i>Passed through from CODA Labs, LLC.</i>	12.RD	AGR DTD 04-02-2020	-	11,801
<i>Passed through from Cornerstone Software Solutions</i>	12.RD	CSS201802AFSTTRPHII	-	60,849
<i>Passed through from Creare, Inc.</i>	12.RD	S654	-	24,750
<i>Passed through from Creare, Inc.</i>	12.RD	S688	-	863
<i>Passed through from CTTSO Technical Support Working Group</i>	12.RD	N4175619C3071	-	153,986
<i>Passed through from DCS Corp.</i>	12.RD	APX02-N014 PO 183676	42,650	311,695
<i>Passed through from Dignitas Technologies, LLC</i>	12.RD	160419080076	-	176,495

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STATE OF FLORIDA

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED	
			THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Dignitas Technologies, LLC</i>	12.RD	200519080012	-	69,956
<i>Passed through from Donald Danforth Plant Science Center</i>	12.RD	23107-FL	-	137,194
<i>Passed through from Duke University</i>	12.RD	313-0877	-	55,717
<i>Passed through from Duke University</i>	12.RD	3130960	-	21,250
<i>Passed through from Dynetics, Inc.</i>	12.RD	DI-SC-20-19/ PO SB900035	-	188,820
<i>Passed through from Edaptive Computing, Inc.</i>	12.RD	IMPACT02-UFL-FICSI-2020	-	65,067
<i>Passed through from Edaptive Computing, Inc.</i>	12.RD	IMPACT02-UFL-FICS2-2020	-	84,482
<i>Passed through from Edaptive Computing, Inc.</i>	12.RD	IMPACT02-UFL-FICS3-2020	-	89,983
<i>Passed through from Edaptive Computing, Inc.</i>	12.RD	IMPACT02-UFL-1oT1-2020	-	96,604
<i>Passed through from Edaptive Computing, Inc.</i>	12.RD	IMPACT02-UFL-1oT3-2020	-	78,767
<i>Passed through from Edaptive Computing, Inc.</i>	12.RD	IMPACT02-UFL-1oT2-2020	-	93,824
<i>Passed through from Edaptive Computing, Inc.</i>	12.RD	SCATE01-UFL-2019	-	53,169
<i>Passed through from Edaptive Computing, Inc.</i>	12.RD	SETS08-UFL-2018	-	70,355
<i>Passed through from Edaptive Computing, Inc.</i>	12.RD	STAMP01-UFL-2019	-	214,018
<i>Passed through from Edaptive Computing, Inc.</i>	12.RD	STAMP01-UFL-AutoBoM-2019	-	194,941
<i>Passed through from Electro Magnetic Applications, Inc.</i>	12.RD	SBIR/STTR AF19A-T017	-	44,740
<i>Passed through from Electronics of the Future Inc.</i>	12.RD	n/a	-	8,333
<i>Passed through from Electronics of the Future Inc.</i>	12.RD	STTR-2 FIU; Prime	-	15,830
		#FA864920P0424		
<i>Passed through from Emergent BioSolutions Inc.</i>	12.RD	PO 4500048368	-	184,110
<i>Passed through from Emergent BioSolutions Inc.</i>	12.RD	PO 4500048379	-	101,432
<i>Passed through from Energy to Power Solutions (e2P)</i>	12.RD	2017-001	-	37,881
<i>Passed through from Energy to Power Solutions (e2P)</i>	12.RD	2019-011	-	26,682
<i>Passed through from Enasco Inc.</i>	12.RD	G27412-3943 TO 19	-	3,137
<i>Passed through from Enasco Inc.</i>	12.RD	G27412-3943 TO No 0024	-	14,998
<i>Passed through from Enasco Inc.</i>	12.RD	G27412-3943 TO NO 33	-	9,225
<i>Passed through from ERC Inc.</i>	12.RD	PS160040	-	144,832
<i>Passed through from Espey Manufacturing & Electronics Corporation</i>	12.RD	116206	-	142,032
<i>Passed through from EYL Inc.</i>	12.RD	AGR DTD 11-05-2019	-	128,592
<i>Passed through from Fibernek, Inc.</i>	12.RD	PO #819032	-	44,129
<i>Passed through from Fox Chase Cancer Center</i>	12.RD	W81XWH-14-1-0441 (FCCC#2792-04)	-	4,911
<i>Passed through from Galois, Inc.</i>	12.RD	2019-029	-	200,907
<i>Passed through from General Dynamics</i>	12.RD	40228614	-	64,983
<i>Passed through from General Dynamics</i>	12.RD	40277384	-	354,549
<i>Passed through from General Dynamics</i>	12.RD	W91INF1020016	-	2,241
<i>Passed through from General Technical Services, LLC</i>	12.RD	GTS-S-19-048	-	147,366

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STATE OF FLORIDA
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<i>Passed through from Geneva Foundation</i>	12.RD	S-10738-02	-	16,631
<i>Passed through from Government of Israel Ministry of Defense</i>	12.RD	4441026543	-	54,237
<i>Passed through from Griffiss Institute Inc</i>	12.RD	SA2019-UP-0231	-	9,336
<i>Passed through from Harris Corporation</i>	12.RD	A000406217	-	77,002
<i>Passed through from Hepburn and Sons LLC</i>	12.RD	N6835-18-C-0070-FSU	8,140	213,617
<i>Passed through from HRL Laboratories</i>	12.RD	18038-190333-HS	-	15,463
<i>Passed through from IERUS Technologies, Inc.</i>	12.RD	2018-FSU-001	-	34,919
<i>Passed through from IERUS Technologies, Inc.</i>	12.RD	2019-FSU-002	-	76,797
<i>Passed through from Inertial Labs, Inc.</i>	12.RD	W900KK17C0058	-	248,356
<i>Passed through from Intelligent Automation, Inc.</i>	12.RD	2323-1	-	56,444
<i>Passed through from Intelligent Automation, Inc.</i>	12.RD	2327-1	-	70,247
<i>Passed through from Invariant Corporation</i>	12.RD	19-118	-	72,427
<i>Passed through from Iowa State University</i>	12.RD	421-24-14B	-	596
<i>Passed through from IRflex</i>	12.RD	N6893620C0014	-	57,965
<i>Passed through from IRGlar, LLC</i>	12.RD	FA9101-19-P-0093	-	49,894
<i>Passed through from IRGlar, LLC</i>	12.RD	HDTRA120P0015	-	40,456
<i>Passed through from IRGlar, LLC</i>	12.RD	N6833519C0441	-	36,873
<i>Passed through from IRGlar, LLC</i>	12.RD	N6893619C0010	-	6,393
<i>Passed through from IRGlar, LLC</i>	12.RD	N6893619C0033	-	22,670
<i>Passed through from IRGlar, LLC</i>	12.RD	N6893619C0038	-	48,810
<i>Passed through from IRGlar, LLC</i>	12.RD	N6893620C0007	-	15,000
<i>Passed through from IRGlar, LLC</i>	12.RD	W909MY-19-P-0030	-	30,172
<i>Passed through from IRGlar, LLC</i>	12.RD	W91 INF20P0007	-	26,716
<i>Passed through from Karagozian And Case</i>	12.RD	UFL 190222.000	-	19,976
<i>Passed through from Kent Optronics, Inc.</i>	12.RD	W909MY-20-P-0008	-	10,264
<i>Passed through from Kord Technologies</i>	12.RD	KSC-19-016	-	28,199
<i>Passed through from L3 Technologies</i>	12.RD	82SC200004	-	92,117
<i>Passed through from Laboratory for Analytic Sciences</i>	12.RD	2019-0928-08	-	154,197
<i>Passed through from Leidos</i>	12.RD	P010201739 TO 7	-	37,751
<i>Passed through from Leidos</i>	12.RD	P010201739 TO No 10	-	94,818
<i>Passed through from Leidos</i>	12.RD	P010201739 TO No 9	-	28,808
<i>Passed through from Leidos</i>	12.RD	P010211187	-	81,671
<i>Passed through from Lincoln Laboratory</i>	12.RD	PO No. 7000447262	-	107,941
<i>Passed through from Lockheed Martin</i>	12.RD	PO No 4104086090	-	42,850
<i>Passed through from Lockheed Martin</i>	12.RD	PO No 4104228932 Mod #2	-	298,000
<i>Passed through from Lockheed Martin Corporation</i>	12.RD	4103870407	-	127,195
<i>Passed through from M4 Engineering, Inc.</i>	12.RD	None	-	201,633
<i>Passed through from MacAulay-Brown, Inc.</i>	12.RD	DSC3129	-	127,115

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<i>Passed through from Mainstream Engineering</i>	12.RD	AR0052	-	2,143
<i>Passed through from Mainstream Engineering</i>	12.RD	F0001	-	115,542
<i>Passed through from Massachusetts Institute of Technology</i>	12.RD	7000466432	-	12,039
<i>Passed through from Materials Flow Solutions</i>	12.RD	PO No MS19DOD0302	-	108,118
<i>Passed through from MaXentric Technologies LLC</i>	12.RD	FIU-3929-1	-	9,855
<i>Passed through from MaXentric Technologies LLC</i>	12.RD	FIU-3931-1; Prime#W911NF-18-P-0008	-	13,535
<i>Passed through from MaXentric Technologies LLC</i>	12.RD	FIU-4331-1; Prime Contract#W911NF20C0006	-	17,419
<i>Passed through from MaXentric Technologies LLC</i>	12.RD	FIU-4333-1	-	54,790
<i>Passed through from Metabiota, Inc.</i>	12.RD	2017-09-DTRA	-	64,810
<i>Passed through from MicroNet Solutions, Inc.</i>	12.RD	2067306	-	28,877
<i>Passed through from Nimbis Services, Inc.</i>	12.RD	Nimbis-F-1894-UF	-	17,519
<i>Passed through from Noise Control Engineering, LLC</i>	12.RD	2018-037	-	67,872
<i>Passed through from Northrop Grumman Corporation</i>	12.RD	7500158685	-	194,357
<i>Passed through from Northrop Grumman Corporation</i>	12.RD	PO 530002470	-	20,218
<i>Passed through from Northrop Grumman Corporation</i>	12.RD	PO 8140001040	-	10,957
<i>Passed through from Northwestern University</i>	12.RD	SP0045959-PROJ0012925	-	20,005
<i>Passed through from Novaa Ltd</i>	12.RD	n/a	-	146,885
<i>Passed through from Ohio Aerospace Institute</i>	12.RD	OAI-C2644-19296	-	23,106
<i>Passed through from Old Dominion University Research Foundation</i>	12.RD	19-116-100728	-	7,788
<i>Passed through from Olkin Optics LLC</i>	12.RD	N683319C0628	-	12,924
<i>Passed through from OptoXense Inc</i>	12.RD	140D6319C0010	-	121,155
<i>Passed through from OptoXense Inc</i>	12.RD	D17PC00397	-	11,802
<i>Passed through from PJR Corporation</i>	12.RD	OAI-VATO5-19370	-	16,320
<i>Passed through from PolyMaterials App, LLC</i>	12.RD	AGR DTD 12-2-2019	-	113,303
<i>Passed through from Q Peak Inc</i>	12.RD	HQ086020C7010	-	20,340
<i>Passed through from Q-Chem, Inc.</i>	12.RD	SC-59922-2762-46	-	33,523
<i>Passed through from QinetiQ, Inc</i>	12.RD	None	-	96,847
<i>Passed through from Qrona Technologies</i>	12.RD	0000046495	-	38,082
<i>Passed through from Raytheon Company</i>	12.RD	N6833518C0331	-	1,613
<i>Passed through from Reaction Systems, Inc.</i>	12.RD	PO 4201489270 (N66604-15-C-086C)	-	408,584
<i>Passed through from Rhodes and Brito Architects Inc</i>	12.RD	7019-1705	-	104,823
<i>Passed through from Riverside Research</i>	12.RD	FA252118D0002	-	16,185
<i>Passed through from Riverside Research Institute</i>	12.RD	DRC.1339.00180.19	-	27,481
<i>Passed through from Rockwell Collins, Inc.</i>	12.RD	DRC.1339_PO_00167.19	-	34,932
	12.RD	4506215419	-	291,066

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Passed through from SA Photonics	12.RD	4500UCF1812	-	97,919
Passed through from Schobel Engineering, Inc.	12.RD	TO No 16C35002.36-001	-	23,466
Passed through from Sciperio	12.RD	01087-USF	74,684	147,495
Passed through from Smart Information Flow Technologies	12.RD	ACUMEN-FIU-01	-	256,408
Passed through from Soar Technology, Inc.	12.RD	SC-19-014	-	60,718
Passed through from Soar Technology, Inc.	12.RD	SC-19-017	-	7,500
Passed through from Soar Technology, Inc.	12.RD	SC-19-029	-	8,640
Passed through from Southwest Research Institute	12.RD	L9975RI	-	8,053
Passed through from Space Telescope Science Institute	12.RD	HSTAR14294001A	-	12,458
Passed through from Spectral Energies, LLC	12.RD	SB1720-001-1	-	37,066
Passed through from Spectral Energies, LLC	12.RD	SB1921-003C-1	-	5,450
Passed through from Synopsys, Inc.	12.RD	AGR DTD 05-01-2020	-	41,640
Passed through from Syracuse University	12.RD	29139-04577-S01	-	19,574
Passed through from Systems Technology, Inc.	12.RD	AGR DTD 03/15/2017	-	475
Passed through from Tampa VA Research & Education Foundation	12.RD	USF-DOD-0393	-	51,812
Passed through from Texas Research Institute Austin, Inc.	12.RD	F-30111-500-01-SC1675	-	127,572
Passed through from Truentic LLC	12.RD	FA8651-18-C-0073	-	138,321
Passed through from UES, Inc.	12.RD	S-119-003-001	-	85,328
Passed through from Universal Technology Corporation	12.RD	162642-20-25-Ca	-	38,843
Passed through from University of Arizona	12.RD	562274	-	9,740
Passed through from University of California, San Francisco	12.RD	11153sc	-	46,772
Passed through from University of New Mexico	12.RD	650339-873Y	-	11,264
Passed through from University of Pittsburgh Medical Center	12.RD	0058514-6	-	32,584
Passed through from University of Texas, Austin	12.RD	UTA20-000143	-	34,136
Passed through from Venatorx Pharmaceuticals	12.RD	AGR00010933	-	11,632
Passed through from Venatorx Pharmaceuticals	12.RD	PO Number 211292	-	382,022
Total Research And Development Programs Cluster:			13,361,040	101,057,878
TOTAL U. S. DEPARTMENT OF DEFENSE			13,839,580	155,860,458
U. S. DEPARTMENT OF EDUCATION				
Adult Education - Basic Grants to States	84.002		26,994,653	36,063,998
Passed through from Hillsborough County School Board	84.002	290-1910B-0CG01	-	436,134
COVID-19 - Title I Grants to Local Educational Agencies	84.010	COVID-19 - S010A190009 - 19A, S011A190010, S013A190009, S367A190009, S287C190009, S358B190009, S424A190010, S365A190009	-	1,388,068
Title I Grants to Local Educational Agencies	84.010		801,925,660	813,749,980

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Migrant Education State Grant Program	84.011		18,920,340	19,268,712
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		10,647	1,427,372
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		-	967,391
<i>Passed through from University of California, Berkeley</i>	84.015	00010154	-	31,470
<i>Passed through from University of Kansas</i>	84.015	FY2020-045	-	3,953
Undergraduate International Studies and Foreign Language Programs	84.016		-	6,804
Higher Education Institutional Aid	84.031		-	20,194,256
Federal Family Education Loans	84.032		-	49,767,271
Perkins Loan Cancellations	84.037		-	25,461
Career and Technical Education -- Basic Grants to States	84.048		35,695,048	62,734,101
<i>Passed through from Flagler County School District</i>	84.048	180-1610B-0CR01	-	25,000
Fund for the Improvement of Postsecondary Education	84.116		-	779,246
<i>Passed through from Georgia State University</i>	84.116	SP000213903	-	55,577
COVID-19 - Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	COVID-19 - HI26A200086, HI26A190087	-	352,336
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		-	200,686,450
Rehabilitation Long-Term Training	84.129		-	691,584
Migrant Education High School Equivalency Program	84.141		-	901,149
College Housing and Academic Facilities Loans	84.142		-	214,000
Migrant Education Coordination Program	84.144		66,517	66,517
Migrant Education College Assistance Migrant Program	84.149		-	837,028
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		-	1,739,806
Special Education-Grants for Infants and Families	84.181		6,830,888	33,679,277
<i>Passed through from Iowa Department of Education</i>	84.181	015818	-	284,311
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	84.184		-	712,789
<i>Passed through from St. Lucie County</i>	84.184	S184X190028	-	56,904
Safe and Drug-Free Schools and Communities_State Grants	84.186		-	696,416
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		-	1,026,665
Education for Homeless Children and Youth	84.196		3,594,920	3,909,712
Graduate Assistance in Areas of National Need	84.200		-	223,357
Javits Gifted and Talented Students Education	84.206		-	461,998
Innovative Approaches to Literacy, Full-service Community Schools, and Promise Neighborhoods	84.215		-	10,000
Centers for International Business Education	84.220		-	230,284
Charter Schools	84.282		12,878,165	13,663,531
<i>Passed through from Pinellas County School District</i>	84.282	FAIN # U282A160012	-	320,480
Twenty-First Century Community Learning Centers	84.287		54,336,046	60,803,789

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Ready-To-Learn Television	84.295	34358-EDU	-	50,538
<i>Passed through from Corporation for Public Broadcasting</i>	84.295	None	-	29,084
<i>Passed through from Public Broadcasting Service</i>	84.305		253,791	1,244,823
Education Research, Development and Dissemination	84.305	R305D150007-02	-	9,228
<i>Passed through from Katholieke Universiteit Leuven</i>	84.305	895K613	-	66,930
<i>Passed through from University of Wisconsin - Madison</i>	84.305	3419-019361	-	6,903
<i>Passed through from Vanderbilt University</i>	84.323		604,256	1,598,426
Special Education - State Personnel Development Research in Special Education	84.324		6,682	517,376
<i>Passed through from University of Oregon</i>	84.324	226000-02129	-	954
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		1,405,713	5,881,519
<i>Passed through from Salus University</i>	84.325	FSU 88405 19-20	-	36,982
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		781,750	1,697,845
<i>Passed through from University of North Carolina, Chapel Hill</i>	84.326	5108653	-	183,004
<i>Passed through from University of Oregon</i>	84.326	282070L	-	830,219
Special Education Educational Technology Media, and Materials for Individuals with Disabilities	84.327		-	828,023
<i>Passed through from University of Miami</i>	84.327	SPC-001172	-	14,292
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	54,305
<i>Passed through from Duval County Public Schools</i>	84.334	P334A170075	-	151,081
<i>Passed through from DUVAL COUNTY SCHOOL BOARD</i>	84.334	P334A170075	-	122,058
<i>Passed through from Hillsborough County Public Schools</i>	84.334	Project: SCORE	-	19,134
<i>Passed through from The School Board of Hillsborough County</i>	84.334	PO# 1159943	-	7
Child Care Access Means Parents in School	84.335		-	1,233,551
Teacher Quality Partnership Grants	84.336		-	358,327
Arts in Education	84.351	U60215-20150916	-	106,830
<i>Passed through from School Board of Sarasota County</i>	84.358		2,209,264	2,352,929
Rural Education	84.365		40,879,392	43,038,645
English Language Acquisition State Grants	84.365	PO 2018001147	-	13,526
<i>Passed through from School District of Palm Beach County</i>	84.365	PO 2018001153	-	49,892
<i>Passed through from School District of Palm Beach County</i>	84.365	PO 2019000093	-	764
<i>Passed through from School District of Palm Beach County</i>	84.365	PO 2019000094	-	797
<i>Passed through from School District of Palm Beach County</i>	84.365	PO 2020001423	-	98,241
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367		96,772,461	98,797,236
<i>Passed through from Orange County Public Schools</i>	84.367	480-2240B-0CT01	-	18,781
Grants for State Assessments and Related Activities	84.369		-	27,424,467
School Improvement Grants	84.377		9,808,835	9,808,835

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		88,025	546,182
Education Innovation and Research (formerly Investing in Innovation (I3) Fund)		PO# 1260281	-	271,432
<i>Passed through from Hillsborough County Public Schools</i>	84.411	2-00706-00	-	79,213
<i>Passed through from Metro Nashville Public Schools</i>	84.424		53,958,319	54,761,805
Student Support and Academic Enrichment Program	84.425E	COVID-19 - 27085	-	10,704,669
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E	COVID-19 - Award Number - P425E200372	-	7,409,500
	84.425E	COVID-19 - P425E200005	-	2,18,328
	84.425E	COVID-19 - P425E200135	-	6,209,543
	84.425E	COVID-19 - P425E200197	-	1,791,425
	84.425E	COVID-19 - P425E200241	-	19,150,979
	84.425E	COVID-19 - P425E200308	-	1,279,350
	84.425E	COVID-19 - P425E200335	-	2,288,200
	84.425E	COVID-19 - P425E200369	-	16,141,045
	84.425E	COVID-19 - P425E200407	-	1,207,735
	84.425E	COVID-19 - P425E200494	-	2,044,700
	84.425E	COVID-19 - P425E200530	-	1,690,372
	84.425E	COVID-19 - P425E200553	-	3,477,511
	84.425E	COVID-19 - P425E200560	-	380,049
	84.425E	COVID-19 - P425E200564	-	1,747,700
	84.425E	COVID-19 - P425E200591	-	15,523,206
	84.425E	COVID-19 - P425E200661	-	83,700
	84.425E	COVID-19 - P425E200720	-	426,005
	84.425E	COVID-19 - P425E200764	-	2,256,979
	84.425E	COVID-19 - P425E200768	-	786,400
	84.425E	COVID-19 - P425E200798	-	4,289,346
	84.425E	COVID-19 - P425E201098	-	2,700,300
	84.425E	COVID-19 - P425E201280	-	293,950
	84.425E	COVID-19 - P425E201406	-	6,128,759
	84.425E	COVID-19 - P425E201435	-	6,458,900
	84.425E	COVID-19 - P425E201618	-	115,930
	84.425E	COVID-19 - P425E202116	-	2,242,500
	84.425E	COVID-19 - P425E202303	-	2,109,400
	84.425E	COVID-19 - P425E202345	-	454,125
	84.425E	COVID-19 - P425E202415	-	357,742
	84.425E	COVID-19 - P425E202690	-	638,196
	84.425E	COVID-19 - P425E202786	-	2,605,050

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E	COVID-19 - P425E202915	-	725,000
	84.425E	COVID-19 - P425E202938	-	287,940
	84.425E	COVID-19 - P425E203062	-	10,044,600
	84.425E	COVID-19 - P425E203544	-	798,000
	84.425E	COVID-19 - P425E203798	-	12,812,250
	84.425E	COVID-19 - P425F200246	-	3,914,459
	84.425E	COVID-19 - P425F200762	-	139,075
	84.425F	COVID-19 - P425E202595	-	1,726,400
	84.425F	COVID-19 - P425F200020	-	366,549
	84.425F	COVID-19 - P425F200123	-	1,749,087
	84.425F	COVID-19 - P425F200152	-	143,014
	84.425F	COVID-19 - P425F200283	-	7,112,823
	84.425F	COVID-19 - P425F200295	-	4,948,385
	84.425F	COVID-19 - P425F200302	-	4,949,638
	84.425F	COVID-19 - P425F200332	-	201,049
COVID-19 - HEERF Institutional Portion	84.425F	COVID-19 - P425F200445	-	7,262,195
	84.425F	COVID-19 - P425F200525	-	5,911
	84.425F	COVID-19 - P425F200525	-	517,164
	84.425F	COVID-19 - P425F200603	-	2,039,878
	84.425F	COVID-19 - P425F200618	-	16,836
	84.425F	COVID-19 - P425F200882	-	128,768
	84.425F	COVID-19 - P425F200910	-	7,978,000
	84.425F	COVID-19 - P425F200954	-	436,655
	84.425F	COVID-19 - P425F200955	-	58,126
	84.425F	COVID-19 - P425F201115	-	120,531
	84.425F	COVID-19 - P425F201307	-	552,819
	84.425F	COVID-19 - P425F201311	-	1,566,625
	84.425F	COVID-19 - P425F201324	-	22,580
	84.425F	COVID-19 - P425F201335	-	3,015,132
	84.425F	COVID-19 - P425F201398	-	1,020
84.425F	COVID-19 - P425F201971	-	224,873	
84.425F	COVID-19 - P425F201973	-	1,117,486	
84.425F	COVID-19 - P425F202010	-	351,091	
84.425F	COVID-19 - P425F202316	-	418,585	
84.425F	COVID-19 - P425F202356	-	5,078,448	
84.425F	COVID-19 - P425F202473	-	93,805	
84.425F	COVID-19 - P425F202573	-	78,782	
84.425F	COVID-19 - P425F202988	-	164,350	

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - HEERF Institutional Portion	84.425F	COVID-19 - P425F202998	-	2,673,018
	84.425F	COVID-19 - P425F203498	-	5,547,481
	84.425F	COVID-19 - P425F203653	-	233,630
	84.425F	COVID-19 - P425F204007	-	18,849
	84.425F	COVID-19 - P425M200876	-	6,354,386
COVID-19 - HEERF Minority Serving Institutions (MSIs)	84.425L	COVID-19 - Award Number - P425L200089	-	357,000
	84.425L	COVID-19 - P425L200138	-	143,093
	84.425L	COVID-19 - P425L200358	-	114,399
COVID-19 - HEERF Strengthening Institutions Program (SIP)	84.425M	COVID-19 - P425M200054	-	3,154
	84.425M	COVID-19 - P425M200424	-	11,697
	84.425M	COVID-19 - P425M203653	-	740
COVID-19 - Disaster Recovery Assistance for Education	84.938	COVID-19 - 028122201	-	2,021,300
Disaster Recovery Assistance for Education	84.938	ARRA - 291-1260S-4CD01	69,703,461	72,414,702
Other Federal Awards	84.U18	B54357	-	666
	84.U18	COQXV	-	107,270
	84.U18	COQZI	-	725,481
	84.U18	H325DI60019	-	5,442,385
	84.U18	40346S03623	-	243,779
	84.U18	UNIV60602	-	43,403
			-	28,658
Total Excluding Cluster:			1,237,724,833	1,881,661,975
Research And Development Programs Cluster:				
Adult Education - Basic Grants to States	84.002		-	19,998
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		-	600,277
Undergraduate International Studies and Foreign Language Programs	84.016		-	52,346
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		-	44,347
Special Education Grants to States	84.027		-	15,785
Higher Education Institutional Aid	84.031		304,685	5,761,235
Passed through from Miami Dade College	84.031	AGR DTD 09-01-2019	-	20,591
TRIO Student Support Services	84.042		-	794,998
TRIO Talent Search				
Passed through from Santa Fe College	84.044	AGR DTD 01-10-2020	-	9,393
TRIO Educational Opportunity Centers	84.066		-	457,282
Indian Education, Grants to Indian-Controlled Schools	84.072		-	99,639
Fund for the Improvement of Postsecondary Education	84.116		-	31,186
Minority Science and Engineering Improvement	84.120		-	972,865

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Special Education-Grants for Infants and Families	84.181		-	39,692
<i>Passed through from University of Florida</i>	84.181	UFDSP00011840	-	9,025
Safe and Drug-Free Schools and Communities_State Grants	84.186		-	309,721
Graduate Assistance in Areas of National Need	84.200		-	207,260
Javits Gifted and Talented Students Education				
<i>Passed through from Seminole County Public Schools</i>	84.206	SA151699CO	-	193,932
Comprehensive Centers				
<i>Passed through from University of Oregon</i>	84.283	251500A	-	338,361
Education Research, Development and Dissemination	84.305		884,630	6,299,978
<i>Passed through from Association of Public and Land Grant Universities</i>	84.305	N/A	-	10,265
<i>Passed through from Georgia State University</i>	84.305	SP00013440-01	-	28,438
<i>Passed through from Georgia State University</i>	84.305	SP00013807-02	-	3,326
<i>Passed through from Mills College</i>	84.305	001	-	142,675
<i>Passed through from Rutgers State University</i>	84.305	PO 633707 (5661)	-	14,797
<i>Passed through from University at Buffalo</i>	84.305	R.1189465	-	16,063
<i>Passed through from University at Buffalo SUNY</i>	84.305	Federal Award No. R305A150230 Subaward # R980592	-	29,104
<i>Passed through from University of California, Irvine</i>	84.305	2018-3604	-	7,089
<i>Passed through from University of Georgia</i>	84.305	SUB00001886	-	20,238
<i>Passed through from University of South Carolina</i>	84.305	17-3372	-	13,766
<i>Passed through from University of Texas, Houston</i>	84.305	None	-	7,436
<i>Passed through from University of Washington</i>	84.305	UWSC10058	-	554
<i>Passed through from Vanderbilt University</i>	84.305	3147-019218	-	18
<i>Passed through from Vanderbilt University</i>	84.305	UNIV59604	-	96,708
<i>Passed through from Virginia Commonwealth University</i>	84.305	FP00006869_SA001	-	419,814
Special Education - State Personnel Development				
<i>Passed through from Florida Department of Education</i>	84.323	361-1708A-0C001	4,000	528,020
Research in Special Education	84.324		1,147,233	6,170,079
<i>Passed through from Boston University</i>	84.324	4500001865	-	40,664
<i>Passed through from SRI International</i>	84.324	PO5030	-	114,395
<i>Passed through from Temple University</i>	84.324	160,355,99261770-UFL	-	57,584
<i>Passed through from University at Buffalo SUNY</i>	84.324	Subaward No. R.1140188 R324A180175	-	156,242
<i>Passed through from University of Connecticut</i>	84.324	362595	-	4,032
<i>Passed through from University of Minnesota</i>	84.324	A005942801	-	19,000
<i>Passed through from University of North Carolina</i>	84.324	5115069	-	53,685
<i>Passed through from University of Oregon</i>	84.324	281680A	-	15,003

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Tennessee</i>	84.324	A18-0099-S005	-	46,315
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		-	2,236,778
<i>Passed through from Vanderbilt University</i>	84.325	UNIV60176	-	25,541
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	2015007905UCF	159,878	339,142
Child Care Access Means Parents in School	84.335		-	549,591
Teacher Quality Partnership Grants	84.336		-	447,308
Arts in Education				
<i>Passed through from School Board of Sarasota County</i>	84.351	Project Elevate	-	17,873
English Language Acquisition State Grants	84.365		-	1,031,513
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	361-2240T-0C001	-	579,894
<i>Passed through from Florida Department of Education</i>	84.407		-	34,709
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.411		270,785	532,552
Education Innovation and Research (formerly Investing in Innovation (I3) Fund)	84.411	44127	-	5,422
<i>Passed through from TERC Inc.</i>	84.423		806,289	4,172,265
Supporting Effective Educator Development Program	84.RD	026012	-	21,132
Other Federal Awards	84.RD	026851	-	28,202
	84.RD	B5B776	-	10,353
	84.RD	ED-IES-17-C-0011	2,219,352	5,299,984
	84.RD	R01994	-	46,351
<i>Passed through from Battelle Energy Alliance LLC</i>	84.RD	179009 RELEASE NO 1	-	54,450
<i>Passed through from Battelle Energy Alliance LLC</i>	84.RD	179009 Release No 2	-	28,419
<i>Passed through from Battelle Energy Alliance LLC</i>	84.RD	184744	-	66,410
<i>Passed through from Battelle Energy Alliance LLC</i>	84.RD	195808	-	14,955
<i>Passed through from Battelle Energy Alliance LLC</i>	84.RD	202752	-	9,982
<i>Passed through from Battelle Energy Alliance LLC</i>	84.RD	213367	-	66,534
<i>Passed through from Battelle Memorial Institute</i>	84.RD	452339	-	5,818
<i>Passed through from Honeywell Federal Manufacturing & Technology</i>	84.RD	N000223136	-	41,894
<i>Passed through from MDRC</i>	84.RD	None	-	28,546
<i>Passed through from NovaTech USA</i>	84.RD	PO No 19485	-	36,091
<i>Passed through from Triad National Security</i>	84.RD	540271	-	96,364
<i>Passed through from Triad National Security</i>	84.RD	546427	-	11,338
<i>Passed through from UT-Battelle</i>	84.RD	4000159816	-	8,065
Total Research And Development Programs Cluster:			5,796,852	40,140,697
Special Education Cluster (IDEA):				
Special Education Grants to States	84.027		613,378,606	651,541,456

