



State of Texas Federal Portion of the

# Statewide Single Audit Report for the Year Ended August 31, 2020

Lisa R. Collier, CPA, CFE, CIDA  
First Assistant State Auditor

February 2021  
Report No. 21-015



**STATE OF TEXAS  
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**INDEPENDENT AUDITORS' REPORTS**  
**FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT**  
**YEAR ENDED AUGUST 31, 2020**



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Lisa R. Collier,  
CPA, CFE, CIDA,  
First Assistant State Auditor

## INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Honorable Greg Abbott, Governor  
The Honorable Glenn Hegar, Comptroller of Public Accounts  
The Honorable Dan Patrick, Lieutenant Governor  
The Honorable Dade Phelan, Speaker of the House of Representatives  
and  
Members of the Legislature, State of Texas

We have audited the consolidated financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the State of Texas, as of and for the year ended August 31, 2020, and have issued our report thereon dated February 23, 2021, which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated financial statements as a whole. 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 consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

As described in Note 1 to the schedule of expenditures of federal awards, the schedule of expenditures of federal awards does not include expenditures of federal awards for five component units of the State of Texas. Each of those component units has its own independent audit in compliance with the Uniform Guidance.

*Lisa R. Collier*

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First Assistant State Auditor

February 23, 2021

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Honorable Greg Abbott, Governor  
The Honorable Glenn Hegar, Comptroller of Public Accounts  
The Honorable Dan Patrick, Lieutenant Governor  
The Honorable Dade Phelan, Speaker of the House of Representatives  
Members of the Legislature, State of Texas

### **Report on Compliance for Each Major Federal Program**

We have audited the State of Texas' (the State) 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's major federal programs for the year ended August 31, 2020. The State's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The State's financial statements include the operations of a blended component unit, Texas A&M Research Foundation (TAMRF), which expended approximately \$61.4 million in federal awards which is not included in the State's schedule of expenditures of federal awards for the year ended August 31, 2020. Our audit, described below, did not include the operations of TAMRF because the entity has engaged other auditors to perform an audit in accordance with 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).

### **Management's Responsibility**

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the State's major federal programs based on our audit of the types of compliance requirements referred to above. We did not audit the State's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Student Financial Assistance Cluster and Education Stabilization Fund under the Coronavirus Aid, Relief, and Economic Security Act major federal programs (the other auditor's major federal programs), which represents approximately 5% of total federal assistance expended by the State for the year ended August 31, 2020. The other auditor's major federal programs are identified in the accompanying schedule of findings and questioned costs as major federal programs and were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the other auditor's major federal programs are based solely on the reports of the other auditor. 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's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

The Honorable Greg Abbott, Governor  
 The Honorable Glenn Hegar, Comptroller of Public Accounts  
 The Honorable Dan Patrick, Lieutenant Governor  
 The Honorable Dade Phelan, Speaker of the House of Representatives  
 Members of the Legislature, State of Texas

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's compliance.

**Basis for Qualified Opinion**

As described in the accompanying schedule of findings and questioned costs, the State did not comply with requirements related to the following:

Agency	Major Program	Compliance Requirement	Finding Number
Texas Workforce Commission	CFDA 84.126 – Rehabilitation Services – Vocational Rehabilitation Grants to States	Matching, Level of Effort, Earmarking	2020-035

Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

**Qualified Opinion**

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion* paragraph, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Rehabilitation Services – Vocational Rehabilitation Grants to States program for the year ended August 31, 2020.

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

In our opinion, based on our audit and the report of the other auditor, the State 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 auditors' results section of the accompanying schedule of findings and questioned costs for the year ended August 31, 2020.

**Other Matters**

The results of our auditing procedures and the report of the other auditor disclosed 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 items:

Agency	Major Program	Compliance Requirement	Finding Number
Texas Department of Agriculture	Child Nutrition Cluster	Special Tests and Provisions – Verification of Free and Reduced Price Applications (NSLP)	2020-004
Department of Family and Protective Services	CFDA 93.658 - Foster Care-Title IV-E CFDA 93.659 - Adoption Assistance Medicaid Cluster	Allowable Costs/Cost Principles	2020-005
General Land Office	CFDA 14.228 - Community Development Block Grant	Reporting	2020-009
		Special Tests and Provisions – Wage Rate Requirements	2020-011

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Agency	Major Program	Compliance Requirement	Finding Number
Health and Human Services Commission	CFDA 93.959 - Block Grants for Prevention and Treatment of Substance Abuse	Allowable Costs/Cost Principles	2020-014
	CFDA 10.557 - WIC Medicaid Cluster	Allowable Costs/Cost Principles	2020-016
	CFDA 93.667 - Social Services Block Grant	Matching, Level of Effort, Earmarking	
	CFDA 93.767 - CHIP		
	CFDA 93.959 - Block Grants for Prevention and Treatment of Substance Abuse Disability Insurance/SSI Cluster		
	CFDA 93.767 - CHIP	Eligibility	2020-017
	CFDA 10.557 - WIC	Equipment/Real Property Management	2020-018
	CFDA 93.667 - Social Services Block Grant	Subrecipient Monitoring	2020-021
	CFDA 93.959 - Block Grants for Prevention and Treatment of Substance Abuse Medicaid Cluster		
		Special Tests and Provisions – Provider Health and Safety Standards	2020-022
	Special Tests and Provisions – Provider Eligibility (Screening and Enrollment)	2020-023	
	Special Tests and Provisions - ADP Risk Analysis and System Security Review	2020-024	
Texas Division of Emergency Management	CFDA 97.036 - Disaster Assistance – Public Assistance (Presidentially Declared Disasters)	Allowable Costs/Cost Principles	2020-028
	CFDA 21.019 - Coronavirus Relief Fund		
	CFDA 97.036 - Disaster Assistance – Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring	2020-029
Texas Workforce Commission	CFDA 84.126 - Rehabilitation Services – Vocational Rehabilitation Grants to States	Matching, Level of Effort, Earmarking	2020-036



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Agency	Major Program	Compliance Requirement	Finding Number
Sam Houston State University	Student Financial Assistance Cluster	Special Tests and Provisions – Return of Title IV Funds	2020-101
		Special Tests and Provisions – Enrollment Reporting	2020-102
Stephen F. Austin State University	Student Financial Assistance Cluster	Special Tests and Provisions – Disbursements to or on Behalf of Students	2020-103
		Special Tests and Provisions – Return of Title IV Funds	2020-104
		Special Tests and Provisions – Enrollment Reporting	2020-105
Texas A&M University	Student Financial Assistance Cluster	Reporting	2020-106
		Special Tests and Provisions – Return of Title IV Funds	2020-107
		Special Tests and Provisions – Enrollment Reporting	2020-108
Texas A&M University – Corpus Christi	Student Financial Assistance Cluster	Eligibility	2020-109
		Special Tests and Provisions – Verification	2020-110
		Special Tests and Provisions – Return of Title IV Funds	2020-111
		Special Tests and Provisions – Enrollment Reporting	2020-112
Texas Southern University	Student Financial Assistance Cluster	Eligibility	2020-113
		Special Tests and Provisions - Return of Title IV Funds	2020-114
		Special Tests and Provisions – Enrollment Reporting	2020-115

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Agency	Major Program	Compliance Requirement	Finding Number
Texas Tech University	Student Financial Assistance Cluster	Eligibility	2020-116
		Special Tests and Provisions – Enrollment Reporting	2020-117
		Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act	2020-118
		Reporting	2020-119
Texas Woman’s University	Student Financial Assistance Cluster	Cash Management Reporting	2020-120
		Eligibility	2020-121
		Special Tests and Provisions – Verification	2020-122
		Special Tests and Provisions – Return of Title IV Funds	2020-123
		Special Tests and Provisions – Enrollment Reporting	2020-124
		Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security	2020-125
University of Houston	Student Financial Assistance Cluster	Eligibility	2020-126
		Special Tests and Provisions – Institutional Eligibility	
		Reporting	2020-127
		Special Tests and Provisions – Return of Title IV Funds	2020-128
		Special Tests and Provisions – Enrollment Reporting	2020-129
		Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act	2020-130
	Period of Performance	2020-131	

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Agency	Major Program	Compliance Requirement	Finding Number
University of Houston – Clear Lake	Student Financial Assistance Cluster	Eligibility Special Tests and Provisions – Institutional Eligibility	2020-132
		Special Tests and Provisions – Verification	2020-133
		Special Tests and Provisions – Return of Title IV Funds	2020-134
		Special Tests and Provisions – Enrollment Reporting	2020-135
University of North Texas	Student Financial Assistance Cluster	Special Tests and Provisions – Enrollment Reporting	2020-136
University of North Texas at Dallas	Student Financial Assistance Cluster	Eligibility	2020-137
		Reporting	2020-138
		Special Tests and Provisions – Verification	2020-139
		Special Tests and Provisions – Return of Title IV Funds	2020-140
		Special Tests and Provisions – Enrollment Reporting	2020-141
University of Texas at Arlington	Student Financial Assistance Cluster	Special Tests and Provisions – Return of Title IV Funds	2020-142
		Special Tests and Provisions – Enrollment Reporting	2020-143
University of Texas at Austin	Student Financial Assistance Cluster	Special Tests and Provisions – Enrollment Reporting	2020-144
University of Texas at Dallas	Student Financial Assistance Cluster	Eligibility	2020-145
		Special Tests and Provisions – Enrollment Reporting	2020-146



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Agency	Major Program	Compliance Requirement	Finding Number
University of Texas at El Paso	Student Financial Assistance Cluster	Eligibility	2020-147
		Special Tests and Provisions – Verification	2020-148
		Special Tests and Provisions – Return of Title IV Funds	2020-149
		Special Tests and Provisions – Enrollment Reporting	2020-150
University of Texas Rio Grande Valley	Student Financial Assistance Cluster	Special Tests and Provisions – Enrollment Reporting	2020-151
		Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act	2020-152
		Cash Management	2020-153
		Period of Performance	2020-154
University of Texas at San Antonio	Student Financial Assistance Cluster	Special Tests and Provisions – Disbursements to or on Behalf of Students	2020-155
		Special Tests and Provisions – Return of Title IV Funds	2020-156

Our opinion on each major federal program, based on our audit and the report of the other auditor, is not modified with respect to these matters.

The State’s response to the noncompliance findings identified in our audit and the report of the other auditor is described in the accompanying schedule of findings and questioned costs. The State’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control Over Compliance**

Management of the State agencies and Universities 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’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’s internal control over compliance.

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*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs and listed below that we consider to be significant deficiencies.

Agency	Major Program	Compliance Requirement	Finding Number
Texas Department of Agriculture	CFDA 14.228 – Community Development Block Grant	Reporting	2020-001
		Reporting	2020-002
	Child Nutrition Cluster CFDA 10.558 - Child and Adult Care Food Program	Cash Management Eligibility Subrecipient Monitoring, Special Tests and Provision – Verification of Free and Reduced Price Applications (NSLP)	2020-003
	Child Nutrition Cluster	Special Tests and Provisions – Verification of Free and Reduced Price Applications (NSLP)	2020-004
Department of Family and Protective Services	CFDA 93.658 - Foster Care-Title IV-E CFDA 93.659 - Adoption Assistance Medicaid Cluster	Allowable Costs/Cost Principles	2020-005
	CFDA 93.658 - Foster Care-Title IV-E CFDA 93.659 - Adoption Assistance CFDA 93.667 - Social Services Block Grant	Eligibility	2020-006

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Agency	Major Program	Compliance Requirement	Finding Number
General Land Office	CFDA 14.228 - Community Development Block Grant	Allowable Costs/Cost Principles Reporting	2020-007
		Allowable Costs/Cost Principles Period of Performance Reporting	2020-008
		Reporting	2020-009
		Reporting	2020-010
		Special Tests and Provisions – Wage Rate Requirements	2020-011
Health and Human Services Commission Department of Family and Protective Services Department of State Health Services	CFDA 10.557 - WIC Medicaid Cluster CFDA 93.667 - Social Services Block Grant CFDA 93.767 - CHIP CFDA 93.959 - Block Grants for Prevention and Treatment of Substance Abuse Disability Insurance/SSI Cluster CFDA 93.658 - Foster Care-Title IV-E CFDA 93.659 - Adoption Assistance CFDA 93.268 - Immunization Cooperative Agreements CFDA 21.019 - Coronavirus Relief Fund	Allowable Costs/Cost Principles	2020-012
		Allowable Costs/Cost Principles	2020-013
Health and Human Services Commission	CFDA 93.959 - Block Grants for Prevention and Treatment of Substance Abuse  CFDA 10.557 - WIC Medicaid Cluster CFDA 93.667 - Social Services Block Grant CFDA 93.767 - CHIP CFDA 93.959 - Block Grants for Prevention and Treatment of Substance Abuse Disability Insurance/SSI Cluster  CFDA 93.767 - CHIP  CFDA 10.557 - WIC	Allowable Costs/Cost Principles	2020-014
		Allowable Costs/Cost Principles Matching, Level of Effort, Earmarking	2020-015
		Allowable Costs/Cost Principles Matching, Level of Effort, Earmarking	2020-016
		Eligibility	2020-017
		Equipment/Real Property Management	2020-018



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Agency	Major Program	Compliance Requirement	Finding Number
Health and Human Services Commission (Continued)	CFDA 93.767 - CHIP	Matching, Level of Effort, Earmarking	2020-019
	CFDA 10.557 - WIC	Procurement and Suspension and Debarment	2020-020
	CFDA 93.667 - Social Services Block Grant CFDA 93.959 - Block Grants for Prevention and Treatment of Substance Abuse	Subrecipient Monitoring	2020-021
	Medicaid Cluster	Special Tests and Provisions – Provider Health and Safety Standards	2020-022
		Special Tests and Provisions – Provider Eligibility (Screening and Enrollment)	2020-023
		Special Tests and Provisions – ADP Risk Analysis and System Security Review	2020-024
Department of State Health Services	CFDA 93.268 - Immunization Cooperative Agreements	Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines	2020-025
		Special Tests and Provisions – Record of Immunization	
		Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines	2020-026
		Special Tests and Provisions – Record of Immunization	
		Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines	2020-027
		Special Tests and Provisions – Record of Immunization	

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Agency	Major Program	Compliance Requirement	Finding Number
Texas Division of Emergency Management	CFDA 97.036 - Disaster Assistance – Public Assistance (Presidentially Declared Disasters) CFDA 21.019 - Coronavirus Relief Fund	Allowable Costs/Cost Principles	2020-028
	CFDA 97.036 - Disaster Assistance – Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring	2020-029
	CFDA 21.019 - Coronavirus Relief Fund	Subrecipient Monitoring	2020-030
	CFDA 97.036 - Disaster Assistance – Public Assistance (Presidentially Declared Disasters) CFDA 21.019 - Coronavirus Relief Fund	Subrecipient Monitoring	2020-031
Texas Workforce Commission	CFDA 84.126 - Rehabilitation Services – Vocational Rehabilitation Grants to States	Allowable Costs/Cost Principles Matching, Level of Effort, Earmarking Period of Performance Reporting	2020-032
		Allowable Costs/Cost Principles Matching, Level of Effort, Earmarking Period of Performance Reporting	2020-033
		Allowable Costs/Cost Principles Matching, Level of Effort, Earmarking Period of Performance Reporting	2020-034

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Agency	Major Program	Compliance Requirement	Finding Number		
Sam Houston State University	Student Financial Assistance Cluster	Special Tests and Provisions – Return of Title IV Funds Activities Allowed or Unallowed Cash Management Eligibility Reporting Special Tests and Provisions – Verification Special Tests and Provisions – Disbursements to or on Behalf of Students Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan) Special Tests and Provisions – General Program Eligibility Special Tests and Provisions – Distance Education Program	2020-101		
		Special Tests and Provisions – Enrollment Reporting	2020-102		
		Stephen F. Austin State University	Student Financial Assistance Cluster	Special Tests and Provisions – Disbursements to or on Behalf of Students	2020-103
				Special Tests and Provisions – Return of Title IV Funds	2020-104
				Special Tests and Provisions – Enrollment Reporting	2020-105
		Texas A&M University	Student Financial Assistance Cluster	Reporting	2020-106
				Special Tests and Provisions – Return of Title IV Funds	2020-107
				Special Tests and Provisions – Enrollment Reporting	2020-108

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Agency	Major Program	Compliance Requirement	Finding Number		
Texas A&M University – Corpus Christi	Student Financial Assistance Cluster	Eligibility	2020-109		
		Special Tests and Provisions – Verification	2020-110		
		Special Tests and Provisions – Return of Title IV Funds	2020-111		
		Special Tests and Provisions – Enrollment Reporting	2020-112		
Texas Southern University	Student Financial Assistance Cluster	Eligibility Activities Allowed or Unallowed Cash Management Reporting Special Tests and Provisions – Verification Special Tests and Provisions – Disbursements to or on Behalf of Students Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan) Special Tests and Provisions – General Program Eligibility Special Tests and Provisions – Distance Education Program	2020-113		
		Special Tests and Provisions – Return of Title IV Funds	2020-114		
		Special Tests and Provisions – Enrollment Reporting	2020-115		
		Texas Tech University	Student Financial Assistance Cluster	Eligibility	2020-116
				Special Tests and Provisions – Enrollment Reporting	2020-117
Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act	Allowable Costs/Cost Principles			2020-118	
		Reporting	2020-119		

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Agency	Major Program	Compliance Requirement	Finding Number
Texas Woman's University	Student Financial Assistance Cluster	Cash Management Reporting	2020-120
		Eligibility Activities Allowed or Unallowed Special Tests and Provisions – Disbursements to or on Behalf of Students Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan) Special Tests and Provisions – General Program Eligibility Special Tests and Provisions – Distance Education Program	2020-121
		Special Tests and Provisions – Verification	2020-122
		Special Tests and Provisions – Return of Title IV Funds	2020-123
		Special Tests and Provisions – Enrollment Reporting	2020-124
		Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security	2020-125



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Agency	Major Program	Compliance Requirement	Finding Number	
University of Houston	Student Financial Assistance Cluster	Eligibility Special Tests and Provisions – Institutional Eligibility Activities Allowed or Unallowed Cash Management Special Tests and Provisions – Verification Specials Tests and Provisions – Disbursements to or on Behalf of Students Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan) Special Tests and Provisions – General Program Eligibility Special Tests and Provisions – Distance Education Program	2020-126	
		Reporting	2020-127	
		Special Tests and Provisions – Return of Title IV Funds	2020-128	
		Special Tests and Provisions – Enrollment Reporting	2020-129	
		Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act	Activities Allowed or Unallowed Allowable Costs/Cost Principles Matching, Level of Effort, Earmarking Reporting	2020-130
			Period of Performance	2020-131

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Agency	Major Program	Compliance Requirement	Finding Number
University of Houston – Clear Lake	Student Financial Assistance Cluster	Eligibility Special Tests and Provisions – Institutional Eligibility Activities Allowed or Unallowed Cash Management Reporting Special Tests and Provisions – Disbursements to or on Behalf of Students Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan) Special Tests and Provisions – General Program Eligibility Special Tests and Provisions – Distance Education Program	2020-132
		Special Tests and Provisions – Verification	2020-133
		Special Tests and Provisions – Return of Title IV Funds	2020-134
		Special Tests and Provisions – Enrollment Reporting	2020-135
		University of North Texas	Student Financial Assistance Cluster
University of North Texas at Dallas	Student Financial Assistance Cluster	Eligibility Activities Allowed or Unallowed Cash Management Special Tests and Provisions – Disbursements to or on Behalf of Students Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan) Special Tests and Provisions – Institutional Eligibility	2020-137

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The Honorable Dan Patrick, Lieutenant Governor  
The Honorable Dade Phelan, Speaker of the House of Representatives  
Members of the Legislature, State of Texas

Agency	Major Program	Compliance Requirement	Finding Number		
University of North Texas at Dallas (Continued)	Student Financial Assistance Cluster	Reporting	2020-138		
		Special Tests and Provisions – Verification	2020-139		
		Special Tests and Provisions – Return of Title IV Funds	2020-140		
		Special Tests and Provisions – Enrollment Reporting	2020-141		
University of Texas at Arlington	Student Financial Assistance Cluster	Special Tests and Provisions – Return of Title IV Funds Activities Allowed or Unallowed Cash Management Eligibility Reporting Special Tests and Provisions – Verification Special Tests and Provisions – Disbursements to or on Behalf of Students Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan) Special Tests and Provisions – General Program Eligibility Special Tests and Provisions – Distance Education Program	2020-142		
		Special Tests and Provisions – Enrollment Reporting	2020-143		
		University of Texas at Austin	Student Financial Assistance Cluster	Special Tests and Provisions – Enrollment Reporting	2020-144
		University of Texas at Dallas	Student Financial Assistance Cluster	Eligibility	2020-145
				Special Tests and Provisions – Enrollment Reporting	2020-146

The Honorable Greg Abbott, Governor  
 The Honorable Glenn Hegar, Comptroller of Public Accounts  
 The Honorable Dan Patrick, Lieutenant Governor  
 The Honorable Dade Phelan, Speaker of the House of Representatives  
 Members of the Legislature, State of Texas

Agency	Major Program	Compliance Requirement	Finding Number
University of Texas at El Paso	Student Financial Assistance Cluster	Eligibility	2020-147
		Special Tests and Provisions – Verification	2020-148
		Special Tests and Provisions – Return of Title IV Funds	2020-149
		Special Tests and Provisions – Enrollment Reporting	2020-150
University of Texas Rio Grande Valley	Student Financial Assistance Cluster	Special Tests and Provisions – Enrollment Reporting	2020-151
		Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act	2020-152
		Cash Management	2020-153
		Period of Performance	2020-154
University of Texas at San Antonio	Student Financial Assistance Cluster	Special Tests and Provisions – Disbursements to or on Behalf of Students	2020-155
		Special Tests and Provisions – Return of Title IV Funds	2020-156

The State’s response to the internal control over compliance findings identified in our audit and the report of the other auditor is described in the accompanying schedule of findings and questioned costs. The State’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.