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Polk County School Board</i>	84.027	530 2636B 6CB01	-	2,400
<i>Passed through from Putnam County School Board</i>	84.027	0750-19-028-75119	-	36,668
<i>Passed through from Putnam County School Board</i>	84.027	0750-20-024-75120	-	42,253
Special Education Preschool Grants	84.173		13,546,419	14,502,314
Total Special Education Cluster (IDEA):			626,925,025	666,125,091
Student Financial Assistance Cluster:				
COVID-19 - Federal Supplemental Educational Opportunity Grants	84.007	COVID-19 - P007A190944	-	89,650
Federal Supplemental Educational Opportunity Grants	84.007		-	29,194,000
Federal Work-Study Program	84.033		-	29,134,099
Federal Perkins Loan (FPL)-Federal Capital Contributions	84.038		-	37,819,942
Federal Pell Grant Program	84.063		-	1,311,915,829
Federal Direct Student Loans	84.268		-	1,712,211,766
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	257,053
Total Student Financial Assistance Cluster:			-	3,120,622,339
TRIO Cluster:				
TRIO Student Support Services	84.042		-	8,060,867
TRIO Talent Search	84.044		-	4,703,932
TRIO Upward Bound	84.047		-	8,538,528
TRIO Educational Opportunity Centers	84.066		-	1,972,008
TRIO McNair Post-Baccalaureate Achievement	84.217		-	634,020
Total TRIO Cluster:			-	23,909,355
TOTAL U. S. DEPARTMENT OF EDUCATION			1,870,446,710	5,732,459,457
U. S. DEPARTMENT OF ENERGY				
State Energy Program	81.041		-	1,608,156
Weatherization Assistance for Low-Income Persons	81.041	ARRA - EE000824	1,716,332	1,798,278
Office of Science Financial Assistance Program	81.042		1,329,729	1,504,729
Conservation Research and Development	81.049		-	25,502
Renewable Energy Research and Development	81.086		-	134,414
<i>Passed through from Pacific Ocean Energy Trust</i>	81.087	TEAMER.TB.FAU (Federal Award # DE-EE0008895)	-	29,611
	81.087		-	2,962
State Energy Program Special Projects	81.119		-	51,612
Nuclear Energy Research, Development and Demonstration	81.121		-	38,883
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		-	46,645
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128		175,000	176,284
Advanced Research Projects Agency - Energy	81.135		-	2,525
State Heating Oil and Propane Program	81.138		-	1,981

See accompanying notes to the Schedule of Expenditures of Federal Awards

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Other Federal Awards	81.U17	0F-60010	-	30,808
	81.U17	0F-60042	-	18,182
	81.U17	8F-30201	-	125,758
	81.U17	B633801	-	5,572
<i>Passed through from Florida Atlantic University Research Corporation</i>	81.U17	FAURC 19-002 / Subcontract No. ADC-8-82282-01	-	16,207
<i>Passed through from Lawrence Berkeley National Laboratory</i>	81.U17	7460816	-	10,379
Total Excluding Cluster:			3,221,061	5,628,488
Research And Development Programs Cluster:				
Weatherization Assistance for Low-Income Persons	81.042		-	34,066
Office of Science Financial Assistance Program	81.049		2,028,883	16,946,447
<i>Passed through from Battelle Energy Alliance, LLC</i>	81.049	208337	-	82,784
<i>Passed through from Central Michigan University</i>	81.049	F63460	-	153,648
<i>Passed through from Combustion Research and Flow Technology, Inc.</i>	81.049	DESC001940001C767	-	48,635
<i>Passed through from Cryomagnetics, Inc.</i>	81.049	31506	-	1,471
<i>Passed through from Cryomagnetics, Inc.</i>	81.049	32266	-	86,026
<i>Passed through from Donald Danforth Plant Science Center</i>	81.049	23410-F	-	42,971
<i>Passed through from Energy to Power Solutions (e2P)</i>	81.049	2020-002	-	8,447
<i>Passed through from Fermi National Accelerator Laboratory</i>	81.049	554581	-	143,155
<i>Passed through from Fermi National Accelerator Laboratory</i>	81.049	665981	-	29,460
<i>Passed through from Harvard University</i>	81.049	130298-5111477	-	82,861
<i>Passed through from Intelligent Automation, Inc.</i>	81.049	2269-2	-	89,735
<i>Passed through from Intelligent Automation, Inc.</i>	81.049	2356-1	-	78,599
<i>Passed through from Massachusetts Institute of Technology</i>	81.049	S4689-PO 243510	-	111,504
<i>Passed through from nGimat Company</i>	81.049	33047-CGOGGIN	-	10,277
<i>Passed through from Ohio State University</i>	81.049	60071259	-	77,417
<i>Passed through from Princeton University</i>	81.049	ORPA001730	-	49,627
<i>Passed through from Qrona Technologies</i>	81.049	DE-SC0020539	-	2,531
<i>Passed through from Savengy Technologies LLC</i>	81.049	0000007886	-	58,026
<i>Passed through from Ultramet</i>	81.049	15701	-	54,017
<i>Passed through from University of California, Santa Barbara</i>	81.049	KK1947	-	105,762
<i>Passed through from University of Illinois Urbana-Champaign</i>	81.049	088950-16622	-	540,868
<i>Passed through from University of Illinois Urbana-Champaign</i>	81.049	090634-16914	-	1,096,301
<i>Passed through from University of Miami</i>	81.049	SPC-000920 PTE: DE- SC0019433	-	70,255
<i>Passed through from University of Minnesota</i>	81.049	A006801502	-	76,172
<i>Passed through from University of South Carolina</i>	81.049	17-3257/PO #2000030188	-	181,298
<i>Passed through from University of Tennessee</i>	81.049	A18-0533-S001	-	144,826

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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<i>Passed through from University of Texas, Austin</i>	81.049	UTA19-000269	-	54,960
Conservation Research and Development	81.086		190,555	1,266,171
<i>Passed through from Institute for Market Transformation</i>	81.086	1	-	39,297
<i>Passed through from Iowa State University</i>	81.086	SC-14-395	-	202,337
<i>Passed through from North Carolina State University</i>	81.086	2014-0654-62	91,405	237,915
<i>Passed through from US Automotive Materials Partnership</i>	81.086	17-2998-AMP	-	64,885
Renewable Energy Research and Development	81.087		601,344	3,401,328
<i>Passed through from Arizona State University</i>	81.087	ASUB00000261	-	30,702
<i>Passed through from BrightSpot Automation, LLC</i>	81.087	DE-EE0008152	-	2,568
<i>Passed through from Case Western Reserve University</i>	81.087	RESS12579	-	2,310
<i>Passed through from Electrical Distribution Design</i>	81.087	8768-003	-	16,143
<i>Passed through from Massachusetts Institute of Technology</i>	81.087	101617	-	198,306
<i>Passed through from Montana State University</i>	81.087	G209-19-W7696	-	68,571
<i>Passed through from North Carolina State University</i>	81.087	2019-0156-02	-	12,740
<i>Passed through from Northwestern University</i>	81.087	SP0045962-PROJ0014471	-	168,797
<i>Passed through from Texas A&M Agrilife Research</i>	81.087	M2000416	-	515
<i>Passed through from University of North Carolina, Charlotte</i>	81.087	20190382-04-FIU	-	28,714
<i>Passed through from University of Utah</i>	81.087	10045325	-	47,213
Fossil Energy Research and Development	81.089		177,952	727,265
<i>Passed through from MicroBio Engineering Inc.</i>	81.089	DEFE0031717UCF1	-	35,114
Environmental Remediation and Waste Processing and Disposal	81.104		15,000	3,842,420
<i>Passed through from Lawrence Livermore National Laboratory</i>	81.104	B633820	-	92,270
<i>Passed through from Savannah River Nuclear Solutions, LLC</i>	81.104	0000456318	3,209	118,088
<i>Passed through from Savannah River Nuclear Solutions, LLC</i>	81.104	TOA Number: 0000332982	-	1,107
<i>Passed through from Savannah River Nuclear Solutions, LLC</i>	81.104	TOA/PO No: 0000403081	40,918	153,416
<i>Passed through from Savannah River Nuclear Solutions, LLC</i>	81.104	TOA-00000403082	-	212,986
Stewardship Science Grant Program	81.112		-	230,916
<i>Passed through from Texas A&M University</i>	81.112	M1803337	-	305,976
Defense Nuclear Nonproliferation Research	81.113		-	41,480
<i>Passed through from University of Michigan</i>	81.113	3003222388	-	120,084
<i>Passed through from University of Michigan</i>	81.113	SUBK00009798	-	249,585
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		-	-
<i>Passed through from Georgia Institute of Technology</i>	81.117	AWD-101143-G1	-	39,942
<i>Passed through from NC Agricultural and Technical State University</i>	81.117	2017-3030-02	-	10,326
Nuclear Energy Research, Development and Demonstration	81.121		251,791	1,016,698
<i>Passed through from Pennsylvania State University</i>	81.121	5738-UF-DOE-8688	-	5,740
<i>Passed through from Pennsylvania State University</i>	81.121	5748-UF-DOE-8564	-	43,727

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Pennsylvania State University</i>	81.121	5770-UF-DOE-8717	-	22,326
<i>Passed through from Triad National Security, LLC</i>	81.121	Subcontract # 527959	-	24,933
<i>Passed through from University of California, Berkeley</i>	81.121	00009928 / BB01185630	-	64,658
<i>Passed through from University of Pittsburgh</i>	81.121	AWD00001232 (415659-1)	-	48,639
<i>Passed through from University of Texas, Austin</i>	81.121	UTA16-001170	-	43,714
<i>Passed through from University of Texas, Austin</i>	81.121	UTA16-001171	-	32,795
Electricity Research, Development and Analysis <i>Passed through from University of Arkansas</i>	81.122	SA1611104 (Prime#DE- OE0000779)	-	270,195
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program <i>Passed through from University of Texas, El Paso</i>	81.123	226160664B;Prime#DE- NA0003865	390,382	765,874 246,576
Predictive Science Academic Alliance Program Advanced Research Projects Agency - Energy <i>Passed through from Georgia Institute of Technology</i>	81.135	AWD-000363-G1	1,434,098	1,204,455 2,334,890
<i>Passed through from Stanford University</i>	81.135	61328141-121206	-	305,782
<i>Passed through from United Technologies Research Center</i>	81.135	1242240+PO2606218	-	28,438
<i>Passed through from University of Vermont</i>	81.135	PO# 184179 (Sub#30382SUBS3269); Prime# DE--AR000069	-	180,704 72,034
Minority Economic Impact Other Federal Awards	81.137	1686298	-	211,765
	81.RD	1759483	-	2,135
	81.RD	1805224	-	24,105
	81.RD	1844457	-	124,094
	81.RD	1953567	-	20,597
	81.RD	1982062	-	67,327
	81.RD	1983948_1838470	-	63,298
	81.RD	2111379	-	80,240
	81.RD	397655	-	41,139
	81.RD	4000166369	-	47,795
	81.RD	4000172354	-	54,742
	81.RD	501024	-	28,250
	81.RD	657178	-	193
	81.RD	658325	-	24,027
	81.RD	663691	-	34,594
	81.RD	664572	-	14,732
	81.RD	800010183-01 / PO# FLU01- 0000194159	-	32,050 88,809

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Other Federal Awards	81.RD	AGR DTD 08-07-2017	-	3,631
	81.RD	B633900	-	128,841
	81.RD	B634886	-	25,000
	81.RD	B640528	-	20,795
	81.RD	KAGX-8-82293-02	-	237,191
	81.RD	PO 2007144 Revision 1	-	23,261
	81.RD	PO 2148293	-	1,810
	81.RD	PO 640844	-	100,875
	81.RD	PO No 1978387	-	43,106
	81.RD	PO No 2062824	-	55,094
	81.RD	PO NO 635318	-	9,374
	81.RD	PO NO 652237	-	14,672
	81.RD	PO1974428	-	240,507
	81.RD	PO1991186	-	28,295
	81.RD	SUBCONTRACT 7502947	-	35,000
	81.RD	7F30204	-	2,681
	81.RD	8F30168	-	97,120
	81.RD	8F-30218	-	33,066
	81.RD	00138716	-	8,622
	81.RD	214376	-	172,168
	81.RD	4000166082	-	37,737
	81.RD	421430	-	39,969
	81.RD	492174	-	26,511
	81.RD	No. 236362	-	3,372
	81.RD	365032	-	30,851
	81.RD	374442	-	8,062
	81.RD	AHQ-8-82078-01	-	25,233
	81.RD	ERA-100117	-	261,408
	81.RD	633381	-	52,943
	81.RD	641448	-	65,779
	81.RD	642044	-	54,129
	81.RD	664104	-	6,665
	81.RD	RJ847-S1	-	94,174
	81.RD	PO# N000352189	-	728
	81.RD	200287	-	24,565
	81.RD	233914	-	5,076
	81.RD	19-D0253	-	35,664
	81.RD	156180	-	172,985

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<i>Passed through from Lawrence Berkeley National Laboratory</i>	81.RD	7499810	-	7,088
<i>Passed through from Lawrence Livermore National Laboratory</i>	81.RD	B632871	-	89,278
<i>Passed through from Los Alamos National Laboratory</i>	81.RD	497357	-	73,773
<i>Passed through from Los Alamos National Laboratory</i>	81.RD	497442	-	85,494
<i>Passed through from Los Alamos National Security, LLC</i>	81.RD	369801	-	61,248
<i>Passed through from National Renewable Energy Laboratory</i>	81.RD	KAGX-8-82293-00	-	137,062
<i>Passed through from National Renewable Energy Laboratory</i>	81.RD	XEJ88226301	-	3,013
<i>Passed through from National Renewable Energy Laboratory</i>	81.RD	ZGI-9-92284-01	-	432,225
<i>Passed through from Northeastern University</i>	81.RD	503036-78051	-	38,093
<i>Passed through from Sandia National Laboratories</i>	81.RD	1985151	-	70,690
<i>Passed through from Savannah River Nuclear Solutions, LLC</i>	81.RD	0000403067/08KEL3FIU5	-	209,477
<i>Passed through from Savannah River Nuclear Solutions, LLC</i>	81.RD	403071/08KEL3FIU2	-	239,443
<i>Passed through from Savannah River Nuclear Solutions, LLC</i>	81.RD	BOA Number: 746	-	8,029
<i>Passed through from Savannah River Nuclear Solutions, LLC</i>	81.RD	TOA NO: 0000456316	-	57,089
<i>Passed through from Savannah River Nuclear Solutions, LLC</i>	81.RD	TOA# 0000403079	-	118,074
<i>Passed through from Savannah River Nuclear Solutions, LLC</i>	81.RD	TOA#: 0000403065	-	161,430
<i>Passed through from Savannah River Nuclear Solutions, LLC</i>	81.RD	TOA#:0000403076	74,012	190,694
<i>Passed through from Savannah River Nuclear Solutions, LLC</i>	81.RD	TOA#:0000403078	-	142,307
<i>Passed through from Solid Material Solutions, LLC</i>	81.RD	212	-	21,629
<i>Passed through from The Regents of University of California</i>	81.RD	7435569	-	724
<i>Passed through from The Regents of University of California</i>	81.RD	7452730	-	27,074
<i>Passed through from The Solar Foundation</i>	81.RD	None	-	12,615
<i>Passed through from Triad National Security LLC</i>	81.RD	537662 (Basic Agrmt #314879)	-	81,436
<i>Passed through from UT-Battelle, LLC</i>	81.RD	40000100172	-	31,327
<i>Passed through from UT-Battelle, LLC</i>	81.RD	4000143262	-	8,786
<i>Passed through from UT-Battelle, LLC</i>	81.RD	4000166016	-	24,818
<i>Passed through from UT-Battelle, LLC</i>	81.RD	4000166724	-	98,848
<i>Passed through from UT-Battelle, LLC</i>	81.RD	4000171512	-	45,665
<i>Passed through from UT-Battelle, LLC</i>	81.RD	4000179383	-	7,969
Total Research And Development Programs Cluster:			5,299,549	44,816,061
TOTAL U. S. DEPARTMENT OF ENERGY			8,520,610	50,444,549
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Medical Reserve Corps Small Grant Program				
<i>Passed through from National Association of County and City Health Officials</i>	93.008	5MRCSG101005	-	1,578
<i>Passed through from National Association of County and City Health Officials</i>	93.008	MCR16-0315C	-	4,380
<i>Passed through from National Association of County and City Health Officials</i>	93.008	MRC16-1983C	-	305

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		232,126	264,014
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042		-	1,155,240
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		1,547,646	1,559,919
COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	COVID-19 - 90NWC30035	512,577	522,816
Alzheimer's Disease Demonstration Grants to States	93.051		-	-
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	COVID-19 - 2001FLFCC3-00	11,516,534	13,463,866
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	93.065		-	126,448
Global AIDS	93.067		-	33,546
Public Health Emergency Preparedness	93.069		202,356	28,091,079
Environmental Public Health and Emergency Response	93.070		152,385	1,825,474
Medicare Enrollment Assistance Program	93.071		1,524,837	1,527,640
Lifespan Respite Care Program	93.072		-	-
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		47,810	825,929
<i>Passed through from University of South Carolina</i>	93.073	19-3771 PO#2000043073	-	34,795
<i>Passed through from University of South Carolina</i>	93.073	20-3969 PO#2000049995	-	198,968
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		-	52,880
<i>Passed through from Hillsborough County Public Schools</i>	93.079	PO 1242787 / 1270868	-	53,268
<i>Passed through from The School Board of Duval County</i>	93.079	AGR-2019-032, AGR-2019-036, AGR-2019-004, AGR-2019-006	-	253,227
Blood Disorder Program: Prevention, Surveillance, and Research	93.080	5NU27DD001155-03-00	-	21,010
<i>Passed through from Hemophilia of Georgia</i>				
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	01042016GRT11892	-	117,502
Enhance Safety of Children Affected by Substance Abuse	93.087	Proud Partners 2019-21	-	106,285
<i>Passed through from Champions for Children, Inc</i>				
<i>Passed through from Citrus Health Network, Inc</i>		VEN 019 USF	-	128,359
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	UGRT11815-09292016	-	184,470
<i>Passed through from Family Support Services of North Florida</i>				
Food and Drug Administration Research	93.103		-	1,878,813
<i>Passed through from Elorac</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.103	EL-1007-01-01	-	11,980
Area Health Education Centers	93.104		2,510,608	3,050,403
Maternal and Child Health Federal Consolidated Programs	93.107		132,778	177,449
	93.110		-	1,661,583

See accompanying notes to the Schedule of Expenditures of Federal Awards

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<i>Passed through from American College of OB/GYN</i>	93.110	UC4MC28042	-	2,855
<i>Passed through from Florida Association of Healthy Start Coalitions, Inc.</i>	93.110	13-7	-	38,068
<i>Passed through from Florida Association of Healthy Start Coalitions, Inc.</i>	93.110	16-04-FY1621	-	72,090
<i>Passed through from Hemophilia of Georgia</i>	93.110	5 H30MC24046-089-00	-	12,108
<i>Passed through from Zero to Three: National Center for Infants, Toddlers and Families</i>	93.110	IU2DMC32394-01-00 / 2019010122	-	113,290
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		-	5,210,478
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118		44,765	314,352
Oral Diseases and Disorders Research				
<i>Passed through from University of California, Los Angeles</i>	93.121	1350 G XC976	-	80,174
Nurse Anesthetist Traineeship	93.124		-	124,498
Emergency Medical Services for Children	93.127		-	148,157
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		-	284,564
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		33,185	222,868
Injury Prevention and Control Research and State and Community Based Programs	93.136		1,667,178	8,101,969
<i>Passed through from Panhandle Area Education Consortium</i>	93.136	16-181	-	40,276
Projects for Assistance in Transition from Homelessness (PATH)	93.150		4,319,506	4,319,506
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		438,386	1,834,907
Disabilities Prevention	93.184		4,467	241,050
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		-	475,641
Family Planning Services	93.217		45,414	10,053,859
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		1,184,900	3,146,117
Grants to States to Support Oral Health Workforce Activities	93.236		116,464	288,672
State Capacity Building	93.240		-	379,865
State Rural Hospital Flexibility Program	93.241		-	179,886
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		2,590,797	3,935,024
<i>Passed through from 13th Judicial Court Hillsborough County</i>	93.243	U60975-10012016	-	22,120
<i>Passed through from 13th Judicial Court Hillsborough County</i>	93.243	U60975-10012017	-	66,115
<i>Passed through from Childrens Home Society of Florida</i>	93.243	UGRT11815-10012016	-	80,207
<i>Passed through from Drug Abuse Comprehensive Office, Inc.</i>	93.243	U62013-9302018	-	53,148
<i>Passed through from Hillsborough County Board of County Commissioners</i>	93.243	PIP2	-	59,839
<i>Passed through from Jewish Community Services of South Florida</i>	93.243	IH79SM081099-01	-	12,863
<i>Passed through from Kristi House Child Advocacy Center</i>	93.243	None	-	2,189
Advanced Nursing Education Workforce Grant Program	93.247		-	443,734
Early Hearing Detection and Intervention	93.247		-	371,401
Scaling the National Diabetes Prevention Program to Priority Populations	93.251		-	

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<i>Passed through from National Association of Chronic Disease Directors</i>				
Occupational Safety and Health Program	93.261	NU58DP0063-02-00	-	169,434
Immunization Cooperative Agreements	93.262		105,021	1,382,676
Viral Hepatitis Prevention and Control	93.268		-	284,644,030
Drug-Free Communities Support Program Grants	93.270		-	1,177,157
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.276		-	100,502
<i>Passed through from Council of State and Territorial Epidemiologists</i>				
<i>Passed through from Gorgas Memorial Institute for Health Studies</i>				
COVID-19 - Small Rural Hospital Improvement Grant Program	93.283	NU38OT000297-01-00	-	84,367
Small Rural Hospital Improvement Grant Program	93.283	IU011P000791-02	-	6,251
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.301	COVID-19 - H3JRH37431	-	8,374
Minority Health and Health Disparities Research	93.301		-	80,697
<i>Passed through from The Regents of the University of California, San Francisco</i>				
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.307	AGR-2019-010, AGR-2019-010-A1	-	35,598
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.314		-	1,605,000
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19 - NU50CK000554	-	190,330
State Health Insurance Assistance Program	93.323		28,153	201,772
Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges	93.324		2,077,158	510,814
Behavioral Risk Factor Surveillance System	93.332		641,937	6,944,694
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.336	COVID-19 - 6NU90TP922083	-	2,757,028
Nurse Education, Practice Quality and Retention Grants	93.354		93,633	1,230,561
Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development	93.359		297,000	236,321
<i>Passed through from Regeneron Pharmaceuticals, Inc.</i>				
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.360	COV-2040	-	6,230,514
ACL Independent Living State Grants	93.360	HHSO100201500027C	-	1,000,467
ARRA - Nurse Faculty Loan Program	93.366		-	14,445
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.369		-	30,146
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.408	ARRA - Grant Index 800412	-	257,374
<i>Passed through from Temple University</i>				
Every Student Succeeds Act/Preschool Development Grants	93.434	262568-USF	-	4,646,922
			316,410	3,058
			-	2,159,574
			-	25,904
			5,807,721	5,807,721

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Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke- (WISEWOMAN)	93.435		53,246	478,870
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION	93.436		36,829	626,124
Food Safety and Security Monitoring Project	93.448		-	545,252
ACL Assistive Technology	93.464		-	736,533
Alzheimer's Disease Program Initiative (ADPI)	93.470		-	144,664
COVID-19 - Provider Relief Fund	93.498	COVID-19 - CARES ACT RELIEF	-	3,833,750
MaryLee Allen Promoting Safe and Stable Families Program <i>Passed through from Ounce of Prevention</i>	93.556		38,668,750	38,705,035
Child Support Enforcement	93.556	HF-15-20-40	-	20,054
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.563		26,837,622	198,389,080
Low-Income Home Energy Assistance	93.566		21,405,428	52,822,791
Community Services Block Grant	93.568		72,804,824	74,479,735
Refugee and Entrant Assistance Discretionary Grants	93.569		20,357,084	21,020,686
U.S. Repatriation	93.576		71,348	371,495
State Court Improvement Program	93.579		-	10,701
Community-Based Child Abuse Prevention Grants	93.586		-	1,185,422
Grants to States for Access and Visitation Programs	93.590		1,097,104	1,248,357
Chafee Education and Training Vouchers Program (ETV)	93.597		466,569	498,271
Head Start	93.599		2,192,319	2,192,319
<i>Passed through from Lutheran Services Florida</i>	93.600		133,986	1,076,385
Adoption and Legal Guardianship Incentive Payments <i>Passed through from Nevada Department of Child and Family Services</i>	93.603	AGR-2019-026, AGR-2020-003 QPI/JIT	-	566
Developmental Disabilities Basic Support and Advocacy Grants <i>Passed through from Florida Developmental Disabilities Council, Inc.</i>	93.630		-	20,399
<i>Passed through from University of Massachusetts</i>	93.630	1008TRS18 B00098186	7,736	22,490
University Centers for Excellence in Developmental Disabilities Education, Research, and Service ACA - Reinvestment of Civil Money Penalties to Benefit Nursing Home Residents <i>Passed through from State of Alabama</i>	93.632		-	6,153
<i>Passed through from State of Georgia</i>	93.636	2016-04-AL-FAU-0426 / C70629543	-	568,076
<i>Passed through from State of Kentucky</i>	93.636	2016-04-GA-FAU-0426 / Grant 17057G	-	14,660
<i>Passed through from State of Mississippi</i>	93.636	2016-04-KY-FAU-0426 / PON2 723 200000823	-	2,325
	93.636	2016-04-MS-FAU-0426 / Sub- grant	-	32,393
	93.636		-	22,528
	93.636		-	7,500

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from State of North Carolina</i>	93.636	2016-04-NC-FAU-0426 / Contract 00034848	-	5,349
<i>Passed through from State of Tennessee Department of Health</i>	93.636	GRI75525200	-	34,467
<i>Passed through from The State of South Carolina</i>	93.636	2016-04-SC-FAU-0426	-	33,076
Children's Justice Grants to States	93.643		80,000	569,910
Stephanie Tubbs Jones Child Welfare Services Program	93.645		13,644,391	15,632,015
Foster Care Title IV-E	93.658		159,733,327	168,374,599
<i>Passed through from Eckerd Youth Alternatives, Inc.</i>	93.658	ECA-C6-TRA-USF-FY21	-	1,087,240
<i>Passed through from Kentucky Cabinet for Health and Family Services</i>	93.658	SC 736 2000000198	-	53,407
<i>Passed through from University of California, Berkeley</i>	93.658	00009882	-	85,825
Adoption Assistance	93.659		138,909,129	143,182,322
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665		45,000	45,000
Social Services Block Grant	93.667		54,265,339	161,208,594
<i>Passed through from Florida Department of Children and Families</i>	93.667	QC6B2	-	38,560
Child Abuse and Neglect State Grants	93.669		4,414,385	4,414,385
Child Abuse and Neglect Discretionary Activities	93.670	MCP 2019	-	31,206
<i>Passed through from Citrus Health Network, Inc.</i>	93.670	Families HHS-2019-ACF- ACY	-	2,253
<i>Passed through from The Stephen Group, LLC</i>	93.670		-	-
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		6,360,228	6,370,397
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		8,528,407	8,663,062
Mental and Behavioral Health Education and Training Grants	93.732		-	355,473
<i>Passed through from LUTHERAN SERVICES FLORIDA, INC.</i>	93.732	5M01HP31270-03-00	-	2,500
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF)	93.734		71,812	94,125
State Public Health Approaches for Ensuring Quiltline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	93.735		-	870,191
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758		-	8,649
Children's Health Insurance Program	93.767		323,543,427	478,840,144
<i>Passed through from Florida Healthy Kids Corporation</i>	93.767	8218GRT10560	-	25,273
COVID-19 - Children's Health Insurance Program	93.767	COVID-19 - 1905.2005FL5021	6,568,693	6,863,847
Opioid STR	93.788		67,897,576	71,935,172
Organized Approaches to Increase Colorectal Cancer Screening	93.800		40,237	790,517
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817		-	1,022,792
Cardiovascular Diseases Research	93.837		-	47,675
Allergy and Infectious Diseases Research	93.855		-	9,039
Biomedical Research and Research Training	93.859		-	23,220

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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<i>Passed through from University of Miami</i>	93.859	2R25GM050083-12 /664023	-	7,768
Child Health and Human Development Extramural Research	93.865		-	34,286
COVID-19 - National Bioterrorism Hospital Preparedness Program	93.889	COVID-19 - 6U3REP190576	-	5,611,121
National Bioterrorism Hospital Preparedness Program	93.889		5,171,308	13,068,857
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		2,674,303	8,442,673
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		-	538,024
Grants to States for Operation of State Offices of Rural Health	93.913		72,000	148,182
HIV Emergency Relief Project Grants	93.914		-	585,163
<i>Passed through from City of Jacksonville</i>	93.914	AGR-2019-014	-	806,567
<i>Passed through from City of Jacksonville</i>	93.914	AGR-2020-004	-	204,836
<i>Passed through from Hillsborough County Board of County Commissioners</i>	93.914	12-0193	-	2,794
<i>Passed through from Hillsborough County Board of County Commissioners</i>	93.914	HC#18-0262	-	1,663,488
<i>Passed through from Hillsborough County Board of County Commissioners</i>	93.914	H.C. 12-0113	-	94,391
<i>Passed through from Orange County BOCC</i>	93.914	Y-17-1018C-DG	-	40,826
<i>Passed through from Orange County BOCC</i>	93.914	Y17-1018D-DG	-	505,617
<i>Passed through from Orange County BOCC</i>	93.914	Y19-180D	-	291,738
<i>Passed through from Palm Beach Board of County Commissioners</i>	93.914	R2018-0830	-	444,586
HIV Care Formula Grants	93.917		66,954,248	111,502,006
<i>Passed through from Broward County Board of County Commissioners</i>	93.917	17-CP-HCS-8346-RW-01	-	1,311,487
<i>Passed through from Heart of Florida United Way</i>	93.917	CODLQ-5C	-	104,943
<i>Passed through from WellFlorida Council, Inc.</i>	93.917	RW=Marion-1920	-	274,000
<i>Passed through from WellFlorida Council, Inc.</i>	93.917	RW-Alachua-MCM/Referral-1619	-	455,955
<i>Passed through from WellFlorida Council, Inc.</i>	93.917	RW-Citrus 1920	-	74,192
<i>Passed through from WellFlorida Council, Inc.</i>	93.917	RW-Columbia-1920	-	57,109
<i>Passed through from WellFlorida Council, Inc.</i>	93.917	RW-Putnam	-	84,140
<i>Passed through from WellFlorida Council, Inc.</i>	93.917	RW-Sumter-1920	-	45,000
<i>Passed through from WellFlorida Council, Inc.</i>	93.917	RW-Sumter-2021	-	14,178
COVID-19 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	COVID-19 - H7CHA37157	-	338,643
	93.918	COVID-19 - H7CHA37206	-	37,796
	93.918	COVID-19 - H7CHA37281	-	23,548
	93.918	COVID-19 - H7CHA37316	-	17,735
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease Healthy Start Initiative	93.918		-	2,970,957
<i>Passed through from All Children's Hospital</i>	93.926	H49 MC27805	50,644	545,853
<i>Passed through from Florida Healthy Start Coalition</i>	93.926	Nassau-HSSC-1920	-	75,008
<i>Passed through from Gadsden County Healthy Start Coalition</i>	93.926	#COSCZ	-	285,086
	93.926		-	-

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<i>Passed through from Northeast Florida Healthy Start Coalition, Inc.</i>	93.926	90FK0067-01-00	-	11,800
<i>Passed through from Northeast Florida Healthy Start Coalition, Inc.</i>	93.926	AGR-2019-021, AGR-2019-021-A1	-	64,361
<i>Passed through from Northeast Florida Healthy Start Coalition, Inc.</i>	93.926	AGR-2019-022, AGR-2019-022-A1	-	81,200
<i>Passed through from Northeast Florida Healthy Start Coalition, Inc.</i>	93.926	H49MC00051	-	61,134
<i>Passed through from Northeast Florida Healthy Start Coalition, Inc.</i>	93.926	H49MC000511400	-	12,223
<i>Passed through from REACH UP, Inc.</i>	93.926	50400-100-020-C	-	42,562
Special Projects of National Significance				
<i>Passed through from Rutgers State University</i>	93.928	U90HA32147	-	78,734
<i>Passed through from Rutgers, the State University of New Jersey</i>	93.928	U90HA32147	-	118,031
<i>Passed through from Rutgers, the State University of New Jersey</i>	93.928	U90HA32147-826750	-	179,184
HIV Prevention Activities Health Department Based	93.940		8,501,974	39,835,109
HIV Demonstration, Research, Public and Professional Education Projects				
<i>Passed through from Research Triangle Institute International</i>	93.941	1-312-0214934-52553L	-	154,579
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		223,901	1,241,598
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	383,351
Block Grants for Community Mental Health Services	93.958		49,840,459	53,098,436
Block Grants for Prevention and Treatment of Substance Abuse	93.959	None	112,486,608	113,378,118
<i>Passed through from Chemical Addictions Recovery Effort</i>	93.959	201801	-	28,515
<i>Passed through from Florida Alliance for Healthy Communities, Inc.</i>	93.959	None	-	84,228
<i>Passed through from Southeast Florida Behavioral Health Network</i>	93.959	ZDA08	-	853,136
The Zika Health Care Services Program	93.966		358,012	186,666
PPHF Geriatric Education Centers	93.969		291,208	1,231,374
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	000406257-024	-	1,009,172
Mental Health Disaster Assistance and Emergency Mental Health	93.982		1,540,733	4,913,706
<i>Passed through from Central Florida Cares Health System, Inc.</i>	93.982	UCF20	-	2,734
International Research and Research Training	93.989		-	1,566,493
Preventive Health and Health Services Block Grant	93.991		69,700	5,104
COVID-19 - Maternal and Child Health Services Block Grant to the States	93.994	COVID-19 - MCH Block Grant	-	34,524
Maternal and Child Health Services Block Grant to the States	93.994		5,646,367	3,949,235
<i>Passed through from Capital Area Healthy Start</i>	93.994	HSCIRW-B19-20	-	771,199
<i>Passed through from Central Healthy Start Coalition, Inc.</i>	93.994	DES-1920	-	20,938,017
<i>Passed through from Central Healthy Start Inc.</i>	93.994	CIT 1920	-	17,966
<i>Passed through from Central Healthy Start Inc.</i>	93.994	DEL-1920	-	199
			-	18,649
			-	1,297