**CliftonLarsonAllen LLP**

Austin, Texas  
 February 23, 2021

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>Peace Corps</b>					
Peace Corps	08.XXX	PC 15 8 029 004	\$ -	\$ 18,310	\$ 18,310
Total - Peace Corps			-	18,310	18,310
<b>U.S. Department of Agriculture</b>					
U.S. Department of Agriculture	10.XXX	U4129	-	52,805	52,805
Agricultural Research Basic and Applied Research <i>Pass-Through from CRDF Global</i>	10.001	54-17773406	-	225,478	225,478
<i>Pass-Through from Mississippi State University</i>		018000 340888 03	-	139,702	139,702
			-	4,322	4,322
Total - CFDA 10.001			-	369,502	369,502
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	4,674,692	4,674,692
Wildlife Services	10.028		-	771,038	771,038
Biofuel Infrastructure Partnership	10.117		-	17,745	17,745
Market News	10.153		-	3,400	3,400
Market Protection and Promotion	10.163		-	1,069,332	1,069,332
Specialty Crop Block Grant Program - Farm Bill <i>Pass-Through from East Texas Grape and Wine Producers</i>	10.170	M1801722	857,756	492,819	1,350,575
<i>Pass-Through from Nacogdoches Economic Development Corporation</i>		AGRILIFE 19-001	-	(615)	(615)
<i>Pass-Through from Nacogdoches Economic Development Corporation</i>		M2000832	-	22,316	22,316
<i>Pass-Through from Texas Association of Olive Oil</i>		AGRILIFEEXT 19-001	-	17,734	17,734
<i>Pass-Through from Texas Nursery &amp; Landscape Association</i>		M1801045	-	3,170	3,170
			-	19,466	19,466
Total - CFDA 10.170			857,756	554,890	1,412,646
Organic Certification Cost Share Programs	10.171		37,264	-	37,264
Trade Mitigation Program Eligible Recipient Agency Operational Funds	10.178		8,076,699	-	8,076,699
Grants for Agricultural Research, Special Research Grants <i>Pass-Through from Kansas State University</i>	10.200	A20-0100-S005	-	6,702	6,702
<i>Pass-Through from Kansas State University</i>		S16098 03	-	(305)	(305)
<i>Pass-Through from Mississippi State University</i>		M1903626	-	24,000	24,000
<i>Pass-Through from Oklahoma State University</i>		3-580650 TAMUEX	-	1,320	1,320
<i>Pass-Through from University of Florida</i>		1800575091	-	(4)	(4)
<i>Pass-Through from University of Florida</i>		2000755011	-	3,683	3,683
<i>Pass-Through from University of Florida</i>		2000755052	-	14,559	14,559
<i>Pass-Through from University of Florida</i>		2000808471	-	2,460	2,460
Total - CFDA 10.200			-	52,415	52,415
Higher Education - Graduate Fellowships Grant Program	10.210		-	59,318	59,318
Sustainable Agriculture Research and Education <i>Pass-Through from University of Georgia</i>	10.215	RD309-134/S001077	-	2,344	2,344
<i>Pass-Through from University of Georgia</i>		RD309-137/S001429	19,092	2,589	21,681
<i>Pass-Through from University of Georgia</i>		00001433	-	11,566	11,566
<i>Pass-Through from University of Georgia</i>		00001463	-	77,998	77,998
<i>Pass-Through from University of Georgia</i>		00001695	-	28,645	28,645
<i>Pass-Through from University of Georgia</i>		00001711	-	1,186	1,186
<i>Pass-Through from University of Georgia</i>		00001713	19,936	22,985	42,921
<i>Pass-Through from University of Georgia</i>		00001738	-	(349)	(349)
<i>Pass-Through from University of Georgia</i>		00001797	-	71	71
<i>Pass-Through from University of Georgia</i>		00001957	-	17,869	17,869
<i>Pass-Through from University of Georgia</i>		00001979	-	14,957	14,957
<i>Pass-Through from University of Georgia</i>		00002144	-	29,069	29,069
<i>Pass-Through from University of Georgia</i>		00002287	-	1,163	1,163
			-	3,398	3,398
Total - CFDA 10.215			39,028	213,491	252,519

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Agriculture (Continued)</b>					
1890 Institution Capacity Building Grants <i>Pass-Through from University of Arkansas</i>	10.216	229-23-11110612	\$ 17,774	\$ 129,711	\$ 147,485
			-	12,157	12,157
Total - CFDA 10.216			17,774	141,868	159,642
Higher Education - Institution Challenge Grants Program	10.217		15,907	25,195	41,102
Biotechnology Risk Assessment Research	10.219		49,873	31,339	81,212
Hispanic Serving Institutions Education Grants	10.223		-	517,122	517,122
Agricultural and Food Policy Research Centers	10.291		-	280,264	280,264
Integrated Programs	10.303		-	1,210	1,210
Homeland Security Agricultural  <i>Pass-Through from Kansas State University</i> <i>Pass-Through from Purdue University</i> <i>Pass-Through from Purdue University</i> <i>Pass-Through from University of Florida</i>	10.304	S19052 / A00-0280-S010- A01 F0008724402004 F9001538402017 UFDSP00011543	-	92,000	92,000
				25,083	25,083
			-	1,178	1,178
			-	(133)	(133)
			-	29,908	29,908
Total - CFDA 10.304			-	148,036	148,036
Specialty Crop Research Initiative <i>Pass-Through from Clemson University</i> <i>Pass-Through from Michigan State University</i> <i>Pass-Through from University of California - Riverside</i> <i>Pass-Through from University of Florida</i>	10.309	1938-207-2011761 RC105573TAM S-000719 UFDSP00011161	144,016	477,883	621,899
			-	26,821	26,821
			-	(616)	(616)
			-	39,789	39,789
			-	12,998	12,998
Total - CFDA 10.309			144,016	556,875	700,891
Agriculture and Food Research Initiative (AFRI) <i>Pass-Through from Mississippi State University</i> <i>Pass-Through from North Carolina State University</i>	10.310	018000 340917 02 2015-0097-03	37,791	558,941	596,732
			-	12,233	12,233
			-	11,588	11,588
Total - CFDA 10.310			37,791	582,762	620,553
Beginning Farmer and Rancher Development Program	10.311		86,921	165,098	252,019
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326		-	210,071	210,071
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program <i>Pass-Through from University of Georgia</i>	10.328	RE584-456-S001568	-	53,850	53,850
Crop Protection and Pest Management Competitive Grants Program <i>Pass-Through from National Sheep Industry Improvement</i> <i>Pass-Through from Oklahoma State University</i> <i>Pass-Through from University of Florida</i>	10.329	M1901490 2-562180-TAMUS UFDSP00012337	9,597	286,940	296,537
			-	27,419	27,419
			-	(2)	(2)
			-	13,637	13,637
Total - CFDA 10.329			9,597	327,994	337,591
Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program <i>Pass-Through from Compatible Lands Foundation, Inc.</i>	10.334	M2000567	2,535	59,446	61,981
Farm Operating Loans	10.406		-	40,512	40,512
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		26,939	135,644	162,583
Risk Management Education Partnerships	10.460		-	48,618	48,618
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		-	4,468,818	4,468,818



**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Agriculture (Continued)</b>					
Cooperative Extension Service	10.500		\$ 68,846	\$ 7,033,787	\$ 7,102,633
<i>Pass-Through from Auburn University</i>		15-ACES-379834-TAMU	48,692	144,588	193,280
<i>Pass-Through from Auburn University</i>		18-ACES-379834-TAMU	-	28,134	28,134
<i>Pass-Through from Auburn University</i>		20-HDFS-205212-TAES	32,071	211,221	243,292
<i>Pass-Through from Kansas State University</i>		S19113	-	27,644	27,644
<i>Pass-Through from University of Arkansas Cooperative Extension</i>		2017-46401-27166	-	12,892	12,892
<i>Pass-Through from University of Arkansas Cooperative Extension</i>		31000-14	-	1,182	1,182
<i>Pass-Through from University of Arkansas Cooperative Extension</i>		31000-18	-	757	757
<i>Pass-Through from University of Arkansas Cooperative Extension</i>		31011-08	-	40,479	40,479
<i>Pass-Through from University of Arkansas Cooperative Extension</i>		31011-19	-	33,489	33,489
Total - CFDA 10.500			149,609	7,534,173	7,683,782
Smith-Lever Funding (Various Programs)	10.511		-	14,498,376	14,498,376
Agriculture Extension at 1890 Land-grant Institutions	10.512		-	2,526,529	2,526,529
Expanded Food and Nutrition Education Program	10.514		-	4,058,544	4,058,544
Renewable Resources Extension Act and National Focus Fund Projects	10.515		-	97,256	97,256
Scholarships for Students at 1890 Institutions	10.524		-	227,112	227,112
SNAP Fraud Framework Implementation Grant	10.535		-	22,626	22,626
CACFP Training Grants	10.536		42,305	-	42,305
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		170,337,554	269,025,040	439,362,594
COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children			-	6,788,499	6,788,499
Total - CFDA 10.557			170,337,554	275,813,539	446,151,093
Child and Adult Care Food Program	10.558		295,043,342	4,199,845	299,243,187
COVID-19 - Child and Adult Care Food Program			124,389,631	-	124,389,631
Total - CFDA 10.558			419,432,973	4,199,845	423,632,818
State Administrative Expenses for Child Nutrition	10.560		12,700,536	23,173,185	35,873,721
WIC Farmers' Market Nutrition Program (FMNP)	10.572		354,328	44,094	398,422
Farm to School Grant Program	10.575				
<i>Pass-Through from Wyoming Department of Education</i>		M1900464	-	794	794
Senior Farmers Market Nutrition Program	10.576		65,652	7,703	73,355
WIC Grants To States (WGS)	10.578		-	62,700	62,700
Child Nutrition Discretionary Grants Limited Availability	10.579		4,320,054	(7,722)	4,312,332
Fresh Fruit and Vegetable Program	10.582		6,683,295	-	6,683,295
Market Access Program	10.601		-	10,838	10,838
Cooperative Forestry Assistance	10.664		67,172	4,370,569	4,437,741
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 18 059391	-	7,040	7,040
Total - CFDA 10.664			67,172	4,377,609	4,444,781
Wood Utilization Assistance	10.674		-	2,564	2,564
Forest Legacy Program	10.676		-	27,825	27,825
Forest Health Protection	10.680		-	359,809	359,809
National Fish and Wildlife Foundation	10.683				
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 16 052636	-	913	913

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Agriculture (Continued)</b>					
Good Neighbor Authority	10.691		\$ -	\$ 19,457	\$ 19,457
State & Private Forestry Hazardous Fuel Reduction Program	10.697		-	376,952	376,952
Partnership Agreements	10.699		-	14,470	14,470
Rural Cooperative Development Grants	10.771		-	194,976	194,976
Rural Business Opportunity Grants	10.773		-	33,607	33,607
Rural Energy for America Program	10.868		-	6,508	6,508
Socially-Disadvantaged Groups Grant	10.871		-	173,975	173,975
Soil and Water Conservation	10.902		21,097	30,495	51,592
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 16 052636	-	3,714	3,714
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 17 055978	-	4,410	4,410
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 17 056160	-	62,667	62,667
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 18 059391	-	4,837	4,837
Total - CFDA 10.902			21,097	106,123	127,220
Environmental Quality Incentives Program	10.912		-	751,931	751,931
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 18 059391	-	10,623	10,623
Total - CFDA 10.912			-	762,554	762,554
Watershed Rehabilitation Program	10.916		-	344,840	344,840
Conservation Stewardship Program	10.924		-	11,087	11,087
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 18 059391	-	11,087	11,087
Technical Agricultural Assistance	10.960		29,359	166,784	196,143
Cochran Fellowship Program-International Training-Foreign Participant	10.962		-	46,181	46,181
Total - U.S. Department of Agriculture			623,606,034	354,929,176	978,535,210
<b>U.S. Department of Commerce</b>					
U.S. Department of Commerce	11.XXX	UTA18 001504 UTA18 001504 1	-	23,659	23,659
			-	13,157	13,157
Total - CFDA 11.XXX			-	36,816	36,816
Cluster Grants	11.020		-	147,859	147,859
Bipartisan Budget Act of 2018	11.022		-	1,629,609	1,629,609
Economic Development Technical Assistance	11.303		-	512,260	512,260
Trade Adjustment Assistance for Firms	11.313		266,542	559,826	826,368
Coastal Zone Management Administration Awards	11.419		651,623	689,014	1,340,637
<i>Pass-Through from Houston Botanic Garden</i>		19-056-000-M090 NA18 S4190153	-	39,275	39,275
Total - CFDA 11.419			651,623	728,289	1,379,912
Climate and Atmospheric Research	11.431		18,535	66,656	85,191
Cooperative Fishery Statistics	11.434		-	67,427	67,427
Southeast Area Monitoring and Assessment Program	11.435		-	80,815	80,815
COVID-19 - Unallied Management Projects	11.454		-	6,392	6,392
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		CF CARES ACT 20	-	6,392	6,392
State and Local Implementation Grant Program	11.549		-	28,205	28,205

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Commerce (Continued)</b>					
Measurement and Engineering Research and Standards <i>Pass-Through from University of Michigan</i>	11.609	60NANB17D191	\$ -	\$ 67,306	\$ 67,306
			-	26,846	26,846
Total - CFDA 11.609			-	94,152	94,152
Manufacturing Extension Partnership COVID-19 - Manufacturing Extension Partnership	11.611		-	1,169,947	1,169,947
			-	27,155	27,155
Total - CFDA 11.611			-	1,197,102	1,197,102
Minority Business Resource Development	11.802		-	1,420,012	1,420,012
MBDA Business Center COVID-19 - MBDA Business Center	11.805		-	294,089	294,089
			-	37,855	37,855
Total - CFDA 11.805			-	331,944	331,944
Total - U.S. Department of Commerce			936,700	6,907,364	7,844,064
<b>U.S. Department of Defense</b>					
U.S. Department of Defense	12.XXX	HE1254 15 C 0002	-	243,643	243,643
		W81K04-13-D-0008	-	65,688	65,688
		6101201309	-	40,847	40,847
<i>Pass-Through from American Systems Corporation</i>		S19056 BASE PERIOD	-	183,895	183,895
		S19056 OPTIONAL	-	-	-
<i>Pass-Through from American Systems Corporation</i>		PERIOD 1	-	131,395	131,395
<i>Pass-Through from Georgia Tech Research Institute</i>		D8426 S3 AOS	-	58,515	58,515
<i>Pass-Through from Georgia Tech Research Institute</i>		D8426 S3 FASOR	-	(34,219)	(34,219)
		JFDMAC UTA 2015	-	-	-
<i>Pass-Through from Northrop Grumman Corporation</i>		TO1011 CN 10	-	(1,034)	(1,034)
<i>Pass-Through from Paratus Diagnostics</i>		HDTRA A-16-P-0048	-	29	29
Total - CFDA 12.XXX			-	688,759	688,759
Procurement Technical Assistance For Business Firms	12.002		-	1,457,401	1,457,401
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		-	335,274	335,274
Flood Control Projects	12.106		-	312,602	312,602
Payments to States in Lieu of Real Estate Taxes	12.112		-	3,214,533	3,214,533
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		-	371,812	371,812
Collaborative Research and Development	12.114		-	890,369	890,369
Basic and Applied Scientific Research <i>Pass-Through from Solarno Inc</i>	12.300	A2018-114	1,225	3,221,508	3,222,733
			-	(8,873)	(8,873)
Total - CFDA 12.300			1,225	3,212,635	3,213,860
National Guard Military Operations and Maintenance (O&M) Projects	12.401		-	53,235,653	53,235,653
National Guard ChalleNGe Program	12.404		-	4,425,669	4,425,669
Military Medical Research and Development <i>Pass-Through from ArchieMD, Inc.</i>	12.420	W81XWH-17-C-0157	-	242,204	242,204
			-	216,676	216,676
Total - CFDA 12.420			-	458,880	458,880
Basic Scientific Research	12.431		-	20,000	20,000
The Language Flagship Grants to Institutions of Higher Education <i>Pass-Through from Institute of International Education</i>	12.550	0054 UTA 19 ARA 280 PO1	-	259,861	259,861

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Defense (Continued)</b>					
<i>Pass-Through from Institute of International Education</i>		0054 UTA 19 POR 280 PO13	\$ -	\$ 34,089	\$ 34,089
<i>Pass-Through from Institute of International Education</i>		0054 UTA 19 SSA 280 PO1 0054 UTA 19 SSA 280 PO10	-	35,795	35,795
<i>Pass-Through from Institute of International Education</i>		0054 UTA 19 SSP 280 PO9 STUDENT SUPPORT	-	21,862	21,862
<i>Pass-Through from Institute of International Education</i>		0054 UTA 19 SSP 280 PO9 2	-	5,961	5,961
Total - CFDA 12.550			-	390,368	390,368
Centers for Academic Excellence	12.598		-	10,244	10,244
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610		-	153,587	153,587
Economic Adjustment Assistance for State Governments	12.617		515,660	684,861	1,200,521
Troops to Teachers Grant Program	12.620		401,117	-	401,117
Basic, Applied, and Advanced Research in Science and Engineering <i>Pass-Through from Virginia Tech University</i>	12.630	UNITE 2016-2021	-	252,711	252,711
Total - CFDA 12.630			-	41,100	41,100
Total - CFDA 12.630			-	293,811	293,811
Legacy Resource Management Program	12.632		-	127,669	127,669
Language Grant Program	12.900		-	18,387	18,387
Information Security Grants	12.902		-	588,491	588,491
CyberSecurity Core Curriculum	12.905		-	15,678	15,678
Research and Technology Development <i>Pass-Through from Mayachitra Incorporated</i> <i>Pass-Through from University of Colorado - Boulder</i> <i>Pass-Through from Yale University</i>	12.910	TSU-NAVAIR-0199 1552588 PO 1000490330 GR104793	-	296,415	296,415
Total - CFDA 12.910			-	113,227	113,227
Total - CFDA 12.910			-	24,395	24,395
Total - CFDA 12.910			-	83,025	83,025
Total - U.S. Department of Defense			918,002	71,423,745	72,341,747
<b>U.S. Department of Housing and Urban Development</b>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		355,507,458	493,432,873	848,940,331
Total - CFDA 14.228			-	22,822	22,822
Total - CFDA 14.228			355,507,458	493,455,695	848,963,153
Emergency Solutions Grant Program COVID-19 - Emergency Solutions Grant Program	14.231		7,953,700	328,586	8,282,286
Total - CFDA 14.231			1,493,642	94,902	1,588,544
Total - CFDA 14.231			9,447,342	423,488	9,870,830
Home Investment Partnerships Program COVID-19 - Home Investment Partnerships Program	14.239		23,926,130	2,663,590	26,589,720
Total - CFDA 14.239			111,302	-	111,302
Total - CFDA 14.239			24,037,432	2,663,590	26,701,022
Housing Opportunities for Persons with AIDS	14.241		5,423,843	33,818	5,457,661
ARRA - Tax Credit Assistance Program (Recovery Act Funded)	14.258		2,868,799	-	2,868,799

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Housing and Urban Development (Continued)</b>					
Community Compass Technical Assistance and Capacity Building	14.259				
<i>Pass-Through from National Association for Latino Comm Asset Builders</i>		NAL-O-11-034-04	\$ -	\$ (1,210)	\$ (1,210)
Housing Trust Fund	14.275		3,153,857	162,743	3,316,600
Project Rental Assistance Demonstration (PRA Demo) Program of Section 811 Supportive Housing for Persons with Disabilities	14.326		3,570,698	115,082	3,685,780
Fair Housing Assistance Program State and Local	14.401		-	2,140,773	2,140,773
Education and Outreach Initiatives	14.416		-	22,999	22,999
Total - U.S. Department of Housing and Urban Development			404,009,429	499,016,978	903,026,407
<b>U.S. Department of the Interior</b>					
Cultural and Paleontological Resources Management	15.224		-	5,012	5,012
Joint Fire Science Program	15.232		-	2,438	2,438
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		-	3,122,427	3,122,427
Abandoned Mine Land Reclamation (AMLR)	15.252		-	1,067,475	1,067,475
Cultural Resources Management	15.511		-	4,879	4,879
Reclamation States Emergency Drought Relief	15.514		-	12,840	12,840
Fish and Wildlife Management Assistance	15.608		-	85,002	85,002
Cooperative Endangered Species Conservation Fund	15.615		272,016	-	272,016
Clean Vessel Act	15.616		71,616	128	71,744
Sportfishing and Boating Safety Act	15.622		-	3,607	3,607
Coastal	15.630				
<i>Pass-Through from Ducks Unlimited, Inc.</i>		US-TX-197-14	-	26,216	26,216
Partners for Fish and Wildlife	15.631		150,713	225,241	375,954
State Wildlife Grants	15.634		-	3,699	3,699
NFWF-USFWS Conservation Partnership	15.663				
<i>Pass-Through from East Carolina University</i>		SA 01 063348	-	18,117	18,117
Cooperative Landscape Conservation	15.669				
<i>Pass-Through from Wildlife Management Institute, Inc.</i>		WMI060917	-	(1)	(1)
Adaptive Science	15.670		-	47,660	47,660
Cooperative Ecosystem Studies Units	15.678		-	6,618	6,618
U.S. Geological Survey Research and Data Collection	15.808		-	16,627	16,627
National Land Remote Sensing Education Outreach and Research	15.815		-	10,981	10,981
Historic Preservation Fund Grants-In-Aid	15.904		137,967	1,301,122	1,439,089
Outdoor Recreation Acquisition, Development and Planning	15.916		1,842,583	1,704,638	3,547,221
Cooperative Research and Training Programs - Resources of the National Park System	15.945		-	266	266
<i>Pass-Through from University of New Mexico</i>		515545 874F	-	7,573	7,573
Total - CFDA 15.945			-	7,839	7,839

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of the Interior (Continued)</b>					
National Park Service Conservation, Protection, Outreach, and Education	15.954		\$ -	\$ 2,044	\$ 2,044
Emergency Supplemental Historic Preservation Fund	15.957		1,026,404	621,826	1,648,230
National Ground-Water Monitoring Network	15.980		-	13,096	13,096
Total - U.S. Department of the Interior			3,501,299	8,309,531	11,810,830
<b>U.S. Department of Justice</b>					
Sexual Assault Services Formula Program	16.017		840,482	-	840,482
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034		187,365	-	187,365
Law Enforcement Assistance FBI Advanced Police Training	16.300		-	316,043	316,043
Antiterrorism Emergency Reserve	16.321		81,440	-	81,440
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	218,840	218,840
Juvenile Justice and Delinquency Prevention	16.540		341,324	51,533	392,857
Missing Children's Assistance	16.543		-	483,553	483,553
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		593,072	1,108,977	1,702,049
<i>Pass-Through from University of Nevada</i>		UNR-20-42	-	24,440	24,440
Total - CFDA 16.560			593,072	1,133,417	1,726,489
Crime Victim Assistance	16.575		176,322,603	9,843,063	186,165,666
<i>Pass-Through from Fort Bend Women's Center</i>		2018V2GX0040	-	184,662	184,662
Total - CFDA 16.575			176,322,603	10,027,725	186,350,328
Crime Victim Compensation	16.576		-	27,318,724	27,318,724
Violence Against Women Formula Grants	16.588		10,295,609	891,701	11,187,310
Residential Substance Abuse Treatment for State Prisoners	16.593		2,404,384	-	2,404,384
Corrections Training and Staff Development	16.601		-	2,276	2,276
Corrections Technical Assistance/Clearinghouse	16.603		-	73,431	73,431
State Criminal Alien Assistance Program	16.606		-	28,754,656	28,754,656
Bulletproof Vest Partnership Program	16.607		-	53,627	53,627
Project Safe Neighborhoods	16.609		1,022,956	238,442	1,261,398
Public Safety Partnership and Community Policing Grants	16.710		-	6,123,552	6,123,552
Special Data Collections and Statistical Studies	16.734		962,213	-	962,213
Edward Byrne Memorial Justice Assistance Grant Program	16.738		11,959,859	2,135,262	14,095,121
DNA Backlog Reduction Program	16.741		-	1,871,065	1,871,065
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		986,700	120,146	1,106,846
Support for Adam Walsh Act Implementation Grant Program	16.750		-	18,816	18,816
Edward Byrne Memorial Competitive Grant Program	16.751		-	-	-
<i>Pass-Through from General Atomics</i>		2013-4082-01	-	(183)	(183)
<i>Pass-Through from University of Missouri</i>		27079	-	2,369	2,369
Total - CFDA 16.751			-	2,186	2,186

**STATE OF TEXAS**  
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**FOR THE YEAR ENDED AUGUST 31, 2020**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Justice (Continued)</b>					
Second Chance Act Reentry Initiative	16.812		\$ -	\$ 387,445	\$ 387,445
Innovations in Community-Based Crime Reduction <i>Pass-Through from City of Austin</i>	16.817	UTA18 000875	-	47,958	47,958
Emergency Law Enforcement Assistance Grant	16.824		-	1,126,489	1,126,489
Justice Reinvestment Initiative	16.827		-	148,672	148,672
National Sexual Assault Kit Initiative <i>Pass-Through from City of Austin</i>	16.833	UTA18 000424 PO 870018080313916	-	87,608	87,608
Total - CFDA 16.833			-	78,511	78,511
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		-	81,919	81,919
STOP School Violence	16.839		188,260	853,583	1,041,843
Equitable Sharing Program	16.922		-	1,857,593	1,857,593
Total - U.S. Department of Justice			206,186,267	84,417,165	290,603,432
<b>U.S. Department of Labor</b>					
Labor Force Statistics	17.002		-	3,772,782	3,772,782
Compensation and Working Conditions	17.005		-	295,411	295,411
Unemployment Insurance COVID-19 - Unemployment Insurance	17.225		7,739,844	8,557,502,400	8,565,242,244
Total - CFDA 17.225			-	19,739,889,205	19,739,889,205
Senior Community Service Employment Program	17.235		7,739,844	28,297,391,605	28,305,131,449
Trade Adjustment Assistance	17.245		4,356,861	34,694	4,391,555
WIOA Pilots, Demonstrations, and Research Projects <i>Pass-Through from Houston - Galveston Area Council</i>	17.261	2818WDR001	4,565,234	3,289,978	7,855,212
Total - CFDA 17.261			628,396	413,520	1,041,916
Reentry Employment Opportunities	17.270		-	199,048	199,048
Work Opportunity Tax Credit Program (WOTC)	17.271		628,396	612,568	1,240,964
Temporary Labor Certification for Foreign Workers	17.273		211,535	26,016	237,551
WIOA National Dislocated Worker Grants / WIA National Emergency Grants COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		-	996,985	996,985
Total - CFDA 17.277			6,043	562,506	568,549
Apprenticeship USA Grants	17.285		2,367,440	(707)	2,366,733
Hurricanes and Wildfires of 2017 Supplemental- National Dislocated Worker Grants	17.286		1,415,455	35,879	1,451,334
Occupational Safety and Health Susan Harwood Training Grants	17.502		3,782,895	35,172	3,818,067
Consultation Agreements	17.504		467,176	602,299	1,069,475
Mine Health and Safety Grants	17.600		3,636,253	268	3,636,521
Total - U.S. Department of Labor			-	330,112	330,112
			-	2,616,631	2,616,631
			-	610,400	610,400
			25,394,237	28,311,177,427	28,336,571,664