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Passed through from Children Services Council of Palm Beach	93,994	618	-	395,111
Passed through from Children Services Council of Palm Beach	93,994	661	-	49,731
Passed through from Chipley Healthy Start Coalition	93,994	HCHD171801	-	70,168
Passed through from Healthy Start Coalition	93,994	Calhoun CHD 19-20 Base	-	129,781
Passed through from Healthy Start Coalition	93,994	FDOHMAN1819DE RI	-	4,547
Passed through from Healthy Start Coalition	93,994	GFCHD18-19	-	16,380
Passed through from Healthy Start Coalition	93,994	MCHD 18-19 HS #002	-	259,198
Passed through from Healthy Start Coalition of Escambia County	93,994	EB922/COSFG	-	21,753
Passed through from Healthy Start Coalition of Flagler & Volusia	93,994	HS-DS-16/17 #003	-	36,000
Passed through from Healthy Start Coalition of Flagler & Volusia	93,994	HS-DS-18-19 CFDA 93,994 TITLE V	-	9,600
Passed through from Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc	93,994	19/20 PO HSS	-	254,534
Passed through from Healthy Start Coalition of Hillsborough County, Inc	93,994	COSGG-04	-	7,809
Passed through from Healthy Start Coalition of Jefferson, Madison, Taylor	93,994	DH8008-ADM-19/20	-	8,819
Passed through from Healthy Start Coalition of Miami- Dade, Inc.	93,994	HSDMO1415	-	32,619
Passed through from Healthy Start Coalition of North Central Florida, Inc.	93,994	COL-1920	-	11,717
Passed through from Healthy Start Coalition of North Central Florida, Inc.	93,994	DEP 1 516	-	126
Passed through from Healthy Start Coalition of Pasco, Inc	93,994	2016-2017 HSPAS COSFM NON MEDICAID	-	72,953
Passed through from Healthy Start Coalition of Pinellas	93,994	Pinellas DOH Base FY 19-20	-	82,497
Passed through from Healthy Start Coalition of Sarasota County, Fl	93,994	FDOHSC-HSCC-19-20-1	-	28,571
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93,994	CCC-21	-	9,025
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93,994	CCCA	-	9,575
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93,994	CDE-21	-	261
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93,994	CENA	-	261
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93,994	G-HCHD-CC-R2-2018-1	-	153
Passed through from Healthy Start Coalition of Southwest Florida, Inc.	93,994	LDE21	-	1,170
Passed through from Healthy Start Community Coalition of Okaloosa and Walton Counties	93,994	#W01-1516	-	46,418
Passed through from Healthy Start of North Central Florida	93,994	MAR-1920	-	12,072
Passed through from Indian River County Healthy Start Coalition, Inc	93,994	FDH1819	-	1,300
Passed through from Non Medicaid HSC FDOH Osceola Base 19-20	93,994	Osceola DOH Base FY 19-20	-	66,666
Passed through from Northeast Florida Healthy Start Coalition, Inc.	93,994	AGR-2019-003-A3 thru A10, AGR-2019-024	-	250,065
Passed through from Okeechobee County Family Health/Healthy Start Coalition, Inc	93,994	COSFA	-	550
Passed through from Ounce of Prevention	93,994	Levy-1920	-	16,573
Assisted Outpatient Treatment				
Passed through from Pinellas County	93,997	IH79SM063549-01	-	150,880
Passed through from Pinellas County Florida	93,997	FY19USFAOT	-	44,676

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Other Federal Awards				
	93.U19	16PA1605231	-	8,374
	93.U19	AGR DTD 08-06-2019	-	4,259
	93.U19	B3BCC2	-	342
	93.U19	B64306	-	29,231
	93.U19	HHS01002018000101	-	644,434
	93.U19	MED202	-	40,673
	93.U19	SR400	-	6,073
	93.U19	SR661	-	426,183
	93.U19	SR974	-	2,748,253
	93.U19	SR975	-	1,938,418
	93.U19	SR976	-	1,641
	93.U19	U01HL130163	-	597
	93.U19	Impact 2019-20	-	71,487
	93.U19	50098X05117	-	212,706
	93.U19	5U01FD005334-05	-	31,360
	93.U19	AGR DTD 04-01-2019	-	26,844
	93.U19	HF15-20-078FY19-20	-	966,573
	93.U19	UGRT11746-04012017	-	84,407
	93.U19	HHS000264400001	203,067	4,747,004
	93.U19	100000594-457-456	162,020	216,558
	93.U19	S-00016809	-	780,877
Total Excluding Cluster:			1,260,673,100	2,315,107,135
Aging Cluster:				
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	COVID-19 - 2001FLSSC3-00	32,132,119	32,139,182
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	COVID-19 - 2001FLHDC3-00	48,292,561	54,037,570
Nutrition Services Incentive Program	93.053		5,072,896	5,087,212
Total Aging Cluster:			85,497,576	91,263,964
CCDF Cluster:				
Child Care and Development Block Grant	93.575		400,004,464	413,133,154
Passed through from Bright from the Start: Georgia Department of Early Care and Learning	93.575	46900-921-V19FSUO38	-	822,154
Passed through from Florida Department of Children and Families	93.575	QC305	-	40,917
Passed through from Florida Department of Children and Families	93.575	IC019	-	206,902
Passed through from Florida Department of Children and Families	93.575	QC6B2	-	190,466
COVID-19 - Child Care and Development Block Grant	93.575	COVID-19 - 2001FLCCC3	18,887,616	18,887,616
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		153,063,477	153,063,477
Total CCDF Cluster:			571,955,557	586,344,686

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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 - H8CCS35065	-	34,404
	93.224	COVID-19 - H8CCS35077	-	28,346
	93.224	COVID-19 - H8DCS36002	-	103,414
	93.224	COVID-19 - H8ECS38047	-	41,320
	93.224	COVID-19 - H8ECS38661	-	157,746
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		-	11,984,647
Total Health Center Program Cluster:			-	12,349,877
Maternal, Infant, and Early Childhood Home Visiting Cluster:				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program <i>Passed through from Healthy Start Coalition of Pinellas County</i> <i>Passed through from Northeast Florida Healthy Start Coalition, Inc.</i>	93.505 93.505	FL MIECHV 13-8 AGR-2018-052, AGR-2018-052-A1	- -	278,243 126,895
Maternal, Infant and Early Childhood Home Visiting Grant <i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i> <i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i> <i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i> <i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.870 93.870 93.870 93.870	1819-01 Collier CHD NFP19 NFPC-20 NFPL-20	- - - -	21,697 27,782 63,917 84,233
Total Maternal, Infant, and Early Childhood Home Visiting Cluster:			-	602,767
Medicaid Cluster:				
State Medicaid Fraud Control Units	93.775		-	13,372,511
COVID-19 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	COVID-19 - 1905.2005FL50C3	-	161,125
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		-	17,977,232
COVID-19 - Medical Assistance Program	93.778	COVID-19 - 1905.2005FLMAP	-	712,535,248
Medical Assistance Program	93.778		15,385,709	16,167,272,354
	93.778	ARRA - 1905.2005FLINCT/1905.2005 FLIMPL	-	7,175,990
<i>Passed through from Central Healthy Start Inc.</i>	93.778	CIT 1920	-	146,409
<i>Passed through from Children Services Council of Palm Beach</i>	93.778	618	-	483,418
<i>Passed through from Children Services Council of Palm Beach</i>	93.778	661	-	56,168
<i>Passed through from Chipley Healthy Start Coalition</i>	93.778	HCHD171801	-	145,825
<i>Passed through from Healthy Start Coalition</i>	93.778	Calhoun/Liberty CHD waiver 19-20	-	45,467
<i>Passed through from Healthy Start Coalition of Escambia County</i>	93.778	EB913/MEDI165	-	185,406

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<i>Passed through from Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc</i>	93.778	19/20 PO HSCCS	-	19,244
<i>Passed through from Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc</i>	93.778	19/20 PO HSS	-	290,677
<i>Passed through from Healthy Start Coalition of Jefferson, Madison, Taylor</i>	93.778	DH8008-ADM-19/20	-	63,493
<i>Passed through from Healthy Start Coalition of Miami- Dade, Inc.</i>	93.778	HSDMO1415	-	178,712
<i>Passed through from Healthy Start Coalition of North Central Florida, Inc.</i>	93.778	BRA-19/20	-	56,925
<i>Passed through from Healthy Start Coalition of Osceola County, Inc.</i>	93.778	HS Medicaid Contract 19-20	-	71,026
<i>Passed through from Healthy Start Coalition of Pasco, Inc</i>	93.778	2016-2017 HSPAS HSCCS Medicaid	-	131,612
<i>Passed through from Healthy Start Coalition of Pinellas</i>	93.778	Pinellas DOH Base FY 19-20	-	654,254
<i>Passed through from Healthy Start Coalition of Sarasota County, Fl</i>	93.778	FDOHSC-HSCC-19-20-1	-	258,131
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.778	CCC-21	-	57,355
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.778	CCCA	-	56,369
<i>Passed through from Healthy Start Coalition of Southwest Florida, Inc.</i>	93.778	G-HCHD-CC-R2-2018-1	-	78,808
<i>Passed through from Healthy Start of North Central Florida</i>	93.778	HSCNT	-	5,674
<i>Passed through from Healthy Start of North Central Florida</i>	93.778	MAR-19/20	-	171,100
<i>Passed through from Healthy Start of North Central Florida</i>	93.778	SUW-19/20	-	15,712
<i>Passed through from Healthy Start of North Central Florida</i>	93.778	SUW-19/20	-	24,176
<i>Passed through from Healthy Start of North Central Florida, Inc</i>	93.778	Levy-19/20	-	89,077
<i>Passed through from Ounce of Prevention</i>	93.778	UFDSP00011622	-	9,583
<i>Passed through from University of Florida</i>	93.778		15,385,709	16,921,789,081
Total Medicaid Cluster:				
Research And Development Programs Cluster:				
Training in General, Pediatric, and Public Health Dentistry	93.059		-	198,163
Sexual Risk Avoidance Education	93.060	FSU-001-2019	-	20,745
<i>Passed through from Live the Life Ministries</i>	93.061	18-0604	-	1,187
Innovations in Applied Public Health Research	93.067	414003_GR412474 AWD- 77727	-	10,644
<i>Passed through from NeuroEM Therapeutics, Inc.</i>	93.069	COVID-19 - COQYA	-	212,657
Global AIDS	93.077		1,388	242,573
<i>Passed through from Georgetown University</i>	93.080	ATHN2015001-IVS-4	-	4,333
COVID-19 - Public Health Emergency Preparedness	93.080	ATHN2015001-IVS-5	-	4,317
Public Health Emergency Preparedness	93.084		217,981	2,041,796
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.085		-	5,593
Blood Disorder Program: Prevention, Surveillance, and Research	93.086		97,829	2,785,937
<i>Passed through from Hemophilia of Georgia</i>				
<i>Passed through from Hemophilia of Georgia</i>				
Prevention of Disease, Disability, and Death by Infectious Diseases				
Research on Research Integrity				
Healthy Marriage Promotion and Responsible Fatherhood Grants				

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Enhance Safety of Children Affected by Substance Abuse	93.087	SP00014102-01	-	24,809
<i>Passed through from Georgia State University</i>				
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	00125056	-	9,976
<i>Passed through from Heartland Rural Health Network</i>				
Food and Drug Administration Research	93.103	P0101197	-	46,851
<i>Passed through from Heartland Rural Health Network</i>			91,205	421,069
<i>Passed through from Children's Hospital Philadelphia</i>				69,380
<i>Passed through from Institute For Advanced Clinical Trials For Children</i>				7,691
<i>Passed through from NASDA Research Foundation</i>				9,361
<i>Passed through from NASDA Research Foundation</i>				5,098
<i>Passed through from University of Kansas Center For Research</i>				142
<i>Passed through from University of Michigan</i>				2,025
<i>Passed through from Virginia Commonwealth University</i>				25,466
<i>Passed through from Weill Medical College of Cornell University</i>				99,542
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	1U79SM062452-01	-	47,540
<i>Passed through from Community Initiatives, Inc.</i>				43,079
<i>Passed through from Managed Access To Child Health Inc.</i>				1,239,186
Area Health Education Centers	93.107	EUFPL_Y2-093016_092917	1,031,636	526,263
Maternal and Child Health Federal Consolidated Programs	93.110		-	12,960
<i>Passed through from Hemophilia of Georgia</i>				8,738
<i>Passed through from University of Massachusetts Lowell</i>				5,163,670
Environmental Health	93.113	OSP2294900	-	37,697
<i>Passed through from Aerosol Dynamics</i>			783,623	43,293
<i>Passed through from AxoSim Inc</i>				62,453
<i>Passed through from Duke University</i>				56,029
<i>Passed through from Engineering Resources Group Inc.</i>				909
<i>Passed through from Forsyth Institute</i>				9,398
<i>Passed through from George Mason University</i>				4,570
<i>Passed through from Harvard University</i>				148,301
<i>Passed through from Hesperos, Inc</i>				149,764
<i>Passed through from Tulane University</i>				56,752
<i>Passed through from Tulane University</i>				23,049
<i>Passed through from University of Kentucky</i>				3,438
<i>Passed through from University of Maryland, College Park</i>				16,938
<i>Passed through from University of Minnesota</i>				880,189
Oral Diseases and Disorders Research	93.121	P007748901	-	10,060,982

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Boston University</i>	93.121	4500003154	-	15,318
<i>Passed through from Clemson University</i>	93.121	2074-209-2012902	-	2,548
<i>Passed through from Epigen Biosciences Inc.</i>	93.121	AGR00016618	-	16,413
<i>Passed through from Georgia Institute of Technology</i>	93.121	RK430-G1/AWD-102385-G1	-	31,893
<i>Passed through from State University of New York at Stony Brook</i>	93.121	82551	-	12,065
<i>Passed through from University of Alabama Birmingham</i>	93.121	000412838-004	-	110,978
<i>Passed through from University of Mississippi Medical Center</i>	93.121	66106420516-UFL	-	10,160
<i>Passed through from University of North Carolina</i>	93.121	5032963	-	983
Nurse Anesthetist Traineeship	93.124		-	67,286
Injury Prevention and Control Research and State and Community Based Programs	93.136		355,312	657,842
<i>Passed through from West Virginia University</i>	93.136	04-441-UF	-	445
<i>Passed through from West Virginia University</i>	93.136	16-658-UF-3	-	29,728
Community Programs to Improve Minority Health Grant Program	93.137		-	260,108
NIEHS Superfund Hazardous Substances Basic Research and Education				
<i>Passed through from Colorado School of Mines</i>	93.143	400756-5802	-	22,967
HIV-Related Training and Technical Assistance				
<i>Passed through from Vanderbilt University</i>	93.145	VUMC 56922	-	5,945
<i>Passed through from Vanderbilt University Medical Center</i>	93.145	VUMC 56922	-	503,818
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		-	785,176
COVID-19 - Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	COVID-19 - HI.XHA37036	-	4,526
Human Genome Research	93.172		173,003	2,037,265
<i>Passed through from Carnegie Mellon University</i>	93.172	1090588-421167	-	42,780
<i>Passed through from Johns Hopkins University</i>	93.172	2003913169	-	109,224
<i>Passed through from University of Texas Health Science Center, Houston</i>	93.172	0013676A	-	267,256
Research Related to Deafness and Communication Disorders	93.173		1,038,428	5,697,222
<i>Passed through from Carnegie Mellon University</i>	93.173	1090585-420118	-	51,467
<i>Passed through from Cognosetta, Inc.</i>	93.173	RDC018487A-USF	-	38,322
<i>Passed through from Nitinetics LLC</i>	93.173	IR41DC015408-01	-	7,408
<i>Passed through from Northwestern University</i>	93.173	60053556 FSU	-	8,466
<i>Passed through from Oregon Health & Science University</i>	93.173	1005059_USFL	-	59,875
<i>Passed through from Oregon Health & Science University</i>	93.173	1006860_USFL	-	102,891
<i>Passed through from Rochester Institute of Technology</i>	93.173	31534-01	12,673	194,285
<i>Passed through from University Health Network</i>	93.173	GCS:1068254FC:410005772	-	68,085
<i>Passed through from University of Alabama</i>	93.173	UA16-065	-	11,554
<i>Passed through from University of Georgia</i>	93.173	SUB00000793	-	130,012
<i>Passed through from University of New Mexico</i>	93.173	90312287AT	-	297,955
<i>Passed through from Van Andel Institute</i>	93.173	V2521-R2- PO# 400450	-	200,607
Disabilities Prevention	93.184		12,910	186,605

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Research and Training in Complementary and Integrative Health	93.213		107,605	1,498,544
<i>Passed through from New York University School of Medicine</i>	93.213	17-A0-00-008501	-	57,724
<i>Passed through from Rush University Medical Center</i>	93.213	17100503-Sub03	-	55,005
<i>Passed through from Yale University</i>	93.213	GR104605	-	29,772
<i>Passed through from Yale University</i>	93.213	GR107027	-	22,498
Family Planning Services	93.217		-	51,133
Research on Healthcare Costs, Quality and Outcomes	93.226		229,871	1,169,067
<i>Passed through from Indiana University</i>	93.226	IN4679723UF; PO# 1752722	-	671
<i>Passed through from Mayo Clinic</i>	93.226	UOF-246547/PO#66818574	-	79,585
<i>Passed through from University of Alabama</i>	93.226	A18-0505-S001	13,028	77,154
<i>Passed through from University of Kentucky</i>	93.226	3200002196-19-095	-	6,179
<i>Passed through from University of Kentucky</i>	93.226	3200002693-20-042	-	30,127
<i>Passed through from University of Washington</i>	93.226	UWSC9693 BPO#31691	-	74,007
National Center on Sleep Disorders Research	93.233		2,489	32,134
<i>Passed through from University of Pennsylvania</i>	93.233	Subaward No. : 575213 / PO 4156612	-	3,486
<i>Passed through from University of Pennsylvania</i>	93.233	Subaward No. 577169 / PO 4329822	-	161,172
<i>Passed through from University of Pennsylvania</i>	93.233	Subaward No. 577943 / PO #4364141	-	12,520
Mental Health Research Grants	93.242		2,313,519	13,972,236
<i>Passed through from Arizona State University</i>	93.242	18-406	-	161,586
<i>Passed through from Baylor University College of Medicine</i>	93.242	PO No 7000000429	-	24,265
<i>Passed through from Beth Israel Deaconess Medical Center</i>	93.242	01027224 /R01MHI0082	-	40,959
<i>Passed through from Beth Israel Deaconess Medical Center, Inc.</i>	93.242	01029400	-	25,069
<i>Passed through from Boise State University</i>	93.242	8424-PO134400	-	34,489
<i>Passed through from Brigham and Women's Hospital</i>	93.242	Agreement No. - 118512 Prime No. 1R34MHI14739- 01A1	-	13,621
<i>Passed through from Caktus Consulting Group, LLC</i>	93.242	3R44MHI02096-03SI	-	528
<i>Passed through from Case Western Reserve University</i>	93.242	RES514547	-	5,118
<i>Passed through from Columbia University</i>	93.242	3(GG014911-01)	-	18,667
<i>Passed through from Cornell University</i>	93.242	16040523/184208	-	59,676
<i>Passed through from Emory University</i>	93.242	A041698	-	79,516
<i>Passed through from Emory University</i>	93.242	A257819	-	26,564
<i>Passed through from Emory University</i>	93.242	T856945	-	147,179
<i>Passed through from Evidence Based Practice Institute</i>	93.242	AGR DTD 01-29-2019	-	91,282
<i>Passed through from George Mason University</i>	93.242	E2049283	-	65,956
<i>Passed through from Icahn School of Medicine at Mount Sinai</i>	93.242	0255-B911-4609	19,786	239,017

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Indiana University</i>	93.242	IN-4694802-UF	-	76,922
<i>Passed through from Louisiana State University</i>	93.242	PO-0000129512	-	7,080
<i>Passed through from Medical University of South Carolina</i>	93.242	MUSC17-024-8C589	-	33,508
<i>Passed through from Michigan State University</i>	93.242	RC107173A	-	7,196
<i>Passed through from Ohio University</i>	93.242	UT20556	-	3,637
<i>Passed through from Research Foundation for Mental Hygiene</i>	93.242	I45357	-	44,670
<i>Passed through from San Diego State University</i>	93.242	PO141633	-	3,322
<i>Passed through from Sanford-Burnham Medical Research Institute</i>	93.242	59421-12756-USF	-	11,083
<i>Passed through from Seattle Children's Hospital</i>	93.242	12225SUB 7R21MH116499-02	-	154,397
<i>Passed through from Seattle Children's Hospital</i>	93.242	12240SUB 7R03MH116397-02	-	27,346
<i>Passed through from Seattle Children's Hospital</i>	93.242	7R01MH106587-05 12244SUB	-	14,750
<i>Passed through from Stony Brook University</i>	93.242	80344/1144397/2	-	8,979
<i>Passed through from University of California, Davis</i>	93.242	A19-0691-S001	-	188,748
<i>Passed through from University of California, Los Angeles</i>	93.242	2000GWR292	-	118,100
<i>Passed through from University of North Carolina</i>	93.242	5106107	-	58,399
<i>Passed through from University of North Carolina</i>	93.242	5115582	-	35,379
<i>Passed through from University of North Carolina, Chapel Hill</i>	93.242	U01MH115485	-	35,308
<i>Passed through from University of Rwanda</i>	93.242	VUMC71748	-	87,442
<i>Passed through from Vanderbilt University Medical Center</i>	93.242	WSU18028	-	615
<i>Passed through from Wayne State University</i>	93.242	WSU18028	-	47,824
<i>Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>	93.243	AGR DTD 09-22-2015	382,225	1,999,027
<i>Passed through from Managed Access To Child Health Inc.</i>	93.243	AGR DTD 12-19-2019	-	16,830
<i>Passed through from Managed Access To Child Health Inc.</i>	93.243	AGR DTD 12-19-2019	-	23,827
<i>Advanced Nursing Education Workforce Grant Program</i>	93.247		-	1,756,618
<i>Poison Center Support and Enhancement Grant</i>	93.253		235,198	368,650
<i>State Health Access Program</i>	93.253		-	-
<i>Passed through from State of Texas Dept Aging & Disabled Services</i>	93.256	HHS000053200001	-	591,445
<i>Occupational Safety and Health Program</i>	93.262		201,354	2,018,739
<i>Passed through from Center For Construction Research And Training</i>	93.262	18-2-PS	15,000	23,389
<i>Passed through from Oklahoma State University</i>	93.262	1579130-1 FSU	-	62,284
<i>Passed through from University of Florida</i>	93.262	SUB00001758	-	6,104
<i>Passed through from University of North Carolina</i>	93.262	5114117	-	9,967
<i>Alcohol Research Programs</i>	93.273		611,965	5,395,211
<i>Passed through from Albany College of Pharmacy and Health Science</i>	93.273	2018-622	-	43,840
<i>Passed through from Albany College of Pharmacy and Health Science</i>	93.273	2018-629	-	74,658

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<i>Passed through from Albany College of Pharmacy and Health Sciences</i>	93.273	3R01AA026082-04S1	-	22,387
<i>Passed through from Brown University</i>	93.273	00000859	-	155,588
<i>Passed through from Brown University</i>	93.273	00000904	-	62,743
<i>Passed through from Brown University</i>	93.273	00000994	-	190,221
<i>Passed through from Cornell University</i>	93.273	69951-10234	-	35,472
<i>Passed through from Pacific Institute for Research</i>	93.273	0906	-	333,324
<i>Passed through from University of Houston</i>	93.273	R-16-0074	-	17,369
<i>Passed through from University of Louisville</i>	93.273	Subaward No. ULFR 17- 0787A-02 5U01AA026225- 02	-	12,233
<i>Passed through from University of Louisville</i>	93.273	ULRF 17-0787-04	-	8,603
<i>Passed through from University of Louisville</i>	93.273	ULRF 17-0787B-02 5U01AA026225-03	-	30,306
<i>Passed through from University of Nebraska</i>	93.273	5R34AA024849-02	-	21,197
<i>Drug Abuse and Addiction Research Programs</i>	93.279	Subaward # RES511461	-	17,384,425
<i>Passed through from Case Western Reserve University</i>	93.279	Prime: IR01DA043263-01	1,235,918	113,108
<i>Passed through from Case Western Reserve University</i>	93.279	Subaward No. RES511330- Prime Award # IR01DA042712	-	113,539
<i>Passed through from Duke University</i>	93.279	A033360	-	3,054
<i>Passed through from Geisinger Clinic</i>	93.279	Subaward 626510FAU01	-	72,975
<i>Passed through from Indiana University</i>	93.279	8394	-	47,492
<i>Passed through from Phoenix Pharmaceuticals, Inc.</i>	93.279	Subaward Agreement No. 0001	-	40,478
<i>Passed through from Rand Corporation</i>	93.279	9920190012	-	10,038
<i>Passed through from Temple University</i>	93.279	361040-081100-02	-	3,475
<i>Passed through from Texas State University</i>	93.279	18016828031	-	47,042
<i>Passed through from The Regents of University of California</i>	93.279	93164921	-	43,837
<i>Passed through from University of California, San Diego</i>	93.279	Subaward No.114028447	-	11,590
<i>Passed through from University of Chicago</i>	93.279	AWD100209 (SUB00000234) 5R01DA048176-02	-	81,534
<i>Passed through from University of Miami</i>	93.279	SPC-000823	-	18,259
<i>Passed through from University of Miami</i>	93.279	SPC-001374 3UGIDA013720-20S3	-	32,741
<i>Passed through from University of Michigan</i>	93.279	3003792328; PO 3005676904	-	772,107
<i>Passed through from University of Michigan</i>	93.279	PO3005696057; SUBK000097 73	-	148,010
<i>Passed through from University of Pennsylvania</i>	93.279	578034 - PO# 4424140	-	130,787

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<i>Passed through from University of Pittsburgh</i>	93.279	0057127 (130219-2)	-	173,768
<i>Passed through from University of South Carolina</i>	93.279	18-3638-PO 2000039139	-	85,250
<i>Passed through from University of Southern California</i>	93.279	Subaward # 105689661 PO: 10718572 5R01DA038648-04 7887-S001	-	73,624
<i>Passed through from Westat, Inc.</i>	93.279		-	36,366
Centers for Disease Control and Prevention Investigations and Technical Assistance				
<i>Passed through from University of Louisville</i>	93.283	ULRF 17-0787B-04	-	64,142
<i>Passed through from Virginia Polytechnic Institute</i>	93.283	451550-19D26	-	14,866
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		652,262	3,129,360
<i>Passed through from Johns Hopkins University</i>	93.286	05/15/2017-02/22/003481400	-	100,168
<i>Passed through from Sloan-Kettering Cancer Center</i>	93.286	BD526235_1U01EB028234-01	-	147,602
<i>Passed through from University of Connecticut</i>	93.286	UCHC7-94569013	-	299,848
Minority Health and Health Disparities Research	93.307		1,221,769	9,435,770
<i>Passed through from Columbia University</i>	93.307	1(GG010626-01)	-	3,795
<i>Passed through from Columbia University</i>	93.307	1(GG013713-01)	-	44,663
<i>Passed through from Indiana University</i>	93.307	IN4694758UFPO0095001	-	114,823
<i>Passed through from Johns Hopkins University</i>	93.307	2004400136	-	175,331
<i>Passed through from Kaiser Permanente Center for Health Research</i>	93.307	RNG210374-USF-01	-	29,245
<i>Passed through from Medical University of South Carolina</i>	93.307	A19-0097-S002	-	91,986
<i>Passed through from Ohio State University</i>	93.307	60065991	-	28,660
<i>Passed through from Ohio State University</i>	93.307	60068082	-	11,550
<i>Passed through from Ohio State University</i>	93.307	SUB # UT020664	-	86,255
<i>Passed through from Ohio State University</i>	93.307	UT20664DS / PO OU 31679	-	98,785
<i>Passed through from Ohio State University</i>	93.307	AGR00015571	-	36,139
<i>Passed through from University of California, San Diego</i>	93.307	100953347	-	19,736
<i>Passed through from University of Miami</i>	93.307	SPC-000611	-	11,999
<i>Passed through from University of Miami</i>	93.307	SPC-000746	-	6,903
<i>Passed through from University of Miami</i>	93.307	SPC-001050	-	756,300
<i>Passed through from University of Miami</i>	93.307	SPC-001322	25,920	137,633
<i>Passed through from University of Miami</i>	93.307	SPC-001453	-	55,197
<i>Passed through from University of Puerto Rico</i>	93.307	IR21AG063453	-	39,810
<i>Passed through from University of Puerto Rico</i>	93.307	Prime Award US4MD007600-31 Subaward No. 002-FIU-01	-	25,141
<i>Passed through from Vanderbilt University</i>	93.307	UNIV60824	-	4,508
<i>Passed through from Wayne State University</i>	93.307	WSU20019	-	10,796
Trans-NIH Research Support	93.310		3,176,766	6,473,934

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<i>Passed through from Albert Einstein College of Medicine</i>	93.310	3111397	-	18,012
<i>Passed through from Albert Einstein College of Medicine</i>	93.310	3111397 PO#P0766053	-	94,656
<i>Passed through from Morehouse School of Medicine</i>	93.310	U01UFL001	-	26,526
<i>Passed through from New York University</i>	93.310	F0018-08	-	9,552
<i>Passed through from The Cleveland Clinic Foundation</i>	93.310	1000-SUB	-	42,651
<i>Passed through from The Regents of University of California</i>	93.310	1553GYC549	-	54,318
<i>Passed through from University of Chicago</i>	93.310	AWD100257 (SUB000000235)	-	10,099
<i>Passed through from University of Georgia</i>	93.310	SUB00001826	-	225,124
<i>Passed through from University of Illinois at Urbana-Champaign</i>	93.310	077743-05597	-	326,135
<i>Passed through from University of Michigan</i>	93.310	SUBK00008447- PO3005686718	-	147,925
Rare Disorders: Research, Surveillance, Health Promotion, and Education	93.315		-	267,689
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		41,228	251,643
National Center for Advancing Translational Sciences	93.350		149,245	7,020,438
<i>Passed through from Baylor University Medical Center</i>	93.350	7000000241	-	1,664
<i>Passed through from Duke University</i>	93.350	2037876	-	1,130
<i>Passed through from Dystonia Medical Research Foundation</i>	93.350	AGR DTD 07-12-2016	-	983
<i>Passed through from Geisinger Clinic, Henry Hood Center</i>	93.350	646018USF03	-	33,239
<i>Passed through from Hesperos, Inc</i>	93.350	1R44TR001326	-	120,276
<i>Passed through from Hesperos, Inc</i>	93.350	R44TR001326	-	105,926
<i>Passed through from Johns Hopkins University</i>	93.350	2004495133	-	94,892
<i>Passed through from Northwestern University</i>	93.350	60044737 UF	-	110,287
<i>Passed through from Tulane University</i>	93.350	TUL-SCC-557705-19-20	-	31,140
<i>Passed through from University of Pittsburgh</i>	93.350	0055353 (130910-27)	-	38,209
Research Infrastructure Programs	93.351		47,725	554,161
21st Century Cures Act - Beau Biden Cancer Moonshot				
<i>Passed through from Lacerta Therapeutics</i>	93.353	AGR DTD 12-20-2019	-	298,053
<i>Passed through from University of Arizona</i>	93.353	480413	-	26,451
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		-	637,408
Nurse Education, Practice Quality and Retention Grants	93.359		-	67,348
Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development				
<i>Passed through from Cytort Therapeutics, Inc.</i>	93.360	235434	-	12,650
<i>Passed through from PolyNovo Biomaterials, Pty. Ltd.</i>	93.360	CP-002 / IDE G160130	-	2,143
<i>Passed through from University of Texas SW Medical Center</i>	93.360	GMO 181210	-	5,685
Nursing Research	93.361		177,265	1,919,644
<i>Passed through from Arkansas Childrens Research Institute</i>	93.361	0340010	-	69,929