**STATE OF TEXAS**  
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**FOR THE YEAR ENDED AUGUST 31, 2020**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of State</b>					
U.S. Department of State <i>Pass-Through from Organization of American States</i>	19.XXX	SEDI-DED/2018-19	\$ -	\$ 12,931	\$ 12,931
Academic Exchange Programs - Undergraduate Programs <i>Pass-Through from International Research &amp; Exchanges Board</i>	19.009	S-ECAGD-18-CA-0022	-	19,962	19,962
<i>Pass-Through from International Resources Group, Ltd</i>		FY19 YALI BE UTA 07	-	5,856	5,856
			-	4,724	4,724
Total - CFDA 19.009			-	30,542	30,542
Environmental and Scientific Partnerships and Programs	19.017		-	100,291	100,291
Investing in People in The Middle East and North Africa <i>Pass-Through from World Learning</i>	19.021	S01 SIZ 100 19 CA 008	-	19,764	19,764
Public Diplomacy Programs <i>Pass-Through from Partners of the Americas</i>	19.040	100K-257ARG-05	-	67,265	67,265
<i>Pass-Through from Partners of the Americas</i>		100K-257ARG-09	-	1,610	1,610
			-	227	227
Total - CFDA 19.040			-	69,102	69,102
Public Diplomacy Programs for Afghanistan and Pakistan	19.501		-	60,711	60,711
Bureau of Western Hemisphere Affairs (WHA) Grant Programs (including Energy and Climate Partnership for the Americas) <i>Pass-Through from Americas Small Business Development Center</i>	19.750	IED-6824-2016	38,368	43,484	81,852
<i>Pass-Through from Center for Promotion of the Micro &amp; Small Business in Central America</i>		S-LMAQM-16-GR-1302	-	10,706	10,706
			-	519	519
Total - CFDA 19.750			38,368	54,709	93,077
Regional Peace and Security	19.979		145,183	38,875	184,058
Total - U.S. Department of State			183,551	386,925	570,476
<b>U.S. Department of Transportation</b>					
U.S. Department of Transportation <i>Pass-Through from Center for Transportation and the Environment</i>	20.XXX	HSTS0213H UTA15 001174	-	5,195,553	5,195,553
			-	9,428	9,428
Total - CFDA 20.XXX			-	5,204,981	5,204,981
Airport Improvement Program	20.106		1,613,682	33,208,688	34,822,370
COVID-19 - Airport Improvement Program			1,442,710	-	1,442,710
Total - CFDA 20.106			3,056,392	33,208,688	36,265,080
Highway Research and Development Program	20.200		-	213,976	213,976
Highway Training and Education	20.215		-	171,980	171,980
Performance and Registration Information Systems Management	20.231		-	13,521	13,521
Railroad Safety	20.301		-	17,246	17,246
Capital Assistance to States - Intercity Passenger Rail Service	20.317		768,331	4,595	772,926
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		1,225,787	670,464	1,896,251
Formula Grants for Rural Areas and Tribal Transit Program	20.509		40,879,161	2,045,480	42,924,641
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program			24,479,882	-	24,479,882
Total - CFDA 20.509			65,359,043	2,045,480	67,404,523
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		-	416,406	416,406
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		-	249,091	249,091

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Transportation (Continued)</b>					
E-911 Grant Program	20.615		\$ -	\$ 1,013,046	\$ 1,013,046
Pipeline Safety Program State Base Grant	20.700		-	6,875,900	6,875,900
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		-	2,036,388	2,036,388
State Damage Prevention Program Grants	20.720		-	73,140	73,140
U.S. Merchant Marine Academy	20.807		-	2,491,878	2,491,878
National Infrastructure Investments	20.933		59,485	-	59,485
Total - U.S. Department of Transportation			70,469,038	54,706,780	125,175,818
<b>U.S. Department of the Treasury</b>					
Low Income Taxpayer Clinics	21.008		-	149,107	149,107
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009		-	104,289	104,289
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		69,812	732,936	802,748
<i>Pass-Through from Florida Institute of Oceanography</i>		PO# 7000035377	-	(15)	(15)
Total - CFDA 21.015			69,812	732,921	802,733
Equitable Sharing	21.016		-	4,565,585	4,565,585
COVID-19 - Coronavirus Relief Fund	21.019		337,646,135	1,245,195,122	1,582,841,257
<i>Pass-Through from City of San Antonio</i>		4500430907	-	309,598	309,598
Total - CFDA 21.019			337,646,135	1,245,504,720	1,583,150,855
Total - U.S. Department of the Treasury			337,715,947	1,251,056,622	1,588,772,569
<b>Office of Personnel Management</b>					
Intergovernmental Personnel Act (IPA) Mobility Program	27.011		-	1,047,257	1,047,257
Total - Office of Personnel Management			-	1,047,257	1,047,257
<b>General Services Administration</b>					
Donation of Federal Surplus Personal Property	39.003		8,537,499	152,465	8,689,964
Total - General Services Administration			8,537,499	152,465	8,689,964
<b>National Aeronautics and Space Administration</b>					
National Aeronautics and Space Administration	43.XXX				
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		2015-SC-4-0075	-	22,816	22,816
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		419990	-	523	523
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		420000	-	299	299
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		420010	-	13,753	13,753
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		420020	-	10,140	10,140
<i>Pass-Through from KBR Wyle Services, LLC</i>		NNJ15HK11B	-	4,905,381	4,905,381
<i>Pass-Through from Nanohmics, Inc.</i>		A2020-0005	-	29,081	29,081
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-14703 007-A	-	51,272	51,272
<i>Pass-Through from Wyle Laboratories</i>		NNJ15HK11B	-	6,544	6,544
Total - CFDA 43.XXX			-	5,039,809	5,039,809
Science	43.001		-	329,927	329,927
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1584609	-	82,046	82,046
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN1500TMS #6	-	141,034	141,034
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN41500TMS ORD	-	1,073	1,073

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>National Aeronautics and Space Administration (Continued)</b>					
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN41500TMS-T01	\$ -	\$ 86,369	\$ 86,369
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN41500TMS-008	-	6,834	6,834
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN41500TMS-010	-	13,450	13,450
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN41500TNS-009	-	6,376	6,376
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN415000TMS	-	152,058	152,058
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN415000TMS-ES0351- 2571-	-	722	722
<i>Pass-Through from Jacobs Technology, Inc.</i>		S27720 TO# M LEPERE	-	11,611	11,611
<i>Pass-Through from Jacobs Technology, Inc.</i>		S27722	-	150,308	150,308
<i>Pass-Through from Jacobs Technology, Inc.</i>		1-19308-S24611	-	138,411	138,411
<i>Pass-Through from Jacobs Technology, Inc.</i>		1-19308-S26166	-	(12,864)	(12,864)
<i>Pass-Through from Michigan Technological University</i>		1609082Z5	-	14,990	14,990
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		AR8-19009A	-	6,456	6,456
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		G07-18131A	-	1,680	1,680
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		G08-19058X	-	27,829	27,829
<i>Pass-Through from Southwest Research Institute</i>		M99018N	-	29,639	29,639
<i>Pass-Through from Space Telescope Science Institute</i>		HST HF2 51418 001 A	-	90,054	90,054
Total - CFDA 43.001			-	1,278,003	1,278,003
Space Operations	43.007		43,847	26,292	70,139
Office of Stem Engagement (OSTEM)	43.008		142,217	2,950,563	3,092,780
<i>Pass-Through from PAE Applied Technologies, LLC</i>		M1802806	-	20,399	20,399
Total - CFDA 43.008			142,217	2,970,962	3,113,179
Safety, Security and Mission Services	43.009		-	476,448	476,448
Space Technology	43.012		-	297,485	297,485
Total - National Aeronautics and Space Administration			186,064	10,088,999	10,275,063
<b>National Endowment For The Humanities</b>					
Promotion of the Arts Grants to Organizations and Individuals	45.024		-	78,631	78,631
<i>Pass-Through from Arts Midwest</i>		19845	-	1	1
COVID-19 - Promotion of the Arts Grants to Organizations and Individuals			-	9,230	9,230
Total - CFDA 45.024			-	87,862	87,862
Promotion of the Arts Partnership Agreements	45.025		-	1,027,500	1,027,500
COVID-19 - Promotion of the Arts Partnership Agreements			660,333	8,167	668,500
Total - CFDA 45.025			660,333	1,035,667	1,696,000
Promotion of the Humanities Federal/State Partnership	45.129		-	1,250	1,250
<i>Pass-Through from Humanities Texas</i>		HTX #2019-5651	-	222	222
<i>Pass-Through from Humanities Texas</i>		HTX 2019-5674	-	4,334	4,334
<i>Pass-Through from Humanities Texas</i>		20169 5532	-	4,100	4,100
<i>Pass-Through from Humanities Texas</i>		2018-5448	-	2,665	2,665
<i>Pass-Through from Humanities Texas</i>		2019-5607	-	2,403	2,403
<i>Pass-Through from Humanities Texas</i>		2019-5610	-	2,655	2,655
<i>Pass-Through from Humanities Texas</i>		2020-5878	-	4,274	4,274
<i>Pass-Through from Humanities Texas</i>		281160	-	10,000	10,000
COVID-19 - Promotion of the Humanities Federal/State Partnership		SO-268702-20	-	10,000	10,000
<i>Pass-Through from Humanities Texas</i>			-	10,000	10,000
Total - CFDA 45.129			-	31,903	31,903
Promotion of the Humanities Challenge Grants	45.130		-	1,290	1,290
Promotion of the Humanities Division of Preservation and Access	45.149		-	203,780	203,780
<i>Pass-Through from Regents of the University of Minnesota</i>		A007345601	-	9,533	9,533
Total - CFDA 45.149			-	213,313	213,313

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>National Endowment For The Humanities (Continued)</b>					
Promotion of the Humanities Fellowships and Stipends	45.160		\$ -	\$ 97,719	\$ 97,719
Promotion of the Humanities Research <i>Pass-Through from University of Nebraska</i>	45.161	270850	10,994	20,827	31,821
			-	8,163	8,163
Total - CFDA 45.161			10,994	28,990	39,984
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		-	104,115	104,115
Promotion of the Humanities Office of Digital Humanities	45.169		18,000	66,256	84,256
Museums for America	45.301		-	9,015	9,015
Grants to States	45.310		2,064,198	9,437,842	11,502,040
National Leadership Grants	45.312		-	26,396	26,396
Laura Bush 21st Century Librarian Program <i>Pass-Through from Queens College</i>	45.313	RE-12-19-0094-19	-	168,440	168,440
			46,765	-	46,765
Total - CFDA 45.313			46,765	168,440	215,205
Peace Corps' Global Health and PEPFAR Initiative Program	45.400		-	8,374	8,374
Total - National Endowment For The Humanities			2,800,290	11,317,182	14,117,472
<b>National Science Foundation</b>					
National Science Foundation <i>Pass-Through from Lockheed Martin Corporation</i>	47.XXX	AST-1755085 NSFDACS1219442	-	147,901	147,901
			-	4,713,092	4,713,092
Total - CFDA 47.XXX			-	4,860,993	4,860,993
Engineering <i>Pass-Through from Ohio State University</i>	47.041	1711733	271,951	1,202,378	1,474,329
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		479861-19911	-	5,457	5,457
			-	4,349	4,349
Total - CFDA 47.041			271,951	1,212,184	1,484,135
Mathematical and Physical Sciences	47.049		-	793,151	793,151
Geosciences	47.050		-	49,133	49,133
Computer and Information Science and Engineering <i>Pass-Through from Change Happens</i>	47.070	1923199	-	729,200	729,200
		BL 4812517 UTA	-	78,980	78,980
<i>Pass-Through from Indiana University</i>		PO0010795	-	174,297	174,297
<i>Pass-Through from University of California - San Diego</i>		77844080 PO S9001481	-	425,774	425,774
<i>Pass-Through from University of Illinois - Champaign</i>		078343 15669 2015 05845 05	-	115,034	115,034
Total - CFDA 47.070			-	1,523,285	1,523,285
Biological Sciences <i>Pass-Through from University of New Mexico</i>	47.074	0480P3-87BT	-	594,093	594,093
			-	32,185	32,185
Total - CFDA 47.074			-	626,278	626,278
Social, Behavioral, and Economic Sciences <i>Pass-Through from Association of American Geographers</i>	47.075	F7118	-	505,814	505,814
			-	9,998	9,998
Total - CFDA 47.075			-	515,812	515,812
Education and Human Resources <i>Pass-Through from Children's Research Institute</i>	47.076	19-015	416,829	10,096,849	10,513,678
<i>Pass-Through from Rutgers Cancer Institute of New Jersey</i>		954422	-	69,357	69,357
<i>Pass-Through from University of Wisconsin</i>		2016-4001	-	54,046	54,046
<i>Pass-Through from Western Michigan University</i>		8749-01	-	7,286	7,286
			-	14,279	14,279

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<b>National Science Foundation (Continued)</b>					
<i>Pass-Through from William Marsh Rice University</i>		R3J012	\$ -	\$ 19,707	\$ 19,707
COVID-19 - Education and Human Resources			-	11,218	11,218
Total - CFDA 47.076			416,829	10,272,742	10,689,571
Office of International Science and Engineering	47.079		-	30,623	30,623
Integrative Activities	47.083		-	67,139	67,139
Total - National Science Foundation			688,780	19,951,340	20,640,120
<b>Small Business Administration</b>					
Small Business Administration	59.XXX	SBAHQ-15-Q-0033 SBAHQ-15-Q-0040 4	-	1,824	1,824
			-	92	92
Total - CFDA 59.XXX			-	1,916	1,916
Small Business Development Centers	59.037		1,246,026	5,523,680	6,769,706
COVID-19 - Small Business Development Centers			-	880,458	880,458
Total - CFDA 59.037			1,246,026	6,404,138	7,650,164
Veterans Outreach Program	59.044		-	608,804	608,804
State Trade Expansion	59.061		331,923	40,540	372,463
Total - Small Business Administration			1,577,949	7,055,398	8,633,347
<b>U.S. Department of Veterans Affairs</b>					
U.S. Department of Veterans Affairs	64.XXX	480547	-	1,008,126	1,008,126
<i>Pass-Through from Enterprise Resource Performance, Inc</i>		VA119A-15-D-0005	-	41,800	41,800
Total - CFDA 64.XXX			-	1,049,926	1,049,926
Grants to States for Construction of State Home Facilities	64.005		-	1,933,925	1,933,925
Veterans State Nursing Home Care	64.015		-	72,392,448	72,392,448
Veterans State Hospital Care	64.016		-	(39)	(39)
VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces	64.034		-	47,118	47,118
Veterans Transportation Program	64.035		-	30,323	30,323
Burial Expenses Allowance for Veterans	64.101		-	1,196,512	1,196,512
Veterans Information and Assistance	64.115		-	24,578	24,578
All-Volunteer Force Educational Assistance	64.124		-	1,627,728	1,627,728
Veterans Cemetery Grants Program	64.203		-	3,105,257	3,105,257
Total - U.S. Department of Veterans Affairs			-	81,407,776	81,407,776
<b>Environmental Protection Agency</b>					
Air Pollution Control Program Support	66.001		-	282,683	282,683
State Indoor Radon Grants	66.032		-	44,428	44,428
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		-	1,268,781	1,268,781
Diesel Emission Reduction Act (DERA) National Grants	66.039		-	198,404	198,404
Congressionally Mandated Projects	66.202		-	14,545	14,545

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>Environmental Protection Agency (Continued)</b>					
Multipurpose Grants to States and Tribes	66.204		\$ -	\$ 248,822	\$ 248,822
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		488,588	2,238,880	2,727,468
State Underground Water Source Protection	66.433		-	630,360	630,360
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		-	18,820	18,820
<i>Pass-Through from Rural Community Assistance Partnership</i>		M1901016	-	2,069	2,069
Total - CFDA 66.436			-	20,889	20,889
Lead Testing in School and Child Care Program Drinking Water (SDWA 1464(d))	66.444		-	69,610	69,610
Water Quality Management Planning	66.454		692,419	169,087	861,506
National Estuary Program	66.456		275,684	145,420	421,104
Nonpoint Source Implementation Grants	66.460		1,197,618	3,717,418	4,915,036
<i>Pass-Through from North Texas Municipal Water District</i>		M2001063	-	2,779	2,779
Total - CFDA 66.460			1,197,618	3,720,197	4,917,815
Beach Monitoring and Notification Program Implementation Grants	66.472		-	410,355	410,355
Science To Achieve Results (STAR) Fellowship Program	66.514		-	4,608	4,608
Performance Partnership Grants	66.605		891,845	26,825,729	27,717,574
Environmental Information Exchange Network Grant Program and Related Assistance	66.608		-	24,390	24,390
Protection of Children from Environmental Health Risks	66.609		-	4,632	4,632
Consolidated Pesticide Enforcement Cooperative Agreements	66.700		-	917,573	917,573
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701		-	116,795	116,795
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707		-	356,927	356,927
Pollution Prevention Grants Program	66.708		-	207,514	207,514
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716		-	8,608	8,608
<i>Pass-Through from eXtension Foundation</i>		M2000796	-	8,608	8,608
<i>Pass-Through from eXtension Foundation</i>		SA-2019-37	-	13,810	13,810
Total - CFDA 66.716			-	22,418	22,418
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		-	528,852	528,852
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804		-	1,503,112	1,503,112
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		-	3,334,487	3,334,487
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809		-	253,954	253,954
State and Tribal Response Program Grants	66.817		-	695,517	695,517
Total - Environmental Protection Agency			3,546,154	44,258,969	47,805,123

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>Nuclear Regulatory Commission</b>					
Nuclear Regulatory Commission	77.XXX	31310018C0017	\$ -	\$ 4,325	\$ 4,325
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	92,917	92,917
Total - Nuclear Regulatory Commission			-	97,242	97,242
<b>U.S. Department of Energy</b>					
U.S. Department of Energy	81.XXX	416570	-	(81,948)	(81,948)
<i>Pass-Through from National Renewable Energy Laboratory</i>		AHQ-9-92002-07	-	11,950	11,950
<i>Pass-Through from National Renewable Energy Laboratory</i>		AHQ-9-92092-05	-	720	720
Total - CFDA 81.XXX			-	(69,278)	(69,278)
State Energy Program	81.041		874,427	2,803,683	3,678,110
Weatherization Assistance for Low-Income Persons	81.042		4,760,430	386,099	5,146,529
Office of Science Financial Assistance Program	81.049		-	(10,898)	(10,898)
<i>Pass-Through from University of Tennessee</i>		A16-0384-S006			
Conservation Research and Development	81.086		-	38,512	38,512
<i>Pass-Through from North Carolina State University</i>		2014-0654-79			
Renewable Energy Research and Development	81.087		(10,073)	(980)	(11,053)
<i>Pass-Through from Alliance for Sustainable Energy, LLC</i>		AGZ-0-92264-01	-	65,873	65,873
Total - CFDA 81.087			(10,073)	64,893	54,820
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	81.106		-	834,851	834,851
Defense Nuclear Nonproliferation Research	81.113		-	12,381	12,381
<i>Pass-Through from Consortium for Nonproliferation Enabling Capabilities</i>		2014 0501 09 F1	-	23,016	23,016
Total - CFDA 81.113			-	35,397	35,397
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		-	283,536	283,536
Minority Economic Impact	81.137		-	11,822	11,822
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214		898,089	567,478	1,465,567
Total - U.S. Department of Energy			6,522,873	4,946,095	11,468,968
<b>U.S. Department of Education</b>					
U.S. Department of Education	84.XXX	U422B180065	218,178	450,660	668,838
<i>Pass-Through from Austin Independent School District</i>		UTA18 001596	-	5,335	5,335
<i>Pass-Through from Education Service Center Region 17</i>		A19-0059	-	46,510	46,510
<i>Pass-Through from Jobs for the Future</i>		19 037	-	476,340	476,340
Total - CFDA 84.XXX			218,178	978,845	1,197,023
Adult Education - Basic Grants to States	84.002		63,530,713	2,851,539	66,382,252
<i>Pass-Through from Brownsville Independent School District</i>		BISD		7,500	7,500
Total - CFDA 84.002			63,530,713	2,859,039	66,389,752
Title I Grants to Local Educational Agencies	84.010		1,429,782,720	15,314,647	1,445,097,367
Migrant Education State Grant Program	84.011		33,625,964	1,424,475	35,050,439
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		1,150	2,255,819	2,256,969



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Education (Continued)</b>					
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		\$ -	\$ 2,436,913	\$ 2,436,913
Undergraduate International Studies and Foreign Language Programs	84.016		-	114,564	114,564
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		-	39,464	39,464
Higher Education Institutional Aid	84.031		291,783	29,165,943	29,457,726
<i>Pass-Through from Austin Community College</i>		UTA15 001240	-	37,666	37,666
<i>Pass-Through from Northeast Texas Community College</i>		440100	-	321,040	321,040
Total - CFDA 84.031			291,783	29,524,649	29,816,432
Federal Family Education Loans	84.032-L		-	3,448,445	3,448,445
Career and Technical Education -- Basic Grants to States	84.048		93,521,585	9,451,479	102,973,064
Fund for the Improvement of Postsecondary Education	84.116		-	20,240	20,240
<i>Pass-Through from Georgia State University</i>		SP00012139 10 5	-	20,240	20,240
Minority Science and Engineering Improvement	84.120		-	254,163	254,163
<i>Pass-Through from Howard University</i>		P120A190033	-	66,941	66,941
Total - CFDA 84.120			-	321,104	321,104
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		7,582,878	245,994,618	253,577,496
Rehabilitation Long-Term Training	84.129		-	587,252	587,252
Migrant Education High School Equivalency Program	84.141		-	1,393,715	1,393,715
Migrant Education College Assistance Migrant Program	84.149		-	2,032,634	2,032,634
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		-	2,811,633	2,811,633
Special Education-Grants for Infants and Families	84.181		50,496,972	3,056,688	53,553,660
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		-	2,182,764	2,182,764
Education for Homeless Children and Youth	84.196		7,488,021	4,780	7,492,801
<i>Pass-Through from Education Service Center Region 10</i>		UTA18 001160	-	439	439
Total - CFDA 84.196			7,488,021	5,219	7,493,240
Graduate Assistance in Areas of National Need	84.200		-	398,240	398,240
Centers for International Business Education	84.220		-	(6,109)	(6,109)
Language Resource Centers	84.229		-	185,945	185,945
Eisenhower Professional Development State Grants	84.281		(154)	-	(154)
Charter Schools	84.282		26,907,589	1,255,633	28,163,222
Twenty-First Century Community Learning Centers	84.287		87,754,648	3,761,984	91,516,632
State Grants for Innovative Programs	84.298		(359)	-	(359)
Education Research, Development and Dissemination	84.305		-	7,542	7,542
<i>Pass-Through from American Institutes for Research</i>		439600001	-	88,942	88,942
<i>Pass-Through from RAND Corporation</i>		19519581425	-	(2)	(2)
Total - CFDA 84.305			-	96,482	96,482