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from Cincinnati Children's Medical Center	93.361	304482	-	32,001
Passed through from Cincinnati Children's Medical Center	93.361	305174	-	2,821
Passed through from Post Science Corporation	93.361	1R43NR018415-01	-	42,394
Passed through from University of Maryland, Baltimore	93.361	10017586/252	-	22,031
Passed through from University of Maryland, Baltimore	93.361	F211791-3 PO SR00005351	-	14,423
Passed through from University of Miami	93.361	SPC-000446	-	1,184
Passed through from University of Miami	93.361	SPC-000691	-	25,722
Passed through from University of Missouri	93.361	C00050664-1	-	77,818
Passed through from University of Missouri	93.361	C00059802-1	-	14,377
Passed through from University of Utah	93.361	PO#U000176897	28,884	137,804
Passed through from Wayne State University	93.361	WSU19123	-	11,829
Sickle Cell Treatment Demonstration Program				
Passed through from University of Miami	93.365	SPC-001341	-	15,776
National Center for Research Resources				
Passed through from FORCE	93.389	1217-1005-00	-	35,863
Cancer Cause and Prevention Research	93.393		1,014,888	5,411,628
Passed through from Brown University	93.393	00001159	-	101,347
Passed through from Coriell Institute For Medical Research	93.393	GT-NCI-R01-4005-001	-	151,274
Passed through from Georgetown University	93.393	411892_GR411064-USF	-	25,401
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.393	10-17755-99-05-G1	-	8,158
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.393	10-19731-99-01-G2	-	31,692
Passed through from Health Research Inc	93.393	269-01	-	26,843
Passed through from Northwestern University	93.393	60043926 FSU	-	8,924
Passed through from Pennsylvania State University	93.393	UFLCA204044	-	7,582
Passed through from Ponce Medical School Foundation Inc.	93.393	IR21CA233449-01A1	-	37,650
Passed through from Rapid Dosimetry LLC	93.393	AGR00011273	-	33,693
Passed through from The Trustees of Columbia University	93.393	1(GG007631)	-	69,067
Passed through from The Trustees of Columbia University in the City of New York	93.393	3(GG015020-01)	-	11,393
Passed through from University of California, San Francisco	93.393	8670bc	-	67,992
Cancer Detection and Diagnosis Research			33,848	244,659
Passed through from Dana Farber Cancer Institute	93.394	1205601	-	8,385
Passed through from H. Lee Moffitt Cancer Center	93.394	10-19930-99-01-G2	-	41,523
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.394	10-18729-01-01-SA1	-	1,481
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.394	110-18729-01-01-SA2	-	22,842
Passed through from Henry Ford Health Systems	93.394	B11172EWING	-	35,825
Passed through from Texas A&M University	93.394	M1900631	-	7,177
Passed through from University of Arkansas For Medical Sciences	93.394	51599	-	29,134
Cancer Treatment Research	93.395		1,662,940	6,333,575

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Passed through from American College of Radiology	93.395	RTOG 98-04	-	156
Passed through from Board of Regents, NSHE	93.395	GR06745	-	32,088
Passed through from Children's Hospital Philadelphia	93.395	95002080220-XX	-	6,513
Passed through from Children's Hospital Philadelphia	93.395	FP00015221_SUB903_01	-	4,650
Passed through from Children's Oncology Group	93.395	AALL1731	-	1,507
Passed through from Children's Oncology Group	93.395	AALL1732	-	1,260
Passed through from Children's Oncology Group	93.395	AGCT1531	-	384
Passed through from Children's Oncology Group	93.395	ANBL1531	-	1,260
Passed through from Children's Oncology Group	93.395	ANBL1821	-	1,260
Passed through from Children's Research Institute	93.395	3000242830003606	-	5,774
Passed through from Children's Research Institute	93.395	30004166-03	-	30,549
Passed through from Eastern Cooperative Oncology Group	93.395	PACT1	-	1,639
Passed through from Memorial Sloan Kettering Cancer Center	93.395	229411	-	7,909
Passed through from National Surgical Adjuvant Breast and Bowel Project	93.395	C80702	-	5,552
Passed through from National Surgical Adjuvant Breast and Bowel Project	93.395	NSABP-George-GY6	-	26,738
Passed through from National Surgical Adjuvant Breast and Bowel Project	93.395	TFEDS2 / TIND 180	-	8,411
Passed through from Nemours Children's Hospital	93.395	3003565007-SUB002	-	4,007
Passed through from NRG Oncology Foundation	93.395	E7208	-	1,652
Passed through from NRG Oncology Foundation	93.395	EA4151	-	118
Passed through from NRG Oncology Foundation	93.395	NRG-George-GY6	-	14,937
Passed through from NRG Oncology Foundation	93.395	60067875	-	15,788
Passed through from Oregon Health Sciences University	93.395	1013080_UFLORIDA	-	22,496
Passed through from Public Health Institute	93.395	01570	-	1,882,703
Passed through from Purdue University	93.395	11000609-010	-	110,801
Passed through from St. Jude Children's Research Hospital	93.395	PBTC-045	-	45
Passed through from Texas Tech University Health Sciences Center	93.395	17058NA-F1	-	21,740
Passed through from Texas Tech University Health Sciences Center	93.395	19003PS-01	-	7,384
Passed through from Un & Up	93.395	AGR DTD 05-20-2019	-	13,765
Passed through from University of Texas MD Anderson Cancer Center	93.395	3001361995	-	112,204
Passed through from Virginia Commonwealth University	93.395	FP00010896_SAA002	-	4,918
Passed through from Yale University	93.395	GR101958(CON-80001160)	-	69,152
Passed through from Yale University	93.395	GR101959(CON-80001161)	-	147,456
Cancer Biology Research	93.396		70,377	3,970,309
Passed through from Children's Hospital Philadelphia	93.396	3200910820-20121679-RSUB	-	18,968
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.396	10-18004-99-01-G1	-	28,413
Passed through from H. Lee Moffitt Cancer Center & Research Institute	93.396	20-17994-01-01-SA-01	-	43,598
Passed through from H. Lee Moffitt Cancer Center & Research Institute, Inc.	93.396	10-19884-99-01-G1	-	68,368

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<i>Passed through from University of Massachusetts</i>	93.396	17-009560A02 POA000611908	-	12,982
<i>Passed through from University of Southern California</i>	93.396	109712011	-	12,893
<i>Passed through from Vanderbilt University</i>	93.396	VUMC68857	-	5,935
Cancer Centers Support Grants	93.397		-	2,134,736
<i>Passed through from H. Lee Moffitt Cancer Center & Research Institute</i>	93.397	10-18279-03-14-S1	-	47,664
<i>Passed through from H. Lee Moffitt Cancer Center & Research Institute</i>	93.397	10-18279-05-20-S1	-	7,069
<i>Passed through from Mayo Clinic Jacksonville</i>	93.397	UNI-248702/PO #66391402	-	3,826
<i>Passed through from Northwestern University</i>	93.397	60039732 FLA	-	140,695
<i>Passed through from Northwestern University</i>	93.397	60039740UF	-	110,219
<i>Passed through from University of Southern California</i>	93.397	10868953	-	5,682
Cancer Research Manpower	93.398		-	8,12,986
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	eout2019-020503	-	10,417
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		-	54,141
<i>Passed through from National Association of County and City Health Officials</i>	93.426		-	8,890
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	AGR00014706	-	133,009
<i>Passed through from Craig Hospital</i>	93.433	2694-USF	-	10,858
<i>Passed through from Gallaudet University</i>	93.433	0000027492	-	5,151
<i>Passed through from Tampa VA Research & Education Foundation</i>	93.433	USF-NIH-0017	-	3,473
<i>Passed through from University of Maryland, College Park</i>	93.433	56965-Z0766003	-	116,905
<i>Passed through from University of Wisconsin Milwaukee</i>	93.433	193405401	-	28,293
<i>Passed through from Weill Cornell Medical College</i>	93.433	194803-2	-	69,822
ACL Assistive Technology	93.464	1701FLSGAT	-	20,387
<i>Passed through from Florida Alliance for Assistive Services and Technology, Inc.</i>			-	
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	P0078104	-	109,176
<i>Passed through from Healthy Start of North Central Florida</i>			-	
Public Health Training Centers Program	93.516	T983659	-	14,354
<i>Passed through from Emory University</i>			-	
The Affordable Care Act Medicaid Incentives for Prevention of Chronic Disease Demonstration Project	93.536	529-13-0046-00001	16,049	3,464,669
<i>Passed through from State of Texas Health Human Services Commission</i>	93.558		29,356	102,453
Temporary Assistance for Needy Families	93.558	09HF 15-20-07 Amendment 6	-	6,185
<i>Passed through from Ounce of Prevention Fund of Florida</i>	93.575		-	1,751,263
Child Care and Development Block Grant	93.575	46900-621-V19UOF003	-	8,704
<i>Passed through from Bright From The Start: Georgia Department of Early Care and Learning</i>	93.575	AGR DTD 03-04-2020	-	12,387
<i>Passed through from Early Learning Coalition of Hillsborough County</i>			-	

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<i>Passed through from Louisiana Department of Education</i>	93.575	PO NO 2000370722	-	157,897
<i>Passed through from University of South Carolina</i>	93.575	19-3801	-	5,308
Head Start	93.600		-	38,195
Developmental Disabilities Basic Support and Advocacy Grants				
<i>Passed through from Florida Developmental Disabilities Council, Inc.</i>	93.630	1023TRS19B	-	51,900
<i>Passed through from University of Massachusetts</i>	93.630	B000795545	-	3,928
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	7,836
Trans-NIH Recovery Act Research Support				
<i>Passed through from Emmes Corporation</i>	93.701	PO061A	-	1,155
Mental and Behavioral Health Education and Training Grants	93.732		8,500	752,522
Children's Health Insurance Program	93.767		-	1,234,428
Medical Assistance Program	93.778		10,193	561,844
Organized Approaches to Increase Colorectal Cancer Screening	93.800		-	67,622
Cardiovascular Diseases Research	93.837		668,069	13,694,505
<i>Passed through from Anthem, Inc.</i>	93.837	BEST-CLI	-	45,017
<i>Passed through from Brigham and Women's Hospital</i>	93.837	5U01HL123336-05	-	8,551
<i>Passed through from Cedars Sinai Medical Center</i>	93.837	1585406	-	195,366
<i>Passed through from Cincinnati Children's Hospital</i>	93.837	135458	-	4,190
<i>Passed through from Emory University</i>	93.837	A069611	-	1,124
<i>Passed through from Marquette University</i>	93.837	001706-02-01	-	33,702
<i>Passed through from Miriam Hospital</i>	93.837	710-7147089	-	15,216
<i>Passed through from Northwestern University</i>	93.837	60040922UF	-	23,812
<i>Passed through from Northwestern University</i>	93.837	60045563 UFL	-	14,123
<i>Passed through from Ohio State University</i>	93.837	60045507 PO#01379636	-	18,694
<i>Passed through from Oklahoma Medical Research Foundation</i>	93.837	0278-03USF-Scallan	-	19,604
<i>Passed through from Rice University</i>	93.837	R23133	-	77,248
<i>Passed through from Seven Bridges Genomics, Inc.</i>	93.837	1 OT3 HL142478-01	-	6,597
<i>Passed through from Stanford University</i>	93.837	61119479-117781	-	17,605
<i>Passed through from Stanford University</i>	93.837	62080373-136859	-	603,937
<i>Passed through from University of California, San Diego</i>	93.837	112511175 / S9002196	-	43,180
<i>Passed through from University of Colorado</i>	93.837	FY20.1004.001	-	41,438
<i>Passed through from University of Louisville Research Foundation</i>	93.837	ULRF 17-0032-03	-	6,856
<i>Passed through from University of Michigan</i>	93.837	SUBK00009977	-	85,558
<i>Passed through from University of Notre Dame</i>	93.837	203493UFL	-	39,133
<i>Passed through from University of Texas Health Science Center, Houston</i>	93.837	P0038201	-	309
<i>Passed through from University of Texas Health Science Center, Houston</i>	93.837	P0038202	-	434
<i>Passed through from University of Vermont</i>	93.837	Subaward No: 31950SUB52358	-	21,740

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Passed through from Wake Forest University	93.837	1R01HL142992-01A1	-	192,924
Passed through from Yale University	93.837	GR105185(CON-80001608)	-	5,423
Lung Diseases Research	93.838		215,802	3,107,657
Passed through from Baystate Medical Center	93.838	14-159	-	12,885
Passed through from Baystate Medical Center	93.838	18-066	-	21,512
Passed through from Brigham and Women's Hospital	93.838	118345	-	24,503
Passed through from Exscien Corporation	93.838	AGR00002184	-	128,716
Passed through from Medosome Biotech, LLC	93.838	AGR00016434	-	49,383
Passed through from Nemours Children's Clinic	93.838	763735-0-RSUB	-	55,693
Passed through from Nemours Children's Clinic	93.838	APR	-	41,526
Passed through from Rutgers University	93.838	2P01HL114471-06	-	168,183
Passed through from University of Kansas	93.838	FY2019-035	-	112,683
Passed through from University of North Carolina, Chapel Hill	93.838	5111623	-	6,687
Passed through from University of North Carolina, Chapel Hill	93.838	5117256-H3SFLTAMPA	-	38,236
Passed through from University of Pennsylvania	93.838	Subaward No. 570229 / PO 3774300	-	14,570
Passed through from University of Pennsylvania	93.838	Subaward No. 570229 / PO 4352773	-	44,644
Passed through from Washington University	93.838	WU-19-104	-	265,025
Blood Diseases and Resources Research	93.839		302,694	1,279,699
Passed through from University of Michigan	93.839	PO3005364757 SUBK00010795	-	9,289
Passed through from University of Texas, Southwestern Medical Center	93.839	GMO 191213	-	120,925
Passed through from University of Texas, Southwestern Medical Center	93.839	PO 0000001994 GMO200502	-	25,858
Passed through from Washington University	93.839	WU-16-7	-	130,762
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		1,018,582	6,611,307
Passed through from Baylor College of Medicine	93.846	PO 7000000767	-	11,215
Passed through from Duke University	93.846	2035558	-	394,111
Passed through from University of Pennsylvania	93.846	563196	-	69,698
Passed through from University of Pennsylvania	93.846	575155	-	12,414
Passed through from University of Pennsylvania	93.846	578142	-	81,678
Passed through from Washington University, St. Louis	93.846	IWU-17-372	-	48,489
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		19,511,427	58,536,848
Passed through from Adventist Health System	93.847	1219736-UCF	-	10,258
Passed through from Arizona State University	93.847	ASUB00000175	-	81,135
Passed through from Augusta University	93.847	33801-1	-	71,518
Passed through from Augusta University	93.847	33919-3	-	34,934
Passed through from Augusta University	93.847	34874-1	-	18,303

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Passed through from Augusta University	93.847	34874-2	-	4,659
Passed through from Battelle Memorial Institute	93.847	492907	-	89,221
Passed through from Baylor College of Medicine	93.847	PO#700000109	-	82,826
Passed through from Baylor College of Medicine	93.847	PO7000000741	-	1,162,200
Passed through from Baylor University College of Medicine	93.847	44574-A1 / PO # 700000509	-	11,590
Passed through from Case Western Reserve University	93.847	RES512850	-	8,808
Passed through from Case Western Reserve University	93.847	RES513295 / RES514462	-	5,481
Passed through from Case Western Reserve University	93.847	RES514462	-	142,655
Passed through from Cell-Safe Life Sciences LLC	93.847	IR42DK109853-01	-	52,907
Passed through from Cincinnati Children's Medical Center	93.847	307156/PO#3100676678	-	110,572
Passed through from Healthpartners Institute For Education And Research	93.847	852223-FLORIDA	-	246,980
Passed through from Kaiser Permanente Center for Health Research	93.847	OOS030112_UoSoF/CS11340 9	-	83,299
Passed through from MD Anderson Cancer Center	93.847	3001063158	-	464
Passed through from MD Anderson Cancer Center	93.847	3001331557	-	3,531
Passed through from Medosome Biotech, LLC	93.847	AGR DTD 11-28-2019	-	71,411
Passed through from Ohio State University	93.847	60045178	-	19,232
Passed through from One'ax, LLC	93.847	AGR00013899	-	33,828
Passed through from Pennsylvania State University	93.847	UFLDK110108	-	32,876
Passed through from Rhode Island Hospital	93.847	7017137407	-	5,496
Passed through from Rise Therapeutics	93.847	AGR DTD 07-03-2018	-	16,069
Passed through from Rise Therapeutics	93.847	AGR DTD 09-25-2018	-	15
Passed through from The Jackson Laboratory	93.847	210195_PO#212034_213823	-	7,922
Passed through from University of Alabama Birmingham	93.847	000507158-001	-	7,882
Passed through from University of Colorado Denver	93.847	FY16.813.002	-	2,985
Passed through from University of Colorado Denver	93.847	FY17.833.001 / 2-5-A4549	-	21,804
Passed through from University of Colorado Denver	93.847	FY19.818.002	-	89,206
Passed through from University of Colorado Denver	93.847	FY19.818.003	-	104,159
Passed through from University of Georgia	93.847	SUB00001885	-	10,361
Passed through from University of Georgia	93.847	Subaward No:32307-35	11,519	67,358
Passed through from University of Helsinki	93.847	DP3DK106918 DIVIA	-	591
Passed through from University of Illinois at Urbana-Champaign	93.847	077743-17200	-	14,593
Passed through from University of Maryland, College Park	93.847	47969-Z0004201	-	84,405
Passed through from University of Miami	93.847	OS00000108 PO: SPC - 001502	-	51,894
Passed through from University of Miami	93.847	SPC-001110 - Prime 5U01DK098246-07	-	30,208

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Passed through from University of Michigan	93.847	SUBK00010210/PO30056189 64	-	12,311
Passed through from University of Missouri	93.847	C00061064-1	-	1,909
Passed through from University of Tennessee	93.847	19-0989-FIU Prime: 5R01DK107747-03	-	458
Passed through from University of Tennessee	93.847	19-1726-FIU/19-4441-FIU Prime:5R01DK104872-03	-	9,798
Passed through from University of Tennessee	93.847	20-3144-FIU 5R01DK107747-04	-	9,194
Passed through from University of Texas	93.847	0013829A	-	33,332
Passed through from University of Virginia	93.847	GB10378 154238 2195309-03	-	421,171
Passed through from Vanderbilt University Medical Center	93.847	VUMC 60280	1,924	866,558
Passed through from Vanderbilt University Medical Center	93.847	VUMC81097	-	15,291
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		1,596,618	18,648,459
Passed through from Boston College	93.853	5106091-3	-	36,970
Passed through from Brown University	93.853	Subaward No. 00001349	-	32,738
Passed through from Cincinnati Children's Medical Center	93.853	PJ 301914 / PO 3100578780	-	165,800
Passed through from Cleveland Clinic Lerner College of Medicine	93.853	Subaward No. 1127-SUB	-	11,784
Passed through from Duke University	93.853	A030982	-	47,789
Passed through from East Carolina University	93.853	A17-0319-S001	-	8,501
Passed through from Emory University	93.853	A304267	-	6,635
Passed through from Emory University	93.853	A305157	-	37,876
Passed through from Emory University	93.853	Subaward No. A220767	-	67,989
Passed through from Henry M. Jackson Foundation for the Advancement of Military Medicine	93.853	4905 / PO 970124	-	102,331
Passed through from Houston Methodist Research Institute	93.853	AGMT00004186	-	52,426
Passed through from Huntington Medical Research Institutes	93.853	2755-19-01F	-	196,022
Passed through from Massachusetts General Hospital	93.853	229585	-	47,116
Passed through from Massachusetts General Hospital	93.853	Subaward No. 232364	-	240,370
Passed through from Massachusetts General Hospital	93.853	Subaward No. 234362	-	133,252
Passed through from Mayo Clinic	93.853	SHA-224063	-	54,159
Passed through from Mayo Clinic	93.853	UFS-232483	-	3,819
Passed through from Mayo Clinic	93.853	USF-224063	-	269
Passed through from Methodist Hospital Research Institute	93.853	AGMT00000768	-	31
Passed through from Methodist Hospital Research Institute	93.853	AGMT00003065	-	28,509
Passed through from Methodist Hospital Research Institute	93.853	AGMT00003081	-	1,121
Passed through from Northwestern University	93.853	60054977 UFL	-	9,388
Passed through from Palo Alto Veterans Institute For Research	93.853	LUO0002-01(PO# LUO060622)	-	11,259

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Rutgers State University</i>	93.853	5U01NS108956-02 Subaward No. 1130 PO 1243487	-	419,202
<i>Passed through from Rutgers State University</i>	93.853	PO: 966117 Subaward #: 0721 5U01NS079249-05	-	180
<i>Passed through from University of California, San Diego</i>	93.853	96458900 Invoice S9001827	-	220,856
<i>Passed through from University of California, San Francisco</i>	93.853	7934SC	-	28
<i>Passed through from University of Cincinnati</i>	93.853	010785-135112	-	16,176
<i>Passed through from University of Cincinnati</i>	93.853	011266-135112	-	1,438
<i>Passed through from University of Cincinnati</i>	93.853	011337-135112	-	1,999
<i>Passed through from University of Cincinnati</i>	93.853	SUB#010785-135828	-	256
<i>Passed through from University of Kentucky Research Foundation</i>	93.853	Subaward No. 3200002304- 20-008 / PO Number 7800004983	-	15,642
<i>Passed through from University of Maryland, Baltimore</i>	93.853	PO#SR00004423-1600891	-	87,001
<i>Passed through from University of Miami</i>	93.853	662706	-	9,723
<i>Passed through from University of Michigan</i>	93.853	SUBK00012078	-	70,706
<i>Passed through from University of Michigan</i>	93.853	SUBK11051CSPR-002	-	1,921
<i>Passed through from University of Minnesota</i>	93.853	N004631404	-	22,524
<i>Passed through from University of North Carolina, Chapel Hill</i>	93.853	5115325	-	17,227
<i>Passed through from University of North Carolina, Chapel Hill</i>	93.853	Sub Award# 5109957	-	26,661
<i>Passed through from University of Rochester</i>	93.853	417446/URFAO: GR510861	-	10,365
<i>Passed through from University of Rochester</i>	93.853	417447 / URFAO: GR510860	-	29,919
<i>Passed through from University of Rochester</i>	93.853	417448 / URFAO: GR510859	-	155,731
<i>Passed through from University of Rochester</i>	93.853	417449 / URFAO: GR510858	-	14,655
<i>Passed through from University of Rochester</i>	93.853	417582G/UR FAO GR510931	-	142,909
<i>Passed through from University of Texas Rio Grande Valley</i>	93.853	IR15NS108815-01(01)	-	11,911
<i>Passed through from University of Vermont</i>	93.853	33445SUB52783	-	28,136
<i>Passed through from University of Washington</i>	93.853	UWSC7775/BPO24362	-	15,500
<i>Passed through from University of Wisconsin</i>	93.853	659K632	-	10,368
Allergy and Infectious Diseases Research	93.855		6,411,932	34,349,430
<i>Passed through from Albert Einstein College of Medicine</i>	93.855	311324	-	12,716
<i>Passed through from Arreus</i>	93.855	AGR00018331	-	2,834
<i>Passed through from Benaroya Research Institute at Virginia Mason Research Center</i>	93.855	FY18ITN155	-	1,349
<i>Passed through from Boston University</i>	93.855	4500002466	-	11,218
<i>Passed through from Brigham and Women's Hospital</i>	93.855	Agreement #: 117056 Prime Award No-1R01AI131998-01	-	18,250
<i>Passed through from Brown University</i>	93.855	00001175	-	24,495
<i>Passed through from Cascade Biosystems, Inc.</i>	93.855	SRA:AGR: 17-275	-	195

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Passed through from Case Western Reserve University	93.855	SUB RES514041	-	125,066
Passed through from Children's Hospital Los Angeles	93.855	NMD1801	-	4,641
Passed through from Childrens Hospital of Boston	93.855	GENFD0001482942	-	44,759
Passed through from Dana-Farber Cancer Institute	93.855	1282101	-	88,357
Passed through from Duke University Medical Center	93.855	235058	-	250
Passed through from Emory University	93.855	A002520	-	26,324
Passed through from Emory University	93.855	A311992	-	18,246
Passed through from Emory University	93.855	PO#A261455	-	101,972
Passed through from Fred Hutchinson Cancer Research Center	93.855	0000988368-PROJECT 214134	-	108,082
Passed through from Harvard Medical School	93.855	149878.5109717.0002	-	7,301
Passed through from Institute for Clinical Research, Inc.	93.855	M22-TA-032-0907-3	-	12,203
Passed through from Johns Hopkins University	93.855	2003379421	-	26,235
Passed through from L2 Diagnostics, LLC	93.855	IR43A1148228-01A1	-	33,276
Passed through from Louisiana State University	93.855	PO-0000128682	-	26,767
Passed through from Mayo Clinic	93.855	NAT255607	-	30,661
Passed through from Meso Scale Diagnostics	93.855	AGR00002175	-	18,452
Passed through from National Jewish Health	93.855	20098204 / 20098205	-	53,010
Passed through from Nationwide Childrens Hospital	93.855	700109-0120-03	-	114,766
Passed through from Ohio State University	93.855	60063934/RF01600820	-	112,221
Passed through from Old Dominion University	93.855	18-122-100684-010	-	65,689
Passed through from OneFax, LLC	93.855	IR21A1133067-01	-	15,909
Passed through from Pennsylvania State University	93.855	5778-UF-DHHS-6664	-	29,589
Passed through from Purdue University	93.855	4102-84463	-	10,993
Passed through from Rise Therapeutics	93.855	AGR00013814	-	66,316
Passed through from Social & Scientific Systems, Inc.	93.855	Prime HHSN2722013000141	-	156,165
Passed through from Southern Methodist University	93.855	G001778-7500	-	27,703
Passed through from State University of New York at Buffalo	93.855	R1208536	-	60,900
Passed through from University of California, Berkeley	93.855	PO# BB00897746	-	37,123
Passed through from University of California, Los Angeles	93.855	1560 G WB319	-	102,501
Passed through from University of California, San Francisco	93.855	10578sc	-	21,023
Passed through from University of California, San Francisco	93.855	11761sc	-	22,817
Passed through from University of California, San Francisco	93.855	11780sc	-	20,319
Passed through from University of Connecticut	93.855	UCHC7-107822135	-	283,616
Passed through from University of Massachusetts	93.855	20-0010343 B00	-	18,640
Passed through from University of Miami	93.855	SPC-001385	-	5,341
Passed through from University of Miami	93.855	SPC-001390	-	18,036
Passed through from University of Michigan	93.855	3004305345/PO 3005758737	-	52,482

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Passed through from University of Minnesota	93.855	H004942301	-	196,247
Passed through from University of North Carolina	93.855	5110911	-	95,408
Passed through from University of Pennsylvania	93.855	568708 / PO #4270075	-	25,059
Passed through from University of Pennsylvania	93.855	576610	-	333,094
Passed through from University of Pennsylvania	93.855	579309 / PO #4471842	-	3,738
Passed through from University of Rhode Island	93.855	0007489/10102018	-	43,748
Passed through from University of Science, Technology and Technology of Bamako	93.855	USTTB-USF-3U19AI129387	-	35,291
Passed through from University of South Carolina	93.855	19-3818	-	17,033
Passed through from University of Toledo	93.855	F201833	-	57,981
Passed through from University of Utah	93.855	10047781-02	-	93,617
Passed through from University of Virginia	93.855	GB10185.161071	-	73,225
Passed through from University of Washington	93.855	UWSC11160 BPO 40200	-	154,926
Passed through from University of Wisconsin-Madison	93.855	885K846	-	57,940
Passed through from Washington State University	93.855	132692-G003841	-	39,305
Passed through from Washington University, St. Louis	93.855	WU-18-319-MOD-3	-	202,926
COVID-19 - Allergy and Infectious Diseases Research				
Passed through from Johns Hopkins University	93.855	PTCL 02. MOD 02	-	20,974
Biomedical Research and Research Training				
Passed through from Arizona State University	93.859	ASUB00000422	1,623,914	27,934,283
Passed through from Arterioocyte, Inc	93.859	HHSO10020130020C	-	17,933
Passed through from Cleveland Clinic Lerner College of Medicine	93.859	1216-SUB	-	14,772
Passed through from Dasfath Biosciences, LLC	93.859	AGR00012735	-	19,314
Passed through from Emory University	93.859	A283589	-	17,756
Passed through from Emory University	93.859	T747704	-	21,874
Passed through from Fred Hutchinson Cancer Research Center	93.859	000947442 215915	-	160
Passed through from Geisinger Clinic	93.859	Subaward PO 10099157	-	3,900
Passed through from Medical College of Wisconsin	93.859	3C5E168E	-	4,488
Passed through from Michigan Technological University	93.859	Subaward No. 1806058Z1	-	74,825
Passed through from Princeton University	93.859	SUB0000227	-	626
Passed through from Purdue University	93.859	11000451-033	-	99,540
Passed through from Purdue University	93.859	11000701-006	-	5,327
Passed through from St. Jude Children's Research Hospital	93.859	112158050-7891750	-	59,791
Passed through from Stony Brook University	93.859	82511	-	52,956
Passed through from The Scripps Research Institute	93.859	5-27118	-	227,820
Passed through from Tulane University	93.859	TUL-HSC-557669-19/20	-	64,178
Passed through from University of Colorado Denver	93.859	FY17.521.001	-	17,601
Passed through from University of Georgia	93.859	*SUB00001324	-	326,581
Passed through from University of Minnesota	93.859	Subaward No. H006560601	-	164,863
				120,713

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			THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through from University of Missouri	93.859	C00063620-1	-	60,737
Passed through from University of Oklahoma	93.859	RS20171097-01	-	30,496
Passed through from University of Pittsburgh	93.859	0040242	-	33,438
Passed through from University of Pittsburgh	93.859	AWD00000238(132555-2)	-	138,546
Passed through from University of Texas SW Medical Center	93.859	GMO 160602	-	1,913
Passed through from University of Washington	93.859	UWSC 9046 BPO15358	-	57,725
Child Health and Human Development Extramural Research	93.865		7,265,754	19,173,660
Passed through from 3-C Institute for Social Development	93.865	201989631 Subaward	-	25,593
Passed through from Auburn University	93.865	17HDFS360509UCF	-	22,063
Passed through from Colorado State University	93.865	G-92849-04	-	104,418
Passed through from Cornell University	93.865	17071036-04 Prime IR01HD091935 PI: Daniel Fitzgerald	-	26,069
Passed through from Harvard University	93.865	114205-1423-5111098	-	5,274
Passed through from Harvard University	93.865	114205-1424-5096825	-	76,492
Passed through from Harvard University	93.865	114205-1523-5111098	-	99,172
Passed through from Harvard University	93.865	114205-1524-5096825	-	569,769
Passed through from Indiana University	93.865	IN4079141USF	-	19,288
Passed through from Medical University of South Carolina	93.865	MUSC18-097-8B465	-	12,747
Passed through from Medosome Biotech, LLC	93.865	AGR.DTD 7-30-2017	-	83,806
Passed through from Tufts Medical Center	93.865	PO# 1658485	-	131,740
Passed through from University of Alabama Birmingham	93.865	000509380-SP004-011	15,130	26,790
Passed through from University of Alabama, Birmingham	93.865	000504713-009	-	2,592
Passed through from University of Arkansas For Medical Sciences	93.865	51460/G200121230	-	56,463
Passed through from University of Illinois Urbana-Champaign	93.865	16792-02	-	32,992
Passed through from University of Kentucky	93.865	PO 7800004830	-	25,018
Passed through from University of Maryland, Baltimore	93.865	Subaward #F218822-2 PO#SR00005621	-	32,491
Passed through from University of Nebraska	93.865	34-5321-2003	-	2,378
Passed through from University of North Carolina	93.865	5114039	-	21,784
Passed through from University of North Carolina, Chapel Hill	93.865	5111110-Modeling	-	10
Passed through from University of North Carolina, Chapel Hill	93.865	5111128-EHR	-	23
Passed through from University of North Carolina, Chapel Hill	93.865	5111134-EC	-	20
Passed through from University of North Carolina, Chapel Hill	93.865	5113874	-	253,333
Passed through from University of North Carolina, Chapel Hill	93.865	5114014	-	35,509
Passed through from University of North Carolina, Chapel Hill	93.865	5114032	-	19,083
Passed through from University of North Carolina, Chapel Hill	93.865	5116601	-	34,776
Passed through from University of North Carolina, Chapel Hill	93.865	5117438	-	18,403

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<i>Passed through from University of Texas Medical Branch at Galveston</i>	93.865	PO# UOSPC0000001648	-	52,731
<i>Passed through from University of Texas Medical Branch at Galveston</i>	93.865	UOSPC0000001728	-	195,544
<i>Passed through from University of Washington, Seattle</i>	93.865	UWSC10632	-	11,622
<i>Passed through from Vanderbilt University</i>	93.865	UNIV59807	-	9,092
<i>Passed through from Virginia Commonwealth University</i>	93.865	FP00000006_SA001	-	220,701
<i>Passed through from Virginia Commonwealth University</i>	93.865	FP00007120_SA001	-	267,203
<i>Passed through from Washington State University</i>	93.865	128971.G003933	-	38,619
<i>Passed through from Westat, Inc.</i>	93.865	6101-S041	-	7,871
<i>Aging Research</i>	93.866		6,073,897	36,886,145
<i>Passed through from ASTER Labs, Inc</i>	93.866	AGR DTD 2-26-2018	-	151,908
<i>Passed through from Brilliant BioSciences, Inc.</i>	93.866	FY2018-001-FIU	-	79,352
<i>Passed through from California Pacific Medical Center</i>	93.866	280201015-S218.2800005908	-	14,879
<i>Passed through from California Pacific Medical Center</i>	93.866	280201015-S21928000006050	-	43,830
<i>Passed through from Cytoinformatics, LLC</i>	93.866	AGR DTD02-23-2017	-	4,554
<i>Passed through from Duke University</i>	93.866	A031231	-	14,061
<i>Passed through from Epigen Bioscience</i>	93.866	2R44AG043243-03	-	42,548
<i>Passed through from Hesperos, Inc</i>	93.866	R44AG059511	-	62,076
<i>Passed through from Johns Hopkins University</i>	93.866	2003070372	-	56,952
<i>Passed through from Johns Hopkins University</i>	93.866	2003458043	-	130,196
<i>Passed through from Johns Hopkins University</i>	93.866	2003994864	-	20,262
<i>Passed through from Mayo Clinic</i>	93.866	UNI-230342	-	263,354
<i>Passed through from Mayo Clinic</i>	93.866	UNI-244756-01	-	35,502
<i>Passed through from Michigan State University</i>	93.866	RC108278USF	-	152,754
<i>Passed through from Mount Sinai Medical Center</i>	93.866	Cost Center 02-8121	-	13,577
<i>Passed through from Nemours Children's Clinic</i>	93.866	00091502	-	43,688
<i>Passed through from New York University School of Medicine</i>	93.866	F0452-01 PO#IB00167388	-	99,165
<i>Passed through from NorthShore University Health System</i>	93.866	1R01AG063175	-	167,699
<i>Passed through from Northwestern University</i>	93.866	60050890 UFL	-	9,608
<i>Passed through from Ohio State University</i>	93.866	60072728	-	19,180
<i>Passed through from Sanford-Burnham Medical Research Institute</i>	93.866	60835-13179-USF	-	125,819
<i>Passed through from St Joseph's Hospital And Medical Center</i>	93.866	1033112UFL	-	3,058
<i>Passed through from Texas A&M University System, The</i>	93.866	M1900149	-	12,525
<i>Passed through from The Jackson Laboratory</i>	93.866	210262-0419-05; PO 211021	-	87,963
<i>Passed through from The Pennsylvania State University</i>	93.866	5642-FAU-DHHS-4425	-	8,853
<i>Passed through from University of Alabama, Birmingham</i>	93.866	00052731-SC003	-	17,593
<i>Passed through from University of Colorado Denver</i>	93.866	FY20.001.008_AMD1	-	23,515
<i>Passed through from University of Iowa</i>	93.866	S01053-01	-	135,682
<i>Passed through from University of Kansas</i>	93.866	FY2019-087	-	31,983

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Passed through from University of Kentucky	93.866	PO 7800005125	-	352,563
Passed through from University of Louisville	93.866	ULRF 18-0817-01	-	287,584
Passed through from University of Miami	93.866	SPC-001283	-	27,157
Passed through from University of Miami	93.866	SPC-001405 IRF1AG061127-01	-	40,928
Passed through from University of Minnesota	93.866	R01AG060944	-	11,259
Passed through from University of Nebraska	93.866	36-5360-2141-108	-	61,473
Passed through from University of Southern California	93.866	107902018/PO 50771868	-	165,653
Passed through from University of Southern California	93.866	112876433	-	62,368
Passed through from University of Southern California	93.866	124559130	-	9,168
Passed through from University of Southern California	93.866	75680301 / PO-50705150	-	8,403
Passed through from University of Southern California	93.866	79634917 / PO 50834424	-	73,203
Passed through from University of Southern California	93.866	USM-8006130-01	-	33,892
Passed through from University of Southern Mississippi	93.866	UWSC10922/BPO38452	-	27,884
Passed through from University of Washington	93.866	UWSC11702 - BPO 49144	-	4,111
Passed through from University of Washington	93.866	UWSC8529 / PO BPO32885	-	26,775
Passed through from University of Wisconsin-Madison	93.866	833K921/0000000097	-	32,574
Passed through from University of Wisconsin-Madison	93.866	834K411	-	62
Passed through from University of Wisconsin-Madison	93.866	844K955	-	4,078
Passed through from Weill Cornell Medical College	93.866	184139192217	-	233,719
Vision Research	93.867		931,242	5,085,535
Passed through from Columbia University	93.867	1(GG011744-06)	-	113,902
Passed through from Jaeb Center for Health Research	93.867	U10EY011751	-	3,864
Passed through from Jaeb Center for Health Research	93.867	U10EY14231	-	2,379
Passed through from Johns Hopkins University	93.867	3U01EY024527	-	23,045
Passed through from Johns Hopkins University	93.867	U10EY014660-02	-	29,069
Passed through from Medical College of Wisconsin	93.867	PO# 6125145	-	9,059
Passed through from Michigan State University	93.867	RC107343UFL	-	90,714
Passed through from Michigan State University	93.867	RC108391UF	-	87,562
Passed through from Pennsylvania State University	93.867	UFLEY023533	-	15,528
Passed through from Thomas Jefferson University	93.867	2 R01 EY026478-05 (PO 2000109808)	-	45,104
Passed through from Thomas Jefferson University	93.867	Subaward 080-01000-S19901	-	82,465
Passed through from University of Alabama Birmingham	93.867	000518070-001-003 Amendm	-	145,550
Passed through from University of Alabama Birmingham	93.867	000519462-001	-	91,296
Passed through from University of Buffalo	93.867	R1200466	-	13,045
Passed through from University of Miami	93.867	SPC-001108	-	29,247
Passed through from University of Notre Dame	93.867	202913UF / U01EY027267	-	13,637

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<i>Passed through from University of Oklahoma</i>	93.867	RS20192418-01	-	16,776
<i>Passed through from University of Pennsylvania</i>	93.867	PO#4457862 / Fund570193	-	116,310
<i>Passed through from University of Texas, San Antonio</i>	93.867	1000002948	-	17,190
<i>Passed through from Vanderbilt University</i>	93.867	Subaward No: UNIV60318	-	78,049
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	MIECHV-UJF-1920	-	284,642
<i>Passed through from Healthy Start of North Central Florida</i>	93.870	Prime: UDSMC30792	-	4,078
<i>Passed through from Johns Hopkins University</i>	93.870	Subaward No. 2004328592	-	-
Autism Collaboration, Accountability, Research, Education, and Support	93.877		14,226	41,234
Medical Library Assistance	93.879		36,499	256,150
<i>Passed through from University of Maryland, Baltimore</i>	93.879	1600679	-	16,505
<i>Passed through from University of Maryland, Baltimore County</i>	93.879	1600679	-	2,105
<i>Passed through from University of Minnesota</i>	93.879	P007563201	-	36,454
National Bioterrorism Hospital Preparedness Program	93.879		-	322,638
Family and Community Violence Prevention Program	93.889		-	-
<i>Passed through from Gang Alternative Inc</i>	93.910	Prime: IYEPMP170095-01-00	-	79,236
HIV Emergency Relief Project Grants	93.914	9367-27	-	595,577
<i>Passed through from City of Jacksonville</i>	93.914	TEMP	-	203,368
<i>Passed through from City of Jacksonville</i>	93.917		-	180,706
HIV Care Formula Grants	93.918	COVID-19 - H7CHA36794	-	10,961
COVID-19 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		15,264	342,665
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		-	662,871
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		-	-
Special Projects of National Significance	93.928	PJ ID 824594 / PO# 990416	-	69,398
<i>Passed through from Rutgers State University</i>	93.928	PJ ID 826750 / PO 1331806	-	192,539
<i>Passed through from Rutgers State University</i>	93.928		-	150,011
HIV Prevention Activities Health Department Based	93.940		-	944,290
HIV Demonstration, Research, Public and Professional Education Projects	93.941		-	1,391,292
Tuberculosis Demonstration, Research, Public and Professional Education	93.947		-	-
Block Grants for Community Mental Health Services	93.958	AGR DTD 10-15-2019	-	15,929
<i>Passed through from Florida Alcohol and Drug Abuse Association</i>	93.958	AGR DTD 1-21-2019	-	12,553
<i>Passed through from Florida Alcohol and Drug Abuse Association</i>	93.959		-	409,246
Block Grants for Prevention and Treatment of Substance Abuse			-	-
CDC's Collaboration with Academia to Strengthen Public Health	93.967	GT32016-02-18	-	324
<i>Passed through from Association of American Medical Colleges</i>			-	-
PPHF Geriatric Education Centers	93.969	331660	-	19,288
<i>Passed through from Nova Southeastern University</i>	93.982		-	123,542
Mental Health Disaster Assistance and Emergency Mental Health			-	-

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Central Florida Cares Health System, Inc.</i>	93,982	UCF20	-	33,749
International Research and Research Training	93,989		499,179	1,089,227
<i>Passed through from University of California, Berkeley</i>	93,989	Subawrd: 00009517 1D43TW010540-01 PO:BB00970808	10,000	16,482
Maternal and Child Health Services Block Grant to the States	93,994		-	1,311,369
<i>Passed through from South Carolina Department of Health And Environmental Control</i>	93,994	MC-0-293	-	28,501
COVID-19 - Other Federal Awards				
<i>Passed through from Leitdos</i>	93.RD	20CTA-DM0023	-	9,375
<i>Passed through from Regeneron Pharmaceuticals</i>	93.RD	6R88-COV-2040	-	5,600
<i>Passed through from Westat, Inc.</i>	93.RD	6579-S13	-	7,837
Other Federal Awards				
	93.RD	16IPA1605231	-	41,864
	93.RD	18108090-03	-	596
	93.RD	19IPA1905303	-	30,848
	93.RD	10T2OD026582	4,212	344,432
	93.RD	200-2011-41272	-	291,680
	93.RD	200-2018-M-00305	-	15,215
	93.RD	4R00DA044277-03	-	42,271
	93.RD	75D30119P04741	-	115,538
	93.RD	75D30119P05015	-	34,280
	93.RD	75F40119C10154	-	126,241
	93.RD	75N95019P00594	-	129,567
	93.RD	AGR DTD 06-21-2016	-	146,275
	93.RD	CAN 0-8032435	-	37,968
	93.RD	CODRU	-	17,911
	93.RD	COQZP	-	103,619
	93.RD	HHSF223201310220C	62,448	480,775
	93.RD	HHSF223201810083C	-	92,050
	93.RD	HHSN263201800546P	-	19,795
	93.RD	HHSN267200800019C	-	19,118
	93.RD	HHSN268201700261A	-	7,688
	93.RD	HHSN272201700008C	-	820,582
	93.RD	HHSN274201800046P	-	966
	93.RD	MED198	-	329,877
	93.RD	OT2OD023854	229,958	1,302,631
	93.RD	PO 000001691	-	40,007
	93.RD	PO No 0000252913	-	128,206
	93.RD	PO No B4B9B2	-	166,872

See accompanying notes to the Schedule of Expenditures of Federal Awards

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	93.RD	R01LM012848	70,495	315,142
	93.RD	R01MH097018	10,793	417,091
	93.RD	R90DE022530	-	56,713
	93.RD	TEMP	-	77,720
<i>Passed through from Alliance For Clinical Trials In Oncology</i>	93.RD	A031501	-	330
<i>Passed through from Alliance For Clinical Trials In Oncology</i>	93.RD	A031701	-	559
<i>Passed through from American College of Radiology</i>	93.RD	0834	-	533
<i>Passed through from Apalachee Center</i>	93.RD	None	-	42,016
<i>Passed through from Atox Bio Ltd.</i>	93.RD	ABT-202	-	4,533
<i>Passed through from Biomedical Acoustics Research Company</i>	93.RD	NIHR44	68,976	183,620
<i>Passed through from Brigham And Women's Hospital</i>	93.RD	Fund#118120	-	130,604
<i>Passed through from Cerus Corporation</i>	93.RD	AGR DTD 02-25-2020	-	7,455
<i>Passed through from Children's Hospital Philadelphia</i>	93.RD	ADVL1823	-	1,260
<i>Passed through from Children's Oncology Group</i>	93.RD	APEC1621SC	-	287
<i>Passed through from CPC Clinical Research</i>	93.RD	CTS-5030	-	43,265
<i>Passed through from Crosslife Technologies</i>	93.RD	AGR00012448	-	5,161
<i>Passed through from Curza</i>	93.RD	AGR00011585	-	215,387
<i>Passed through from DiaCarta, Inc.</i>	93.RD	PO # 18-100	-	39,194
<i>Passed through from Duke University</i>	93.RD	206993	-	6,382
<i>Passed through from Duke University</i>	93.RD	UF101	-	133,562
<i>Passed through from Duke University</i>	93.RD	UF101 TASK ORDER 33	-	7,261
<i>Passed through from Early Learning Coalition of Orange County</i>	93.RD	1920_UCF	-	26,318
<i>Passed through from Eastern Cooperative Oncology Group</i>	93.RD	Protocol 6685 FL005	-	9,545
<i>Passed through from Embrace Families Community BasedCare, Inc</i>	93.RD	90CO1138-01-00	-	210,167
<i>Passed through from GlaxoSmithKline plc</i>	93.RD	TPR-002035-2018-UF-SA-201	-	200,251
<i>Passed through from Health Services Advisory Group</i>	93.RD	M00004.002	-	38,146
<i>Passed through from Hesperos, Inc</i>	93.RD	1R44AG058330-01	-	342,170
<i>Passed through from Hesperos, Inc</i>	93.RD	R43AG060886	-	54,977
<i>Passed through from Hesperos, Inc</i>	93.RD	R43HL140920	-	27,629
<i>Passed through from IBM Corp.</i>	93.RD	CW3043377	-	35,873
<i>Passed through from Inflammatrix</i>	93.RD	Subaward No 1	-	130,468
<i>Passed through from Institute For Clinical Research</i>	93.RD	M33-UF-037-0910-4	-	11,933
<i>Passed through from Managed Access To Child Health Inc.</i>	93.RD	AGR DTD 02-01-2020	-	8,516
<i>Passed through from Medosome Biotech, LLC</i>	93.RD	AGR DTD 09-23-2019	-	120,149
<i>Passed through from National Marrow Donor Program</i>	93.RD	A051301/BMT CTN 1201	-	663
<i>Passed through from North Florida Foundation for Research and Education</i>	93.RD	AGR DTD 01-10-2020	-	252
<i>Passed through from North Florida Foundation for Research and Education</i>	93.RD	AGR DTD 12-19-2019	-	5,197

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Passed through from Northwestern University	93.RD	SP0056474-60054823FSU	-	16,829
Passed through from NRG Oncology Foundation	93.RD	00119473	-	8,172
Passed through from NRG Oncology Foundation	93.RD	A011401	-	6
Passed through from NRG Oncology Foundation	93.RD	A011502	-	2,361
Passed through from NRG Oncology Foundation	93.RD	A021703	-	1,456
Passed through from NRG Oncology Foundation	93.RD	A221505	-	1,588
Passed through from NRG Oncology Foundation	93.RD	AGR DTD 3-25-2014	-	3,250
Passed through from NRG Oncology Foundation	93.RD	E2112	-	321
Passed through from NRG Oncology Foundation	93.RD	EA2165	-	1,260
Passed through from NRG Oncology Foundation	93.RD	EA5163	-	2,804
Passed through from NRG Oncology Foundation	93.RD	EAY131	-	4,881
Passed through from NRG Oncology Foundation	93.RD	FL015	-	1,449
Passed through from NRG Oncology Foundation	93.RD	GOG-0286B	-	2,229
Passed through from NRG Oncology Foundation	93.RD	NRG Agreements	-	13,225
Passed through from NRG Oncology Foundation	93.RD	NRG-BN001	-	7,633
Passed through from NRG Oncology Foundation	93.RD	NRG-GI002	-	4,274
Passed through from NRG Oncology Foundation	93.RD	NRG-GY004	-	6,609
Passed through from NRG Oncology Foundation	93.RD	NRG-GY012	-	1,993
Passed through from NRG Oncology Foundation	93.RD	Protocol S1806	-	1,279
Passed through from NRG Oncology Foundation	93.RD	S1418	-	1,127
Passed through from NRG Oncology Foundation	93.RD	S1609	-	4,545
Passed through from Parexel International Corp	93.RD	236363 CLP0010_02 RELIEF	-	1,363
Passed through from Pharmacology Discovery Services Taiwan	93.RD	AGR00012900	-	128,327
Passed through from Rise Therapeutics	93.RD	AGR DTD 07-24-2019	-	55,867
Passed through from Southwest Oncology Group	93.RD	S1602	-	21,139
Passed through from Stratatech Corporation	93.RD	AGR DTD 4-17-2018	-	40,404
Passed through from Therapeutic Systems Research Laboratories	93.RD	AGR00014570	-	97,770
Passed through from Theratome Bio	93.RD	AGR DTD 05-29-2019	-	15,977
Passed through from University of Alabama	93.RD	Careheroes Software Application	-	2,500
Passed through from University of Alabama Birmingham	93.RD	000521323-004	-	472,868
Passed through from University of Alabama Birmingham	93.RD	000524452-SC013	-	40,166
Passed through from University of California, Davis	93.RD	PO UC D604511	-	16,817
Passed through from University of California, San Francisco	93.RD	5425SC	-	2,467
Passed through from University of Memphis	93.RD	A19-0129-S002	-	27,541
Passed through from University of Miami	93.RD	SPC-000897	-	2,016,087
Passed through from University of North Carolina	93.RD	5110100	-	316,196
Passed through from University of South Carolina	93.RD	20-3987 PO#2000050644	-	4,510

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FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from University of Southern California</i>	93.RD	95330691	-	208,849
<i>Passed through from Wake Forest University</i>	93.RD	WFUHS 330336,330337	-	808
<i>Passed through from Washington University, St. Louis</i>	93.RD	WU-19-186	-	71,135
<i>Passed through from Westat, Inc.</i>	93.RD	6579-S13	-	66,974
Total Research And Development Programs Cluster:			65,101,904	422,411,726
Student Financial Assistance Cluster:				
Nurse Faculty Loan Program (NFLP)	93.264		-	1,866,342
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		-	5,490,236
Nursing Student Loans	93.364		-	2,134
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		-	647,800
Total Student Financial Assistance Cluster:			-	8,006,512
TANF Cluster:				
Temporary Assistance for Needy Families	93.558		294,686,112	413,859,958
<i>Passed through from CareerSource Central Florida</i>	93.558	YTH-ACC-SEM2020	-	2,797
<i>Passed through from CareerSource Gulf Coast</i>	93.558	20-GCSC-WT	-	4,770
<i>Passed through from Early Learning Coalition of Dade/Monroe</i>	93.558	C18-01 Developmental Assessment Services	-	8,395
<i>Passed through from Ounce of Prevention</i>	93.558	HF-15-20-40	-	266,432
<i>Passed through from Ounce of Prevention Fund of Florida</i>	93.558	HF 15-20-37	-	409,787
Total TANF Cluster:			294,686,112	414,552,139
TOTAL U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			2,293,299,958	20,772,427,887
U. S. DEPARTMENT OF HOMELAND SECURITY				
Non-Profit Security Program	97.008		1,735,022	1,735,022
Boating Safety Financial Assistance	97.012		-	11,872,556
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		-	126,415
Flood Mitigation Assistance	97.029		2,232,639	2,821,002
Crisis Counseling	97.032		-	331,790
Disaster Unemployment Assistance	97.034		-	16,309
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	COVID-19 - DR-4486-PA	225,000	225,000
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		1,257,907,026	1,410,771,006
Hazard Mitigation Grant	97.039		12,863,558	17,022,209
<i>Passed through from Division of Emergency Management</i>	97.039	4177-34-R	-	102,809
National Dam Safety Program	97.041		-	168,705
Emergency Management Performance Grants	97.042		5,841,971	14,718,707
Assistance to Firefighters Grant	97.044		-	31,189
Pre-Disaster Mitigation	97.047		247,127	357,561
Port Security Grant Program	97.056		-	2,557

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
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Homeland Security Grant Program	97.067		18,747,135	21,478,430
Other Federal Awards	97.U21	000-UAXJF00	-	571,639
	97.U21	PO # 00546	-	12,802
Total Excluding Cluster:			1,299,799,478	1,482,365,708
Research And Development Programs Cluster:				
Non-Profit Security Program	97.008		-	2,999
Hazard Mitigation Grant	97.039		-	551,491
<i>Passed through from Florida Atlantic University</i>	97.039	UR-K160	-	67,519
<i>Passed through from University of Puerto Rico Rio Piedras Campus</i>	97.039	2019011	-	16,703
<i>Passed through from University of the Virgin Islands</i>	97.039	USFVITEMA2020-01	-	37,579
Emergency Management Performance Grants				
<i>Passed through from University of Florida</i>	97.042	ORSP 18106	-	312
<i>Passed through from Volunteer Florida</i>	97.042	12C2567A-C5EF-48E8	-	5,364
Assistance to Firefighters Grant	97.044		19,867	87,216
Centers for Homeland Security				
<i>Passed through from George Mason University</i>	97.061	E2044133	-	1,405
<i>Passed through from Stevens Institute of Technology</i>	97.061	Subaward No.: 2102833-01	20,007	20,007
<i>Passed through from University of North Carolina at Chapel Hill</i>	97.061	5101660	-	106,362
<i>Passed through from University of North Carolina, Chapel Hill</i>	97.061	2015-ST-061-ND0001-01	-	1,926
<i>Passed through from University of North Carolina, Chapel Hill</i>	97.061	5103193	-	46,094
Scientific Leadership Awards	97.062		-	220,714
Other Federal Awards				
<i>Passed through from Oak Ridge Associated Universities</i>	97.RD	70RSAT19CB0000027	-	59,403
<i>Passed through from Strategic Alliance For Risk Reduction</i>	97.RD	DEM-HL00031	1,644	332,832
	97.RD	IPA Agreement	-	4,031
	97.RD	DE-SC0014664	-	22,528
	97.RD	70FBR2-18-F-00000149	-	37,762
Total Research And Development Programs Cluster:			41,518	1,622,247
TOTAL U. S. DEPARTMENT OF HOMELAND SECURITY			1,299,840,996	1,483,987,955
U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		28,830,728	78,895,620
Emergency Solutions Grant Program	14.231		5,208,093	5,595,781
Home Investment Partnerships Program	14.239		-	18,500
COVID-19 - Housing Opportunities for Persons with AIDS	14.241	COVID-19 - HOPWA	-	88,500
Housing Opportunities for Persons with AIDS	14.241		3,517,291	8,537,227
<i>Passed through from Health Planning Council</i>	14.241	CODME	-	8,851
<i>Passed through from Health Planning Council of Southwest Fl</i>	14.241	CODME	-	13,884
<i>Passed through from The Health Planning Council of Southwest Florida, Inc.</i>	14.241	CODME	-	25,000

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Fair Housing Assistance Program State and Local	14.401		-	522,396
Total Excluding Cluster:			37,556,112	93,705,759
Research And Development Programs Cluster:				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii <i>Passed through from Home, LLP</i>	14.228	0000007222	-	6,983
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR) <i>Passed through from Texas General Land Office</i>	14.269	20092000C021	-	31,009
Research and Evaluations, Demonstrations, and Data Analysis and Utilization <i>Passed through from University of Iowa</i>	14.536	S01241-01	-	254,037
	14.536		-	27,602
Total Research And Development Programs Cluster:			-	319,631
TOTAL U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			37,556,112	94,025,390
U. S. DEPARTMENT OF JUSTICE				
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	16.004		-	979,622
Sexual Assault Services Formula Program	16.017		429,505	521,261
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	COVID-19 - 2020-VD-BX-0174	-	19,481
Protection of Voting Rights	16.104		-	1,497,476
Antiterrorism Emergency Reserve <i>Passed through from Orange County Government</i>	16.321		-	632,973
Juvenile Accountability Block Grants	16.321	2017-RF-GX-003	-	64,943
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	140,877
Juvenile Justice and Delinquency Prevention	16.540		-	292,843
State Justice Statistics Program for Statistical Analysis Centers	16.550		-	1,919,597
National Criminal History Improvement Program (NCHIP)	16.554		-	155,649
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		4,491	564,393
National Institute of Justice W.E.B. DuBois Fellowship Program	16.566		-	201,359
Crime Victim Assistance	16.575		81,311,254	121,194
Crime Victim Compensation	16.576		-	91,083,812
Drug Court Discretionary Grant Program	16.585		-	4,550,856
Violence Against Women Formula Grants <i>Passed through from Florida Coalition Against Domestic Violence</i>	16.588	ARRA - 16-8025-OSCA	9,867,100	10,705,969
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	15-8030-SAO	-	254,049
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	17-8032-SAO	-	75,260
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	18-8042-SAO**	-	56,767
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	19-8031-SAO	-	24,450
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	19-8031-SAO	-	9,274
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	19-8035-SAO	-	293,213
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	19-8037-SAO	-	34,352

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<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	19-8040-SAO	-	209,488
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	19-8041-SAO18	-	140,186
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	20-8028-SAO	-	136,574
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	20-8031-SAO	-	87,430
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	20-8034-SAO	-	86,653
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	20-8038-SAO /LN103	-	156,806
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	20-8039-SAO & LN104	-	134,980
<i>Passed through from Florida Council Against Domestic Violence</i>	16.588	20-8043-SAO	-	157,730
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	15STO56	-	43,000
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	16STO58	-	15,000
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	18STO55	-	46,173
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	18STO57	-	51,515
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	18STO60	-	55,831
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	18-STO62	-	37,943
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	18-STO64	-	46,000
<i>Passed through from Florida Council Against Sexual Violence</i>	16.588	18-STO67	-	45,338
Residential Substance Abuse Treatment for State Prisoners	16.593		87,983	562,257
State Criminal Alien Assistance Program	16.606		-	14,166,558
Bulleproof Vest Partnership Program	16.607		-	16,741
Project Safe Neighborhoods	16.609		86,613	207,538
Public Safety Partnership and Community Policing Grants	16.710		-	143,394
Special Data Collections and Statistical Studies	16.734		-	911,347
PREA Program: Strategic Support for PREA Implementation	16.735		-	56,375
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-JAGC-ALAC-7-F9-161	6,092,336	9,668,347
<i>Passed through from Alachua County Sheriff's Office</i>	16.738	16-D-34014	-	1,410
<i>Passed through from City of Tampa</i>	16.738	2016-DX-BX-0539	-	14,910
<i>Passed through from Hillsborough County</i>	16.738		-	105,371
DNA Backlog Reduction Program	16.741		-	2,740,451
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		23,652	946,048
Capital Case Litigation Initiative	16.746		2,744	167,505
Support for Adam Walsh Act Implementation Grant Program	16.750		-	70,214
Edward Byrne Memorial Competitive Grant Program	16.751		186,246	243,683
<i>Passed through from Pasco County's Sheriff's Office</i>	16.751	2018-WY-BX-0004	-	74,051
<i>Passed through from Pinellas County Sheriff's Office</i>	16.751	2015-WY-BX-0003	-	303
Harold Rogers Prescription Drug Monitoring Program	16.754		-	79,833
<i>Passed through from Pinellas County Department of Human Services</i>	16.754	2018-AR-BX-K019	-	159,478
Second Chance Act Reentry Initiative	16.812		-	99,808
NICS Act Record Improvement Program	16.813		35,130	1,034,328

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
John R. Justice Prosecutors and Defenders Incentive Act	16.816		-	73,507
Smart Prosecution Initiative	16.825		-	63,454
National Sexual Assault Kit Initiative	16.833		341,208	1,072,984
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		-	47,936
Opioid Affected Youth Initiative <i>Passed through from Miami-Dade County</i>	16.842	Service Agreement	-	18,402
Equitable Sharing Program	16.922		-	1,111,165
Other Federal Awards	16.U06	2019-59 DEA - Domestic Marijuana Eradication	-	150,430
	16.U06	2020-55 DEA - Domestic Marijuana Eradication	-	21,923
	16.U06	DJBFP030200000072	-	238,482
	16.U06	JLEO-20-0245	-	4,572
	16.U06	LTR DTD 03-06-2019	-	2,128
	16.U06	MOU-NO IDENTIFIER	-	468
			98,931,670	150,078,848
Total Excluding Cluster:				
Research And Development Programs Cluster:				
National Institute of Justice Research, Evaluation, and Development Project Grants <i>Passed through from Bowling Green State University</i>	16.560		137,512	2,204,920
	16.560	10010444-FSU	-	5,925
<i>Passed through from Brevard Public Schools</i>	16.560	2014-CK-BX-0014	-	2,869
<i>Passed through from Development Services Group, Inc.</i>	16.560	AGR00010403	-	28,478
<i>Passed through from National Organization for Research at the University of Chicago</i>	16.560	G074.FSU.00	-	14,866
<i>Passed through from Purdue University</i>	16.560	19200263-012	-	45,700
<i>Passed through from Research Triangle Institute International</i>	16.560	Subaward# 10-321-0215513- 52974L	-	37,260
<i>Passed through from University of Maryland, Baltimore County</i>	16.560	11529-01	-	9,526
<i>Passed through from University of North Carolina</i>	16.560	5112489	-	14,664
<i>Passed through from University of Pennsylvania</i>	16.560	Subaward No. 573344	-	71,890
<i>Passed through from University of Pittsburgh</i>	16.560	CNVA00059288 (413841-3)	-	160,777
<i>Passed through from University of South Carolina</i>	16.560	16-3016/PO#2000017611	-	104,293
Criminal Justice Research and Development Graduate Research Fellowships	16.562		-	134,893
Crime Victim Assistance/Discretionary Grants				
<i>Passed through from Palm Beach County Board of Court</i>	16.582	None	-	20,335
<i>Passed through from Selah Freedom, Inc.</i>	16.582	2019-VT-BX-K032	-	9,642
Violence Against Women Formula Grants				
<i>Passed through from The University of Texas Medical Branch</i>	16.588	20-84912-01	-	23,511
Juvenile Mentoring Program				
<i>Passed through from Partners for Youth with Disabilities</i>	16.726	PYD-OIJDP-007	-	9,501

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Criminal and Juvenile Justice and Mental Health Collaboration Program				
<i>Passed through from Palm Beach County Sheriff's Office</i>	16.745	MOU Agreement	-	44,027
<i>Passed through from Seminole County Sheriff's Office</i>	16.745	2017-MO-BX-0047	-	7,364
Edward Byrne Memorial Competitive Grant Program				
<i>Passed through from City of Miami</i>	16.751	2014-WY-BX-0002/Smart Policing Initiative Grant	-	54,471
Harold Rogers Prescription Drug Monitoring Program	16.754		75,313	271,663
Second Chance Act Reentry Initiative				
<i>Passed through from City of Fort Myers</i>	16.812	2018-CZ-BX-0022	-	37,529
<i>Passed through from Miami-Dade County</i>	16.812	None	-	24,890
<i>Passed through from Palm Beach County</i>	16.812	Project Number 2017-CZ-BX-0003	-	56,680
National Sexual Assault Kit Initiative	16.833		-	9,938
Body Worn Camera Policy and Implementation	16.835		-	36,180
Other Federal Awards	16.RD	AWD00000187	-	1,000
<i>Passed through from Engility Corporation</i>	16.RD	0020045	-	102,699
<i>Passed through from Engility Corporation</i>	16.RD	PO-0018906 Prime Contract:DJJ11-C-2180	-	55,252
<i>Passed through from Seminole County Sheriff's Office</i>	16.RD	2018-MO-BX-0001	-	40,023
Total Research And Development Programs Cluster:			212,825	3,640,766
TOTAL U. S. DEPARTMENT OF JUSTICE			99,144,495	153,719,614
U. S. DEPARTMENT OF LABOR				
Labor Force Statistics	17.002		-	2,693,770
COVID-19 - Unemployment Insurance	17.225	COVID-19 - UI-34709-20-55-A-12	-	2,098,580
Unemployment Insurance				
<i>Passed through from CareerSource Gulf Coast</i>	17.225	COVID-19 - UIPL 16-20 PUA	-	247,245,804
<i>Passed through from CareerSource Gulf Coast</i>	17.225	COVID-19 - UIPL 17-20 PEUC	-	56,730,566
<i>Passed through from CareerSource Gulf Coast</i>	17.225	20-GCSC-RESEA	4,982,700	8,966,394,070
Senior Community Service Employment Program	17.235	20-GCSC-RESEA 2	-	19,587
Trade Adjustment Assistance	17.245	20-GCSC-RESEA 2	-	24,057
WIOA Pilots, Demonstrations, and Research Projects				
<i>Passed through from American Association of Community Colleges</i>	17.261	20-GCSC- Unemployment Compensation	-	1,214
			3,772,338	3,811,188
			1,118,748	1,992,776
			-	21,215

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - National Farmworker Jobs Program	17.264	COVID-19 - AC-33626-19-60-A-12	-	83
National Farmworker Jobs Program	17.264		2,391,967	3,755,484
H-1B Job Training Grants	17.268		-	4,966,477
Reentry Employment Opportunities	17.270		-	21,300
Work Opportunity Tax Credit Program (WOTC)	17.271		-	1,023,012
Temporary Labor Certification for Foreign Workers	17.273		-	698,051
YouthBuild	17.274		504,406	841,965
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		21,907,787	22,059,407
Workforce Innovation Fund	17.283		-	89,681
Apprenticeship USA Grants	17.285		74,700	1,210,670
<i>Passed through from American Association of Community Colleges</i>	17.285	AP-33025-19-75-A-11	-	1,679
Job Corps Experimental Projects and Technical Assistance				
<i>Passed through from CareerSource Gulf Coast</i>	17.287	20-GCSC-Military	-	53,206
Occupational Safety and Health Susan Harwood Training Grants	17.502		-	162,344
Consultation Agreements	17.504		-	2,142,329
Mine Health and Safety Education and Training	17.602		-	151,608
Total Excluding Cluster:			34,752,646	9,318,210,123
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207		12,750,125	37,519,549
<i>Passed through from CareerSource Gulf Coast</i>	17.207	20-GCSC-Wagner Peyser	-	12,620
<i>Passed through from CareerSource Gulf Coast</i>	17.207	20-GCSC-Wagner Peyser 2	-	24,620
<i>Passed through from CareerSource Gulf Coast</i>	17.207	20-GCSC-WIOA-Dislocated Worker	-	34,040
Jobs for Veterans State Grants	17.801		1,699,163	6,103,867
Local Veterans' Employment Representative Program	17.801	20-GCSC-DVOP	-	9,436
<i>Passed through from CareerSource Gulf Coast</i>	17.804		1,162,546	4,221,690
<i>Passed through from CareerSource Gulf Coast</i>	17.804	20-GCSC-LVER	-	4,642
Total Employment Service Cluster:			15,611,834	47,930,464
WIOA Cluster:				
WIOA Adult Program	17.258		45,545,430	48,928,716
<i>Passed through from CareerSource Gulf Coast</i>	17.258	20-GCSC-WIOA-Adult	-	96,440
<i>Passed through from CareerSource Heartland</i>	17.258	C001047	-	5,694
<i>Passed through from CareerSource Okaloosa Walton</i>	17.258	AA-32210-18-55-A-12	-	18,505
<i>Passed through from South Florida Workforce Investment Board</i>	17.258	WS-CTVA-PY-16-02-00	-	332,009
<i>Passed through from South Florida Workforce Investment Board</i>	17.258	WS-CTVA-PY-19-23-00	-	115,394
WIOA Youth Activities	17.259		43,297,254	46,692,717
<i>Passed through from CareerSource Broward</i>	17.259	AA-32210-18-55-A-12	-	455,662