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Education (Continued)</b>					
Research in Special Education	84.324		\$ 74,077	\$ 239,431	\$ 313,508
<i>Pass-Through from George Mason University</i>		E2048161	-	99,236	99,236
Total - CFDA 84.324			74,077	338,667	412,744
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		-	2,167,868	2,167,868
<i>Pass-Through from East Carolina University</i>		H325H190001	46,795	-	46,795
<i>Pass-Through from Vanderbilt University</i>		UNIV61347	-	707	707
<i>Pass-Through from Vanderbilt University</i>		3122 018447	-	43,122	43,122
Total - CFDA 84.325			46,795	2,211,697	2,258,492
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		-	571,176	571,176
<i>Pass-Through from University of Oregon</i>		282070F	-	76,489	76,489
<i>Pass-Through from WestEd</i>		S00027412 0	-	92,868	92,868
Total - CFDA 84.326			-	740,533	740,533
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		2,796,551	13,460,785	16,257,336
<i>Pass-Through from Region One Education Service Center</i>		REQUISITION #137368 - PO 129781	-	13,224	13,224
Total - CFDA 84.334			2,796,551	13,474,009	16,270,560
Child Care Access Means Parents in School	84.335		-	584,184	584,184
Class Size Reduction	84.340		(940)	-	(940)
Credit Enhancement for Charter School Facilities	84.354		-	12,545,203	12,545,203
Rural Education	84.358		7,094,167	402,508	7,496,675
English Language Acquisition State Grants	84.365		91,890,180	2,931,014	94,821,194
Mathematics and Science Partnerships	84.366		-	(181,339)	(181,339)
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367		167,554,743	6,443,685	173,998,428
<i>Pass-Through from Brownfield Independent School District</i>		A19-0753	-	18,000	18,000
<i>Pass-Through from Duncanville Independent School District</i>		19-0757	-	17,855	17,855
<i>Pass-Through from Grand Prairie Independent School District</i>		19-0754	-	42,791	42,791
<i>Pass-Through from Greenville Independent School District</i>		19-0758	-	27,000	27,000
<i>Pass-Through from Lubbock Independent School District</i>		19-0755	-	13,496	13,496
<i>Pass-Through from North East Independent School District</i>		PO 824480-0-0901	-	676	676
<i>Pass-Through from Plainview ISD</i>		19-0759	-	13,114	13,114
Total - CFDA 84.367			167,554,743	6,576,617	174,131,360
Grants for State Assessments and Related Activities	84.369		3,798,664	676,108	4,474,772
Comprehensive Literacy Development	84.371		(99)	-	(99)
Statewide Longitudinal Data Systems	84.372		(81,804)	480,349	398,545
School Improvement Grants	84.377		36,814,624	-	36,814,624
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	84.411		-	17,762	17,762
<i>Pass-Through from Austin Independent School District</i>		UTA18 000575	-	72,502	72,502
<i>Pass-Through from Jobs for the Future</i>		U411B180040-18A	33,333	-	33,333
<i>Pass-Through from National Writing Project</i>		09-TX19-2018I3C3WP	-	88,342	88,342
<i>Pass-Through from Region One Education Service Center</i>		REQUISITION 140018 - PO	-	-	-
<i>Pass-Through from University of Georgia</i>		132321	-	30,000	30,000
<i>Pass-Through from University of Georgia</i>		435802	-	1,468	1,468
Total - CFDA 84.411			33,333	210,074	243,407

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<b>U.S. Department of Education (Continued)</b>					
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D		\$ 105,481,452	\$ 5,169,179	\$ 110,650,631
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E		-	200,994,183	200,994,183
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Institutional Portion	84.425F		-	128,448,176	128,448,176
COVID-19 - HEERF Historically Black Colleges and Universities (HBCUs)	84.425J		-	3,426,272	3,426,272
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Minority Serving Institutions (MSIs)	84.425L		-	8,328,610	8,328,610
COVID-19 - HEERF Strengthening Institutions Program (SIP)	84.425M		-	5,485,059	5,485,059
Supporting Effective Educator Development Program	84.423		60,361	1,379,497	1,439,858
Student Support and Academic Enrichment Program <i>Pass-Through from Ysleta Independent School District</i>	84.424	19-1137/20200024	67,841,041	1,009,647	68,850,688
			-	13,608	13,608
Total - CFDA 84.424			67,841,041	1,023,255	68,864,296
Disaster Recovery Assistance for Education	84.938		21,638,157	599,318	22,237,475
Total - U.S. Department of Education			2,306,242,990	727,789,554	3,034,032,544
<b>Consumer Product Safety Commission</b>					
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	87.051		-	86,890	86,890
Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	87.052		-	21,895	21,895
Total - Consumer Product Safety Commission			-	108,785	108,785
<b>National Archives and Records Administration</b>					
National Historical Publications and Records Grants <i>Pass-Through from Texas Christian University</i>	89.003	25300-19-00	-	2,817,367	2,817,367
			-	10,768	10,768
Total - CFDA 89.003			-	2,828,135	2,828,135
Total - National Archives and Records Administration			-	2,828,135	2,828,135
<b>Denali Commission</b>					
2018 HAVA Election Security Grants	90.404		9,910,454	4,072,840	13,983,294
Total - Denali Commission			9,910,454	4,072,840	13,983,294
<b>U.S. Department of Health and Human Services</b>					
U.S. Department of Health and Human Services	93.XXX	HSH250201000011C/00 HSH258201800009C 3R24OD011120-11S2	-	4,002,922	4,002,922
			216,114	95,812	311,926
			-	43,858	43,858
Total - CFDA 93.XXX			216,114	4,142,592	4,358,706
Strengthening Public Health Services at the Outreach Offices of the U.S.-Mexico Border Health Commission	93.018		(1,898)	(172,964)	(174,862)
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		253,822	-	253,822

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<b>U.S. Department of Health and Human Services (Continued)</b>					
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals <i>Pass-Through from City of Houston Health and Human Services</i>	93.042	4600015194	\$ 1,209,093	\$ 16,699	\$ 1,225,792
			-	472,617	472,617
Total - CFDA 93.042			1,209,093	489,316	1,698,409
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		1,590,524	-	1,590,524
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		1,996,500	13,668	2,010,168
Alzheimer's Disease Demonstration Grants to States	93.051		(19,914)	-	(19,914)
National Family Caregiver Support, Title III, Part E	93.052		10,509,785	300,113	10,809,898
Training in General, Pediatric, and Public Health Dentistry	93.059		326,999	1,815,698	2,142,697
Sexual Risk Avoidance Education	93.060		151,000	331,488	482,488
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	93.065		-	245,722	245,722
Public Health Emergency Preparedness	93.069		16,286,075	13,651,930	29,938,005
Environmental Public Health and Emergency Response	93.070		10,938	46,549	57,487
Medicare Enrollment Assistance Program	93.071		902,641	224,060	1,126,701
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		95,336	490,496	585,832
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		1,264,853	1,843,458	3,108,311
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		-	71,205	71,205
Blood Disorder Program: Prevention, Surveillance, and Research <i>Pass-Through from American Thrombosis and Hemostasis Network</i>	93.080	5NU27DD001155-05-00	269,043	42,069	311,112
			-	110,705	110,705
Total - CFDA 93.080			269,043	152,774	421,817
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		-	175,601	175,601
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		147,149	1,715,799	1,862,948
Guardianship Assistance	93.090		3	10,375,329	10,375,332
COVID-19 - Guardianship Assistance			-	627,361	627,361
Total - CFDA 93.090			3	11,002,690	11,002,693
Affordable Care Act (ACA) Personal Responsibility Education Program <i>Pass-Through from Change Happens</i>	93.092	110118	-	41,047	41,047
Food and Drug Administration Research <i>Pass-Through from Association of Food and Drug Officials</i>	93.103	G-SE-2004-02351	-	1,871,692	1,871,692
			-	23,310	23,310
Total - CFDA 93.103			-	1,895,002	1,895,002
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) <i>Pass-Through from Central Plains Center</i>	93.104	UTA15 000948	5,421,127	166,459	5,587,586
			-	59,526	59,526
Total - CFDA 93.104			5,421,127	225,985	5,647,112
Area Health Education Centers	93.107		1,158,040	2,138,300	3,296,340
COVID-19 - Area Health Education Centers			-	8,195	8,195
Total - CFDA 93.107			1,158,040	2,146,495	3,304,535

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<b>U.S. Department of Health and Human Services (Continued)</b>					
Health Education Assistance Loans (HEAL)	93.108		\$ -	\$ 1,139,795	\$ 1,139,795
Maternal and Child Health Federal Consolidated Programs	93.110		304,145	385,609	689,754
<i>Pass-Through from Organization of Teratology Informations</i>		UG4MC27861	-	28,581	28,581
Total - CFDA 93.110			304,145	414,190	718,335
Environmental Health	93.113		-	92,358	92,358
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		3,780,513	3,805,866	7,586,379
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118		337,994	13,100	351,094
Oral Diseases and Disorders Research	93.121		-	69,866	69,866
Nurse Anesthetist Traineeship	93.124		-	26,183	26,183
Emergency Medical Services for Children	93.127		-	185,750	185,750
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		-	321,746	321,746
Injury Prevention and Control Research and State and Community Based Programs	93.136		2,083,772	1,016,010	3,099,782
<i>Pass-Through from City of Houston</i>		NH28CE002395	79,961	79,961	79,961
<i>Pass-Through from City of Houston</i>		NH28CE0023950100	-	(6,211)	(6,211)
Total - CFDA 93.136			2,083,772	1,089,760	3,173,532
NIEHS Hazardous Waste Worker Health and Safety Training	93.142		-	670	670
HIV-Related Training and Technical Assistance	93.145		836,455	1,080,089	1,916,544
<i>Pass-Through from University of New Mexico Health Science Center</i>		1U1OHA332250100	-	210,629	210,629
<i>Pass-Through from University of New Mexico Health Science Center</i>		3RGL7/6U1OHA33225-01-01	-	92,892	92,892
Total - CFDA 93.145			836,455	1,383,610	2,220,065
Projects for Assistance in Transition from Homelessness (PATH)	93.150		4,757,874	112,773	4,870,647
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		-	2,595	2,595
<i>Pass-Through from Houston Regional HIV/AIDS Resource Group, Inc.</i>		20UTH00RWD	-	27,923	27,923
<i>Pass-Through from Houston Regional HIV/AIDS Resource Group, Inc.</i>		20UTH00RWD (CK)	-	8,620	8,620
<i>Pass-Through from Resource Group</i>		20UTV00RWD	-	75,578	75,578
Total - CFDA 93.153			-	114,716	114,716
Rural Health Research Centers	93.155		-	124,879	124,879
Centers of Excellence	93.157		-	1,339,805	1,339,805
COVID-19 - Centers of Excellence				23,325	23,325
Total - CFDA 93.157			-	1,363,130	1,363,130
Health Program for Toxic Substances and Disease Registry	93.161		-	104,880	104,880
<i>Pass-Through from American Academy of Pediatrics</i>		771120-TTUHSC	-	104,880	104,880
<i>Pass-Through from American College of Medical Toxicology</i>		U61TS000238	-	35,292	35,292
Total - CFDA 93.161			-	140,172	140,172
Grants to States for Loan Repayment	93.165		164,069	-	-
Human Genome Research	93.172		-	-	-
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>		A19-0183-S001 (7R01HG009)	-	107,069	107,069

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (Continued)</b>					
Research Related to Deafness and Communication Disorders	93.173		\$ -	\$ 134,047	\$ 134,047
Nursing Workforce Diversity	93.178		-	471,061	471,061
Graduate Psychology Education	93.191		-	561,786	561,786
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		-	446,350	446,350
Telehealth Programs	93.211		289	283,881	284,170
COVID-19 - Telehealth Programs			-	585,815	585,815
Total - CFDA 93.211			289	869,696	869,985
Family Planning Services	93.217				
<i>Pass-Through from The Women's Health and Family Planning Association of Texas</i>		FPHA006394 / FPHA6401	-	175,499	175,499
<i>Pass-Through from The Women's Health and Family Planning Association of Texas</i>		UTA18 001427	-	22,416	22,416
<i>Pass-Through from The Women's Health and Family Planning Association of Texas</i>		UTA19 000498	-	270,478	270,478
Total - CFDA 93.217			-	468,393	468,393
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		3,118,996	756,919	3,875,915
Grants to States to Support Oral Health Workforce Activities	93.236		-	96,639	96,639
State Capacity Building	93.240		-	379,187	379,187
State Rural Hospital Flexibility Program	93.241		-	790,108	790,108
Mental Health Research Grants	93.242		-	349,800	349,800
<i>Pass-Through from University of Michigan</i>		K00009300	-	994	994
Total - CFDA 93.242			-	350,794	350,794
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		1,852,754	3,683,112	5,535,866
<i>Pass-Through from Community Mental Health Center</i>		UTA16 001000	-	(5)	(5)
Total - CFDA 93.243			1,852,754	3,683,107	5,535,861
Advanced Nursing Education Workforce Grant Program	93.247		-	1,392,332	1,392,332
Early Hearing Detection and Intervention	93.251		63,389	158,173	221,562
Poison Center Support and Enhancement Grant	93.253		-	504,892	504,892
COVID-19 - Poison Center Support and Enhancement Grant			-	30,134	30,134
Total - CFDA 93.253			-	535,026	535,026
Occupational Safety and Health Program	93.262		-	1,644,057	1,644,057
Immunization Cooperative Agreements	93.268		5,058,850	425,257,632	430,316,482
Viral Hepatitis Prevention and Control	93.270		-	77,876	77,876
Alcohol Research Programs	93.273		-	567,561	567,561
Drug Abuse and Addiction Research Programs	93.279		119,642	434,976	554,618
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		51,239	2,480,502	2,531,741
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286				

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from William Marsh Rice University</i>		2T15 LM007093-28	\$ -	\$ 36,739	\$ 36,739
<i>Pass-Through from William Marsh Rice University</i>		2T15LM007093-27	-	33,018	33,018
<i>Pass-Through from William Marsh Rice University</i>		2T15LM007093-28	-	46,629	46,629
Total - CFDA 93.286			-	116,386	116,386
State Partnership Grant Program to Improve Minority Health	93.296		87,555	129,627	217,182
Teenage Pregnancy Prevention Program	93.297		564,840	2,033,594	2,598,434
Small Rural Hospital Improvement Grant Program	93.301		979,505	222,629	1,202,134
COVID-19 - Small Rural Hospital Improvement Grant Program			11,045,527	-	11,045,527
Total - CFDA 93.301			12,025,032	222,629	12,247,661
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		-	1,180,564	1,180,564
Trans-NIH Research Support	93.310		-	14,459	14,459
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314		-	9,116	9,116
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319		-	833,190	833,190
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		52,981	32,407,549	32,460,530
State Health Insurance Assistance Program	93.324		2,473,998	62,803	2,536,801
Behavioral Risk Factor Surveillance System	93.336		-	30,810	30,810
National Center for Advancing Translational Sciences <i>Pass-Through from University of Alabama</i>	93.350	63-6001138	-	14,092	14,092
Research Infrastructure Programs <i>Pass-Through from University of Oregon</i>	93.351	21542OA	55,049	374,849	429,898
			-	1,042	1,042
Total - CFDA 93.351			55,049	375,891	430,940
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		10,245,001	12,353,317	22,598,318
Nurse Education, Practice Quality and Retention Grants	93.359		-	737,995	737,995
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367		-	459,159	459,159
ACL Independent Living State Grants	93.369		1,535,101	-	1,535,101
National and State Tobacco Control Program	93.387		-	160,143	160,143
Cancer Cause and Prevention Research	93.393		4,748	254,614	259,362
Cancer Detection and Diagnosis Research	93.394		-	14,215	14,215
Cancer Treatment Research	93.395		15,051	39,490	54,541
<i>Pass-Through from Oregon Health and Science University</i>		1013080-SWOG-UTHSCSA/U10C	-	84,995	84,995
Total - CFDA 93.395			15,051	124,485	139,536
Cancer Biology Research	93.396		-	244,086	244,086
Cancer Centers Support Grants	93.397		-	23,451	23,451
Cancer Research Manpower	93.398		121,135	647,840	768,975

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (Continued)</b>					
ARRA - Nurse Faculty Loan Program	93.408		\$ -	\$ 314,025	\$ 314,025
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		155,794	1,393,539	1,549,333
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		-	20,560	20,560
Every Student Succeeds Act/Preschool Development Grants	93.434		216,047	1,371,417	1,587,464
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.435		83,000	279,264	362,264
State Physical Activity and Nutrition (SPAN)	93.439		387,650	523,152	910,802
Food Safety and Security Monitoring Project	93.448		-	345,542	345,542
COVID-19 Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured	93.461		-	24,679	24,679
ACL Assistive Technology	93.464		-	946,519	946,519
Alzheimer's Disease Program Initiative (ADPI)	93.470				
<i>Pass-Through from WellMed Charitable Foundation</i>		WELLMED/90ADPI0014-01-00	-	179,895	179,895
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478		-	55,738	55,738
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	93.521		-	40,802	40,802
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539		-	911,656	911,656
MaryLee Allen Promoting Safe and Stable Families Program	93.556		10,895,751	30,603,272	41,499,023
Temporary Assistance for Needy Families	93.558		122,959,281	407,113,756	530,073,037
Child Support Enforcement	93.563		-	193,924,344	193,924,344
Child Support Enforcement Research	93.564		-	140,783	140,783
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		(92,702)	(138,175)	(230,877)
Low-Income Home Energy Assistance	93.568		161,033,045	1,789,819	162,822,864
COVID-19 - Low-Income Home Energy Assistance			3,927,778	10,806	3,938,584
Total - CFDA 93.568			164,960,823	1,800,625	166,761,448
Community Services Block Grant	93.569		31,101,489	1,524,409	32,625,898
COVID-19 - Community Services Block Grant			10,688,226	13,035	10,701,261
Total - CFDA 93.569			41,789,715	1,537,444	43,327,159
State Court Improvement Program	93.586		-	2,019,459	2,019,459
Community-Based Child Abuse Prevention Grants	93.590		1,390,474	2,740,101	4,130,575
Grants to States for Access and Visitation Programs	93.597		333,395	390,873	724,268
Chafee Education and Training Vouchers Program (ETV)	93.599		-	2,563,891	2,563,891
Adoption and Legal Guardianship Incentive Payments	93.603		-	4,532,499	4,532,499



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (Continued)</b>					
Developmental Disabilities Basic Support and Advocacy Grants	93.630		\$ 2,946,885	\$ 3,076,590	\$ 6,023,475
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	546,317	546,317
Children's Justice Grants to States	93.643		-	59,849	59,849
<i>Pass-Through from Texas Center for the Judiciary</i>		CJA-20-06	-	161,035	161,035
Total - CFDA 93.643			-	220,884	220,884
Stephanie Tubbs Jones Child Welfare Services Program	93.645		336,665	27,337,221	27,673,886
COVID-19 - Stephanie Tubbs Jones Child Welfare Services Program			-	879,253	879,253
Total - CFDA 93.645			336,665	28,216,474	28,553,139
Adoption Opportunities	93.652		-	495,461	495,461
<i>Pass-Through from Adoption Exchange Association</i>		UTA17 001178 YEAR 3 4	-	495,461	495,461
<i>Pass-Through from Spaulding for Children</i>		UTA17 001315	20,371	23,269	43,640
Total - CFDA 93.652			20,371	518,730	539,101
Foster Care Title IV-E	93.658		12,475,800	210,354,070	222,829,870
COVID-19 - Foster Care Title IV-E			525,637	5,668,497	6,194,134
Total - CFDA 93.658			13,001,437	216,022,567	229,024,004
Adoption Assistance	93.659		215,928	153,788,764	154,004,692
COVID-19 - Adoption Assistance			-	8,812,599	8,812,599
Total - CFDA 93.659			215,928	162,601,363	162,817,291
Social Services Block Grant	93.667		31,885,184	109,873,001	141,758,185
Child Abuse and Neglect State Grants	93.669		-	3,370,322	3,370,322
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		8,028,725	28,560	8,057,285
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		5,280	8,874,548	8,879,828
Maternal Opioid Misuse Model	93.687		-	34,977	34,977
Mental and Behavioral Health Education and Training Grants	93.732		-	1,903,896	1,903,896
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs - financed by Prevention and Public Health Funds (PPHF)	93.734		-	1,128	1,128
State Public Health Approaches for Ensuring QUILTLINE Capacity - Funded in part by Prevention and Public Health Funds (PPHF)	93.735		-	1,198,235	1,198,235
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761		-	215	215
<i>Pass-Through from United Way of Tarrant County</i>		M2000222	-	215	215
Children's Health Insurance Program	93.767		-	1,262,912,510	1,262,912,510
COVID-19 - Children's Health Insurance Program			-	10,746,323	10,746,323
Total - CFDA 93.767			-	1,273,658,833	1,273,658,833
Opioid STR	93.788		6,947,265	26,470,855	33,418,120
<i>Pass-Through from University of Missouri - Kansas City</i>		0090498 00066589 YR 2	-	143,785	143,785
<i>Pass-Through from University of Missouri - Kansas City</i>		0099142 00070013 YR 3	-	145,815	145,815
Total - CFDA 93.788			6,947,265	26,760,455	33,707,720
Money Follows the Person Rebalancing Demonstration	93.791		5,449,067	24,222,116	29,671,183

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (Continued)</b>					
State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	93.796		\$ -	\$ 31,748,126	\$ 31,748,126
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).	93.815		(3,215)	371,067	367,852
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817		105,445	2,269,865	2,375,310
COVID-19 - Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities			-	7,219	7,219
Total - CFDA 93.817			105,445	2,277,084	2,382,529
Health Careers Opportunity Program	93.822		-	6,642	6,642
Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829		-	(85)	(85)
Cardiovascular Diseases Research	93.837		-	713,085	713,085
Lung Diseases Research	93.838		-	44,844	44,844
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	66,389	66,389
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	16,717	16,717
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		-	118,210	118,210
Biomedical Research and Research Training	93.859		79,771	631,722	711,493
<i>Pass-Through from University of Pennsylvania</i>		23-1352685	-	16	16
Total - CFDA 93.859			79,771	631,738	711,509
Child Health and Human Development Extramural Research	93.865		-	515,651	515,651
Aging Research	93.866		-	13,159	13,159
<i>Pass-Through from Clemson University</i>		2194-209-2013870	-	12,300	12,300
<i>Pass-Through from University of California - Davis</i>		A13-0008-S001	-	(23)	(23)
Total - CFDA 93.866			-	25,436	25,436
Vision Research	93.867		-	134,440	134,440
<i>Pass-Through from Jaeb Center for Health Research</i>		109510	-	16,970	16,970
Total - CFDA 93.867			-	151,410	151,410
Maternal, Infant and Early Childhood Home Visiting Grant	93.870		14,416,403	3,296,296	3,296,296
Medical Library Assistance	93.879		-	267,317	267,317
<i>Pass-Through from William Marsh Rice University</i>		T15 LM007093-29	-	4,558	4,558
<i>Pass-Through from William Marsh Rice University</i>		2T15LM007093-28	-	15,480	15,480
<i>Pass-Through from William Marsh Rice University</i>		4T15LM0070093-25	-	(3,895)	(3,895)
<i>Pass-Through from William Marsh Rice University</i>		5 T15 LM007093 25	-	23,883	23,883
Total - CFDA 93.879			-	307,343	307,343
Grants for Primary Care Training and Enhancement	93.884		-	532,898	532,898
<i>Pass-Through from UC Davis School of Medicine Office of Research</i>		A17-0284-S002/UH1HP29965	2,871	8,565	11,436
Total - CFDA 93.884			2,871	541,463	544,334
COVID-19 - Specially Selected Health Projects	93.888		-	-	-
<i>Pass-Through from Texas Hospital Association Foundation</i>		ASPR 334 (PER CHK RCVD)	-	11,264	11,264