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from CareerSource Gulf Coast</i>	17.259	20-GCSC-WIOA-OSY	-	45,974
<i>Passed through from CareerSource Gulf Coast</i>	17.259	20-GCSC- Youth	-	24,143
<i>Passed through from CareerSource Heartland</i>	17.259	C001047	-	5,694
<i>Passed through from CareerSource Heartland</i>	17.259	C001054/C001053	-	641,182
<i>Passed through from CareerSource Tampa Bay</i>	17.259	GRT1044-20170227	-	16,932
WIOA Dislocated Worker Formula Grants	17.278		47,954,356	53,372,010
<i>Passed through from CareerSource Gulf Coast</i>	17.278	20-GCSC-Advanced Manufacturing	-	21,342
<i>Passed through from CareerSource Gulf Coast</i>	17.278	20-GCSC-Perf	-	31,328
<i>Passed through from CareerSource Gulf Coast</i>	17.278	20-GCSC-Perf 2	-	110
<i>Passed through from CareerSource Heartland</i>	17.278	C001047	-	5,867
Total WIOA Cluster:			136,797,040	150,809,719
TOTAL U. S. DEPARTMENT OF LABOR			187,161,520	9,516,950,306
U. S. DEPARTMENT OF STATE				
Academic Exchange Programs - Undergraduate Programs	19.009	S-ECAGD-19-CA-0055 (Prime)	-	212,898
<i>Passed through from Northern Virginia Community College</i>				
Public Diplomacy Programs	19.040		-	39,061
<i>Passed through from Partners of the Americas</i>				
Academic Exchange Programs - Graduate Students	19.040	100K274PE10	-	585
<i>Passed through from Institute of International Education</i>				
<i>Passed through from US - India Educational Foundation</i>	19.400	FST1901_MDC_4.1.19	-	57,076
Academic Exchange Programs - Teachers	19.400	USIEF/OSI/2016/02	17,927	17,927
Criminal Justice Systems	19.408		-	421,285
Trans-National Crime	19.703		-	344,804
Bureau of Western Hemisphere Affairs (WHA) Grant Programs (including Energy and Climate Partnership for the Americas)	19.705		-	815,906
Other Federal Awards	19.750		-	85,976
<i>Passed through from Colombo Plan Drug Advisory Programme</i>	19.U07	19AQMM19P0116, Requisition# 10229C0007	-	4,560
<i>Passed through from Colombo Plan Drug Advisory Programme</i>	19.U07	CP/DAP/009/2018-RG- 100B/0	-	93,298
<i>Passed through from Colombo Plan Drug Advisory Programme</i>	19.U07	UGRT12090-04012017	-	9,035
<i>Passed through from Colombo Plan Drug Advisory Programme</i>	19.U07	UGRT12090-04012018	-	8,619
<i>Passed through from United States Embassy in Ouagadougou</i>	19.U07	Funding Memo 2017000874	-	15,516
<i>Passed through from United States Embassy in Ouagadougou</i>	19.U07	Funding Memo 2017000879	-	14,782
Total Excluding Cluster:			17,927	2,141,328
Research And Development Programs Cluster:				
U.S. Ambassadors Fund for Cultural Preservation	19.025		-	43,442

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
General Department of State Assistance	19.700	FSCX-18-63878-0	-	7,026
<i>Passed through from US Civilian Research & Development Foundation Global</i>				
Criminal Justice Systems	19.703		-	192,651
Total Research And Development Programs Cluster:			-	243,119
TOTAL U. S. DEPARTMENT OF STATE			17,927	2,384,447
<u>U. S. DEPARTMENT OF THE INTERIOR</u>				
Cultural and Paleontological Resources Management	15.224	AGR-20-040; L19AC00274	-	9,952
<i>Passed through from Florida Atlantic University Research Corporation</i>				
Water Desalination Research and Development	15.506		-	29,569
Cooperative Endangered Species Conservation Fund	15.615		13,880	688,096
<i>Passed through from University of California</i>				
Clean Vessel Act	15.615	A17-01116-S001	-	1,554
Sportfishing and Boating Safety Act	15.616		1,269,350	1,798,405
Coastal	15.622		766,676	766,676
<i>Passed through from Tampa Bay Estuary Program</i>				
State Wildlife Grants	15.630	PO # 6911	-	87,986
Endangered Species Recovery Implementation	15.634		627,233	2,002,667
Natural Resource Damage Assessment and Restoration	15.657		-	132,138
Cooperative Landscape Conservation	15.658		-	38,971
Adaptive Science	15.669		-	13,082
Cooperative Ecosystem Studies Units	15.670		-	244,581
U.S. Geological Survey Research and Data Collection	15.678		-	18,183
National Cooperative Geologic Mapping	15.808		-	378,945
National Geological and Geophysical Data Preservation	15.810		-	169,663
Historic Preservation Fund Grants-In-Aid	15.814		-	52,152
Outdoor Recreation Acquisition, Development and Planning	15.904		37,063	1,083,924
National Maritime Heritage Grants	15.916		2,089,461	2,089,461
Conservation Activities by Youth Service Organizations	15.925		-	15,879
Natural Resource Stewardship	15.931		-	25,869
Cooperative Research and Training Programs – Resources of the National Park System	15.944		-	37,669
<i>Passed through from University of North Carolina, Wilmington</i>				
National Park Service Conservation, Protection, Outreach, and Education	15.945	579380-19-01	131,579	386,367
<i>Passed through from Florida Institute of Technology</i>				
National Ground-Water Monitoring Network	15.954	P0052349	-	10,425
Other Federal Awards	15.954		-	135,601
<i>Passed through from Cherokee Nation Technologies</i>				
	15.980		-	6,847
			-	14,455
	15.U05	14700-0168	-	29,417

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from Cherokee Nation Technologies</i>	15.U05	Subcontract #14700-0157 / Prime G15PC00035	-	38,045
<i>Passed through from Seminole Tribe of Florida</i>	15.U05	PUR2015-05-023	-	240
Total Excluding Cluster:			4,935,242	10,307,059
Fish and Wildlife Cluster:				
Sport Fish Restoration	15.605		393,219	10,245,747
Wildlife Restoration and Basic Hunter Education	15.611		-	17,036,436
Enhanced Hunter Education and Safety	15.626		-	166,746
Total Fish and Wildlife Cluster:			393,219	27,448,929
Research And Development Programs Cluster:				
Joint Fire Science Program	15.232		-	689
Rangeland Resource Management	15.237		-	1,678
Marine Minerals Activities	15.424		-	515,175
Water Conservation Field Services (WCFS)				
<i>Passed through from Metropolitan Water District of Southern California</i>	15.530	180892	-	4,000
Sport Fish Restoration	15.605		-	22,492
Fish and Wildlife Management Assistance	15.608		-	63,700
Wildlife Restoration and Basic Hunter Education	15.608	FWS-801-037-2019-UFL	-	4,703
<i>Passed through from Gulf States Marine Fisheries Commission</i>				
<i>Passed through from Alaska Department of Fish And Game</i>	15.611	20-101	-	16,328
Cooperative Endangered Species Conservation Fund	15.615		-	89,782
Multistate Conservation Grant				
<i>Passed through from NC Agricultural and Technical State University</i>	15.628	2019-2037-06	-	2,231
Coastal	15.630		-	121,909
State Wildlife Grants	15.634		-	173,183
<i>Passed through from State of Georgia Department of Natural Resources</i>	15.634	AGR DTD 09-25-2018	10,713	11,946
Marine Turtle Conservation Fund	15.645		-	16,382
Endangered Species Recovery Implementation	15.657	None	11,438	137,269
<i>Passed through from Three Rivers Resource Conservation & Development Council, Inc.</i>				
NFWF-USFWS Conservation Partnership	15.663	0104.18.058891	-	1,294
<i>Passed through from National Fish and Wildlife Foundation</i>				
Cooperative Landscape Conservation	15.669		-	106,937
Adaptive Science				
<i>Passed through from NatureServe</i>	15.670	FL-052-FV20	-	1,381
Cooperative Ecosystem Studies Units	15.678		-	175,966
Assistance to State Water Resources Research Institutes	15.805		-	94,176
U.S. Geological Survey Research and Data Collection	15.808		-	1,826,209
National Cooperative Geologic Mapping	15.810		-	15,551

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Cooperative Research Units	15.812		-	687,657
National and Regional Climate Adaptation Science Centers <i>Passed through from NC Agricultural and Technical State University</i>	15.820	2017-1878-06	-	22,656
Historic Preservation Fund Grants-In-Aid	15.904		-	34,268
National Center for Preservation Technology and Training	15.923		-	10,324
American Battlefield Protection	15.926		-	1,112
Natural Resource Stewardship	15.944		-	42,878
Cooperative Research and Training Programs – Resources of the National Park System <i>Passed through from Fairchild Tropical Botanic Garden</i>	15.945	Agreement	35,028	2,952,019
<i>Passed through from University of North Carolina Wilmington</i>	15.945	579380-19-02	-	4,889
National Park Service Conservation, Protection, Outreach, and Education	15.954		-	68,141
Other Federal Awards	15.954	140F0418P0240	-	2,663,376
	15.RD	1900652093	-	5,778
	15.RD	PO# 140P5419P0039	-	408
<i>Passed through from TDL-Brooks International, Inc.</i>	15.RD	None	-	50,248
<i>Passed through from The Nature Conservancy</i>	15.RD	FCO-09272016-1	-	119,638
<i>Passed through from University of Maryland, College Park</i>	15.RD	72859-Z9321202	-	13,436
<i>Passed through from University of New Hampshire</i>	15.RD	Agreement No. L0042	-	763,972
Total Research And Development Programs Cluster:			57,179	8,497,360
TOTAL U. S. DEPARTMENT OF THE INTERIOR			5,385,640	46,253,348
U. S. DEPARTMENT OF THE TREASURY				
Volunteer Income Tax Assistance (VITA) Matching Grant Program <i>Passed through from Branches, Inc.</i>	21.009	19VITA0230	-	7,079
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		92,270	451,724
<i>Passed through from Charlotte County</i>	21.015	RDCGR040058	-	50,937
<i>Passed through from Pinellas County Florida (Restore Act)</i>	21.015	IRDCGR200008-01-00	-	26,223
<i>Passed through from Pinellas County Florida (Restore Act)</i>	21.015	IRDCGR200012-01-00	-	77,545
Equitable Sharing	21.016		-	214,124
COVID-19 - Coronavirus Relief Fund	21.019	COVID-19 - 21.019	-	1,959,040,779
COVID-19 - Other Federal Awards				
<i>Passed through from Corporation for Public Broadcasting</i>	21.U09	1355	-	186
<i>Passed through from Corporation for Public Broadcasting</i>	21.U09	1741	-	298
Total Excluding Cluster:			92,270	1,959,868,895
Research And Development Programs Cluster:				
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States <i>Passed through from Louisiana State University & Agricultural Mechanical College</i>	21.015	PO-0000057660	-	9,824

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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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Total Research And Development Programs Cluster:				
TOTAL U. S. DEPARTMENT OF THE TREASURY			92,270	1,959,878,719
U. S. DEPARTMENT OF TRANSPORTATION				
Airport Improvement Program	20.1106		-	941,880
Highway Research and Development Program	20.200		-	382,852
<i>Passed through from Critical Ops, LLC</i>	20.200	HR 20-124	-	3,946
Highway Training and Education	20.215		-	74,139
Motor Carrier Safety Assistance	20.218		-	13,359,440
Commercial Driver's License Program Implementation Grant	20.232		-	61,970
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		-	60,922
Railroad Safety Technology Grants	20.321		-	2,267,309
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		-	11,903,226
<i>Passed through from Florida Metro Planning & Organization Advisory Council</i>	20.505	BDV25 943-104	10,544,021	37,485
<i>Passed through from Florida Metro Planning & Organization Advisory Council</i>	20.505	BE821	-	83,579
<i>Passed through from Florida Metro Planning & Organization Advisory Council</i>	20.505	PR10145103-V3	-	60,612
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	20.509	COVID-19 - 1001-2020-13	2,377,603	2,377,603
Formula Grants for Rural Areas and Tribal Transit Program	20.509		16,628,498	17,026,201
Public Transportation Research, Technical Assistance, and Training	20.514		-	833,712
<i>Passed through from Pinellas Suncoast Transit Authority</i>	20.514	MOD Sand Box Products	-	24,226
<i>Passed through from Portland State University</i>	20.514	205MAC531	-	770
Public Transportation Emergency Relief Program	20.527		-	541,685
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		-	769,567
Public Transportation Innovation	20.530		-	439,898
Technical Assistance and Workforce Development	20.531		-	984,114
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		-	396,541
<i>Passed through from National Safety Council</i>	20.614	DTNH2215H00473-0002	-	18,987
E-911 Grant Program	20.615		-	162,162
University Transportation Centers Program	20.701		-	13,982
<i>Passed through from Cornell University</i>	20.701	79841-10830	-	34,546
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		748,453	898,453
PHMSA Pipeline Safety Research and Development "Other Transaction Agreements"			-	-
<i>Passed through from ENSCO, Inc.</i>	20.723	G27742-11031	-	50,163
Assistance to Small and Disadvantaged Businesses	20.910		-	240,273
Other Federal Awards	20.U08	BDV 25 977-56	-	88,599
	20.U08	BDV 25 977-62	-	52,639
	20.U08	BDV25 977-28	-	1,752

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	20.U08	BDV30 TWO 943-41	-	6,283
	20.U08	BDV30-943-48	-	47,861
	20.U08	BDV31 TO No 949-01	-	416
	20.U08	G0Z97 / 190258-1-34-01	-	574
	20.U08	G0Z98	-	765
	20.U08	G0Z99	-	956
	20.U08	Order No. 693J1319P000064	-	62,207
Total Excluding Cluster:			30,298,575	54,312,295
Federal Transit Cluster:				
Federal Transit Capital Investment Grants	20.500		1,676,618	2,160,249
COVID-19 - Federal Transit Formula Grants	20.507	COVID-19 - 1001-2020-14	-	12,626,931
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		2,095,345	2,679,021
Total Federal Transit Cluster:			3,771,963	17,466,201
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205		159,151,673	2,205,324,319
Passed through from Florida Metro Planning & Organization Advisory Council	20.205	BE225/BE420	-	1,305
Federal Lands Access Program	20.224		79,381	79,381
Total Highway Planning and Construction Cluster:			159,231,054	2,205,405,005
Highway Safety Cluster:				
State and Community Highway Safety	20.600		2,309,373	5,770,770
National Priority Safety Programs	20.616		1,948,308	6,540,967
Total Highway Safety Cluster:			4,257,681	12,311,737
Research And Development Programs Cluster:				
Aviation Research Grants	20.108		-	230,685
Passed through from The National Institute of Aerospace Associates	20.108	Subaward X16-8329-FAU	-	28,786
Passed through from University of Maryland	20.108	-80740-Z941.2201	-	35,842
Air Transportation Centers of Excellence	20.109		-	77,388
Highway Research and Development Program	20.200		-	90,913
Passed through from Auburn University	20.200	19-ENG-2489 14-USF	-	26,262
Passed through from National Academies of Sciences, Engineering, and Medicine	20.200	HR 10-99 SUBB001154	20,665	112,676
Passed through from National Academies of Sciences, Engineering, and Medicine	20.200	HR 18-19 SUB0001378_905	29,399	55,402
Passed through from National Academy of Sciences	20.200	ACRP A11-039(S02-19)	-	48
Passed through from National Academy of Sciences	20.200	HR 15-57 /SUB0000839	5,224	153,678
Passed through from National Academy of Sciences	20.200	HR 25-47	131,676	270,031
Passed through from National Academy of Sciences	20.200	NCHRP-222	-	19,455
Passed through from University of Connecticut	20.200	335292	-	56,331
Passed through from University of Connecticut	20.200	378683	-	8,217

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA

FISCAL YEAR ENDED JUNE 30, 2020

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Highway Planning and Construction	20.205		-	47,879
<i>Passed through from LDA Consulting</i>	20.205	19-002	-	4,683
<i>Passed through from Metropolitan Orlando</i>	20.205	AGR00013358	-	34,647
Highway Training and Education	20.215		-	3,500
Formula Grants for Rural Areas and Tribal Transit Program	20.509		-	117,436
<i>Passed through from TransAction Associates Inc</i>	20.509	N/A	24,050	75,416
Public Transportation Research, Technical Assistance, and Training	20.514		-	308,022
<i>Passed through from IBI Group</i>	20.514	OSTS-2018-19	-	1,459
<i>Passed through from Interline Technologies</i>	20.514	123	-	9,964
<i>Passed through from Operation Lifesaver, Inc.</i>	20.514	VA-2019-004-00	-	20,000
<i>Passed through from Texas A&M University</i>	20.514	M1902198	-	915
Public Transportation Innovation				
<i>Passed through from The National Academies</i>	20.530	TCRP F-27	-	33,748
State and Community Highway Safety	20.600		-	377,715
State Traffic Safety Information System Improvement Grants	20.610		-	937
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		-	16,904
National Priority Safety Programs	20.616		-	526,620
University Transportation Centers Program	20.701		2,983,946	5,967,527
<i>Passed through from Center for Transportation, Equity, Decisions and Dollars</i>	20.701	CTEDD 018-03	-	15,900
<i>Passed through from Center for Transportation, Equity, Decisions and Dollars</i>	20.701	CTEDD 018-04	-	5,032
<i>Passed through from Center for Transportation, Equity, Decisions and Dollars</i>	20.701	CTEDD 018-06	-	24,585
<i>Passed through from Center for Transportation, Equity, Decisions and Dollars</i>	20.701	CTEDD 19-04 SG	-	25,859
<i>Passed through from Cornell University</i>	20.701	79841-10830	-	309,446
<i>Passed through from Louisiana State University</i>	20.701	PO-0000115798	-	19,036
<i>Passed through from The University of North Carolina at Chapel Hill</i>	20.701	Subaward 5106577	-	187,897
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 019-05	-	75,013
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 019-08	-	23,674
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 019-13	-	72,639
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 020-01	-	55,548
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 020-03	-	1,552
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 020-05	-	15,231
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 19-05 SG	-	17,674
<i>Passed through from University of Texas, Arlington</i>	20.701	CTEDD 1906 SG	-	18,792
Other Federal Awards	20.RD	2104-1286-00-A	-	105
	20.RD	2117-1845-00-A	-	52,552
	20.RD	48,125.BDV31 TWO 977-78	-	11,416
	20.RD	693J1618C000001	-	19,081

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STATE OF FLORIDA

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Other Federal Awards	20.RD	693J1620C000004	-	4,138
	20.RD	800008014-01	-	2,025
	20.RD	977-34	-	33,047
	20.RD	977-35	-	108,460
	20.RD	Agreement No. BE695	13,564	76,103
	20.RD	BDV24	-	262,962
	20.RD	BDV24 TWP0 977-36	-	5,421
	20.RD	BDV27 Task Work Order # 977-15	-	11,761
	20.RD	BDV29 TWP0 943-13	-	53,127
	20.RD	BDV29 TWP0 949-01	-	4,661
	20.RD	BDV29 TWP0 949-02	-	10,903
	20.RD	BDV29 TWP0 977-20	-	2,964
	20.RD	BDV29 TWP0 977-28	-	109,559
	20.RD	BDV29 TWP0 977-30	-	37,001
	20.RD	BDV29 TWP0 977-31	-	13,100
	20.RD	BDV29 TWP0 977-35	-	1,187
	20.RD	BDV29 TWP0 977-38	-	105,811
	20.RD	BDV29 TWP0 977-39	-	68,158
	20.RD	BDV29 TWP0 977-40	-	79,014
	20.RD	BDV29 TWP0 977-41	-	69,100
	20.RD	BDV29 TWP0 977-42	-	68,452
	20.RD	BDV29 TWP0 977-43	-	49,661
	20.RD	BDV29 TWP0 977-44	-	47,819
	20.RD	BDV29 TWP0 977-49	-	98,715
	20.RD	BDV29 TWP0 977-51	-	45,407
	20.RD	BDV29 TWP0 977-52	-	38,947
	20.RD	BDV29 TWP0 977-53	-	60,293
	20.RD	BDV29 TWP0 977-54	-	5,520
	20.RD	BDV29 TWP0 977-55	-	14,071
	20.RD	BDV30 TWP0 706-01	96,000	139,685
	20.RD	BDV30 TWP0 977-21	-	79
	20.RD	BDV30 TWP0 977-32	-	5,616
	20.RD	BDV30 TWP0 986-01	6,185	10,137
	20.RD	BDV30-943-49	-	34,836
	20.RD	BDV31 932-09	-	56,863
	20.RD	BDV31 977 115	-	216,991
	20.RD	BDV31 977-54	-	14,803

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
 FISCAL YEAR ENDED JUNE 30, 2020
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	20.RD	BDV31 977-66	-	36,168
	20.RD	BDV31 977-70	-	17,169
	20.RD	BDV31 977-71	-	128,659
	20.RD	BDV31 977-81	-	48,361
	20.RD	BDV31 977-83	-	26,173
	20.RD	BDV31 977-89	-	56,710
	20.RD	BDV31 977-90	-	100,156
	20.RD	BDV31 977-92	-	20,902
	20.RD	BDV31 TO No 977-111	-	65,988
	20.RD	BDV31 TWO 977-106	-	47,781
	20.RD	BDV31 TWO 977-107	-	64,777
	20.RD	BDV31 TWO 977-113	-	6,718
	20.RD	BDV31 TWO 977-116	-	52,656
	20.RD	BDV31 TWO 977-117	-	78,357
	20.RD	BDV31 TWO 977-118	-	146,754
	20.RD	BDV31 TWO 977-127	-	18,694
	20.RD	BDV31 TWO 977-128	-	56,650
	20.RD	BDV31 TWO 977-77	-	196,363
	20.RD	BDV31 TWO 977-87	-	122,995
	20.RD	BDV31 TWO 977-97	-	97,795
	20.RD	BDV31-977-108	-	47,841
	20.RD	BDV31-977-109	-	190,254
	20.RD	BDV31-977-110	-	80,075
	20.RD	BDV31-977-114	-	117,437
	20.RD	BDV31-977-123	-	59,809
	20.RD	BDV31-977-124	-	60,106
	20.RD	BDV31-977-125	-	83,027
	20.RD	BDV31-977-129	-	4,039
	20.RD	BDV31-977-33	-	7,540
	20.RD	BDV-31-977-51	-	8,047
	20.RD	BDV31-977-57	-	27,463
	20.RD	BDV31-977-72	-	51,693
	20.RD	BDV31-977-73	-	19,564
	20.RD	BDV31-977-76	-	79,414
	20.RD	BDV31-977-88	-	65,599
	20.RD	BDV31-977-91	-	75,409
	20.RD	BDV31-977-95	-	121,376
	20.RD	BDV33 945-04	-	94,351

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Other Federal Awards	20.RD	BDV33 TWO 977-05	-	125,693
	20.RD	BE694	-	136,495
	20.RD	BE715	-	139,608
	20.RD	BE920 945-001	-	92,968
	20.RD	Master Agreement BDV27 / Task Order 977-13	-	88,048
	20.RD	Master Agreement BDV27 / Task Order 977-16	-	37,551
	20.RD	Master Agreement BDV27 TWO 977-17	-	79,447
	20.RD	Subaward# 2117-1867-00-A 17-162	-	42,067
	20.RD	V21 Communication	-	279,412
	20.RD	CAMP0000230	-	55,682
	20.RD	AGR DTD 01-12-2018	-	30,029
	20.RD	PO10195988	-	190,218
	20.RD	PO10195988	-	8,251
	20.RD	TO 4	-	13,394
	20.RD	200009059	-	48,526
	20.RD	21-1-22024	-	336
	20.RD	N/A	-	809
	20.RD	TRANSIT-96	-	3,393
	20.RD	W000965032	-	52,631
	20.RD	WSP 182643	-	219,810
	20.RD	WSP#186607	-	90,874
			3,310,709	15,972,769
	20.513		20,308,782	21,495,604
	20.516		171,641	171,641
	20.521		70,211	70,211
			20,550,634	21,737,456
			221,420,616	2,327,205,463
U. S. DEPARTMENT OF VETERANS AFFAIRS				
Grants to States for Construction of State Home Facilities	64.005		-	26,997,701
Veterans Medical Care Benefits	64.009		-	90,165
Veterans State Domiciliary Care	64.014		-	2,304,249
Veterans State Nursing Home Care	64.015		-	54,076,457

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Veterans Home Based Primary Care	64.022		-	124,338
Post-9/11 Veterans Educational Assistance	64.027		-	1,658,783
Post-9/11 Veterans Educational Assistance	64.028		-	29,505
VA Supportive Services for Veteran Families Program <i>Passed through from Meridian Behavioral Healthcare, Inc.</i>	64.033	VAFamilies	-	24,114
Veterans Information and Assistance	64.115		-	1,042,281
Survivors and Dependents Educational Assistance	64.117		-	1,767,075
Other Federal Awards	64.U15	36C24819C0028	-	19,465
	64.U15	36C78619D0060	-	152,458
	64.U15	AGR DTD 12-13-19	-	10,077
	64.U15	VA240-17-C-0045	-	100,598
	64.U15	VA248-17P2598	-	28,270
	64.U15	PO573C95025	-	
	64.U15	VAPO#673D97082	-	24,674
Total Excluding Cluster:			-	88,450,210
Research And Development Programs Cluster:				
Specially Adapted Housing Assistive Technology Grant Program	64.051	36C24820C0054	-	67,861
Other Federal Awards	64.RD	36C24E18P0192	-	2,309
	64.RD	36C26320C0036	-	3,607
	64.RD	573-D96043	-	88,165
	64.RD	AGR DTD 01-08-2019	-	7,602
	64.RD	AGR DTD 02-04-2020	-	2,592
	64.RD	AGR DTD 02-06-2019	-	10,791
	64.RD	AGR DTD 03-06-2020	-	9,165
	64.RD	AGR DTD 03-27-2019	-	5,058
	64.RD	AGR DTD 05-09-2019	-	14,120
	64.RD	AGR DTD 05-15-2018	-	34,352
	64.RD	AGR DTD 05-15-2019	-	26,291
	64.RD	AGR DTD 05-17-2018	-	30,574
	64.RD	AGR DTD 05-31-2019	-	1,923
	64.RD	AGR DTD 06-24-2019	-	16,402
	64.RD	AGR DTD 07-10-2018	-	77,098
	64.RD	AGR DTD 07-23-2019	-	9,294
	64.RD	AGR DTD 07-26-2018	-	31,050
	64.RD	AGR DTD 08-21-2018	-	2,567
	64.RD	AGR DTD 08-23-2019	-	10,289
	64.RD	AGR DTD 09-04-2018	-	67,060
	64.RD		-	15,803

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Other Federal Awards				
	64.RD	AGR DTD 09-07-2018	-	38,171
	64.RD	AGR DTD 09-18-2018	-	24,456
	64.RD	AGR DTD 10-10-2019	-	28,390
	64.RD	AGR DTD 10-17-2019	-	9,665
	64.RD	AGR DTD 10-18-2017	-	21,309
	64.RD	AGR DTD 11-17-2017	-	8
	64.RD	AGR DTD 11-29-2019	-	26,487
	64.RD	AGR DTD 12-10-2018	-	21,449
	64.RD	AGR DTD 12-5-19	-	41,512
	64.RD	AGR DTD 12-6-2019	-	8,865
	64.RD	AGR DTD 5-13-2020	-	5,256
	64.RD	AGR DTD 7-1-2019	-	1,426
	64.RD	AGR DTD 7-17-2019	-	3,993
	64.RD	AGR DTD 8-23-2018	-	31,479
	64.RD	AGR-DTD 12-6-2019	-	4,896
	64.RD	AGR-DTD 7-10-2018	-	17,781
	64.RD	Gurjit Sidhu IPA	-	48,429
	64.RD	IPA	-	33,163
	64.RD	IPA Agreement - Forder	-	3,462
	64.RD	IPA AGREEMENT - WHITLOCK	-	13,009
	64.RD	IPA Agreement Gurjit Sidh	-	33,573
	64.RD	IPA Agreement Whitlock	-	39,791
	64.RD	IPA Agreement-Evan Waters	-	39,502
	64.RD	IPA DTD 01-24-2019	-	14,465
	64.RD	IPA DTD 03-06-2020	-	4,267
	64.RD	IPA DTD 03-11-2020	-	7,825
	64.RD	IPA DTD 05-08-2019	-	26,712
	64.RD	IPA DTD 05-15-2019	-	34,895
	64.RD	IPA DTD 05-31-2019	-	29,913
	64.RD	IPA DTD 06-14-2017	-	16,367
	64.RD	IPA DTD 07-17-2019	-	34,189
	64.RD	IPA DTD 09-10-2019	-	22,366
	64.RD	IPA DTD 12-06-19	-	10,707
	64.RD	PO 546-D94043	-	11,768
	64.RD	PO 573-19-2-304-0035	-	2,308
	64.RD	PO D96008 561-D96008	-	16,965
	64.RD	PO# 689-D95232	-	20,543

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Other Federal Awards	64.RD	PO#: 561-D06009	-	10,617
	64.RD	Purchase Order #673 D87017	-	38,296
	64.RD	VA246-16-C-0033 P00002	-	48,877
	64.RD	VA248-17-P-2363	-	19,794
	64.RD	VA248-17-P-2782	-	27,918
			-	1,428,837
			-	89,879,047
Total Research And Development Programs Cluster:				
TOTAL U. S. DEPARTMENT OF VETERANS AFFAIRS				
U. S. ENVIRONMENTAL PROTECTION AGENCY				
Air Pollution Control Program Support	66.001		-	200,822
State Indoor Radon Grants	66.032		-	217,593
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		-	36,373
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component				
<i>Passed through from Pinellas County Florida</i>	66.130	EPA - Fort Desoto Park	-	52,648
Multipurpose Grants to States and Tribes	66.204		-	197
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		1,667,900	2,033,129
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		19,707	489,652
Water Quality Management Planning				
National Estuary Program	66.454		150,573	283,118
<i>Passed through from Charlotte Harbor National Estuary Program</i>	66.456	PO#49308	-	41,752
<i>Passed through from Marine Resources Council</i>	66.456	N/A	-	1,309
Nonpoint Source Implementation Grants	66.460		3,175,188	7,420,443
Regional Wetland Program Development Grants	66.461		-	275,725
<i>Passed through from Tampa Bay Estuary Program</i>	66.461	PO #6851 (FWC #15316)	-	871
Beach Monitoring and Notification Program Implementation Grants	66.472		-	401,983
Gulf of Mexico Program	66.475		-	222,650
Performance Partnership Grants	66.605		205,495	9,333,819
Pollution Prevention Grants Program	66.708		-	33,781
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies				
<i>Passed through from eXtension Foundation</i>	66.716	AGR DTD 12-16-2019	-	2,434
<i>Passed through from eXtension Foundation</i>	66.716	SA-2019-27	-	20,100
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		-	188,802
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804		-	1,171,981
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		-	2,142,629
Environmental Workforce Development and Job Training Cooperative Agreements	66.815		-	42,215
State and Tribal Response Program Grants	66.817		-	642,788

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National Environmental Education Training Program <i>Passed through from Sustainable Forestry Initiative</i>	66.950	AGR DTD 08-12-2019	-	2,000
Other Federal Awards	66.U16	HW572	-	15,304
Total Excluding Cluster:			5,218,863	25,274,118
Clean Water State Revolving Fund Cluster:				
Capitalization Grants for Clean Water State Revolving Funds	66.458		72,724,945	72,724,945
Total Clean Water State Revolving Fund Cluster:			72,724,945	72,724,945
Drinking Water State Revolving Fund Cluster:				
Capitalization Grants for Drinking Water State Revolving Funds	66.468		89,529,610	89,991,305
Total Drinking Water State Revolving Fund Cluster:			89,529,610	89,991,305
Research And Development Programs Cluster:				
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		-	20,386
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		-	655,563
<i>Passed through from Islamorada Village of Islands</i>	66.436	Water Quality Monitoring - Fourqurean	-	21,749
National Estuary Program				
<i>Passed through from Indian River Lagoon Council</i>	66.456	IRL201809	2,594	26,193
<i>Passed through from IRL Council</i>	66.456	Contract # IRL2018-02	-	12,346
<i>Passed through from IRL Council</i>	66.456	Encumbrance GL-01-1967	-	6,656
<i>Passed through from IRL Council</i>	66.456	Contract# IRL2019-14;	-	25,261
<i>Passed through from IRL Council</i>	66.456	Encumbrance# GL01-1724	-	9,920
<i>Passed through from IRL Council</i>	66.456	Contract# IRL2019-24	2,284	51,729
Nonpoint Source Implementation Grants	66.460	IRL2018-03	-	9,920
Regional Wetland Program Development Grants	66.461		31,440	78,613
Gulf of Mexico Program	66.475		-	161,522
Science To Achieve Results (STAR) Research Program	66.509		2,100	110,420
<i>Passed through from Purdue University</i>	66.509	16200034-024	-	822
Office of Research and Development Consolidated Research/Training/Fellowships				
<i>Passed through from Cornell Research Group</i>	66.511	4965	-	79,582
P3 Award: National Student Design Competition for Sustainability	66.516		-	41,250
Hazardous Waste Management State Program Support	66.801		-	5,459
Environmental Education Grants				
<i>Passed through from Education Fund</i>	66.951	Consultant Agreement	-	1,404
Other Federal Awards	66.RD	PO No 68HE0B20P0003	-	9,911
	66.RD	WQ040	-	3,623
<i>Passed through from Consolidated Safety Services</i>	66.RD	GS10-STACM-UF-001	-	18,591