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<b>U.S. Department of Health and Human Services (Continued)</b>					
National Bioterrorism Hospital Preparedness Program	93.889		\$ 10,219,363	\$ 3,162,975	\$ 13,382,338
COVID-19 - National Bioterrorism Hospital Preparedness Program					
<i>Pass-Through from Texas Hospital Association Foundation</i>		U3REP200631	-	154,331	154,331
<i>Pass-Through from Texas Hospital Association Foundation</i>		26-0597324	-	10,714	10,714
Total - CFDA 93.889			10,219,363	3,328,020	13,547,383
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		4,382,878	3,546,595	7,929,473
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912				
<i>Pass-Through from Converge Day Treatment Center</i>		46-4895982	-	8,554	8,554
Grants to States for Operation of State Offices of Rural Health	93.913		-	139,890	139,890
HIV Emergency Relief Project Grants	93.914				
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		19GEN0340 / CS 2017-01	-	33,790	33,790
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		20GEN0336 / CS 2017-01 6H12HA000390-21 HCHD-225	-	20,542	20,542
<i>Pass-Through from Harris Health System</i>			-	463,360	463,360
Total - CFDA 93.914			-	517,692	517,692
HIV Care Formula Grants	93.917		19,480,424	124,560,706	144,041,130
<i>Pass-Through from Resource Group</i>		19UTV00SS	-	413	413
<i>Pass-Through from Resource Group</i>		20UTV00PTB	-	309,553	309,553
<i>Pass-Through from Resource Group</i>		20UTV00SS	-	39,102	39,102
<i>Pass-Through from Resource Group</i>		21UTV00PTB	-	124,193	124,193
Total - CFDA 93.917			19,480,424	125,033,967	144,514,391
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918				
<i>Pass-Through from Resource Group</i>		19UTV00SSR	-	1,494	1,494
<i>Pass-Through from Resource Group</i>		20UTV00PTBSSR	-	37,872	37,872
<i>Pass-Through from Resource Group</i>		20UTV00RWC	-	82,539	82,539
<i>Pass-Through from Resource Group</i>		21UTV00PTB/SR	-	24,091	24,091
<i>Pass-Through from Resource Group</i>		21UTV00RWC	-	39,765	39,765
Total - CFDA 93.918			-	185,761	185,761
Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants	93.924		-	72,064	72,064
HIV Prevention Activities Health Department Based	93.940		11,271,052	5,376,642	16,647,694
<i>Pass-Through from City of Houston Health and Human Services</i>		C19-001-003 #4600012811	-	57,102	57,102
Total - CFDA 93.940			11,271,052	5,433,744	16,704,796
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		135,153	1,273,315	1,408,468
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	161,415	161,415
Tuberculosis Demonstration, Research, Public and Professional Education	93.947		-	1,262,961	1,262,961
Block Grants for Community Mental Health Services	93.958		49,560,320	3,972,739	53,533,059
Block Grants for Prevention and Treatment of Substance Abuse	93.959		140,492,264	14,366,108	154,858,372
The Zika Health Care Services Program	93.966		714,787	2,099	716,886
PPHF Geriatric Education Centers	93.969		-	(425)	(425)

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from Baylor College of Medicine</i>		1U1QHP330680-01-00	\$ -	\$ 40,512	\$ 40,512
<i>Pass-Through from Baylor College of Medicine</i>		1U1QHP330680100	-	4,030	4,030
Total - CFDA 93.969			-	44,542	44,542
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		3,421,288	1,032,590	4,453,878
Mental Health Disaster Assistance and Emergency Mental Health	93.982		(1,328,580)	1,846,053	517,473
Preventive Health and Health Services Block Grant	93.991		4,333,431	1,451,714	5,785,145
Maternal and Child Health Services Block Grant to the States	93.994		12,943,846	21,240,656	34,184,502
Total - U.S. Department of Health and Human Services			773,641,238	3,285,888,199	4,059,529,437
<b>Corporation for National and Community Service</b>					
Retired and Senior Volunteer Program	94.002		-	118,856	118,856
AmeriCorps	94.006		-	61,302	61,302
<i>Pass-Through from National College Advising Corps</i>		UTA18 000741	-	150,749	150,749
<i>Pass-Through from National College Advising Corps</i>		UTA18 000741 2	-	43,379	43,379
<i>Pass-Through from OneStar Foundation</i>		16AFHTX0010006	-	(14,843)	(14,843)
<i>Pass-Through from OneStar Foundation</i>		16AFHTX0010030	-	74,989	74,989
<i>Pass-Through from OneStar Foundation</i>		19AC215308	-	854,111	854,111
<i>Pass-Through from OneStar Foundation</i>		19AC215637	-	591,753	591,753
<i>Pass-Through from OneStar Foundation</i>		20AC225347	-	67,909	67,909
<i>Pass-Through from OneStar Foundation</i>		20ES220684 CREDIT REQUEST	-	3,799	3,799
Total - CFDA 94.006			-	1,833,148	1,833,148
Training and Technical Assistance	94.009		-	-	-
<i>Pass-Through from OneStar Foundation</i>		18AC203164	-	(23,724)	(23,724)
Volunteers in Service to America	94.013		-	25,661	25,661
Martin Luther King Jr Day of Service Grants	94.014		-	3,232	3,232
Social Innovation Fund	94.019		-	-	-
<i>Pass-Through from Methodist Healthcare Ministries of South Texas, Inc.</i>		14SIHTX001-07	-	(6,079)	(6,079)
Total - Corporation for National and Community Service			-	1,951,094	1,951,094
<b>Executive Office of the President</b>					
High Intensity Drug Trafficking Areas Program	95.001		-	1,320,842	1,320,842
Total - Executive Office of the President			-	1,320,842	1,320,842
<b>U.S. Department of Homeland Security</b>					
State and Local Homeland Security National Training Program	97.005		1,643,858	15,418,540	17,062,398
<i>Pass-Through from Norwich University Applied Research Institutes, Ltd.</i>		2018-011	-	137,806	137,806
Total - CFDA 97.005			1,643,858	15,556,346	17,200,204
Non-Profit Security Program	97.008		1,186,727	-	1,186,727
Boating Safety Financial Assistance	97.012		-	4,083,721	4,083,721
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		-	281,479	281,479
National Urban Search and Rescue (US&R) Response System	97.025		-	2,211,871	2,211,871
Flood Mitigation Assistance	97.029		13,942,148	(172,106)	13,770,042

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<b>U.S. Department of Homeland Security (Continued)</b>					
Crisis Counseling	97.032		\$ 6,012,533	\$ 223,878	\$ 6,236,411
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		291,373,636	112,191,894	403,565,530
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)			66,469,621	438,308,598	504,778,219
Total - CFDA 97.036			357,843,257	550,500,492	908,343,749
Hazard Mitigation Grant	97.039		33,552,221	4,848,110	38,400,331
National Dam Safety Program	97.041		-	236,519	236,519
Emergency Management Performance Grants	97.042		4,814,139	13,263,503	18,077,642
Cooperating Technical Partners	97.045		494,169	619,397	1,113,566
Fire Management Assistance Grant	97.046		76,215	6,816,922	6,893,137
BRIC: Building Resilient Infrastructure and Communities	97.047		255,226	51,922	307,148
Federal Disaster Assistance to Individuals and Households in Presidential Declared Disaster Areas	97.048		7,340,664	8,059,196	15,399,860
Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	97.050		-	10,273,740	10,273,740
COVID-19 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs			-	2,056,689,719	2,056,689,719
Total - CFDA 97.050			-	2,066,963,459	2,066,963,459
Port Security Grant Program	97.056		-	502,872	502,872
Centers for Homeland Security	97.061		-	3,084	3,084
Scientific Leadership Awards	97.062		-	202,862	202,862
Homeland Security Grant Program	97.067		77,515,483	10,329,439	87,844,922
Disaster Assistance Projects	97.088		-	17,380,467	17,380,467
Homeland Security Biowatch Program	97.091		-	2,348,081	2,348,081
Severe Repetitive Loss Program	97.110		4,879,646	29,395	4,909,041
Preparing for Emerging Threats and Hazards	97.133		-	99,699	99,699
Total - U.S. Department of Homeland Security			509,556,286	2,704,440,608	3,213,996,894
<b>U.S. Agency for International Development</b>					
USAID Foreign Assistance for Programs Overseas <i>Pass-Through from Mississippi State University</i>	98.001	193900 312455 03	-	41,304	41,304
USAID Development Partnerships for University Cooperation and Development <i>Pass-Through from Arizona State University</i>	98.012	A 00000194	-	14,964	14,964
Total - U.S. Agency for International Development			-	56,268	56,268
Total Non-Clustered Programs			5,296,131,081	37,551,129,071	42,847,260,152
<b>RESEARCH AND DEVELOPMENT CLUSTER</b>					
<b>U.S. Department of Agriculture</b>					
U.S. Department of Agriculture	10.XXX	M2001603 16-CR-11242313-068 19-CTXXX-TX-0002	-	35,258	35,258
			-	6,724	6,724
			-	28,035	28,035
Total - CFDA 10.XXX			-	70,017	70,017

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Agriculture (Continued)</b>					
Agricultural Research Basic and Applied Research	10.001		\$ 141,395	\$ 7,083,157	\$ 7,224,552
<i>Pass-Through from CRDF Global</i>		DAA217629851	-	(266)	(266)
<i>Pass-Through from Dairy Management, Inc.</i>		M1801437	20,000	133,963	153,963
Total - CFDA 10.001			161,395	7,216,854	7,378,249
Plant and Animal Disease, Pest Control, and Animal Care	10.025		184,881	3,507,978	3,692,859
<i>Pass-Through from Atoptix, Inc.</i>		01-AP19PPQS&T00C233	-	28,738	28,738
<i>Pass-Through from Texas Citrus Pest and Disease Management</i>		TCPDMC 6800 6	-	114,189	114,189
<i>Pass-Through from University of Florida</i>		UFDSP00011979	-	88,600	88,600
<i>Pass-Through from University of Florida</i>		00001872	-	16,496	16,496
<i>Pass-Through from University of Florida</i>		00002018	-	9,241	9,241
Total - CFDA 10.025			184,881	3,765,242	3,950,123
Wildlife Services	10.028		19,697	395,456	415,153
Federal-State Marketing Improvement Program	10.156		-	43,801	43,801
Transportation Services	10.167		-	63,133	63,133
Specialty Crop Block Grant Program - Farm Bill	10.170		-	503,798	503,798
<i>Pass-Through from Nacogdoches Economic Development Corporation</i>		SC-1819-26	-	40,640	40,640
<i>Pass-Through from Nacogdoches Economic Development Corporation</i>		SC-1920-52	-	2,897	2,897
<i>Pass-Through from Texas Association of Olive Oil</i>		AGRILIFERES 19-001	-	60,676	60,676
<i>Pass-Through from Texas Association of Olive Oil</i>		M2000888	-	3,115	3,115
<i>Pass-Through from Texas Pomegranate Growers Cooperative</i>		M1801539	-	11,866	11,866
<i>Pass-Through from Texas Watermelon Association</i>		M1801186	-	(131)	(131)
<i>Pass-Through from Uvalde County Underground Water Conservation</i>		SC-1819-09	-	57,840	57,840
Total - CFDA 10.170			-	680,701	680,701
Grants for Agricultural Research, Special Research Grants	10.200		102,702	164,057	266,759
<i>Pass-Through from Colorado State University</i>		G-01314-03	-	1,012	1,012
<i>Pass-Through from Mississippi State University</i>		M1702475	-	23,338	23,338
<i>Pass-Through from Mississippi State University</i>		M1900432 - SRAC 2-561090	-	63,911	63,911
<i>Pass-Through from Oklahoma State University</i>		TAMUR/PO149697	-	(1)	(1)
<i>Pass-Through from Oklahoma State University</i>		2-561520 TAMUR	-	15,504	15,504
<i>Pass-Through from University of Florida - Gainesville</i>		PO 1900663646	-	34,788	34,788
<i>Pass-Through from University of Florida - Gainesville</i>		2000754999	-	41,361	41,361
Total - CFDA 10.200			102,702	343,970	446,672
Cooperative Forestry Research	10.202		-	1,023,578	1,023,578
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		-	8,680,359	8,680,359
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		-	4,013,824	4,013,824
Animal Health and Disease Research	10.207		-	233,423	233,423
Higher Education - Graduate Fellowships Grant Program	10.210		-	(57)	(57)
Small Business Innovation Research	10.212		-	1,845	1,845
<i>Pass-Through from EnergyEne, Inc.</i>		2018-33610-28544	-	27,975	27,975
<i>Pass-Through from Nutrient Recovery and Upcycling LLC</i>		M1902168	-	53,565	53,565
Total - CFDA 10.212			-	83,385	83,385
Sustainable Agriculture Research and Education	10.215		-	103,858	103,858
<i>Pass-Through from University of Georgia</i>		LS19-313	-	88,333	88,333
<i>Pass-Through from University of Georgia</i>		M1903530	-	690	690
<i>Pass-Through from University of Georgia</i>		RD309144/S001673	-	6,986	6,986
<i>Pass-Through from University of Georgia</i>		00001085	-	20,241	20,241
<i>Pass-Through from University of Georgia</i>		00001836	-	4,092	4,092

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Agriculture (Continued)</b>					
<i>Pass-Through from University of Georgia</i>		00001873	\$	\$ 15,354	\$ 15,354
<i>Pass-Through from University of Georgia</i>		00002044	-	99,587	99,587
<i>Pass-Through from University of Georgia</i>		00002065	8,157	47,299	55,456
<i>Pass-Through from University of Georgia</i>		00002105	-	2,733	2,733
<i>Pass-Through from University of Georgia</i>		436071	-	47,364	47,364
<i>Pass-Through from University of Georgia Research Foundation, Inc.</i>		00001788	-	6,697	6,697
Total - CFDA 10.215			8,157	443,234	451,391
1890 Institution Capacity Building Grants	10.216		17,749	811,387	829,136
Higher Education - Institution Challenge Grants Program	10.217		44,968	61,876	106,844
<i>Pass-Through from Cornell University</i>		83704-11020	3,523	49,718	53,241
<i>Pass-Through from University of Arkansas</i>		UA AES 91444-01	-	23,209	23,209
<i>Pass-Through from University of Arkansas for Medical Sciences</i>		91444-02	-	6,672	6,672
<i>Pass-Through from University of Florida</i>		00001756	-	20,118	20,118
<i>Pass-Through from University Of North Carolina At Greensboro</i>		20200443 1	-	18,313	18,313
Total - CFDA 10.217			48,491	179,906	228,397
Biotechnology Risk Assessment Research	10.219		-	157,435	157,435
Hispanic Serving Institutions Education Grants	10.223		470,041	1,457,920	1,927,961
<i>Pass-Through from Florida International University</i>		800005937-02UG	-	40,416	40,416
Total - CFDA 10.223			470,041	1,498,336	1,968,377
Community Food Projects	10.225		-	-	-
<i>Pass-Through from Sequim Food Bank</i>		M1900539	-	11,285	11,285
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		-	16,423	16,423
Agricultural Market and Economic Research	10.290		-	553,510	553,510
Agricultural and Food Policy Research Centers	10.291		-	1,215,231	1,215,231
Integrated Programs	10.303		-	185,439	185,439
Homeland Security Agricultural	10.304		-	231,493	231,493
Organic Agriculture Research and Extension Initiative	10.307		41,930	198,159	240,089
<i>Pass-Through from Iowa State University</i>		416-23-33A	-	22,603	22,603
<i>Pass-Through from University of Minnesota</i>		2018-51300-28563	-	19,559	19,559
Total - CFDA 10.307			41,930	240,321	282,251
Specialty Crop Research Initiative	10.309		1,539,480	1,472,188	3,011,668
<i>Pass-Through from Clemson University</i>		1763-207-2020386	-	(1,429)	(1,429)
<i>Pass-Through from Michigan State University</i>		RC104285D	-	(1,022)	(1,022)
<i>Pass-Through from North Carolina State University</i>		2019-1455-04	-	39,937	39,937
<i>Pass-Through from University of Arkansas</i>		91447-01	-	96,644	96,644
<i>Pass-Through from University of California - Davis</i>		A19-2073-S002	-	65,442	65,442
<i>Pass-Through from University of California - Riverside</i>		S-001149	-	166,553	166,553
<i>Pass-Through from University of California - Riverside</i>		S-001161	-	28,011	28,011
<i>Pass-Through from University of California - Riverside</i>		S000778	-	79,025	79,025
<i>Pass-Through from University of Florida</i>		UFDSP00011197	-	33,684	33,684
<i>Pass-Through from University of Florida</i>		UFDSP00011792	-	19,131	19,131
<i>Pass-Through from University of Florida</i>		00001682	-	57,750	57,750
<i>Pass-Through from Washington State University</i>		133321-G004111	-	28,617	28,617
Total - CFDA 10.309			1,539,480	2,084,531	3,624,011
Agriculture and Food Research Initiative (AFRI)	10.310		1,929,466	9,034,296	10,963,762
<i>Pass-Through from Colorado State University</i>		G-01646-1	-	20,311	20,311
<i>Pass-Through from Colorado State University</i>		G-06263-3	-	34,443	34,443
<i>Pass-Through from Colorado State University</i>		2016-680074-25066	-	201,732	201,732
<i>Pass-Through from Connecticut Agricultural Experiment Station</i>		CAES-AC-2016-01	-	42,369	42,369

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Agriculture (Continued)</b>					
<i>Pass-Through from Cornell University</i>		73934-11282	\$	\$ 213,045	\$ 213,045
<i>Pass-Through from Michigan State University</i>		RC108598TEX	-	3,601	3,601
<i>Pass-Through from Mississippi State University</i>		011100 320652 01	-	17,376	17,376
<i>Pass-Through from Mississippi State University</i>		183905 310037 02	-	18,603	18,603
<i>Pass-Through from Mississippi State University</i>		191000 321646 01	-	(5,669)	(5,669)
<i>Pass-Through from Montana State University</i>		270770	-	2,676	2,676
<i>Pass-Through from North Carolina State University</i>		2019-1507-11	-	77,490	77,490
<i>Pass-Through from Ohio State University</i>		60070640(NEW) /			
<i>Pass-Through from Ohio State University</i>		60045862(OLD)	-	18,021	18,021
<i>Pass-Through from Oregon State University</i>		C0511A-A	-	9,253	9,253
<i>Pass-Through from Purdue University</i>		F0009601902002	-	24,631	24,631
<i>Pass-Through from South Dakota State University</i>		3TB453	-	13,811	13,811
<i>Pass-Through from The Curators of The University of Missouri</i>		C00060611-1	-	24,754	24,754
<i>Pass-Through from University of Arizona</i>		559739	-	27,215	27,215
<i>Pass-Through from University of Arkansas</i>		253549-18	-	63,412	63,412
<i>Pass-Through from University of Arkansas for Medical Sciences</i>		US AES 0402-82681-01	-	90,904	90,904
<i>Pass-Through from University of California - Davis</i>		A18-1616-S006	-	72,024	72,024
<i>Pass-Through from University of California - Davis</i>		201603566-16/A17-0484-S016	-	161,505	161,505
<i>Pass-Through from University of Florida</i>		UFDSP00012089	-	54,778	54,778
<i>Pass-Through from University of Florida</i>		UFDSP00012371	-	41,335	41,335
<i>Pass-Through from University of Georgia</i>		RC398-139/S000791/			
<i>Pass-Through from University of Georgia</i>		00000791	-	158,566	158,566
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		076352-16399	-	48,249	48,249
<i>Pass-Through from University of Maine</i>		UMS-1155	-	7,212	7,212
<i>Pass-Through from University of Maine</i>		UMS1124	-	18,482	18,482
<i>Pass-Through from University of Missouri</i>		C00051167-2	-	125,254	125,254
<i>Pass-Through from University of Nebraska - Lincoln</i>		25-6221-0347-002	-	73,226	73,226
<i>Pass-Through from University of Nebraska - Lincoln</i>		25-6221-0386-002	-	12,341	12,341
<i>Pass-Through from University of Nebraska - Lincoln</i>		25-6222-0810-002	-	86,607	86,607
<i>Pass-Through from University of North Carolina - Wilmington</i>		577470 17 02 P0104899	-	22,963	22,963
<i>Pass-Through from Utah State University</i>		200984-422	-	769	769
<i>Pass-Through from Utah State University</i>		201587-560	-	3,262	3,262
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		422568-19094	-	79,292	79,292
<i>Pass-Through from Washington State University</i>		132190-G003936	-	10,080	10,080
Total - CFDA 10.310				1,929,466	10,908,219
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326			44,356	304,553
<i>Pass-Through from University of Tennessee</i>		2018-70001-27833-1	-	94,279	94,279
Total - CFDA 10.326				44,356	398,832
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328				
<i>Pass-Through from University of Arkansas</i>		91172-02	-	16,845	16,845
<i>Pass-Through from University of Florida</i>		UFDSP00012352	-	1,201	1,201
Total - CFDA 10.328				-	18,046
Crop Protection and Pest Management Competitive Grants Program	10.329			77,506	188,890
<i>Pass-Through from Louisiana State University</i>		PO-0000001898	-	(2)	(2)
<i>Pass-Through from North Carolina State University</i>		2018-3200-04	-	29,963	29,963
Total - CFDA 10.329				77,506	218,851
Veterinary Services Grant Program	10.336			-	5,852
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443			-	910
Crop Insurance	10.450			-	3,225,735
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475			-	77,225
Food Safety Cooperative Agreements	10.479			-	80,001



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Agriculture (Continued)</b>					
Cooperative Extension Service	10.500		\$ -	\$ 40,297	\$ 40,297
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		-	2,058,167	2,058,167
Emerging Markets Program	10.603				
<i>Pass-Through from National Sheep Industry Improvement</i>		M1803300	4,629	347	4,976
<i>Pass-Through from National Sheep Industry Improvement</i>		M1901470	15,929	12,055	27,984
Total - CFDA 10.603			20,558	12,402	32,960
Food for Progress	10.606				
<i>Pass-Through from National Cooperative Business Association</i>		M001-16-03	-	148,028	148,028
Forestry Research	10.652		-	1,238,018	1,238,018
Wood Utilization Assistance	10.674				
<i>Pass-Through from Clemson University</i>		1993-205-2022305	-	8,002	8,002
Urban and Community Forestry Program	10.675		-	614	614
Forest Health Protection	10.680		-	10,043	10,043
Research Joint Venture and Cost Reimbursable Agreements	10.707		-	3,875	3,875
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777		-	152,081	152,081
Soil and Water Conservation	10.902		344,319	1,977,839	2,322,158
<i>Pass-Through from National Fish and Wildlife Foundation</i>		0801 19 063308	-	27,692	27,692
<i>Pass-Through from New Mexico State University</i>		Q01872	-	643	643
<i>Pass-Through from Texas Parks and Wildlife Foundation, Inc.</i>		68-7442-17-036	100,000	-	100,000
<i>Pass-Through from University of Tennessee</i>		68-3A75-17-482	-	12,752	12,752
Total - CFDA 10.902			444,319	2,018,926	2,463,245
Soil Survey	10.903		-	44,722	44,722
Environmental Quality Incentives Program	10.912		102,060	339,837	441,897
<i>Pass-Through from National Center for Appropriate Technology</i>		NHQ CIG 69-3A75-17-2	-	92,937	92,937
<i>Pass-Through from Oklahoma State University</i>		3-580130 TAMAL1	-	22,732	22,732
Total - CFDA 10.912			102,060	455,506	557,566
Agricultural Statistics Reports	10.950		-	106,383	106,383
Technical Agricultural Assistance	10.960		139,211	937,190	1,076,401
<i>Pass-Through from Catholic Relief Services</i>		FCC-686-2013-027-00	-	11,659	11,659
<i>Pass-Through from National Cotton Council of America</i>		SRS M1800045	-	(6)	(6)
Total - CFDA 10.960			139,211	948,843	1,088,054
Cochran Fellowship Program-International Training-Foreign Participant	10.962		-	94,099	94,099
Total - U.S. Department of Agriculture			5,351,999	56,515,894	61,867,893
<b>U.S. Department of Commerce</b>					
U.S. Department of Commerce	11.XXX	1000002845	-	42,905	42,905
		1305M318PNRMA0296	-	6,673	6,673
		1305M319PNRMA0066	-	58,725	58,725
		1305M319PNRMA0472	-	9,771	9,771
		1333MD18PNEED0044	-	14,098	14,098
<i>Pass-Through from Abt Associates, Inc.</i>		50050	-	44,613	44,613
<i>Pass-Through from Attogene Corporation</i>		UTA20 000089	-	4,530	4,530
<i>Pass-Through from CODAR Ocean Sensors LTD</i>		M1802987	-	66,415	66,415
<i>Pass-Through from Eastern Research Group, Inc.</i>		0400 27 034/01	-	(8)	(8)