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<i>Passed through from General Dynamics Information Technology, Inc.</i>	66.RD	7SK00040MD	-	23,209
<i>Passed through from IRL Council</i>	66.RD	IRL2019-05	-	54,004
<i>Passed through from IRL Council</i>	66.RD	IRL2019-23	-	22,284
Total Research And Development Programs Cluster:			38,418	1,440,497
TOTAL U. S. ENVIRONMENTAL PROTECTION AGENCY			167,511,836	189,430,865
<u>U. S. GENERAL SERVICES ADMINISTRATION</u>				
Donation of Federal Surplus Personal Property	39.003		-	46,684,169
Election Reform Payments	39.011		-	-
Other Federal Awards	39.U11	OX0002947	-	5,662
Total Excluding Cluster:			-	46,689,831
TOTAL U. S. GENERAL SERVICES ADMINISTRATION			-	46,689,831
<u>U. S. NUCLEAR REGULATORY COMMISSION</u>				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	21,324
Total Excluding Cluster:			-	21,324
Research And Development Programs Cluster:				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	664,261
U.S. Nuclear Regulatory Commission Office of Research Financial Assistance Program	77.009		123,608	183,904
Other Federal Awards	77.RD	NRCHQ6017E0001	-	217,445
Total Research And Development Programs Cluster:			123,608	1,065,610
TOTAL U. S. NUCLEAR REGULATORY COMMISSION			123,608	1,086,934
<u>U. S. OFFICE OF PERSONNEL MANAGEMENT</u>				
Federal Civil Service Employment	27.001		-	1,209,401
Total Excluding Cluster:			-	1,209,401
Research And Development Programs Cluster:				
Federal Civil Service Employment	27.001		-	32,843
Total Research And Development Programs Cluster:			-	32,843
TOTAL U. S. OFFICE OF PERSONNEL MANAGEMENT			-	1,242,244
<u>U. S. SMALL BUSINESS ADMINISTRATION</u>				
COVID-19 - Small Business Development Centers	59.037	COVID-19 - 210131 (CARES ACT 2020) (COVID 19)	-	26,927
Small Business Development Centers	59.037	COVID-19 - SBAHQ20C0022	-	83,568
Veterans Outreach Program	59.037		439,331	8,988,725
Total Excluding Cluster:	59.044		-	317,280
Research And Development Programs Cluster:			439,331	9,416,500

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COVID-19 - Small Business Development Centers Small Business Development Centers	59.037	COVID-19 - 210131	-	54,531
Total Research And Development Programs Cluster:	59.037		-	272,139
TOTAL U. S. SMALL BUSINESS ADMINISTRATION			439,331	326,670
U. S. SOCIAL SECURITY ADMINISTRATION				9,743,170
Disability Insurance/SSI Cluster:				
Social Security Disability Insurance	96.001		-	133,714,784
Total Disability Insurance/SSI Cluster:			-	133,714,784
Research And Development Programs Cluster:				
Social Security Research and Demonstration <i>Passed through from Trustees of Boston College</i> <i>Passed through from University of Wisconsin - Madison</i>	96.007	5002112-BC18-SI	-	10,802
	96.007	RDR18000001	-	6,642
Total Research And Development Programs Cluster:			-	17,444
TOTAL U. S. SOCIAL SECURITY ADMINISTRATION			-	133,732,228
Grand Total			7,996,777,368	51,064,504,222

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by Cluster				
CLUSTER				
Excluding Cluster:			4,456,454,036	18,443,371,773
Aging Cluster:			85,497,576	91,263,964
CCDF Cluster:			571,955,557	586,344,686
Child Nutrition Cluster:			1,153,977,645	1,158,007,875
Clean Water State Revolving Fund Cluster:			72,724,945	72,724,945
Disability Insurance/SSI Cluster:			-	133,714,784
Drinking Water State Revolving Fund Cluster:			89,529,610	89,991,305
Economic Development Cluster:			-	983,784
Employment Service Cluster:			15,611,834	47,930,464
Federal Transit Cluster:			3,771,963	17,466,201
Fish and Wildlife Cluster:			393,219	27,448,929
Food Distribution Cluster:			144,816,049	144,986,515
Forest Service Schools and Roads Cluster:			-	2,320,938
Foster Grandparent/Senior Companion Cluster:			195,365	210,011
Health Center Program Cluster:			-	12,349,877
Highway Planning and Construction Cluster:			159,231,054	2,205,405,005
Highway Safety Cluster:			4,257,681	12,311,737
Maternal, Infant, and Early Childhood Home Visiting Cluster:			-	602,767
Medicaid Cluster:			15,385,709	16,921,789,081
Research And Development Programs Cluster:			137,466,344	937,194,472
SNAP Cluster:			6,549,970	5,752,322,498
Special Education Cluster (IDEA):			626,925,025	666,125,091
Student Financial Assistance Cluster:			-	3,128,628,851
TANF Cluster:			294,686,112	414,552,139
Transit Services Programs Cluster:			20,550,634	21,737,456
TRIO Cluster:			-	23,909,355
WIOA Cluster:			136,797,040	150,809,719
Grand Total			7,996,777,368	51,064,504,222

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Agricultural Conservation Easement Program	10.931	-	-	93,145
1890 Institution Capacity Building Grants	10.216	1,852	1,852	1,115,370
2017 Wildfires and Hurricanes Indemnity Program	10.120	168,433,338	168,433,338	171,080,125
2018 HAVA Election Security Grants	90.404	2,444,742	2,444,742	43,556,870
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353	-	-	324,504
ACA - Reinvestment of Civil Money Penalties to Benefit Nursing Home Residents	93.636	-	-	152,298
Academic Exchange Programs - Graduate Students	19.400	17,927	17,927	75,003
Academic Exchange Programs - Teachers	19.408	-	-	421,285
Academic Exchange Programs - Undergraduate Programs	19.009	-	-	212,898
ACL Assistive Technology	93.464	-	-	756,920
ACL Independent Living State Grants	93.369	-	-	4,646,922
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433	-	-	393,415
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118	44,765	44,765	314,352
Adaptive Science	15.670	-	-	245,962
Adoption and Legal Guardianship Incentive Payments	93.603	-	-	20,399
Adoption Assistance	93.659	138,909,129	138,909,129	143,182,322
Adult Education - Basic Grants to States	84.002	26,994,653	26,994,653	36,520,130
Advanced Nursing Education Workforce Grant Program	93.247	-	-	2,200,352
Advanced Research Projects Agency - Energy	81.135	1,434,098	1,434,098	2,924,373
Aeronautics	43.002	-	-	210,457
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	-	-	514,314
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	-	-	241,297
Aging Research	93.866	6,073,897	6,073,897	40,221,135
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250	526	526	46,905
Agricultural Research Basic and Applied Research	10.001	94,033	94,033	3,188,205
Agricultural Statistics Reports	10.950	-	-	123,911
Agricultural Trade Promotion Program	10.618	-	-	253,696
Agriculture and Food Research Initiative (AFRI)	10.310	3,232,581	3,232,581	13,676,908
Agriculture Extension at 1890 Land-grant Institutions	10.512	-	-	1,255,807
Air Force Defense Research Sciences Program	12.800	2,622,282	2,622,282	14,113,032
Air Pollution Control Program Support	66.001	-	-	200,822
Air Transportation Centers of Excellence	20.109	-	-	77,388
Airport Improvement Program	20.106	-	-	941,880
Alcohol Research Programs	93.273	611,965	611,965	6,403,152
Alfalfa and Forage Research Program	10.330	-	-	65,685
Allergy and Infectious Diseases Research	93.855	6,411,932	6,411,932	37,826,815
Alzheimer's Disease Program Initiative (ADPI)	93.470	-	-	144,664

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Alzheimer's Disease Demonstration Grants to States	93.051		-	-
American Battlefield Protection	15.926		-	1,112
AmeriCorps	94.006		158,044	2,024,926
Animal Health and Disease Research	10.207		-	46,681
Antiterrorism Emergency Reserve	16.321		-	697,916
Applied Meteorological Research	11.468		46,589	251,122
Apprenticeship USA Grants	17.285		74,700	1,212,349
Area Health Education Centers	93.107		1,164,414	1,416,635
ARRA - Nurse Faculty Loan Program	93.408		-	3,058
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		1,018,582	7,228,912
Arts in Education	84.351		-	124,703
Assistance to Firefighters Grant	97.044		19,867	118,405
Assistance to Small and Disadvantaged Businesses	20.910		-	240,273
Assistance to State Water Resources Research Institutes	15.805		-	94,176
Assisted Outpatient Treatment	93.997		-	195,556
Atlantic Coastal Fisheries Cooperative Management Act	11.474		-	279,363
Autism Collaboration, Accountability, Research, Education, and Support	93.877		14,226	41,234
Aviation Research Grants	20.108		-	295,313
Basic and Applied Scientific Research	12.300		3,355,710	15,006,019
Basic Scientific Research	12.431		421,050	11,068,032
Basic, Applied, and Advanced Research in Science and Engineering	12.630		27,882	5,557,299
Beach Monitoring and Notification Program Implementation Grants	66.472		-	401,983
Beginning Farmer and Rancher Development Program	10.311		-	166,081
Behavioral Risk Factor Surveillance System	93.336		-	236,321
Biofuel Infrastructure Partnership	10.117		1,585,398	3,939,790
Biological Sciences	47.074		1,135,683	21,172,547
Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development	93.360		-	65,069
Biomedical Research and Research Training	93.859		1,623,914	29,603,144
Biotechnology Risk Assessment Research	10.219		-	15,740
Bipartisan Budget Act of 2018	11.022		32,000	25,030,623
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		47,810	1,059,692
Block Grants for Community Mental Health Services	93.958		49,840,459	53,126,918
Block Grants for Prevention and Treatment of Substance Abuse	93.959		112,486,608	114,939,909
Blood Diseases and Resources Research	93.839		302,694	1,566,533
Blood Disorder Program: Prevention, Surveillance, and Research	93.080		-	29,660
Boating Safety Financial Assistance	97.012		-	11,872,556

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Body Worn Camera Policy and Implementation	16.835		-	36,180
Bulletproof Vest Partnership Program	16.607		-	16,741
Bureau of Western Hemisphere Affairs (WHA) Grant Programs (including Energy and Climate Partnership for the Americas)	19.750		-	85,976
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		2,095,345	2,679,021
Cancer Biology Research	93.396		70,377	4,161,466
Cancer Cause and Prevention Research	93.393		1,014,888	5,992,644
Cancer Centers Support Grants	93.397		-	2,449,891
Cancer Detection and Diagnosis Research	93.394		33,848	391,026
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		2,674,303	8,442,673
Cancer Research Manpower	93.398		-	812,986
Cancer Treatment Research	93.395		1,662,940	8,898,391
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326		13,643	129,072
Capital Case Litigation Initiative	16.746		2,744	167,505
Capitalization Grants for Clean Water State Revolving Funds	66.458		72,724,945	72,724,945
Capitalization Grants for Drinking Water State Revolving Funds	66.468		89,529,610	89,991,305
Cardiovascular Diseases Research	93.837		668,069	15,263,961
Career and Technical Education -- Basic Grants to States	84.048		35,695,048	62,759,101
CDC's Collaboration with Academia to Strengthen Public Health	93.967		-	324
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		162,935	870,117
Centers for Academic Excellence	12.598		100,274	1,526,557
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		-	178,000
Centers for Homeland Security	97.061		20,007	175,794
Centers for International Business Education	84.220		-	230,284
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		33,185	222,868
Chafee Education and Training Vouchers Program (ETV)	93.599		2,192,319	2,192,319
Charter Schools	84.282		12,878,165	13,984,011
Child Abuse and Neglect Discretionary Activities	93.670		-	33,459
Child Abuse and Neglect State Grants	93.669		4,414,385	4,414,385
Child and Adult Care Food Program	10.558		204,006,483	204,616,003
Child Care Access Means Parents in School	84.335		-	1,783,142
Child Care and Development Block Grant	93.575		400,004,464	416,329,152
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		153,063,477	153,063,477
Child Health and Human Development Extramural Research	93.865		7,280,884	21,749,425
Child Nutrition Discretionary Grants Limited Availability	10.579		1,122,120	1,298,454
Child Support Enforcement	93.563		26,837,622	198,389,080

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		-	475,641
Children's Health Insurance Program	93.767		323,543,427	480,099,845
Children's Justice Grants to States	93.643		80,000	569,910
Clean Vessel Act	15.616		1,269,350	1,798,405
Climate and Atmospheric Research	11.431		-	344,198
Cluster Grants	11.020		88,791	431,077
Coastal	15.630		-	210,135
Coastal Zone Management Administration Awards	11.419		695,904	3,243,380
Coastal Zone Management Estuarine Research Reserves	11.420		-	2,558,699
Cochran Fellowship Program-International Training-Foreign Participant	10.962		-	246,565
Collaborative Research and Development	12.114		-	47,612
College Housing and Academic Facilities Loans	84.142		-	214,000
Commercial Driver's License Program Implementation Grant	20.232		-	61,970
Commodity Supplemental Food Program	10.565		2,523,135	2,555,829
Communications Information and Assistance and Investigation of Complaints	32.001		-	108,646
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		-	126,415
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		28,830,728	78,902,603
Community Programs to Improve Minority Health Grant Program	93.137		-	260,108
Community Services Block Grant	93.569		20,357,084	21,020,686
Community-Based Child Abuse Prevention Grants	93.590		1,097,104	1,248,357
Comprehensive Centers	84.283		-	338,361
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		2,510,608	3,141,022
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		-	47,936
Computer and Information Science and Engineering	47.070		1,847,747	24,090,533
Conservation Activities by Youth Service Organizations	15.931		-	25,869
Conservation Research and Development	81.086		281,960	1,945,019
Conservation Stewardship Program	10.924		-	121
Consultation Agreements	17.504		-	2,142,329
Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges	93.332		641,937	1,230,561
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		-	359,375
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		-	284,564
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	383,351
Cooperative Ecosystem Studies Units	15.678		-	194,149
Cooperative Endangered Species Conservation Fund	15.615		13,880	779,432
Cooperative Extension Service	10.500		-	8,052,103

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	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Cooperative Fishery Statistics	11.434	-	-	2,736,109
Cooperative Forestry Assistance	10.664	1,085,218	1,085,218	4,703,720
Cooperative Forestry Research	10.202	-	-	871,474
Cooperative Landscape Conservation	15.669	-	-	120,019
Cooperative Research and Training Programs – Resources of the National Park System	15.945	166,607	166,607	3,421,841
Cooperative Research Units	15.812	-	-	687,657
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	438,386	438,386	2,620,083
Coral Reef Conservation Program	11.482	-	-	918,505
COVID-19 - Allergy and Infectious Diseases Research	93.855	-	-	20,974
COVID-19 - Child and Adult Care Food Program	10.558	47,778,667	47,778,667	47,778,667
COVID-19 - Child Care and Development Block Grant	93.575	18,887,616	18,887,616	18,887,616
COVID-19 - Children's Health Insurance Program	93.767	6,568,693	6,568,693	6,863,847
COVID-19 - Computer and Information Science and Engineering	47.070	-	-	15,532
COVID-19 - Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	-	-	4,526
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	19,481	-	19,481
COVID-19 - Coronavirus Relief Fund	21.019	-	-	1,959,040,779
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	225,000	225,000	225,000
COVID-19 - Disaster Recovery Assistance for Education	84.938	-	-	2,021,300
COVID-19 - Engineering	47.041	-	-	51,264
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	-	-	510,814
COVID-19 - Federal Supplemental Educational Opportunity Grants	84.007	-	-	89,650
COVID-19 - Federal Transit Formula Grants	20.507	-	-	12,626,931
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	20.509	2,377,603	2,377,603	2,377,603
COVID-19 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	-	-	428,683
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	-	-	365,230
COVID-19 - HEERF Institutional Portion	84.425F	-	-	67,273,969
COVID-19 - HEERF Minority Serving Institutions (MSIs)	84.425L	-	-	614,492
COVID-19 - HEERF Strengthening Institutions Program (SIP)	84.425M	-	-	15,591
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E	-	-	151,932,918
COVID-19 - Housing Opportunities for Persons with AIDS	14.241	-	-	88,500
COVID-19 - Maternal and Child Health Services Block Grant to the States	93.994	-	-	771,199
COVID-19 - Medical Assistance Program	93.778	-	-	712,535,248
COVID-19 - National Biodefense Hospital Preparedness Program	93.889	-	-	5,611,121
COVID-19 - National Family Caregiver Support, Title III, Part E	93.052	11,516,534	11,516,534	13,463,866
COVID-19 - National Farmworker Jobs Program	17.264	-	-	83
COVID-19 - National School Lunch Program	10.555	10,773,546	10,773,546	11,082,956

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
COVID-19 - Other Federal Awards	93.RD		-	23,296
COVID-19 - Provider Relief Fund	93.498		-	3,833,750
COVID-19 - Public Health Emergency Preparedness	93.069		-	212,657
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		-	15,548,350
COVID-19 - Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		-	352,336
COVID-19 - School Breakfast Program	10.553		3,688,671	3,688,671
COVID-19 - Small Business Development Centers	59.037		-	165,026
COVID-19 - Small Rural Hospital Improvement Grant Program	93.301		-	80,697
COVID-19 - Social, Behavioral, and Economic Sciences	47.075		-	47,562
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		32,132,119	32,139,182
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		48,292,561	54,037,570
COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		512,577	522,816
COVID-19 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		-	161,125
COVID-19 - Summer Food Service Program for Children	10.559		98,220,493	98,220,493
COVID-19 - Title I Grants to Local Educational Agencies	84.010		-	1,388,068
COVID-19 - Unemployment Insurance	17.225		-	306,074,950
Crime Victim Assistance	16.575		81,311,254	91,083,812
Crime Victim Assistance/Discretionary Grants	16.582		-	29,977
Crime Victim Compensation	16.576		-	4,550,856
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		-	51,391
Criminal Justice Research and Development Graduate Research Fellowships	16.562		-	134,893
Criminal Justice Systems	19.703		-	537,455
Crisis Counseling	97.032		-	331,790
Crop Protection and Pest Management Competitive Grants Program	10.329		74,309	640,174
Cultural and Paleontological Resources Management	15.224		-	9,952
Defense Nuclear Nonproliferation Research	81.113		-	161,564
Developmental Disabilities Basic Support and Advocacy Grants	93.630		7,736	84,471
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		19,524,870	62,800,506
Disabilities Prevention	93.184		17,377	427,655
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		1,257,907,026	1,410,771,006
Disaster Recovery Assistance for Education	84.938		69,703,461	72,414,702
Disaster Unemployment Assistance	97.034		-	16,309
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		652,262	3,676,978
DNA Backlog Reduction Program	16.741		23,652	2,740,451
Donation of Federal Surplus Personal Property	39.003		-	46,684,169

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Drug Abuse and Addiction Research Programs	93.279		1,235,918	19,443,499
Drug Court Discretionary Grant Program	16.585		-	153,130
Drug-Free Communities Support Program Grants	93.276		-	100,502
E-911 Grant Program	20.615		-	162,162
Early Hearing Detection and Intervention	93.251		-	371,401
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314		-	201,772
Economic Adjustment Assistance	11.307		-	1,023,784
Economic Adjustment Assistance for State Governments	12.617		-	54,751
Economic Development Technical Assistance	11.303		-	157,186
Education and Human Resources	47.076		1,804,618	33,365,799
Education for Homeless Children and Youth	84.196		3,594,920	3,909,712
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	84.411		270,785	888,619
Education Research, Development and Dissemination	84.305		1,138,421	8,438,153
Educational Partnership Program	11.481		2,001,822	3,242,369
Edward Byrne Memorial Competitive Grant Program	16.751		186,246	372,508
Edward Byrne Memorial Justice Assistance Grant Program	16.738		6,092,336	9,790,038
Election Reform Payments	39.011		-	-
Electricity Research, Development and Analysis	81.122		-	270,195
Emergency Food Assistance Program (Administrative Costs)	10.568		8,878,303	9,016,075
Emergency Food Assistance Program (Food Commodities)	10.569		133,414,611	133,414,611
Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665		45,000	45,000
Emergency Management Performance Grants	97.042		5,841,971	14,724,383
Emergency Medical Services for Children	93.127		-	148,157
Emergency Solutions Grant Program	14.231		5,208,093	5,595,781
Emergency Watershed Protection Program	10.923		-	183,611
Employment Service/Wagner-Peyser Funded Activities	17.207		12,750,125	37,590,829
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF)	93.734		71,812	94,125
Endangered Species Recovery Implementation	15.657		11,438	313,519
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128		175,000	176,284
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		-	299,853
Engineering	47.041		750,380	21,480,992
English Language Acquisition State Grants	84.365		40,879,392	44,233,378
Enhance Safety of Children Affected by Substance Abuse	93.087		-	259,453
Enhanced Hunter Education and Safety	15.626		-	166,746
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		20,308,782	21,495,604

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Environmental Education Grants	66.951		-	1,404
Environmental Health	93.113		783,623	5,776,261
Environmental Public Health and Emergency Response	93.070		152,385	1,825,474
Environmental Quality Incentives Program	10.912		17,375	60,359
Environmental Remediation and Waste Processing and Disposal	81.104		59,127	4,420,287
Environmental Workforce Development and Job Training Cooperative Agreements	66.815		-	42,215
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		69,381	7,196,337
Equitable Sharing	21.016		-	214,124
Equitable Sharing Program	16.922		-	1,111,165
Every Student Succeeds Act/Preschool Development Grants	93.434		5,807,721	5,807,721
Expanded Food and Nutrition Education Program	10.514		-	2,017,704
Exploration	43.003		124,517	1,304,731
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		1,596,618	21,275,647
Fair Housing Assistance Program State and Local	14.401		-	522,396
Family and Community Violence Prevention Program	93.910		-	79,236
Family Planning Services	93.217		45,414	10,104,992
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		1,388	242,573
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		6,360,228	6,370,397
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525		-	7,584
Farmers Market Promotion Program	10.168		-	25,347
Federal Civil Service Employment	27.001		-	1,242,244
Federal Direct Student Loans	84.268		-	1,712,211,766
Federal Family Education Loans	84.032		-	49,767,271
Federal Lands Access Program	20.224		79,381	79,381
Federal Pell Grant Program	84.063		-	1,311,915,829
Federal Perkins Loan (FPL)-Federal Capital Contributions	84.038		-	37,819,942
Federal Supplemental Educational Opportunity Grants	84.007		-	29,194,000
Federal Transit Capital Investment Grants	20.500		1,676,618	2,160,249
Federal Work-Study Program	84.033		-	29,134,099
Fish and Wildlife Management Assistance	15.608		-	68,403
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		38,269	307,315
Flood Mitigation Assistance	97.029		2,232,639	2,821,002
Food and Drug Administration Research	93.103		91,205	2,530,567
Food for Progress	10.606		-	23,222
Food Safety and Security Monitoring Project	93.448		-	545,252
Food Safety Cooperative Agreements	10.479		-	88,144

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Forest Health Protection	10.680		25,970	363,857
Forest Legacy Program	10.676		-	88,955
Forest Stewardship Program	10.678		1,728	299,658
Forestry Research	10.652		-	735,669
Formula Grants for Rural Areas and Tribal Transit Program	20.509		16,652,548	17,219,053
Fossil Energy Research and Development	81.089		177,952	762,379
Foster Care Title IV-E	93.658		159,733,327	169,601,071
Fresh Fruit and Vegetable Program	10.582		5,824,395	5,908,326
Fund for the Improvement of Postsecondary Education	84.116		-	866,009
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	346,585
GenCyber Grants Program	12.903		-	15,930
General Department of State Assistance	19.700		-	7,026
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400		-	490,834
Geosciences	47.050		648,253	10,370,458
Global AIDS	93.067		-	44,190
Good Neighbor Authority	10.691		-	28,097
Graduate Assistance in Areas of National Need	84.200		-	430,617
Grants for Agricultural Research, Special Research Grants	10.200		55,390	2,577,757
Grants for State Assessments and Related Activities	84.369		-	27,424,467
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		15,264	3,313,622
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	292,843
Grants to States	45.310		-	8,066,912
Grants to States for Access and Visitation Programs	93.597		466,569	498,271
Grants to States for Construction of State Home Facilities	64.005		-	26,997,701
Grants to States for Operation of State Offices of Rural Health	93.913		72,000	148,182
Grants to States to Support Oral Health Workforce Activities	93.236		116,464	288,672
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component	66.130		-	52,648
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	87.051		406,014	2,171,614
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		57,417	791,395
Gulf of Mexico Program	66.475		-	384,172
H-1B-Job Training Grants	17.268		-	4,966,477
Habitat Conservation	11.463		-	12,365
Harold Rogers Prescription Drug Monitoring Program	16.754		75,313	510,974
Hazardous Waste Management State Program Support	97.039		12,863,558	17,798,310
Hazardous Waste Management State Program Support	66.801		-	5,459
Head Start	93.600		133,986	1,115,146

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		-	11,984,647
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		-	5,490,236
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		97,829	2,903,439
Healthy Start Initiative	93.926		50,644	1,179,227
Help America Vote Act Requirements Payments	90.401		-	86,162
High Intensity Drug Trafficking Areas Program	95.001		-	679,350
Higher Education – Graduate Fellowships Grant Program	10.210		-	216,138
Higher Education - Institution Challenge Grants Program	10.217		73,809	254,874
Higher Education - Multicultural Scholars Grant Program	10.220		-	15,087
Higher Education Institutional Aid	84.031		304,685	25,976,082
Highway Planning and Construction	20.205		159,151,673	2,205,412,833
Highway Research and Development Program	20.200		186,964	1,179,811
Highway Training and Education	20.215		-	77,639
Hispanic Serving Institutions Education Grants	10.223		190,207	633,814
Historic Preservation Fund Grants-In-Aid	15.904		37,063	1,118,192
HIV Care Formula Grants	93.917		66,954,248	114,103,716
HIV Demonstration, Research, Public and Professional Education Projects	93.941		-	1,098,869
HIV Emergency Relief Project Grants	93.914		-	5,438,951
HIV Prevention Activities Health Department Based	93.940		8,501,974	39,985,120
HIV-Related Training and Technical Assistance	93.145		-	509,763
Home Investment Partnerships Program	14.239		-	18,500
Homeland Security Agricultural	10.304		434,699	591,999
Homeland Security Grant Program	97.067		18,747,135	21,478,430
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817		-	1,022,792
Housing Opportunities for Persons with AIDS	14.241		3,517,291	8,584,962
Human Genome Research	93.172		173,003	2,456,525
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		223,901	1,241,598
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269		-	31,009
Immunization Cooperative Agreements	93.268		-	284,644,030
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		316,410	2,222,605
Indian Education Grants to Indian-Controlled Schools	84.072		-	99,639
Information Security Grants	12.902		-	682,104
Injury Prevention and Control Research and State and Community Based Programs	93.136		2,022,490	8,830,260
Innovations in Applied Public Health Research	93.061		-	1,187
Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods	84.215		-	10,000

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.435		53,246	478,870
Integrated Ocean Observing System (IOOS)	11.012		15,510	511,951
Integrated Programs	10.303		20,613	138,018
Integrative Activities	47.083		-	648,999
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		748,453	898,453
Interjurisdictional Fisheries Act of 1986	11.407		-	143,095
International Forestry Programs	10.684		-	27,737
International Research and Research Training	93.989		509,179	1,140,233
Javits Gifted and Talented Students Education	84.206		-	655,930
Job Access and Reverse Commute Program	20.516		171,641	171,641
Job Corps Experimental Projects and Technical Assistance	17.287		-	53,206
Jobs for Veterans State Grants	17.801		1,699,163	6,113,303
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		8,528,407	8,663,062
John R. Justice Prosecutors and Defenders Incentive Act	16.816		-	73,507
Joint Fire Science Program	15.232		-	689
Juvenile Accountability Block Grants	16.523		-	140,877
Juvenile Justice and Delinquency Prevention	16.540		-	1,919,597
Juvenile Mentoring Program	16.726		-	9,501
Labor Force Statistics	17.002		-	2,693,770
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	93.065		-	126,448
Language Grant Program	12.900		-	55,710
Laura Bush 21st Century Librarian Program	45.313		-	116,567
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	16.004		-	979,622
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		-	2,142,629
Legacy Resource Management Program	12.632		-	380,738
Lifespan Respite Care Program	93.072		-	-
Local Veterans' Employment Representative Program	17.804		1,162,546	4,226,332
Low-Income Home Energy Assistance	93.568		72,804,824	74,479,735
Lung Diseases Research	93.838		215,802	4,091,903
Manufacturing Extension Partnership	11.611		-	497,048
Marine Fisheries Initiative	11.433		14,999	479,447
Marine Mammal Data Program	11.439		-	417,364
Marine Minerals Activities	15.424		-	515,175
Marine Sanctuary Program	11.429		-	85,974
Marine Turtle Conservation Fund	15.645		-	16,382

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Market Access Program	10.601	-	-	3,364,238
Market Protection and Promotion	10.163	-	-	1,400,517
Mary Lee Allen Promoting Safe and Stable Families Program	93.556	38,668,750	38,668,750	38,725,089
Maternal and Child Health Federal Consolidated Programs	93.110	-	-	2,447,955
Maternal and Child Health Services Block Grant to the States	93.994	5,646,367	5,646,367	24,222,001
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	-	-	486,349
Mathematical and Physical Sciences	47.049	19,747,800	19,747,800	72,150,520
Mathematical Sciences Grants	12.901	-	-	64,150
Measurement and Engineering Research and Standards	11.609	-	-	1,023,098
Medical Assistance Program	93.778	15,395,902	15,395,902	16,178,304,809
Medical Library Assistance	93.879	36,499	36,499	311,214
Medical Reserve Corps Small Grant Program	93.008	-	-	6,263
Medicare Enrollment Assistance Program	93.071	1,524,837	1,524,837	1,527,640
Mental and Behavioral Health Education and Training Grants	93.732	8,500	8,500	1,110,495
Mental Health Disaster Assistance and Emergency Mental Health	93.982	1,540,733	1,540,733	1,728,888
Mental Health Research Grants	93.242	2,333,305	2,333,305	15,970,433
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	10,544,021	10,544,021	12,084,902
Migrant Education College Assistance Migrant Program	84.149	-	-	837,028
Migrant Education Coordination Program	84.144	66,517	66,517	66,517
Migrant Education High School Equivalency Program	84.141	-	-	901,149
Migrant Education State Grant Program	84.011	18,920,340	18,920,340	19,268,712
Military Construction, National Guard	12.400	-	-	4,614,644
Military Medical Research and Development	12.420	3,009,342	3,009,342	13,994,090
Mine Health and Safety Education and Training	17.602	-	-	151,608
Minority Economic Impact	81.137	-	-	211,765
Minority Health and Health Disparities Research	93.307	1,247,689	1,247,689	11,415,355
Minority Science and Engineering Improvement	84.120	-	-	972,865
Motor Carrier Safety Assistance	20.218	-	-	13,359,440
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	-	-	60,922
Multipurpose Grants to States and Tribes	66.204	-	-	197
Multistate Conservation Grant	15.628	-	-	2,231
Museum Grants for African American History and Culture	45.309	-	-	74,068
Museums for America	45.301	-	-	2,341
National and Regional Climate Adaptation Science Centers	15.820	-	-	22,656
National Biodefense Hospital Preparedness Program	93.889	5,171,308	5,171,308	13,391,495
National Center for Advancing Translational Sciences	93.350	149,245	149,245	7,558,184
National Center for Preservation Technology and Training	15.923	-	-	10,324