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Commerce (Continued)</b>					
<i>Pass-Through from Night Crew Labs, LLC</i>		1305M2-19-C-NRMW-0015	\$ -	\$ 14,320	\$ 14,320
<i>Pass-Through from Woods Hole Group, Inc.</i>		PO# 2017-0063	-	1,108	1,108
<i>Pass-Through from Woods Hole Group, Inc.</i>		PO# 2018-0084	-	1,750	1,750
		2019-0029-00-001			
<i>Pass-Through from Woods Hole Group, Inc.</i>		PO#2019-0020	-	17,366	17,366
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		PO# 2018-0034	-	57,492	57,492
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		PO20FIN00687	-	138,331	138,331
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		2019-0028-00	-	333,485	333,485
Total - CFDA 11.XXX			-	811,574	811,574
NOAA Mission-Related Education Awards	11.008		1,884	10,125	12,009
Ocean Exploration	11.011				
<i>Pass-Through from University of Hawaii</i>		MA1118	-	16,335	16,335
Integrated Ocean Observing System (IOOS)	11.012		454,828	1,769,106	2,223,934
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5112125	-	19,658	19,658
<i>Pass-Through from University of Notre Dame</i>		203453UTA 01	-	51,273	51,273
<i>Pass-Through from University of South Florida</i>		2500-1773-00-C	-	6,606	6,606
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		A101272	-	641	641
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		A101273	-	53,582	53,582
Total - CFDA 11.012			454,828	1,900,866	2,355,694
Ocean Acidification Program (OAP)	11.017		-	226,759	226,759
Cluster Grants	11.020		-	241,332	241,332
Bipartisan Budget Act of 2018	11.022		-	2,860,110	2,860,110
Economic Adjustment Assistance	11.307		-	81,571	81,571
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400				
<i>Pass-Through from University of Southern Mississippi</i>		UMS-GR04905-02	-	(1,372)	(1,372)
<i>Pass-Through from University of Southern Mississippi</i>		USM-8006122-03 01	-	1,114,281	1,114,281
Total - CFDA 11.400			-	1,112,909	1,112,909
Interjurisdictional Fisheries Act of 1986	11.407		-	140,269	140,269
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		TCS-650-001-2020-01	-	48,617	48,617
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		TT-650-005-2019-01	-	31,850	31,850
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		TT-650-005-2020-01	-	155,300	155,300
Total - CFDA 11.407			-	376,036	376,036
Sea Grant Support	11.417		38,772	2,167,357	2,206,129
<i>Pass-Through from New Jersey Sea Grant Consortium</i>		6316-0026	-	8,712	8,712
<i>Pass-Through from University of Mississippi</i>		19-12-024	-	7,716	7,716
<i>Pass-Through from University of Southern Mississippi</i>		USM-GR05655-R/SFA-RS-15	2,023,955	374,274	2,398,229
<i>Pass-Through from University of Southern Mississippi</i>		USM-8006133-R-RCE-12 (TAMU)	-	17,562	17,562
Total - CFDA 11.417			2,062,727	2,575,621	4,638,348
Coastal Zone Management Administration Awards	11.419		1,065	715,448	716,513
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2022	-	7,333	7,333
<i>Pass-Through from Lee College</i>		20-040-000B748	-	15,359	15,359
Total - CFDA 11.419			1,065	738,140	739,205
Coastal Zone Management Estuarine Research Reserves	11.420		-	558,124	558,124

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Commerce (Continued)</b>					
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		\$ -	\$ 92,955	\$ 92,955
<i>Pass-Through from South Carolina Department of Natural Resources</i>		SCDNR FY2017003	-	18,959	18,959
Total - CFDA 11.427			-	111,914	111,914
Climate and Atmospheric Research	11.431		(259)	445,868	445,609
<i>Pass-Through from University of Oklahoma</i>		2019-16	-	22,532	22,532
<i>Pass-Through from William Marsh Rice University</i>		R1A461	-	38,536	38,536
Total - CFDA 11.431			(259)	506,936	506,677
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		-	58,572	58,572
<i>Pass-Through from University of Florida</i>		00002069	-	29,576	29,576
<i>Pass-Through from University of Maryland - College Park</i>		NA14NES4320003	-	13,354	13,354
<i>Pass-Through from University of Maryland - College Park</i>		81831-Z7554203	-	37,508	37,508
<i>Pass-Through from University of Oklahoma</i>		2018-04	-	37,153	37,153
Total - CFDA 11.432			-	176,163	176,163
Marine Fisheries Initiative	11.433		-	171,150	171,150
Cooperative Fishery Statistics	11.434		-	7,216	7,216
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		BSP-799-017-2018-01	-	7,216	7,216
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		BSP-799-017-2020-01	-	3,387	3,387
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		SCFV-749-045-2019-01	-	2,015	2,015
Total - CFDA 11.434			-	12,618	12,618
Marine Mammal Data Program	11.439		-	8,536	8,536
<i>Pass-Through from University of Alaska - Fairbanks</i>		UAF 20-0123	-	15,660	15,660
<i>Pass-Through from University of Alaska - Fairbanks</i>		UAF 20-0124	-	28,003	28,003
<i>Pass-Through from University of Alaska - Fairbanks</i>		UAF 20-0125	-	28,003	28,003
Total - CFDA 11.439			-	52,199	52,199
Regional Fishery Management Councils	11.441		-	61,381	61,381
<i>Pass-Through from Gulf of Mexico Fishery Management Council</i>		NA15NMF4410011	-	5,896	5,896
<i>Pass-Through from Gulf of Mexico Fishery Management Council</i>		19-7050	-	10,766	10,766
<i>Pass-Through from Gulf of Mexico Fishery Management Council</i>		20-7050	-	10,766	10,766
Total - CFDA 11.441			-	78,043	78,043
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		-	9,574	9,574
<i>Pass-Through from Florida International University</i>		800007856-01UG-000085	-	9,574	9,574
Unallied Management Projects	11.454		50,073	144,243	194,316
<i>Pass-Through from Florida State University</i>		R01859	-	297	297
Total - CFDA 11.454			50,073	144,540	194,613
Weather and Air Quality Research	11.459		42,036	533,984	576,020
<i>Pass-Through from Deltares USA, Inc.</i>		NA18OAR4590370-01	-	68,927	68,927
<i>Pass-Through from University of Florida</i>		NA18OAR4590306	-	35,719	35,719
Total - CFDA 11.459			42,036	638,630	680,666
Meteorologic and Hydrologic Modernization Development	11.467		-	271,425	271,425
<i>Pass-Through from University Corporation for Atmospheric Research</i>		AWD000020	-	(291)	(291)
Total - CFDA 11.467			-	271,134	271,134
Applied Meteorological Research	11.468		11,975	262,779	274,754

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Commerce (Continued)</b>					
Unallied Science Program	11.472		\$ -	\$ 42,010	\$ 42,010
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		2019-0029-00-001 PO#2019-0020	-	497	497
<i>Pass-Through from National Fish and Wildlife Foundation</i>		0303 18 062137	-	126,134	126,134
<i>Pass-Through from The North Pacific Research Board</i>		1908	-	4,834	4,834
<i>Pass-Through from University of Southern Mississippi</i>		8006333-02 01 TAMUCC	-	16,949	16,949
Total - CFDA 11.472			-	190,424	190,424
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		-	171,001	171,001
<i>Pass-Through from Louisiana State University</i>		PO-0000012275	-	15,512	15,512
<i>Pass-Through from University of Wyoming</i>		1004495-UT	-	52,261	52,261
<i>Pass-Through from Virginia Institute of Marine Science</i>		720913-712683	-	94,612	94,612
<i>Pass-Through from Virginia Institute of Marine Science</i>		722372-712683	-	7,071	7,071
Total - CFDA 11.478			-	169,456	169,456
Educational Partnership Program	11.481				
<i>Pass-Through from City College of New York</i>		CM00004247-00	-	162,410	162,410
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C--4951	-	72,908	72,908
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-4951	-	19,656	19,656
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5010	-	143,737	143,737
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5013; C-5044; C-4946	-	861,491	861,491
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		C-5046	-	289,844	289,844
<i>Pass-Through from Florida Agricultural and Mechanical University</i>		NA16SEC4810009 0008971-	-	(83,465)	(83,465)
<i>Pass-Through from Howard University</i>		100006614/000963	-	75,062	75,062
Total - CFDA 11.481			-	1,541,643	1,541,643
Measurement and Engineering Research and Standards	11.609		396,024	1,542,585	1,938,609
<i>Pass-Through from Applied Technology Council</i>		1340-24-UTSA	-	27,048	27,048
<i>Pass-Through from Colorado State University</i>		G-99042-08	-	51,156	51,156
<i>Pass-Through from Southern Methodist University</i>		60NANB17D180	-	65,192	65,192
<i>Pass-Through from University of the Basque Country</i>		70NANB20H005	-	83,902	83,902
Total - CFDA 11.609			396,024	1,769,883	2,165,907
Manufacturing Extension Partnership	11.611		2,387,688	5,533,730	7,921,418
<i>Pass-Through from A. L. Philpott Manufacturing Extension Partnership</i>		MEDACCRED-TMAC	-	18,921	18,921
<i>Pass-Through from Michigan Manufacturing Technology Center</i>		# 32166-OT	-	15,338	15,338
<i>Pass-Through from Michigan Manufacturing Technology Center</i>		32163-OT	-	6,317	6,317
COVID-19 - Manufacturing Extension Partnership			73,388	532,877	606,265
Total - CFDA 11.611			2,461,076	6,107,183	8,568,259
Advanced Technology Program	11.612		-	35,928	35,928
Arrangements for Interdisciplinary Research Infrastructure	11.619		-	74,590	74,590
<i>Pass-Through from Colorado State University</i>		G-00745-6	-	271,217	271,217
<i>Pass-Through from National Institute for Innovation in Manufacturing Biopharmaceuticals</i>		NIIMBL PC2 2-090	-	88,811	88,811
<i>Pass-Through from University of Delaware</i>		PC1 0-20	-	65,910	65,910
Total - CFDA 11.619			-	500,528	500,528
Science, Technology, Business and/or Education Outreach	11.620		-	12,484	12,484
<i>Pass-Through from Omega Optics, Inc.</i>		UTA17 001156	-	524	524
Total - CFDA 11.620			-	13,008	13,008
Total - U.S. Department of Commerce			5,481,429	24,444,236	29,925,665

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Defense</b>					
U.S. Department of Defense	12.XXX	DARPAMBL02	\$ -	\$ 68,409	\$ 68,409
		FA3016-18-P-0166	-	12,065	12,065
		FA7146-20-P-0923	-	90,479	90,479
		FA8650 17 C 5716	-	97,990	97,990
		FA8650-19-C-5702	-	15,310	15,310
		FA8750-20-21003	-	42,001	42,001
		FA9451-19-C-0020	-	320,494	320,494
		F1SRQ29337M002	-	61,144	61,144
		HDRA1-16-C0024	46,634	48,256	94,890
		HDTRA1 17 C 0008 CLIN 0001 0002	-	3,469	3,469
		HDTRA1 17 C 0008 P00005 1001 1002	34,136	175,407	209,543
		HDTRA1-14-C-0113	-	8,378	8,378
		HDTRA1-14-C-0116	-	(18,532)	(18,532)
		HE1254 15 C 0002	-	67	67
		HR001117C0094	769,526	2,804,196	3,573,722
		HR001120C0065	38,668	141,824	180,492
		HR00112090087	-	37,124	37,124
		H98230-19-P-0095	-	1,500	1,500
		H98230-19-P-0097	-	1,864	1,864
		MOOREIPA	-	265,766	265,766
		MRL-20-T-0004	-	2,113	2,113
		M1802989	-	28,842	28,842
		M2000487	-	115,088	115,088
		M2000523	-	53,944	53,944
		N00014 11 G 0041 D O N00014 16 F 2005	-	573,759	573,759
		N00014 11 G 0041 0022 CLN 0001 ACN AA	-	1,434,131	1,434,131
		N00014 16 F 3010 D O 3010	-	131,129	131,129
		N0001411G0041 0023 N00024 07 D 6200 0624	-	205	205
		CLN 0003 ACN AE N00024 07 D 6200 0866	-	1	1
		CLN 0003 ACN AA AB N00024 07 D 6200 0881	-	1,801	1,801
		CLN 0003 ACN AA N0002407D6200 17F8504	-	30	30
		CLN 0003 ACN AA N0002407D6200 17F8522	-	43,301	43,301
		CLN 0003 ACN AA N0002417D6421	-	5	5
		N0002419F8538 N0002417D6421	-	134,073	134,073
		N0002420F8521 N0002417D6421	-	392,067	392,067
		N0002420F8536 N0002417D6421 18F8644	-	514,015	514,015
		CLN 0001 ACN AA N62645-16-D-5033	-	768,866	768,866
		PO# 19-02433 SBAHQ19V0003	-	52,592	52,592
		UTA18 000377 W56HZV-17-P-L532	-	12,551	12,551
		W56HZV-17-P-L573 W81XWH-17-P-0168	-	33,253	33,253
		W911NF-16-2-0019 W911NF1910507	-	266,902	266,902
		W911QX-15-D-0011 W911QY18P0262	-	55,490	55,490
		W911QY18P0320 W91151 18 F 0173 CLIN 0002	-	57,408	57,408
		W91151 18 F 0176 CLIN 000104 AC P0003	-	26,524	26,524
		W912DW-17-P0089	-	751,599	751,599
			-	16,735	16,735
			-	166,619	166,619
			-	3,020	3,020
			-	5,179	5,179
			-	2,354	2,354
			-	(4,875)	(4,875)
			-	38,405	38,405

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Defense (Continued)</b>					
		W912DW19P1030	\$ -	\$ 76,130	\$ 76,130
		W912HQ 15 C 0014 ER 2530		44,330	110,569
		W912HQ 19 P 0119		51,616	51,616
		W912HQ-14-C-0019	32,512	-	32,512
		W912HQ-17-C-0039	92,996	103,748	196,744
		W912HQ18P0091		26,302	26,302
		W912HQ19C0001	21,692	89,325	111,017
		W912HQ20C0022		17,258	17,258
		W912HQ20P0004		43,887	43,887
		W912HZ-19-2-0006		71,303	71,303
		W912HZ19P0060		114,936	114,936
		1RO1AG059753-01		80,894	80,894
		1000002875		182,377	182,377
		107090 0001 0101-0001		4,650	4,650
		12867032			
		W911NF2010087		45,084	45,084
		16 C 0242 CLIN 0001		9	9
		1907797		238,013	238,013
		1950636		24,617	24,617
		2014 14072500009 TO 010			
		CLIN 0003		21,189	21,189
		2014 14072500009 TO 013			
		CLIN 0001		8,046	8,046
		2015 15080500003 TO 012			
		CLN 0001		1	1
		555033-78054		66,971	66,971
		7TMD19-ENV-18 PO 19-		21,657	21,657
		201028		47,498	47,498
		W81XWH-15-9-0001		57,801	57,801
		2010-359		48,295	48,295
		2017-616-001		538	538
		SC19104-001		20,994	20,994
		DSC651301 TO 001			
		FA8075 18 D 002		87,283	87,283
		W911QY-19-P-0254		16,459	16,459
		S19056 OPTION PERIOD 2		99,166	99,166
		UTA17 001440		(11,729)	(11,729)
		1282 18 UTA		(25,623)	(25,623)
		UTA17 001386		7,637	7,637
		207034		25,816	25,816
		A 00000492		132,028	132,028
		W81XWH-15-C-0147		21,040	21,040
		N6833519C0181		(5,624)	(5,624)
		DNC2 00086		86,805	86,805
		DNC2 00086 TO 1 TRAVEL		25,396	25,396
		AURA-2018-1009-02		166,300	166,300
		376		198,609	198,609
		398		13,908	13,908
		UTA19 001361		43,108	43,108
		UTA20 000323		42,039	42,039
		UTA19 000259		45,000	45,000
		US001-0000755126		53,799	53,799
		FA8650-18-P-2144 (FAIN)		1,360	1,360
		FA865018F1605		147,929	147,929
		PO# 1404578		52	52
		PO# 1673536		25,000	25,000
		1679968		51,061	51,061
		N6833519C0303		78,168	78,168
		BF 5051 SK002		70,352	70,352
		976559		1,461	1,461
		UTA19 001067		8,444	8,444
		SC1814701		1,351	1,351
		SC1909201		137,115	137,115
		CHABA V-STTR CON		233	233
		101184-1		59,126	59,126
		CRAFT C632 15 M 2594		6	6

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Defense (Continued)</b>					
Pass-Through from Coreform, LLC		UTA18 000151	\$ -	70,714	\$ 70,714
Pass-Through from Cubrc, Inc.		08061 S05	-	80,395	80,395
		FA8750 19 C 1018	-		
Pass-Through from Data Fusion & Neural Networks		UNIVTEXAS	-	66,965	66,965
Pass-Through from Duke University		13 ONR 1112	-	5,590	5,590
Pass-Through from DCS Corporation		PO 161444	-	25,637	25,637
Pass-Through from DCS Corporation		210551	-	113,317	113,317
Pass-Through from DCS Corporation		58PO 181931 CO3	-	173,822	173,822
Pass-Through from DZYNE Technologies, Inc.		MON001-S-014	-	35,999	35,999
Pass-Through from Eaton Corporation		0011 43367	-	66,680	66,680
Pass-Through from Energetic Materials Products, Inc.		2019-0889-1	-	34,870	34,870
		14463 PETTT UTAUSTIN	-		
Pass-Through from Engility Corporation		BY18 102SP REL 13	-	31,157	31,157
		14463 PETTT UTAUSTIN	-		
Pass-Through from Engility Corporation		EQM KY10 001 TO 11	-	3,955	3,955
Pass-Through from Envisioneering Inc		19-0321	-	73,680	73,680
Pass-Through from Excet, Inc.		8278	-	85,591	85,591
Pass-Through from Excet, Inc.		9054	-	3,610	3,610
Pass-Through from Exoanalytic Solutions, Inc.		M1803274	-	14,352	14,352
Pass-Through from Fabrico Technology, Inc.		FAB 81XWH 20 P 0037	-	936	936
Pass-Through from Gallup, Inc.		D17PC00002	-	630,141	630,141
Pass-Through from Galois, Inc.		2019 013	-	75,326	75,326
Pass-Through from General Technical Services, LLC		GTS-S-18-396	-	159,418	159,418
Pass-Through from General Technical Services, LLC		GTS-S-19-163	-	101,463	101,463
Pass-Through from General Technical Services, LLC		GTS-S-19-164	-	16,478	16,478
Pass-Through from General Technical Services, LLC		GTS-S-19-369	-	46,932	46,932
Pass-Through from General Technical Services, LLC		GTS-S-20-156	-	120,290	120,290
Pass-Through from Georgia Institute of Technology		D8679-S1	-	26,973	26,973
		D8426 S6 PO 5100597	-		
Pass-Through from Georgia Tech Research Institute		CREDIT	-	168,660	168,660
Pass-Through from GrammaTech, Inc.		GTS20 06	-	21,399	21,399
Pass-Through from Griffiss Institute, Inc.		FA87501536000	-	6,411	6,411
Pass-Through from GSI Environmental, Inc.		UTA19 000494	-	34,443	34,443
Pass-Through from HyPerComp, Inc.		M1903124	-	53,230	53,230
Pass-Through from HRL Laboratories, LLC		17038 182026 QS	-	164,568	164,568
		17038 182026 QS CN 7	-		
Pass-Through from HRL Laboratories, LLC		PHASE II	-	29,575	29,575
Pass-Through from Icahn School of Medicine - Mount Sinai		0255 D061 4609	-	37,856	37,856
Pass-Through from InertialWave, Inc.		FA86501926983	-	50,983	50,983
Pass-Through from Innovision, LLC		DACAA-II-TTU01	-	62,945	62,945
Pass-Through from Integration Innovation, Inc.		10127-18-0044-UTXA	-	9,636	9,636
		UTA19 000593 PO	-		
Pass-Through from Intel Federal LLC		3001767762	-	64,872	64,872
Pass-Through from Intelligent Automation, Inc.		2499-2	-	31,970	31,970
Pass-Through from Intelligent Fusion Technology, Inc.		IFT059-01	-	70,878	70,878
Pass-Through from Intraband, LLC		UTA16 001077	-	1,868	1,868
Pass-Through from Issac Corp		UTA18 000084	-	155,214	155,214
Pass-Through from John B Pierce Laboratory		285 I PHASE II	-	6,446	6,446
Pass-Through from Johns Hopkins University		151461	-	(8)	(8)
Pass-Through from Johns Hopkins University		159969	-	92,859	92,859
Pass-Through from Karagozian & Case, Inc.		TTU180036 000	-	1,022	1,022
		FA8052-19C-A010 UTHSC	-		
Pass-Through from Knowesis, Inc.		001	-	17,601	17,601
Pass-Through from Laulima Systems, LLC		NSC-16-0140-004	-	26,052	26,052
Pass-Through from Leidos Biomedical Research, Inc.		P010229290	-	87,593	87,593
Pass-Through from Leidos, Inc.		P010211919	-	5,386	5,386
Pass-Through from Lockheed Martin Corporation		6574017665	54,997	35,440	90,437
Pass-Through from Los Alamos National Laboratory		89233218CNA000001	-	1,191	1,191
Pass-Through from Luna Innovations Incorporated		D17PC00125	-	54,378	54,378
Pass-Through from Luna Innovations Incorporated		342502UTA	-	9,097	9,097
Pass-Through from Lynntech, Inc.		AF 014	-	25,180	25,180
Pass-Through from Lynntech, Inc.		AF-075	-	9,551	9,551
Pass-Through from Lynntech, Inc.		ARM-003	-	45,940	45,940
Pass-Through from Lynntech, Inc.		M2000279	-	6,015	6,015
Pass-Through from Lynntech, Inc.		M2002106	-	25,054	25,054
Pass-Through from Lynntech, Inc.		M2002283	-	21,819	21,819
Pass-Through from Manufacturing Techniques, INC		PO 35905	150,000	88,201	238,201

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Defense (Continued)</b>					
<i>Pass-Through from Massachusetts Institute of Technology</i>		7000476126	\$ -	64,236	64,236
<i>Pass-Through from Max-IR Labs, LLC</i>		FA865018C1737	-	143,695	143,695
<i>Pass-Through from Metis Design Corporation</i>		MILLWATER N6833520C0	-	15,877	15,877
<i>Pass-Through from Metrolaser, Inc.</i>		TEES02AF03	-	37,247	37,247
<i>Pass-Through from Metrolaser, Inc.</i>		TEES03AC22	-	3,207	3,207
<i>Pass-Through from Metrolaser, Inc.</i>		TEES04WP34	-	20,534	20,534
<i>Pass-Through from Metrolaser, Inc.</i>		TEES05AC23	-	16,832	16,832
<i>Pass-Through from MicroSol Technologies, Inc.</i>		FA864920P0532	-	30,052	30,052
<i>Pass-Through from MITRE Corporation</i>		MASTER # 1	-	56,077	56,077
<i>Pass-Through from MSI STEM Research &amp; Development Consortium</i>		D01-W911SR19F0009	-	27,390	27,390
<i>Pass-Through from MYNDETEC INC</i>		MM-SCI-4002	-	73,414	73,414
<i>Pass-Through from Nanohmics, Inc.</i>		A19 001076	-	121,385	121,385
<i>Pass-Through from Nanohmics, Inc.</i>		M1803871	-	66,146	66,146
<i>Pass-Through from Nanohmics, Inc.</i>		M1900965	-	134,385	134,385
<i>Pass-Through from Nanohmics, Inc.</i>		UTA17 001408	-	48,673	48,673
<i>Pass-Through from Nanohmics, Inc.</i>		UTA19 000005	-	78,650	78,650
<i>Pass-Through from Nanohmics, Inc.</i>		UTA19 001048	-	19,771	19,771
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		AID20200364/ PO20200054	-	24,900	24,900
		NTRAP-18-			
<i>Pass-Through from National Trauma Institute</i>		10/W81XWH18C0179	-	74,317	74,317
<i>Pass-Through from Northrop Grumman Corporation</i>		Z676 PO 7500168574	-	83,676	83,676
<i>Pass-Through from Northrop Grumman Systems Corporation</i>		FA865017D2407	-	43,473	43,473
<i>Pass-Through from Northrop Grumman Systems Corporation</i>		FA865018C7841	-	144,840	144,840
<i>Pass-Through from Numerical Technology Company, LLC</i>		2017-366	-	308,837	308,837
<i>Pass-Through from Ohio Aerospace Institute</i>		OAI-CAPST-20145	-	12,967	12,967
		60052491 PO RF01423516			
<i>Pass-Through from Ohio State University</i>		LOA 1 SHVETS	-	67,192	67,192
<i>Pass-Through from Omega Optics, Inc.</i>		UTA18 001522	-	105,888	105,888
<i>Pass-Through from Omega Optics, Inc.</i>		UTA19 000132	-	91,485	91,485
<i>Pass-Through from Omega Optics, Inc.</i>		UTA19 000914	-	10,000	10,000
		ROS0029 03 PO			
<i>Pass-Through from Palo Alto Veterans Institute for Research</i>		ROS073276	-	49,287	49,287
		ROS0029-02/W81XWH-17-			
		C-02	-	195,119	195,119
<i>Pass-Through from Palo Alto Veterans Institute for Research</i>		M2002012	-	2,866	2,866
<i>Pass-Through from Passenger, Inc.</i>		SC7378-046-8007-01	-	23,859	23,859
<i>Pass-Through from Physical Sciences, Inc.</i>		10 04089 104419 46	-	23,266	23,266
<i>Pass-Through from Physical Sciences, Inc.</i>		D17PC00111	-	19,862	19,862
<i>Pass-Through from Qualia, Inc.</i>		M1902547	-	26,220	26,220
<i>Pass-Through from QuesTek Innovations</i>		PO LBN9513646 BBN			
<i>Pass-Through from Raytheon BBN Technologies Corporation</i>		14787	-	175,166	175,166
		90056 ATP PO 4201960486			
<i>Pass-Through from Raytheon BBN Technologies Corporation</i>		4201724730	-	22,575	22,575
<i>Pass-Through from Raytheon Company</i>		4202068183	-	48,188	48,188
<i>Pass-Through from Raytheon Company</i>		CM00001678 00	-	127,026	127,026
<i>Pass-Through from Research Foundation of CUNY</i>		2010846	-	102,768	102,768
<i>Pass-Through from Sandia National Laboratories</i>		2047640	-	239	239
		DTRA12 SC1	-	218,095	218,095
<i>Pass-Through from Scientific Applications and Research Associates, Inc.</i>		ST-F18001	-	6,232	6,232
<i>Pass-Through from Scimitar Technologies, LLC</i>		M2000464	-	30,377	30,377
<i>Pass-Through from Shear Form, Inc.</i>		S1110	-	203,695	203,695
<i>Pass-Through from Signature Science, LLC</i>		M6785418P6535	-	932	932
<i>Pass-Through from Solarno Inc</i>		S000009780	-	37,741	37,741
<i>Pass-Through from SolAero Technologies Corp</i>		N99002VE2	-	477,814	477,814
<i>Pass-Through from Southwest Research Institute</i>		N99018RR	-	24,461	24,461
<i>Pass-Through from Spectral Energies, LLC</i>		SB1201 001 2	-	54	54
<i>Pass-Through from Spectral Energies, LLC</i>		SB1821-001-1	-	(12,282)	(12,282)
<i>Pass-Through from Steel Founders Society of America, Inc.</i>		2017-113	-	18,624	18,624
<i>Pass-Through from Stevens Institute of Technology</i>		HQ003419F0330	-	21,871	21,871
<i>Pass-Through from Stevens Institute of Technology</i>		201002964 11 WRT 1007	-	2,379	2,379
<i>Pass-Through from Stevens Institute of Technology</i>		2102796 23	-	925	925
<i>Pass-Through from Stevens Institute of Technology</i>		2102796 27	-	1,316	1,316



**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Defense (Continued)</b>					
<i>Pass-Through from Stevens Institute of Technology</i>		2102796-22	\$	\$ 9,413	\$ 9,413
<i>Pass-Through from Stevens Institute of Technology</i>		2102964 09 WRT 1007	-	1,092	1,092
<i>Pass-Through from Stevens Institute of Technology</i>		2102964 10	-	643	643
<i>Pass-Through from Synopsys, Inc.</i>		2001473	21,600	20,057	41,657
<i>Pass-Through from Systems and Processes Engineering Corporation</i>		M2000435	-	6,227	6,227
<i>Pass-Through from SRI International</i>		N4175618C3006	-	(66)	(66)
<i>Pass-Through from Technology Service Corporation</i>		205382	-	(1)	(1)
<i>Pass-Through from Technology Service Corporation</i>		205561	-	50,591	50,591
<i>Pass-Through from Texas Research Institute Austin, Inc.</i>		A 30140G 500 01 SC1811	-	36,158	36,158
<i>Pass-Through from Texas Research Institute Austin, Inc.</i>		F 30118 G 500 02 1703	-	833	833
<i>Pass-Through from TransWave Photonics, LLC</i>		UTA18 001342	-	167,831	167,831
<i>Pass-Through from TransWave Photonics, LLC</i>		UTA18 001359	-	7,293	7,293
<i>Pass-Through from Trusted Science and Technology, Inc.</i>		AF19AT01301	-	39,179	39,179
<i>Pass-Through from Tulane University</i>		TUL-SCC-553201-15/16	-	2,266	2,266
<i>Pass-Through from Universal Technology Corporation</i>		162642 19 21 C1	-	14,981	14,981
<i>Pass-Through from Universal Technology Corporation</i>		162642-20-30-C1	-	47,228	47,228
<i>Pass-Through from Universal Technology Corporation</i>		165852-19-02-C1	-	231,715	231,715
<i>Pass-Through from Universal Technology Corporation</i>		17 S8401 10 C1	-	35,095	35,095
<i>Pass-Through from University of California - Irvine</i>		20191220	-	39,096	39,096
<i>Pass-Through from University of California - San Diego</i>		113729427	-	61,401	61,401
<i>Pass-Through from University of Dayton Research Institute</i>		RSC18013	-	59,578	59,578
<i>Pass-Through from University of Dayton Research Institute</i>		RSC19029	-	48,124	48,124
<i>Pass-Through from University of Illinois - Champaign</i>		089750 17290	-	3,939	3,939
<i>Pass-Through from University of Illinois - Chicago</i>		FA875019C0006	-	173,848	173,848
<i>Pass-Through from University of Maryland</i>		46731-Z8458101	-	129,389	129,389
<i>Pass-Through from University of Maryland</i>		48190 Z8436101	-	95,971	95,971
<i>Pass-Through from University of Maryland - College Park</i>		2019-022600002	-	125,494	125,494
<i>Pass-Through from University of Michigan</i>		3004789310	-	194,424	194,424
<i>Pass-Through from University of Pittsburgh</i>		W81XWH-16-D-0024-0002	-	238,527	238,527
<i>Pass-Through from University of Pittsburgh</i>		0043845 7	-	(301)	(301)
<i>Pass-Through from University of Saint Andrews</i>		SMC7 ZOBL09/M2001893	-	4,200	4,200
<i>Pass-Through from University of Southern California</i>		107729869	-	25,797	25,797
<i>Pass-Through from University College London</i>		3187530	-	65,798	65,798
<i>Pass-Through from University Corporation for Atmospheric Research</i>		FA880319C0004	-	403,428	403,428
<i>Pass-Through from Utah State University Space Dynamics Laboratory</i>		CP0053708	-	91,149	91,149
<i>Pass-Through from Utah State University Space Dynamics Laboratory</i>		CP0054588	-	52,477	52,477
<i>Pass-Through from VectorNav Technologies, LLC</i>		M1901969	-	294,052	294,052
<i>Pass-Through from Vision Systems, Inc.</i>		2019-0582	-	62,493	62,493
<i>Pass-Through from Washington University</i>		WU 20 269	-	9,152	9,152
<i>Pass-Through from Washington University - St. Louis</i>		W81XWH19C0054	-	20,306	20,306
<i>Pass-Through from Wildlife Conservation Society</i>		SERDP110515-117	-	59,027	59,027
<i>Pass-Through from Wyle Laboratories</i>		TXS0153600	-	44,633	44,633
<i>Pass-Through from Wyle Laboratories</i>		51005A10552-005-S007 / LX	-	137,145	137,145
<i>Pass-Through from Zymergen, Inc.</i>		UTA15 000540 PO 4286	-	55,434	55,434
<i>Pass-Through from Zyvex</i>		UTA15 001288	-	3,597	3,597
COVID-19 - U.S. Department of Defense					
<i>Pass-Through from Philips Research</i>		HDTRA120C0041-1	-	1,504,787	1,504,787
Total - CFDA 12.XXX			1,307,091	25,030,142	26,337,233
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		-	799,081	799,081
Flood Control Projects	12.106		-	62,704	62,704
Planning Assistance to States	12.110		-	118,892	118,892
Collaborative Research and Development	12.114		-	12,809	12,809
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		1954941	-	2,986	2,986
<i>Pass-Through from Towson University</i>		22	-	53,059	53,059
Total - CFDA 12.114			-	68,854	68,854
Basic and Applied Scientific Research	12.300		2,908,297	132,316,841	135,225,138
<i>Pass-Through from Academy of Applied Science</i>		2018-UNIVOFTXELPASO-	-	(9)	(9)

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Defense (Continued)</b>					
<i>Pass-Through from Applied Research in Acoustics, LLC</i>		UTA16 001018 CLIN 0003	\$ - \$	2,771	\$ 2,771
<i>Pass-Through from Battelle Pacific Northwest Laboratory</i>		305672 453007	-	16	16
<i>Pass-Through from Boston Engineering Corporation</i>		N6833518C0368	-	425	425
<i>Pass-Through from Brown University</i>		1139	-	257,651	257,651
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1587881	-	63	63
<i>Pass-Through from Cepheid</i>		W15QKN1691002	-	30,312	30,312
<i>Pass-Through from Christopher and Dana Reeve Foundation</i>		CTN9-2017(DC)	-	37,707	37,707
<i>Pass-Through from Combustion Research and Flow Technology, Inc.</i>		16 C 0052 002 C678	-	29,496	29,496
<i>Pass-Through from Combustion Research and Flow Technology, Inc.</i>		17 C 0459 C709	-	7	7
<i>Pass-Through from Combustion Research and Flow Technology, Inc.</i>		19 C 0189 C763	-	88,295	88,295
<i>Pass-Through from Duke University</i>		N00014-16-1-2327	-	66,193	66,193
<i>Pass-Through from Duke University</i>		14-ONR-1005	-	34,679	34,679
<i>Pass-Through from Duke University</i>		313 0813	-	42,684	42,684
<i>Pass-Through from Florida State University</i>		R01853 LOA 6	-	158,031	158,031
<i>Pass-Through from Florida State University</i>		R01853 LOA 6 HUANG	-	176,109	176,109
<i>Pass-Through from Florida State University</i>		R01853 MAD 9 2 EXT	-	18,954	18,954
<i>Pass-Through from Florida State University</i>		R01853 2 LOA 2	-	67,835	67,835
<i>Pass-Through from Florida State University</i>		R01853 2 LOA 5	-	12,452	12,452
<i>Pass-Through from Florida State University</i>		R02121	-	21,214	21,214
<i>Pass-Through from George Washington University</i>		19 S09 N00014 19 1 2595	-	80,839	80,839
<i>Pass-Through from Georgia Institute of Technology</i>		RH322 G1 PO 5011380	-	146,301	146,301
<i>Pass-Through from Harvard University</i>		FA87501720114	-	71,954	71,954
<i>Pass-Through from Helicon Chemical Company, LLC</i>		M1800503	-	78,613	78,613
<i>Pass-Through from Indiana University - Bloomington</i>		BL4311001UTRGV	-	247	247
<i>Pass-Through from Johns Hopkins University</i>		103318 CLIN 2 PROJ	-	52	52
<i>Pass-Through from Johns Hopkins University Applied Physics Laboratory</i>		R4T03 JHU APL	-	52	52
<i>Pass-Through from Johns Hopkins University Applied Physics Laboratory</i>		157842 CLIN 0001	-	31,175	31,175
<i>Pass-Through from Los Alamos National Laboratory</i>		LANL 570082	-	171,377	171,377
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0701 00 1 CLIN 0001	-	5,083	5,083
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 01 1 19F7701	-	50,189	50,189
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0001	-	50,189	50,189
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 02 1 19F7702	-	314,682	314,682
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0001	-	314,682	314,682
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 02 2 19F7702	-	149,958	149,958
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0002	-	149,958	149,958
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 02 3 19F7702	-	124,476	124,476
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0003	-	124,476	124,476
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 02 4 19F7702	-	413,215	413,215
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0004	-	413,215	413,215
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 02 5 19F7702	-	467,002	467,002
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0005	-	467,002	467,002
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 03 1 19F7703	-	404,290	404,290
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0001	-	404,290	404,290
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 04 1 19F7704	-	200,268	200,268
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0001	-	200,268	200,268
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 05 06 19F7705	-	691,275	691,275
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0006	-	691,275	691,275
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 05 1 19F7705	-	229,786	229,786
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0001	-	229,786	229,786
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 05 2 19F7705	-	280,541	280,541
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0002	-	280,541	280,541
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 05 3 19F7705	-	168,050	168,050
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0003	-	168,050	168,050
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 05 4 19F7705	-	137,519	137,519
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0004	-	137,519	137,519
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 05 5 19F7705	-	412,297	412,297
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0005	-	412,297	412,297
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 05 7 19F7705	-	66,727	66,727
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0007	-	66,727	66,727
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 06 1 19F7706	-	88,005	88,005
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0001	-	88,005	88,005
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 06 2 19F7706	-	111,862	111,862
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0002	-	111,862	111,862
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 07 1 19F7707	-	63,969	63,969
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0001	-	63,969	63,969

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 08 1 19F7708 CLIN 0001	\$ -	\$ 323,922	\$ 323,922
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 08 2 19F7708 CLIN 0002	-	258,647	258,647
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 08 3 19F7708 CLIN 0003	-	61,364	61,364
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 09 1 19F7709 CLIN 0001	-	374,291	374,291
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 09 2 19F7709 CLIN 0002	-	259,483	259,483
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 09 3 19F7709 CLIN 0003	-	360,148	360,148
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 09 4 19F7709 CLIN 0004	-	188,104	188,104
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 10 1 CLIN 0001	-	840,673	840,673
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 10 2 CLIN 0002	-	160,451	160,451
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 10 4 CLIN 0004	-	350,297	350,297
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 11 1 CLIN 0001	-	8,249	8,249
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0702 12 1 CLIN 0001	-	11,405	11,405
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0703 00 1 CLIN 0001	-	1,793	1,793
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0706 10 3 CLIN 0003	-	191,885	191,885
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0711 01	-	2,961,923	2,961,923
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0711 02	-	2,899	2,899
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0711 03	-	2,741	2,741
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0711 04 CLIN 0001AA	-	3,069	3,069
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0711 04 20 CLIN 0001AB	-	20	20
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0711 05	-	400,297	400,297
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0711 06 1	-	103,319	103,319
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0711 06 2	-	448,240	448,240
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0711 06 3	-	1,277,020	1,277,020
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0711 07 1 19F5242 CLIN 0001	-	341,645	341,645
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0711 07 2 19F5242 CLIN 0002	-	821,834	821,834
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0711 07 3 19F5242 CLIN 0003	-	248,638	248,638
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0711 08 1 20F5248 CLIN 0001AA	-	180,110	180,110
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0711 08 2 20F5248 CLIN 0001AB	-	32,991	32,991
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0762 31 1 18F7602 CLIN 4001	-	4,491	4,491
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0762 31 2 18F7602 CLIN 4011	-	2,513	2,513
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0762 31 3 18F7602 CLIN 4021	-	6,507	6,507
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0762 32 1 18F7603 CLIN 4001AA	-	58	58
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0762 32 2 18F7603 CLIN 4011AA	-	9,383	9,383
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0762 33 1 18F7604 CLIN 4001AA	-	19	19
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0762 34 1 18F7605 CLIN 4001AA	-	5,090	5,090
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0762 34 3 18F7605 CLIN 4021AA	-	78	78
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0762 35 1 18F7606 CLIN 4001AA	-	674	674
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0762 35 2 18F7606 CLIN 4011AA	-	2	2
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0762 36 1 18F7607 CLIN 4001AA	-	2,882	2,882
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0762 36 2 18F7607 CLIN 4011AA	-	2	2
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0762 36 3 18F7607 CLIN 4021AA	-	1	1

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Defense (Continued)</b>					
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0767 01 18F2169 CLIN 0001	\$ -	\$ 2	\$ 2
<i>Pass-Through from Non - Disclosed Sponsor</i>		26 0767 02 CLIN 0001	-	1,419,396	1,419,396
		26 0767 04 9 CLIN 0001	-	-	-
<i>Pass-Through from Non - Disclosed Sponsor</i>		PRE AWARD COSTS	-	14,273	14,273
<i>Pass-Through from North Carolina Agricultural and Technical State University</i>		#210158B	-	229,466	229,466
<i>Pass-Through from Northeastern University</i>		504109-78051	-	15,002	15,002
<i>Pass-Through from Northeastern University</i>		555012-78050/555051	-	338,299	338,299
<i>Pass-Through from Princeton University</i>		0000022 LOA 1 MAC NALD	-	2	2
<i>Pass-Through from Research Foundation of Stony Brook</i>		86059 2 1156876	-	210,915	210,915
<i>Pass-Through from Research Foundation of Stony Brook</i>		86059 2 1156876 LOA	-	87,173	87,173
<i>Pass-Through from Rutgers University</i>		0000003 PO 562969	-	137,095	137,095
<i>Pass-Through from Sandia National Laboratories</i>		2007137	-	338,758	338,758
<i>Pass-Through from Slipstream Group, Inc.</i>		EW19-5055	-	12,673	12,673
<i>Pass-Through from Technical Data Analysis, Inc.</i>		2078-001-01	-	33,281	33,281
<i>Pass-Through from University of California - Davis</i>		A18-0607-S001	-	222,336	222,336
<i>Pass-Through from University of California - Irvine</i>		N000141612741	-	6,150	6,150
<i>Pass-Through from University of Central Florida</i>		68016082-01	-	43,245	43,245
		CU 445773 PROJ 1557432	-	-	-
<i>Pass-Through from University of Colorado</i>		PO 1001144116	-	4,471	4,471
		CU 445773 PROJ 1558861	-	-	-
<i>Pass-Through from University of Colorado</i>		PO 1001336115	-	10,945	10,945
<i>Pass-Through from University of Illinois - Champaign</i>		097239 17599	-	136,921	136,921
<i>Pass-Through from University of Maryland - Baltimore County</i>		78801 Z6203201	-	37,038	37,038
<i>Pass-Through from University of Massachusetts - Amherst</i>		18 010425 A 01	-	601,862	601,862
<i>Pass-Through from University of Michigan</i>		3004342557	-	17,936	17,936
<i>Pass-Through from University of Mississippi</i>		18 06 050	-	41,406	41,406
<i>Pass-Through from University of Oregon</i>		236700A	-	124,643	124,643
<i>Pass-Through from University of Virginia</i>		GG12136 PO 2155574	-	(139)	(139)
<i>Pass-Through from University of Washington</i>		UWSC9989 BPO 25939	-	33,296	33,296
<i>Pass-Through from William Marsh Rice University</i>		R19092	-	32,782	32,782
Total - CFDA 12.300			2,908,297	152,717,863	155,626,160
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		-	5,395	5,395
Navy Command, Control, Communications, Computers, Intelligence, Surveillance, and Reconnaissance	12.335		-	19,882	19,882
<i>Pass-Through from Advanced Cooling Technologies, Inc.</i>		37582	-	41,890	41,890
Total - CFDA 12.335			-	61,772	61,772
Scientific Research - Combating Weapons of Mass Destruction	12.351		872,163	2,185,494	3,057,657
<i>Pass-Through from CRDF Global</i>		HDTRA117C0019	-	8,610	8,610
<i>Pass-Through from Knowledge Based Systems, Inc.</i>		M1903444	-	49,569	49,569
<i>Pass-Through from Southern Research Institute</i>		HDTRA118C0031	-	10,924	10,924
<i>Pass-Through from University of Nevada - Reno</i>		HDTRA118C0062	-	316,063	316,063
<i>Pass-Through from Vanderbilt University Medical Center</i>		HDTRA1-13-1-0034	-	(1,170)	(1,170)
Total - CFDA 12.351			872,163	2,569,490	3,441,653
ROTC Language and Culture Training Grants	12.357		-	-	-
<i>Pass-Through from Institute of International Education</i>		PGO1801-TAMU-11-PGO-051-PO1	-	8	8
<i>Pass-Through from Institute of International Education</i>		PGO1801-TAMU-11-PGO-051-PO2	-	215,668	215,668
Total - CFDA 12.357			-	215,676	215,676
Research on Chemical and Biological Defense	12.360		-	539,823	539,823
<i>Pass-Through from Profectus BioSciences Incorporated</i>		W911QY1510014	-	13,179	13,179
Total - CFDA 12.360			-	553,002	553,002
National Guard Military Operations and Maintenance (O&M) Projects	12.401		-	33,533	33,533

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Defense (Continued)</b>					
Military Medical Research and Development	12.420		\$ 2,757,116	\$ 37,703,325	\$ 40,460,441
Pass-Through from American Burn Association		W81XWH-11-1-0835	-	7,898	7,898
Pass-Through from American Burn Association		W81XWH-16-2-0055	-	285	285
Pass-Through from American Burn Association		W81XWH0920194	-	(680)	(680)
Pass-Through from American Burn Association		W81XWH1110835	-	(563)	(563)
Pass-Through from American Burn Association		W81XWH1620055	-	9,092	9,092
Pass-Through from Baylor College of Medicine		W81XWH-16-D-0024	-	1,363	1,363
Pass-Through from Baylor College of Medicine		W81XWH-17-1-0368	-	11,753	11,753
Pass-Through from Baylor College of Medicine		W81XWH-17-1-0418	-	16,983	16,983
Pass-Through from Baylor College of Medicine		W81XWH-18-1-0462	-	43,665	43,665
Pass-Through from Baylor College of Medicine		W81XWH-19-106-89	-	21,410	21,410
Pass-Through from Baylor College of Medicine		W81XWH1410622	-	123,111	123,111
Pass-Through from Baylor College of Medicine		W81XWH1710628	-	84,174	84,174
Pass-Through from Baylor College of Medicine		W81XWH1810743	-	50,340	50,340
Pass-Through from Baylor College of Medicine		W81XWH1910524	-	13,793	13,793
Pass-Through from Boston Children's Hospital		W81XWH-17-1-0532	-	8,817	8,817
Pass-Through from Boston University		4500001734/W81XWH-14-2-01	-	359,607	359,607
Pass-Through from Boston VA Research Institute, Inc.		0150FEDSEWET/W81XWH162003	-	205,623	205,623
Pass-Through from Boston VA Research Institute, Inc.		0174FEDC/W81XWH-17-2-0067	-	15,656	15,656
Pass-Through from Boston VA Research Institute, Inc.		0204FEDA/W81XWH-15-1-0391	-	328,519	328,519
Pass-Through from Brigham and Women's Hospital		121119	-	21,396	21,396
Pass-Through from Christopher and Dana Reeve Foundation		W81XWH-16-C-0031 / CTN15-2019	-	25,804	25,804
Pass-Through from Christopher and Dana Reeve Foundation		W81XWH-16-C-0031/CTN16-2020(KS)	-	19,162	19,162
Pass-Through from Cleveland VA Medical Research and Education Foundation		D-1909-0708-UTRGV	-	3,680	3,680
Pass-Through from CH2M Hill, Inc.		HDTRA108D0008	-	(2,541)	(2,541)
Pass-Through from Denver Research Institute		MSRC-FY18-05	60,603	34,574	95,177
Pass-Through from Duke University		W81XWH-14-1-0473	-	24	24
Pass-Through from Duke University		3130941	-	4,154	4,154
Pass-Through from Feinstein Institute for Medical Research		W81XWH-19-1-0113	-	46,290	46,290
Pass-Through from Foundation for Advancing Veterans' Health Research		AGRMT# PUGHMJ/UTSA ROYALL D/W81XWH-14-1-05	-	11,634	11,634
Pass-Through from Foundation for Advancing Veterans' Health Research		W81XH1910864	-	28,584	28,584
Pass-Through from General Dynamics		109746-5103111	-	60,399	60,399
Pass-Through from Harvard University		109746-5103111	-	399,053	399,053
Pass-Through from Henry M. Jackson Foundation		W81XWH1820014	-	1,041	1,041
Pass-Through from Henry M. Jackson Foundation		4695/W81XWH-18-2-0007	-	11,018	11,018
Pass-Through from Johns Hopkins University		OXYGEN/SR00002886	-	20,741	20,741
Pass-Through from Johns Hopkins University		W81XW-10-2-0090	-	(804)	(804)
Pass-Through from Johns Hopkins University		W81XWH-14-2-0189 / 2002478699	-	4,064	4,064
Pass-Through from Johns Hopkins University		W81XWH-15-2-0067	-	73,670	73,670
Pass-Through from Johns Hopkins University		W81XWH-15-2-0074	-	28,835	28,835
Pass-Through from Johns Hopkins University		W81XWH-17-2-0032	-	13,748	13,748
Pass-Through from Johns Hopkins University		W81XWH-18-1-0810	-	38,596	38,596
Pass-Through from Johns Hopkins University		2003560593	-	43,005	43,005
Pass-Through from Johns Hopkins University		2003560593 W81XWH-16-2-0060	-	65,689	65,689
Pass-Through from Johns Hopkins University		2004265972	-	27,091	27,091
Pass-Through from Johns Hopkins University		2004564857	-	32,383	32,383
Pass-Through from Mapp Biopharmaceutical, Inc.		W911QY18P0299	-	(1,364)	(1,364)
Pass-Through from Medical University of South Carolina		W81XWH-15-1-0555	-	6,856	6,856
Pass-Through from Medical University of South Carolina		W81XWH1810081	-	57,191	57,191
Pass-Through from Meso Scale Diagnostics, LLC		W15QKN1691002	-	334,876	334,876
Pass-Through from Methodist Hospital Research Institute		M1902185-427201	-	491	491
Pass-Through from Methodist Hospital Research Institute		W81XWH-19-1-0129	-	22,502	22,502
Pass-Through from Methodist Hospital Research Institute		18130020-128	-	40,751	40,751
Pass-Through from Mountain Home Research and Education Corporation		SWAN- AWD AGRMNT 1 NTI-MIMIC17-	-	29,362	29,362
Pass-Through from National Trauma Institute		03/W81XWH1720	-	99,944	99,944