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
National Center for Research Resources	93.389	-	-	35,863
National Center on Sleep Disorders Research	93.233	2,489	2,489	209,312
National Cooperative Geologic Mapping	15.810	-	-	185,214
National Criminal History Improvement Program (NCHIP)	16.554	-	-	564,393
National Dam Safety Program	97.041	-	-	168,705
National Environmental Education Training Program	66.950	-	-	2,000
National Estuary Program	66.456	4,878	4,878	123,437
National Farmworker Jobs Program	17.264	2,391,967	2,391,967	3,755,484
National Fish and Wildlife Foundation	10.683	-	-	62,788
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328	60,846	60,846	462,554
National Geological and Geophysical Data Preservation	15.814	-	-	52,152
National Ground-Water Monitoring Network	15.980	-	-	14,455
National Guard Challenge Program	12.404	-	-	4,583,465
National Guard Military Operations and Maintenance (O&M) Projects	12.401	-	-	37,472,238
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614	-	-	432,432
National Historical Publications and Records Grants	89.003	-	-	14,650
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	142,003	142,003	2,902,527
National Institute of Justice W.E.B. DuBois Fellowship Program	16.566	-	-	121,194
National Leadership Grants	45.312	51,692	51,692	170,496
National Maritime Heritage Grants	15.925	-	-	15,879
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123	390,382	390,382	1,059,095
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	494,403	494,403	2,881,634
National Park Service Conservation, Protection, Outreach, and Education	15.954	-	-	408,824
National Priority Safety Programs	20.616	1,948,308	1,948,308	7,067,587
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	-	-	1,603,091
National School Lunch Program	10.555	760,169,428	760,169,428	762,894,053
National Sexual Assault Kit Initiative	16.833	341,208	341,208	1,082,922
Natural Resource Damage Assessment and Restoration	15.658	-	-	38,971
Natural Resource Stewardship	15.944	-	-	80,547
New Freedom Program	20.521	70,211	70,211	70,211
NFWF-USFWS Conservation Partnership	15.663	-	-	1,294
NICS Act Record Improvement Program	16.813	35,130	35,130	1,034,328
NIEHS Superfund Hazardous Substances_Basic Research and Education	93.143	-	-	22,967
NOAA Mission-Related Education Awards	11.008	-	-	34,089

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Nonpoint Source Implementation Grants	66-460		3,175,188	7,472,172
Non-Profit Security Program	97-008		1,735,022	1,738,021
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10-777		-	51,170
Nuclear Energy Research, Development and Demonstration	81-121		251,791	1,342,113
Nurse Anesthetist Traineeship	93-124		-	191,784
Nurse Education, Practice Quality and Retention Grants	93-359		297,000	1,067,815
Nurse Faculty Loan Program (NFLP)	93-264		-	1,866,342
Nursing Research	93-361		206,149	2,371,977
Nursing Student Loans	93-364		-	2,134
Nutrition Services Incentive Program	93-053		5,072,896	5,087,212
Occupational Safety and Health Program	93-262		321,375	3,503,159
Occupational Safety and Health Susan Harwood Training Grants	17-502		-	162,344
Ocean Exploration	11-011		125,960	764,127
Office for Coastal Management	11-473		-	13,579
Office of Cyberinfrastructure	47-080		-	68,867
Office of International Science and Engineering	47-079		71,406	368,082
Office of Research and Development Consolidated Research/Training/Fellowships	66-511		-	79,582
Office of Science Financial Assistance Program	81-049		2,028,883	20,453,582
Office of Stem Engagement (OSTEM)	43-008		166,935	1,725,763
Opioid Affected Youth Initiative	16-842		-	18,402
Opioid STR	93-788		67,897,576	71,935,172
Oral Diseases and Disorders Research	93-121		880,189	10,341,514
Organic Agriculture Research and Extension Initiative	10-307		203,024	1,088,036
Organic Certification Cost Share Programs	10-171		43,714	43,714
Organized Approaches to Increase Colorectal Cancer Screening	93-800		40,237	858,139
Other Federal Awards	87-RD		6,061,811	97,692,088
Outdoor Recreation Acquisition, Development and Planning	15-916		2,089,461	2,089,461
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10-443		-	84,609
Overseas Programs - Doctoral Dissertation Research Abroad	84-022		-	44,347
P3 Award: National Student Design Competition for Sustainability	66-516		-	41,250
Partnership Agreements	10-699		-	502,457
Past Conflict Accounting	12-740		-	67,843
Paul Coverdell Forensic Sciences Improvement Grant Program	16-742		463,408	946,048
Payments to 1890 Land-Grant Colleges and Tuskegee University	10-205		-	2,115,171
Payments to Agricultural Experiment Stations Under the Hatch Act	10-203		-	2,684,410
Peace Corps' Global Health and PEPFAR Initiative Program	45-400		-	17,666
Performance Partnership Grants	66-605		205,495	9,333,819

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Perkins Loan Cancellations	84.037		-	25,461
PHMSA Pipeline Safety Research and Development "Other Transaction Agreements"	20.723		-	50,163
Plant and Animal Disease, Pest Control, and Animal Care	10.025		338,121	20,185,436
Poison Center Support and Enhancement Grant	93.253		235,198	368,650
Polar Programs	47.078		-	4,447
Pollution Prevention Grants Program	66.708		-	33,781
Port Security Grant Program	97.056		-	2,557
Post-9/11 Veterans Educational Assistance	64.027		-	1,688,288
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.305		-	1,605,000
PPHF Geriatric Education Centers	93.969		291,208	1,028,460
PREA Program: Strategic Support for PREA Implementation	16.735		-	56,375
Predictive Science Academic Alliance Program	81.124		-	1,204,455
Pre-Disaster Mitigation	97.047		247,127	357,561
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		217,981	2,041,796
Preventive Health and Health Services Block Grant	93.991		69,700	3,949,235
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758		-	8,649
Procurement Technical Assistance For Business Firms	12.002		21,429	643,757
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		-	5,210,478
Project Safe Neighborhoods	16.609		86,613	207,538
Projects for Assistance in Transition from Homelessness (PATH)	93.150		4,319,506	4,319,506
Promotion of the Arts Grants to Organizations and Individuals	45.024		8,750	183,344
Promotion of the Arts Partnership Agreements	45.025		235,435	720,989
Promotion of the Humanities Challenge Grants	45.130		-	30,613
Promotion of the Humanities Division of Preservation and Access	45.149		11,433	188,619
Promotion of the Humanities Federal/State Partnership	45.129		-	42,875
Promotion of the Humanities Fellowships and Stipends	45.160		-	96,473
Promotion of the Humanities Office of Digital Humanities	45.169		-	152,379
Promotion of the Humanities Public Programs	45.164		-	6,019
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		7,403	207,639
Protection of Voting Rights	16.104		-	1,497,476
Public Diplomacy Programs	19.040		-	39,646
Public Health Emergency Preparedness	93.069		202,356	28,401,379
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		93,633	6,867,922
Public Health Training Centers Program	93.516		-	14,354

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Public Safety Partnership and Community Policing Grants	16.710	-	-	143,394
Public Transportation Emergency Relief Program	20.527	-	-	541,685
Public Transportation Innovation	20.530	-	-	473,646
Public Transportation Research, Technical Assistance, and Training	20.514	-	-	1,199,068
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528	-	-	769,567
Railroad Safety Technology Grants	20.321	-	-	2,267,309
Rangeland Resource Management	15.237	-	-	1,678
Rare Disorders: Research, Surveillance, Health Promotion, and Education	93.315	-	-	267,689
Ready-To-Learn Television	84.295	-	-	79,622
Reentry Employment Opportunities	17.270	-	-	21,300
Refugee and Entrant Assistance Discretionary Grants	93.576	71,348	71,348	371,495
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	21,405,428	21,405,428	52,822,791
Regional Conservation Partnership Program	10.932	-	-	24,659
Regional Fishery Management Councils	11.441	-	-	151,654
Regional Wetland Program Development Grants	66.461	31,440	31,440	355,209
Rehabilitation Long-Term Training	84.129	-	-	691,584
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177	-	-	1,739,806
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	-	-	200,686,450
Renewable Energy Research and Development	81.087	601,344	601,344	4,010,480
Renewable Resources Extension Act and National Focus Fund Projects	10.515	-	-	77,754
Research and Evaluations, Demonstrations, and Data Analysis and Utilization	14.536	-	-	281,639
Research and Technology Development	12.910	1,259,458	1,259,458	9,576,885
Research and Training in Complementary and Integrative Health	93.213	107,605	107,605	1,663,543
Research in Special Education	84.324	1,153,915	1,153,915	7,195,329
Research Infrastructure Programs	93.351	47,725	47,725	554,161
Research Joint Venture and Cost Reimbursable Agreements	10.707	-	-	72,652
Research on Chemical and Biological Defense	12.360	-	-	19,328
Research on Healthcare Costs, Quality and Outcomes	93.226	242,899	242,899	1,436,790
Research on Research Integrity	93.085	-	-	5,593
Research Related to Deafness and Communication Disorders	93.173	1,051,101	1,051,101	6,868,149
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716	-	-	22,534
Resident Instruction Grants for Insular Area Activities	10.308	-	-	77,648
Residential Substance Abuse Treatment for State Prisoners	16.593	87,983	87,983	562,257
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015	92,270	92,270	616,253
Retired and Senior Volunteer Program	94.002	-	-	52,751
Rural Education	84.358	2,209,264	2,209,264	2,552,929

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		-	538,024
Safe and Drug-Free Schools and Communities_State Grants	84.186		-	1,006,137
Safety, Security and Mission Services	43.009		-	708,459
Scaling the National Diabetes Prevention Program to Priority Populations	93.261		-	169,434
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		-	1,310,671
School Breakfast Program	10.553		209,139,126	209,354,596
School Improvement Grants	84.377		9,808,835	9,808,835
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	84.184		-	769,693
Schools and Roads - Grants to States	10.665		-	2,320,938
Science	43.001		4,587,633	15,977,625
Science To Achieve Results (STAR) Research Program	66.509		2,100	111,242
Science, Technology, Business and/or Education Outreach	11.620		50,000	218,394
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		-	435,339
Science, Technology, Engineering and Mathematics (STEM) Educational Program: Science, Mathematics And Research for Transformation (SMART)	12.631		-	3,051
Scientific Leadership Awards	97.062		-	220,714
Scientific Research - Combating Weapons of Mass Destruction	12.351		380,527	2,358,016
Sea Grant Support	11.417		466,494	3,855,794
Second Chance Act Reentry Initiative	16.812		-	218,907
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		-	171,463
Senior Community Service Employment Program	17.235		3,772,338	3,811,188
Senior Companion Program	94.016		195,365	210,011
Senior Farmers Market Nutrition Program	10.576		124,006	124,006
Sexual Assault Services Formula Program	16.017		429,505	521,261
Sexual Risk Avoidance Education	93.060		-	20,745
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		-	4,916,440
Sickle Cell Treatment Demonstration Program	93.365		-	15,776
Small Business Development Centers	59.037		439,331	9,260,864
Small Business Innovation Research	10.212		-	84,883
Small Rural Hospital Improvement Grant Program	93.301		-	35,598
Smart Prosecution Initiative	16.825		-	63,454
SNAP Fraud Framework Implementation Grant	10.535		-	195,758
Social Security Disability Insurance	96.001		-	133,714,784
Social Security Research and Demonstration	96.007		-	17,444
Social Services Block Grant	93.667		54,265,339	161,247,154

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Social, Behavioral, and Economic Sciences	47.075		127,712	3,369,938
Soil and Water Conservation	10.902		5,424	308,939
Soil Survey	10.903		-	33,071
Southeast Area Monitoring and Assessment Program	11.435		-	558,372
Space Operations	43.007		216,575	966,304
Space Technology	43.012		-	2,186,485
Special Data Collections and Statistical Studies	16.734		-	911,347
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		1,405,713	8,180,820
Special Education - State Personnel Development	84.323		608,256	2,126,446
Special Education Educational Technology Media, and Materials for Individuals with Disabilities	84.327		-	842,315
Special Education Grants to States	84.027		613,378,606	651,638,562
Special Education Preschool Grants	84.173		13,546,419	14,502,314
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		941,628	3,050,210
Special Education-Grants for Infants and Families	84.181		6,830,888	34,012,305
Special Milk Program for Children	10.556		6,423	6,423
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		1,547,646	1,559,919
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042		-	1,155,240
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		232,126	264,014
Special Projects of National Significance	93.928		-	637,886
Specialty Adapted Housing Assistive Technology Grant Program	64.051		-	67,861
Specialty Crop Block Grant Program - Farm Bill	10.170		877,149	3,411,894
Specialty Crop Research Initiative	10.309		3,688,643	14,256,080
Sport Fish Restoration	15.605		393,219	10,268,239
Sportfishing and Boating Safety Act	15.622		766,676	766,676
State & Private Forestry Hazardous Fuel Reduction Program	10.697		-	180,991
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.366		-	257,374
State Administrative Expenses for Child Nutrition	10.560		-	18,297,391
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		6,549,970	100,547,171
State and Community Highway Safety	20.600		2,309,373	6,148,485
State and Local Implementation Grant Program	11.549		-	33,355
State and Tribal Response Program Grants	66.817		-	642,788
State Capacity Building	93.240		-	379,865
State Court Improvement Program	93.586		-	1,185,422
State Criminal Alien Assistance Program	16.606		-	14,166,558

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
State Energy Program	81.041		1,716,332	3,406,434
State Energy Program Special Projects	81.119		-	51,612
State Health Access Program	93.256		-	591,445
State Health Insurance Assistance Program	93.324		2,077,158	2,757,028
State Heating Oil and Propane Program	81.138		-	1,981
State Indoor Radon Grants	66.032		-	217,593
State Justice Statistics Program for Statistical Analysis Centers	16.550		-	155,649
State Medicaid Fraud Control Units	93.775		-	13,372,511
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		-	835,519
State Public Health Approaches for Ensuring Quiltline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	93.735		-	870,191
State Rural Hospital Flexibility Program	93.241		-	179,886
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		-	17,977,232
State Traffic Safety Information System Improvement Grants	20.610		-	937
State Wildlife Grants	15.634		637,946	2,187,796
Stephanie Tubbs Jones Child Welfare Services Program	93.645		13,644,391	15,632,015
Stewardship Science Grant Program	81.112		-	536,892
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421		-	10,417
Student Support and Academic Enrichment Program	84.424		53,958,319	54,761,805
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		2,973,022	6,271,189
Summer Food Service Program for Children	10.559		71,979,958	72,760,683
Sun Grant Program	10.320		-	38,944
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		-	188,802
Supplemental Nutrition Assistance Program	10.551		-	5,651,775,327
Support for Adam Walsh Act Implementation Grant Program	16.750		-	70,214
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		-	1,026,665
Supporting Effective Educator Development Program	84.423		806,289	4,172,265
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367		96,772,461	99,395,911
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		19,707	1,166,964
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		-	36,373
Survivors and Dependents Educational Assistance	64.117		-	1,767,075
Sustainable Agriculture Research and Education	10.215		1,664	389,890
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	257,053
Teacher Quality Partnership Grants	84.336		-	805,635

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Team Nutrition Grants	10.574		-	26,284
Technical Agricultural Assistance	10.960		-	41,488
Technical Assistance and Workforce Development	20.531		-	984,114
Technical Assistance for Specialty Crops Program	10.604		-	76,909
Temporary Assistance for Needy Families	93.558		294,715,468	414,660,777
Temporary Labor Certification for Foreign Workers	17.273		-	698,051
The Affordable Care Act Medicaid Incentives for Prevention of Chronic Disease Demonstration Project	93.536		16,049	3,464,669
The Language Flagship Grants to Institutions of Higher Education	12.550		-	268,934
The Zika Health Care Services Program	93.966		358,012	1,231,374
Title I Grants to Local Educational Agencies	84.010		801,925,660	813,749,980
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		10,647	1,427,372
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		1,184,900	3,146,117
Trade Adjustment Assistance	17.245		1,118,748	1,992,776
Trade Mitigation Program Eligible Recipient Agency Operational Funds	10.178		4,916,000	4,916,000
Training in General, Pediatric, and Public Health Dentistry	93.059		-	198,163
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		88,025	580,891
Trans-National Crime	19.705		-	815,906
Trans-NIH Recovery Act Research Support	93.701		-	1,155
Trans-NIH Research Support	93.310		3,176,766	7,428,932
Transportation Services	10.167		-	51,129
TRIO Educational Opportunity Centers	84.066		-	2,429,290
TRIO McNair Post-Baccalaureate Achievement	84.217		-	634,020
TRIO Student Support Services	84.042		-	8,855,865
TRIO Talent Search	84.044		-	4,713,325
TRIO Upward Bound	84.047		-	8,538,528
Troops to Teachers Grant Program	12.620		-	343,425
Tuberculosis Demonstration, Research, Public and Professional Education	93.947		-	1,391,292
Twenty-First Century Community Learning Centers	84.287		54,336,046	60,803,789
U.S. Ambassadors Fund for Cultural Preservation	19.025		-	43,442
U.S. Geological Survey Research and Data Collection	15.808		-	2,205,154
U.S. Nuclear Regulatory Commission Office of Research Financial Assistance Program	77.009		123,608	183,904
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	685,585
U.S. Repatriation	93.579		-	10,701
Unaffiliated Industry Projects	11.452		98,617	191,875
Unaffiliated Management Projects	11.454		18,744	539,086
Unaffiliated Science Program	11.472		-	1,256,362
Undergraduate International Studies and Foreign Language Programs	84.016		-	59,150

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
FISCAL YEAR ENDED JUNE 30, 2020
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804		-	1,171,981
Unemployment Insurance	17.225		4,982,700	8,966,438,928
Uniformed Services University Medical Research Projects	12.750		-	18,227
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	575,912
University Transportation Centers Program	20.701		2,983,946	6,883,933
Urban and Community Forestry Program	10.675		-	460,855
USAID Foreign Assistance for Programs Overseas	98.001		2,687,453	9,382,436
VA Supportive Services for Veteran Families Program	64.033		-	24,114
Veterans Home Based Primary Care	64.022		-	124,338
Veterans Information and Assistance	64.115		-	1,042,281
Veterans Medical Care Benefits	64.009		-	90,165
Veterans Outreach Program	59.044		-	317,280
Veterans State Domiciliary Care	64.014		-	2,304,249
Veterans State Nursing Home Care	64.015		-	54,076,457
Veterinary Services Grant Program	10.336		-	131,513
Violence Against Women Formula Grants	16.588		9,867,100	12,927,492
Viral Hepatitis Prevention and Control	93.270		-	1,177,157
Virginia Graeme Baker Pool and Spa Safety	87.002		-	190,791
Vision Research	93.867		931,242	6,109,326
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009		-	7,079
Volunteers in Service to America	94.013		-	159,188
Water Conservation Field Services (WCFS)	15.530		-	4,000
Water Desalination Research and Development	15.506		-	29,569
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		1,667,900	2,053,515
Water Quality Management Planning	66.454		150,573	283,118
Weather and Air Quality Research	11.459		102,109	554,091
Weatherization Assistance for Low-Income Persons	81.042		1,329,729	1,538,795
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	93.436		36,829	626,124
Wetlands Reserve Program	10.072		-	3,793
WIC Farmers' Market Nutrition Program (FMNP)	10.572		157,938	217,758
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		-	338,628,969
Wildlife Restoration and Basic Hunter Education	15.611		-	17,052,764
Wildlife Services	10.028		-	60,342
WIOA Adult Program	17.258		45,545,430	49,496,758
WIOA Dislocated Worker Formula Grants	17.278		47,954,356	53,430,657
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		21,907,787	22,059,407

See accompanying notes to the Schedule of Expenditures of Federal Awards

STATE OF FLORIDA
 FISCAL YEAR ENDED JUNE 30, 2020
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FEDERAL AGENCY / FEDERAL PROGRAM TITLE / PASS-THROUGH ENTITY	CFDA#	AWARD NUMBER	AMOUNTS PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Summary of Federal Expenditures by CFDA				
CFDA Program Title				
WIOA Pilots, Demonstrations, and Research Projects	17.261		-	21,215
WIOA Youth Activities	17.259		43,297,254	47,882,304
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		-	6,443
Wood Utilization Assistance	10.674		-	8,918
Work Opportunity Tax Credit Program (WOTC)	17.271		-	1,023,012
Workforce Innovation Fund	17.283		-	89,681
YouthBuild	17.274		504,406	841,965
Grand Total			7,996,777,368	51,064,504,222

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 (SCC) exclusive of any component units of the State Universities and Community Colleges and Florida Colleges.

Catalog of Federal Domestic Assistance

The Catalog of Federal Domestic Assistance is a government-wide compendium of individual Federal programs. A five-digit program identification number (CFDA No.) is assigned to each program included in the catalog. Those programs that have not been assigned a CFDA number by the Federal Government and those programs for which CFDA numbers could not be identified are entitled "Other Federal Awards" on the accompanying schedule and listed as CFDA No. "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 CFDA No. "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, the University of Florida, and Florida Department of Military Affairs, 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 reimbursements.

Expenditures reported for the Unemployment Insurance (UI) Program (CFDA No. 17.225) and the Direct Loans Program (CFDA No. 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 2019-2020 Fiscal Year are included within the accompanying schedule. Expenditures reported on the accompanying schedule for ARRA awards totaled \$10,627,372.

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. A \$2.2 trillion bailout and stimulus package 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 CFDA number (CFDA numbers federal awards and subawards) and apply to both the portion of existing federal programs and the new COVID-19 only programs.

COVID-19 related award expenditures during the 2019-2020 Fiscal Year are included within the accompanying schedule and totaled \$3,574,429,129, of which \$1,959,040,779 is reported under CFDA No. 21.019, the Coronavirus Relief Fund Program (CRF).

Disaster Grants – Public Assistance (CFDA No 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, 2020, \$117,259,021 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. The programs that report 100% direct noncash benefits are accompanied on the table by a (1).

CFDA Number	Program Title	Total Noncash Benefits
10.551	Supplemental Nutrition Assistance Program(1)	\$ 5,651,775,327
10.553	School Breakfast Program	10,146
10.555	National School Lunch Program	103,709,271
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children (1)	223,850,157
10.565	Commodity Supplemental Food Program	1,925,679
10.569	Emergency Food Assistance Program (Food Commodities) (1)	133,414,611
16.922	Equitable Sharing Program(1)	15,785
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	13,641,965
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	1,260,299
39.003	Donation of Federal Surplus Personal Property (1)	46,684,169
93.268	Immunization Cooperative Agreements	269,566,617
	Total Noncash Assistance	\$ 6,445,854,026

Donated Personal Protective Equipment (Unaudited)

During the emergency period of COVID-19, federal agencies and recipients of federal assistance funds donated personal protective equipment (PPE) to non-federal entities. In connection with that donation, the recipient must disclose the estimated value of the donated PPE, but such amounts are not included in the SEFA. The State of Florida received critical supplies including 2.4 million N95 respirators, 977,872 gloves, 227,699 face shields, 1.1 million surgical masks, and 200 ventilators. As of June 9, FEMA has obligated \$366.4 million in federal support to Florida, and one Battelle N-95 decontamination unit is located in Miami.

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 Entities

Justice Administrative Commission

State Colleges

Broward College

NOTE 3 – UNEMPLOYMENT INSURANCE

The Unemployment Insurance (UI) Program (CFDA No. 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	\$ 103,634,421
Federal Administration COVID-19	2,098,580
DEO – Subgranted to state agencies	17,332,009
Other Agencies Total Expenditures	-
Adjusted Federal Administration	\$ 123,065,010
Federal Benefits Ex-Military/Federal Employees	\$ 2,495,648
Federal Benefits Emergency	-
Federal Benefits TRADE/Disaster	870,073
Federal Benefits COVID-19	6,646,929,501
State Benefits funded by Taxes	2,498,422,864
	<u>\$ 9,271,783,096</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 (CFDA No. 20.205)

The Federal State Infrastructure Bank (SIB) for the Highway Planning and Construction Program (CFDA 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 2019-20 fiscal year totaled \$21,715,453. Of this amount, \$2,481,464 was reported on the 2018-2019 SEFA as the Federal share (80 percent) of SIB accruals for the 2018-19 fiscal year. The total of \$19,233,988 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, 2020 totaled \$58,196,520.

Federal Family Education Loans (CFDA No. 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 (CFDA No. 84.032) for the State. During the 2019-20 fiscal year, payments made to lenders to cover student loans in default totaled \$49,767,271. The value of outstanding loans guaranteed at June 30, 2020, totaled \$61,117,502.

Higher Education Loans

The table below summarizes activity by the state for federally funded student loan programs.

CFDA Number	Program Title	Current Year Disbursements	Value of Loans Outstanding
47.076	Education and Human Resources	\$ -	\$ 335,000
84.032	Federal Family Education Loans	49,767,271	61,117,502
84.038	Federal Perkins Loan (FPL)-Federal Capital Contributions	-	37,769,907
84.142	College Housing and Academic Facilities Loans	-	214,000
84.268	Federal Direct Student Loans	1,712,211,766	2,438,206
93.264	Nurse Faculty Loan Program (NFLP)	-	1,866,342
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	-	5,490,236
93.364	Nursing Student Loans	-	2,134
93.408	ARRA - Nurse Faculty Loan Program	-	3,058
Totals		\$ 1,761,979,037	\$ 109,236,385

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
Operational Audit 2020-090	Department of Children and Families – Office of Public Benefits Integrity and Selected Administrative Activities	January 2020
Information Technology Operational Audit 2020-149	Department of Management Services – State Data Center Operations	March 2020
Operational Audit 2021-013	Agency for Health Care Administration – Analysis of Selected Medicaid Claims	August 2020
Information Technology Operational Audit 2020-131	Department of Financial Services – Florida Accounting Information Resource Subsystem (FLAIR) and Selected Information Technology Controls	February 2021
Information Technology Operational Audit 2021-146	Florida State University Northwest Regional Data Center – Data Center Operations	March 2021
Information Technology Operational Audit 2021-169	Department of Economic Opportunity – Reemployment Assistance Claims and Benefits Information System (CONNECT)	March 2021

Audit reports issued by the Auditor General can be obtained through our Web site FLAuditor.gov.

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State Agency Finding Number	Program Title
Florida Agency for Health Care Administration	
2020-040	Medicaid Cluster
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2020-043	
2020-047	
Florida Agency for Persons with Disabilities	
2020-044	Medicaid Cluster
Florida Department of Children and Families	
2020-033	Social Services Block Grant State Administrative Matching Grants for the SNAP Temporary Assistance for Needy Families
2020-034	Block Grants for Prevention and Treatment of Substance Abuse Medicaid Cluster Opioid STR Temporary Assistance for Needy Families
2020-035	Foster Care - Title IV-E Medicaid Cluster Temporary Assistance for Needy Families
2020-036	Medicaid Cluster Temporary Assistance for Needy Families
2020-037	Temporary Assistance for Needy Families
2020-038	Foster Care - Title IV-E
Florida Department of Economic Opportunity	
2020-003	Receivables, net, Operating Revenues - Other, Net Position
2020-006	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
2020-007	Unemployment Insurance
2020-008	
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2020-012	
2020-013	
2020-014	
2020-015	
2020-016	
2020-017	
2020-018	
2020-019	
2020-020	
2020-021	
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Florida Department of Education	
2020-029	Title I Grants to Local Educational Agencies
Florida Department of Financial Services	
2020-001	Flexible benefits contributions and Benefit Payments
2020-002	Various
2020-004	Pooled Investments with State Treasury
2020-005	Net Position - Net investment in capital assets
Florida Department of Health	
2020-048	HIV Prevention Activities - Health Department Based
2020-049	

State Agency Finding Number	Program Title
Florida Department of Health (continued)	
2020-049	Special Education - Grants for Infants and Families with Disabilities
Florida Department of Legal Affairs	
2020-045	Medicaid Cluster
2020-046	
Florida Department of Management Services	
2020-030	Block Grants for Prevention and Treatment of Substance Abuse Disaster Grants - Public Assistance (Presidentially Declared Disasters) Foster Care - Title IV-E Highway Planning and Construction Cluster Medicaid Cluster Opioid STR WIC Special Supplemental Nutrition Program for Women, Infants, and Children Temporary Assistance for Needy Families Unemployment Insurance
2020-031	Block Grants for Prevention and Treatment of Substance Abuse Disaster Grants - Public Assistance (Presidentially Declared Disasters) Foster Care - Title IV-E Highway Planning and Construction Cluster Medicaid Cluster Opioid STR WIC Special Supplemental Nutrition Program for Women, Infants, and Children Temporary Assistance for Needy Families Unemployment Insurance
2020-032	Block Grants for Prevention and Treatment of Substance Abuse Disaster Grants - Public Assistance (Presidentially Declared Disasters) Foster Care - Title IV-E Highway Planning and Construction Cluster Medicaid Cluster Opioid STR WIC Special Supplemental Nutrition Program for Women, Infants, and Children Temporary Assistance for Needy Families Unemployment Insurance
Florida Department of Revenue	
2020-024	Unemployment Insurance
2020-025	
Florida Department of Transportation	
2020-027	Highway Planning and Construction Cluster
2020-028	
Florida Division of Emergency Management	
2020-050	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

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State Universities and Colleges Finding Number	Program Title
Florida Atlantic University	
2020-053	Student Financial Assistance Cluster
2020-054	
Florida State University	
2020-056	Student Financial Assistance Cluster
New College of Florida	
2020-054	Student Financial Assistance Cluster
University of Central Florida	
2020-053	Student Financial Assistance Cluster
2020-054	
2020-055	
Broward College	
2020-056	Student Financial Assistance Cluster
Chipola College	
2020-054	Student Financial Assistance Cluster
2020-055	
College of Central Florida	
2020-053	Student Financial Assistance Cluster
Daytona State College	
2020-054	Student Financial Assistance Cluster
2020-056	
Eastern Florida State College	
2020-054	Student Financial Assistance Cluster
Florida State College at Jacksonville	
2020-054	Student Financial Assistance Cluster
2020-056	
Hillsborough Community College	
2020-053	Student Financial Assistance Cluster
Indian River State College	
2020-053	Student Financial Assistance Cluster
2020-055	
2020-056	
Lake-Sumter State College	
2020-054	Student Financial Assistance Cluster

State Universities and Colleges Finding Number	Program Title
Miami Dade College	
2020-053	Student Financial Assistance Cluster
2020-054	
2020-056	
North Florida College	
2020-054	Student Financial Assistance Cluster
Northwest Florida State College	
2020-053	Student Financial Assistance Cluster
2020-056	
Palm Beach State College	
2020-053	Student Financial Assistance Cluster
Pasco-Hernando State College	
2020-053	Student Financial Assistance Cluster
2020-054	
Polk State College	
2020-052	Student Financial Assistance Cluster
2020-055	
2020-056	
Seminole State College of Florida	
2020-054	Student Financial Assistance Cluster
South Florida State College	
2020-054	Student Financial Assistance Cluster
St. Johns River State College	
2020-054	Student Financial Assistance Cluster
The College of the Florida Keys	
2020-053	Student Financial Assistance Cluster
2020-054	
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Valencia College	
2020-053	Student Financial Assistance Cluster

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Index of Findings by Federal Agency and Compliance Requirement

CFDA 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	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030
	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031
	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032
10.561					2020-033				
United States Department of Housing and Urban Development									
14.228							2020-006		
United States Department of Labor									
17.225	2020-007	2020-007	2020-007	2020-030	2020-030	2020-030	2020-008	2020-030	2020-008
	2020-008	2020-008	2020-008	2020-031	2020-031	2020-031	2020-009	2020-031	2020-009
	2020-009	2020-009	2020-009	2020-032	2020-032	2020-032	2020-010	2020-032	2020-010
	2020-010	2020-010	2020-010				2020-011		2020-011
	2020-011	2020-011	2020-011				2020-012		2020-012
	2020-012	2020-012	2020-012				2020-013		2020-013
	2020-013	2020-013	2020-013				2020-014		2020-014
	2020-014	2020-014	2020-014				2020-015		2020-015
	2020-015	2020-015	2020-015				2020-016		2020-016
	2020-016	2020-016	2020-016				2020-017		2020-017
	2020-017	2020-017	2020-017				2020-018		2020-018
	2020-018	2020-018	2020-018				2020-019		2020-019
	2020-019	2020-019	2020-019				2020-020		2020-020
	2020-020	2020-020	2020-020				2020-030		2020-021
	2020-030	2020-030	2020-030				2020-031		2020-022
	2020-031	2020-031	2020-031				2020-032		2020-024
	2020-032	2020-032	2020-032						2020-025
									2020-030
									2020-031
									2020-032
United States Department of Transportation									
20.205	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030	2020-027	2020-028
20.219	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031	2020-030	2020-030
20.224	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032	2020-031	2020-031
								2020-032	2020-032
United States Department of Education									
84.010							2020-029		
84.063									2020-053
84.268									2020-054
									2020-055
									2020-056
84.268	2020-052		2020-052						2020-052
84.181								2020-049	
United States Department of Health and Human Services									
93.558	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030
	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031
	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032
	2020-035	2020-035	2020-036						2020-036
	2020-036	2020-036						2020-034	2020-037
93.658	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030
	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031
	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032
	2020-035	2020-035	2020-038						
	2020-038	2020-038							
93.667					2020-033				
93.775	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030	2020-030	
93.777	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031	2020-031	
93.778	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032	2020-032	
	2020-036	2020-036	2020-036				2020-040		2020-036
	2020-040	2020-040	2020-040						2020-040
									2020-041
									2020-042
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Index of Findings by Federal Agency and Compliance Requirement

CFDA Number	<i>Activities Allowed or Unallowed</i>	<i>Allowable Costs/Cost Principles</i>	<i>Eligibility</i>	<i>Matching Level of Effort, Earmarking</i>	<i>Period of Performance</i>	<i>Procurement and Suspension and Debarment</i>	<i>Reporting</i>	<i>Subrecipient Monitoring</i>	<i>Special Tests and Provisions</i>
United States Department of Health and Human Services (continued)									
93.778	2020-035	2020-035						2020-034	
93.788	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032 2020-034	2020-030 2020-031 2020-032
93.940					2020-048			2020-049	
93.959	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032 2020-034	2020-030 2020-031 2020-032
United States Department of Homeland Security									
97.036	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032	2020-030 2020-031 2020-032 2020-050	2020-030 2020-031 2020-032