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Defense (Continued)</b>					
<i>Pass-Through from National Trauma Institute</i>		W81XWH-17-1-0673 NA-03ICP-01/W81XWH-17-	-	209,196	209,196
<i>Pass-Through from Neural Analytics, Inc</i>		2-0		50,730	50,730
<i>Pass-Through from Ohio State University</i>		60051953		18,926	18,926
<i>Pass-Through from Oregon Health and Science University</i>		W911NF-14-C-0119		(21,327)	(21,327)
<i>Pass-Through from Regents of the University of California</i>		W81XWH-17-1-0671		4,856	4,856
<i>Pass-Through from RTI International</i>		W81XWH-15-2-0077		857	857
<i>Pass-Through from RTI International</i>		W81XWH1820044 2-312-0216591-		91,543	91,543
<i>Pass-Through from RTI International</i>		65581L/W81X		35,519	35,519
<i>Pass-Through from RTI International</i>		3-312-026591-65595L		152,277	152,277
<i>Pass-Through from Sloan Kettering Institute for Cancer Research</i>		W81XWH-13-1-0199		(15)	(15)
<i>Pass-Through from SRI International</i>		W81XWH1210223		(346)	(346)
<i>Pass-Through from Theranova LLC</i>		W81XWH1710554		6,292	6,292
<i>Pass-Through from TDA Research, Inc.</i>		AJ 1403 017 TTU 19 01		62,653	62,653
<i>Pass-Through from University of Alabama - Birmingham</i>		W81XWH-16-2-0038		2,049	2,049
<i>Pass-Through from University of Alabama - Birmingham</i>		000516840-013-T001 558602/W81XWH-17-1-		15,864	15,864
<i>Pass-Through from University of Arizona</i>		0165-P		11,049	11,049
<i>Pass-Through from University of California - Davis</i>		A17-0323-S002		26,766	26,766
<i>Pass-Through from University of California - San Francisco</i>		W81XWH-17-1-0631		277,060	277,060
<i>Pass-Through from University of California - San Francisco</i>		10226SC		38,160	38,160
<i>Pass-Through from University of California - San Francisco</i>		10227SC		1,052	1,052
<i>Pass-Through from University of Cincinnati</i>		W81XWH-16-C-			
<i>Pass-Through from University of Colorado</i>		0161/010580-006		28,161	28,161
<i>Pass-Through from University of Colorado</i>		W81XWH-16-1-0161		46,463	46,463
<i>Pass-Through from University of Florida</i>		UFDSP00010257		(30,206)	(30,206)
<i>Pass-Through from University of Kansas</i>		FY2019 106		85	85
<i>Pass-Through from University of Maryland</i>		W81XWH-17-1-0702 PO#: WA00896900		(11,879)	(11,879)
<i>Pass-Through from University of Massachusetts Medical School</i>		OSP29446-00		70,186	70,186
<i>Pass-Through from University of Miami</i>		W81XWH-20-10272		51,644	51,644
<i>Pass-Through from University of Michigan</i>		K00012142		231,747	231,747
<i>Pass-Through from University of Minnesota</i>		W81XWH1810319		119,960	119,960
<i>Pass-Through from University of Pennsylvania</i>		W81XWH-18-C0163 57459		28,189	28,189
<i>Pass-Through from University of Pennsylvania</i>		576708/MSRC-FY19-02		11,493	11,493
<i>Pass-Through from University of Pittsburgh</i>		W81XWH-16-D-0024		144,090	144,090
<i>Pass-Through from University of Pittsburgh</i>		W81XWH-17-20073		1,160	1,160
<i>Pass-Through from University of Pittsburgh</i>		0035859(409685-1)		8,953	8,953
<i>Pass-Through from University of Pittsburgh</i>		0061688-1		17,897	17,897
<i>Pass-Through from University of South Florida</i>		W81XWH-17-1-0146		50,402	50,402
<i>Pass-Through from University of Washington</i>		UWSC11196/ BPO40699 201600536-		77,682	77,682
<i>Pass-Through from UC Davis School of Medicine Office of Research</i>		01/W81XWH162001		411,733	411,733
<i>Pass-Through from Wake Forest University Health Sciences</i>		W81XWH-14-2-0004		41,237	41,237
<i>Pass-Through from Weill Cornell Medicine</i>		180383		6,238	6,238
<i>Pass-Through from Western Institute for Biomedical Research</i>		800-1/W81XWH1810247		29,104	29,104
Total - CFDA 12.420			2,817,719	42,923,570	45,741,289
Basic Scientific Research	12.431		105,886	20,361,518	20,467,404
<i>Pass-Through from Arizona State University</i>		A 00000354 A 00000354 LOA 001		60,594	60,594
<i>Pass-Through from Arizona State University</i>		GRUBESIC		206,593	206,593
<i>Pass-Through from Arizona State University</i>		A 00000354 LOA 002 JHA		78,961	78,961
<i>Pass-Through from Carnegie Mellon University</i>		W911NF1810150		35,366	35,366
<i>Pass-Through from Carnegie Mellon University</i>		1130236 420698		375,188	375,188
<i>Pass-Through from Carnegie Mellon University</i>		1130236-420959		169,592	169,592
<i>Pass-Through from Engility Corporation</i>		0015665 RH541-G2 AWD-101190-		(66)	(66)
<i>Pass-Through from Georgia Institute of Technology</i>		G2		121,720	121,720
<i>Pass-Through from National Institute of Aerospace</i>		X19-808509-TAMU		97,763	97,763
<i>Pass-Through from Northeastern University</i>		504109-78054		(722)	(722)
<i>Pass-Through from Northwestern University</i>		SP0036191 PROJ0009952		171,121	171,121
<i>Pass-Through from Ohio State University</i>		PO RF01355822 60043375		3,689	3,689
<i>Pass-Through from Penn State University</i>		5588 UTA ARO 0019		25,722	25,722

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Defense (Continued)</b>					
<i>Pass-Through from Regents of the University of California</i>		S-001140	\$ -	\$ 80,576	\$ 80,576
<i>Pass-Through from University of California - Davis</i>		A20-1630-S001	-	23,788	23,788
<i>Pass-Through from University of California - Los Angeles</i>		0160 G UA558	-	141,364	141,364
<i>Pass-Through from University of Delaware</i>		53910	-	57,812	57,812
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		W911NF1510461	-	110,258	110,258
<i>Pass-Through from University of Michigan</i>		3004628717	-	176,484	176,484
<i>Pass-Through from University of Michigan</i>		3004628717 LOA 1	-	104,254	104,254
<i>Pass-Through from University of Michigan</i>		3004628717 LOA 2	-	26,766	26,766
<i>Pass-Through from University of Southern California</i>		92688698/ PO10613044	-	130,993	130,993
<i>Pass-Through from University of Tennessee</i>		A16-0237-S002	-	(4,091)	(4,091)
<i>Pass-Through from Washington State University</i>		130691-G003884	-	61,993	61,993
<i>Pass-Through from Washington University - St. Louis</i>		W911NF1910241	-	34,043	34,043
Total - CFDA 12.431			105,886	22,651,279	22,757,165
The Language Flagship Grants to Institutions of Higher Education	12.550				
<i>Pass-Through from Institute of International Education</i>		0054 UTA 19 POR 280 PO7 YEAR 2	-	135,754	135,754
DOD, NDEP, DOTC-STEM Education Outreach Implementation	12.560		10,974	32,128	43,102
<i>Pass-Through from Helicon Chemical Company, LLC</i>		M1701443	-	732	732
Total - CFDA 12.560			10,974	32,860	43,834
Centers for Academic Excellence	12.598		12,000	631,097	643,097
Basic, Applied, and Advanced Research in Science and Engineering	12.630		138,694	4,440,256	4,578,950
<i>Pass-Through from Academy of Applied Science</i>		W911NF1020076;601608	-	2,938	2,938
<i>Pass-Through from Academy of Applied Science</i>		601608	-	999	999
<i>Pass-Through from Advanced Functional Fabrics of America</i>		382	-	7,682	7,682
<i>Pass-Through from Advanced Robotics for Manufacturing Institute</i>		ARM-17-01-F-C02	173,083	134,522	307,605
<i>Pass-Through from Advanced Robotics for Manufacturing Institute</i>		M1903376	-	109,736	109,736
<i>Pass-Through from Johns Hopkins University</i>		CLIN 10 19 / 21 / 23	-	179,352	179,352
<i>Pass-Through from Johns Hopkins University</i>		2003752926	-	79,627	79,627
<i>Pass-Through from Lockheed Martin Corporation</i>		4104373632	-	61,734	61,734
<i>Pass-Through from MSI STEM Research &amp; Development Consortium</i>		D01W911SR14120001002	-	261,119	261,119
<i>Pass-Through from MSI STEM Research &amp; Development Consortium</i>		W911SR-14-2-0001	8,625	78,591	87,216
<i>Pass-Through from National Science Teachers Association</i>		20-871-040	-	20,000	20,000
<i>Pass-Through from Northeastern University</i>		598338-78050	-	39,313	39,313
<i>Pass-Through from Pennsylvania State University</i>		5589-UTEP-ARMY-0045	10,762	62,331	73,093
<i>Pass-Through from Perigean Technologies LLC</i>		UTA20 000693	-	37,242	37,242
<i>Pass-Through from Shear Form, Inc.</i>		M1600968	-	2,981	2,981
<i>Pass-Through from Signature Science, LLC</i>		S1144	-	1,606	1,606
<i>Pass-Through from University of Notre Dame</i>		203517UTA	-	122,547	122,547
<i>Pass-Through from University of Pennsylvania</i>		576433	-	203,716	203,716
<i>Pass-Through from University of Pennsylvania</i>		576893 PO 4270729	-	164,013	164,013
<i>Pass-Through from University of Pennsylvania</i>		578417	-	33,610	33,610
<i>Pass-Through from University of Pennsylvania</i>		578429 PO 4422952	-	27,085	27,085
Total - CFDA 12.630			331,164	6,071,000	6,402,164
Legacy Resource Management Program	12.632		31,186	100,139	131,325
<i>Pass-Through from Colorado State University</i>		G-09817-02	-	37,391	37,391
Total - CFDA 12.632			31,186	137,530	168,716
Past Conflict Accounting	12.740				
<i>Pass-Through from Ohio State University</i>		60074240-TAMU	-	19,525	19,525
Uniformed Services University Medical Research Projects	12.750				
<i>Pass-Through from Geneva Foundation</i>		S 10535 01	-	23,648	23,648
		S-10557-	-	13,963	13,963
<i>Pass-Through from Geneva Foundation</i>		01/HU00011820037	-	96,469	96,469
<i>Pass-Through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>		AWD 5169 PO 98704	-	6,232	6,232
<i>Pass-Through from The Curators of The University of Missouri</i>		C00062987-2	-	92,291	92,291

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Defense (Continued)</b>					
<i>Pass-Through from Washington State University</i>		130602 G003993/HU00011810	-	\$ 9,467	\$ 9,467
Total - CFDA 12.750			-	242,070	242,070
Air Force Defense Research Sciences Program	12.800		4,820,795	9,360,359	14,181,154
<i>Pass-Through from Applied Defense Solutions, Inc.</i>		M1800117 UTA18 001101 FA9550 18	-	12,008	12,008
<i>Pass-Through from Applied Space Solutions Limited</i>		C 0200	-	45,776	45,776
<i>Pass-Through from Clarity Innovations, Inc.</i>		M2002127	-	14,992	14,992
<i>Pass-Through from CFD Research Corporation</i>		9317	-	132,064	132,064
<i>Pass-Through from Engineering Research and Consulting, Inc.</i>		PS180001	-	66	66
<i>Pass-Through from Florida State University</i>		M1802631	-	62,020	62,020
<i>Pass-Through from Florida State University</i>		R01748 4 W BP EXT	-	89,001	89,001
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>		AHUUSAF/UTHSCSA/FA86 50-17	-	338,010	338,010
<i>Pass-Through from Georgia Institute of Technology</i>		D8736-S1	-	17,770	17,770
<i>Pass-Through from Griffiss Institute, Inc.</i>		SA2018-UP-025	-	(6,919)	(6,919)
<i>Pass-Through from Henry M. Jackson Foundation</i>		4439/FA8650-18-26837	-	3,703	3,703
<i>Pass-Through from Illinois Institute of Technology</i>		M1501624	-	(4,612)	(4,612)
<i>Pass-Through from Indiana University</i>		FA9550190391	-	80,110	80,110
<i>Pass-Through from Massachusetts Institute of Technology</i>		5710003842	-	97,360	97,360
<i>Pass-Through from Massachusetts Institute of Technology</i>		5710004048	-	15,879	15,879
<i>Pass-Through from Michigan State University</i>		RC108022TT	-	410,890	410,890
<i>Pass-Through from National Aerospace Solutions LLC</i>		407039	-	62,285	62,285
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		NAID-OR20190584	-	72,000	72,000
<i>Pass-Through from New York University</i>		F4359 01 PO IB00001336	-	(11,185)	(11,185)
<i>Pass-Through from Northrop Grumman Systems Corporation</i>		FA880317C001	-	231,311	231,311
<i>Pass-Through from Northwestern University</i>		SP0022325 PROJ0007152	-	141,170	141,170
<i>Pass-Through from Ohio Aerospace Institute</i>		OAI-TEES-1500019	-	7,664	7,664
<i>Pass-Through from Ohio State University</i>		60052491 PO RF01423516	-	253,940	253,940
<i>Pass-Through from Old Dominion University Research Foundation</i>		16-138-300345-010	-	(46,281)	(46,281)
<i>Pass-Through from Omega Optics, Inc.</i>		FA8814-19-P-0005	-	(4,317)	(4,317)
<i>Pass-Through from Pennsylvania State University</i>		5910-TAM-AFOSR-0233	-	110,479	110,479
<i>Pass-Through from Physics, Materials, and Applied Mathematics Research, LLC</i>		8045-S1	-	36,295	36,295
<i>Pass-Through from Princeton University</i>		0000242	-	30,022	30,022
<i>Pass-Through from Regents of the University of Colorado</i>		1556431	-	88,289	88,289
<i>Pass-Through from Regents of the University of Michigan</i>		3004102678	-	178,107	178,107
<i>Pass-Through from Southwest Research Institute</i>		M99060RR	-	65,936	65,936
<i>Pass-Through from Spectral Energies, LLC</i>		SB1306-001-2	-	2,971	2,971
<i>Pass-Through from Stanford University</i>		60803373 114411	-	120,303	120,303
<i>Pass-Through from Universal Technology Corporation</i>		165852-18F5828-19-11-C1	-	91,198	91,198
<i>Pass-Through from Universal Technology Corporation</i>		165852-18F5828-19-17-C1	-	70,710	70,710
<i>Pass-Through from Universal Technology Corporation</i>		17-S8401-07-C1	-	50,302	50,302
<i>Pass-Through from University of Arizona</i>		226258	-	53,225	53,225
<i>Pass-Through from University of Arizona</i>		226258 9 SUPPLEMENT	-	10,000	10,000
<i>Pass-Through from University of Arizona</i>		471521 1	-	117,397	117,397
<i>Pass-Through from University of Arizona</i>		511857	-	69,686	69,686
<i>Pass-Through from University of Auckland</i>		311563	-	20,254	20,254
<i>Pass-Through from University of Buffalo</i>		R1078518	-	8,852	8,852
<i>Pass-Through from University of Buffalo</i>		R1083246	-	(1,828)	(1,828)
<i>Pass-Through from University of California</i>		1010 G WA356	-	330,658	330,658
<i>Pass-Through from University of California - Los Angeles</i>		0205 G XA216	-	28,467	28,467
<i>Pass-Through from University of Cincinnati</i>		FA86501726G24	-	40,479	40,479
<i>Pass-Through from University of Cincinnati</i>		FA86501926G32	-	174,225	174,225
<i>Pass-Through from University of Cincinnati</i>		008043-016 PREV 008043-013	-	45,143	45,143
<i>Pass-Through from University of Colorado - Boulder</i>		FA95501710258	-	1,366	1,366
<i>Pass-Through from University of Dayton Research Institute</i>		RSC19013	-	36,430	36,430
<i>Pass-Through from University of Florida</i>		00001783	-	25,946	25,946
<i>Pass-Through from University of Maryland - College Park</i>		5891-Z8141001	-	412	412



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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Defense (Continued)</b>					
		K00011267 PO			
<i>Pass-Through from University of Michigan</i>		3005641523	\$ -	\$ 147,641	\$ 147,641
<i>Pass-Through from University of Tennessee</i>		A20-1043-S001	-	4,774	4,774
<i>Pass-Through from University of Tennessee - Knoxville</i>		A17-1323-S001-2	-	45,742	45,742
<i>Pass-Through from Virginia Tech University</i>		450519-19093	-	46,991	46,991
<i>Pass-Through from West Virginia University Research</i>		18-560-TTU	-	150,342	150,342
<i>Pass-Through from Wichita State University</i>		WSU#15662	-	566,777	566,777
<i>Pass-Through from Wichita State University</i>		WSU#16366	-	705,414	705,414
<i>Pass-Through from Wyle Laboratories</i>		FA807514D0025	-	195,464	195,464
Total - CFDA 12.800			4,820,795	15,043,533	19,864,328
Language Grant Program	12.900		-	10,353	10,353
Mathematical Sciences Grants	12.901		-	3,095	3,095
Information Security Grants	12.902		-	420,910	420,910
<i>Pass-Through from University of Arizona</i>		PO# 475420	-	37,518	37,518
Total - CFDA 12.902			-	458,428	458,428
GenCyber Grants Program	12.903		-	16,129	16,129
Research and Technology Development	12.910		2,798,723	10,939,825	13,738,548
<i>Pass-Through from AlphaCore, Inc.</i>		D17PC00124	-	25,304	25,304
<i>Pass-Through from Case Western Reserve University</i>		RES514761	-	50,271	50,271
<i>Pass-Through from Center for Open Science</i>		2020-336	-	7,600	7,600
<i>Pass-Through from Columbia University</i>		1 GG012588	-	48,217	48,217
<i>Pass-Through from Duke University</i>		3130754	-	(1,403)	(1,403)
<i>Pass-Through from General Dynamics Information Technology, Inc.</i>		GSD-SC-18-072	-	148,764	148,764
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		10191	-	32,974	32,974
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		N6600119C4022	-	95,821	95,821
<i>Pass-Through from Johns Hopkins University</i>		2004292475	-	(33)	(33)
<i>Pass-Through from Lynntech, Inc.</i>		175156	-	106,956	106,956
<i>Pass-Through from Montana State University</i>		G189-19-W7329	-	141,177	141,177
<i>Pass-Through from Netrias LLC</i>		19001	-	67,133	67,133
<i>Pass-Through from Netrias LLC</i>		19004	-	36,287	36,287
<i>Pass-Through from Northeastern University - Boston</i>		505131 78050	-	229,522	229,522
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		1923579	-	179,759	179,759
<i>Pass-Through from Old Dominion University</i>		19-117-100728-010	-	13,960	13,960
<i>Pass-Through from Oregon State University</i>		RM136A-A	-	128,919	128,919
<i>Pass-Through from Pennsylvania State University</i>		5562-UTSA-DARPA-0055	-	295,070	295,070
<i>Pass-Through from Pennsylvania State University</i>		6145-TAMU-ARO-0272	-	54,343	54,343
<i>Pass-Through from Purdue University</i>		FA8750-17-C-0069	18,990	10,260	29,250
<i>Pass-Through from Qualia, Inc.</i>		140D6318C0097	-	226,762	226,762
<i>Pass-Through from Signature Science, LLC</i>		M1903866	-	222,679	222,679
<i>Pass-Through from The Charles Stark Draper Laboratory, Inc.</i>		SC001 000001312	-	54,522	54,522
<i>Pass-Through from University of California - San Diego</i>		FA86501817827	-	5,277	5,277
<i>Pass-Through from University of California - San Diego</i>		104851202	-	53,318	53,318
<i>Pass-Through from University of California - San Diego</i>		124638411	-	50,563	50,563
<i>Pass-Through from University of Chicago</i>		FP065306 B	-	66,927	66,927
<i>Pass-Through from University of Florida</i>		UFDSP00012148	-	65,432	65,432
<i>Pass-Through from University of Illinois - Champaign</i>		090165 16882	-	168,083	168,083
<i>Pass-Through from University of Illinois - Champaign</i>		090165 16882 LOA	-	24,831	24,831
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		ELLINGTON	-	192,347	192,347
<i>Pass-Through from University of Maryland</i>		HR001119C0042	-	95,046	95,046
<i>Pass-Through from University of Minnesota</i>		67441-Z9246201	-	174,622	174,622
<i>Pass-Through from University of Pennsylvania</i>		A0006856901	-	(18,594)	(18,594)
<i>Pass-Through from University of Pennsylvania</i>		569456	-	151,412	151,412
<i>Pass-Through from University of Southern California</i>		574468 PO 4211445	-	117,489	117,489
<i>Pass-Through from Vencore Labs, Inc.</i>		123547741	-	92,930	92,930
<i>Pass-Through from Weill Cornell Medicine</i>		0004130	-	48,798	48,798
<i>Pass-Through from Weill Cornell Medicine</i>		191509	-	25,178	25,178
<i>Pass-Through from Wesleyan University</i>		201556	-	1,600	1,600
<i>Pass-Through from William Marsh Rice University</i>		WESU5011106129	-	175,367	175,367
		R1A431	-	175,367	175,367

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Housing and Urban Development (Continued)</b>					
<i>Pass-Through from Yale University</i>		GR103492 CON 80001390	\$ -	\$ 639,146	\$ 639,146
Total - CFDA 12.910			2,817,713	15,244,461	18,062,174
Total - U.S. Department of Defense			16,034,988	285,857,088	301,892,076
<b>U.S. Department of Housing and Urban Development</b>					
U.S. Department of Housing and Urban Development	14.XXX	TXHHU0046 18	7,780	202,127	209,907
<i>Pass-Through from Lower Manhattan Development Corporation</i>		9974	-	69,591	69,591
Total - CFDA 14.XXX			7,780	271,718	279,498
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		-	1,017,112	1,017,112
Rural Capacity Building for Community Development and Affordable Housing Grants	14.265				
<i>Pass-Through from National Association for Latino Comm Asset Builders</i>		NALCAB PO#1299	-	4,589	4,589
Research and Evaluations, Demonstrations, and Data Analysis and Utilization	14.536				
<i>Pass-Through from Colorado State University</i>		G-91457-01	-	83,727	83,727
Healthy Homes Technical Studies Grants	14.906		108,035	169,756	277,791
<i>Pass-Through from Baylor College of Medicine</i>		TXHHU0043-18		25,845	25,845
Total - CFDA 14.906			108,035	195,601	303,636
Total - U.S. Department of Housing and Urban Development			115,815	1,572,747	1,688,562
<b>U.S. Department of the Interior</b>					
U.S. Department of the Interior	15.XXX	140F0918A0015-AR 8019	-	2,070	2,070
		140F0918A0015-AR 9018	-	2,070	2,070
		140F0918A0015-140F016F0139	-	62,220	62,220
		140F0918A0015-140F0519F0121	-	10,495	10,495
<i>Pass-Through from LGL Ecological Research Associates Inc.</i>		UTA16 000819	-	51,260	51,260
<i>Pass-Through from Norwegian Geotechnical Institute</i>		18 1076	-	40,475	40,475
<i>Pass-Through from University of Connecticut</i>		348409/383246	-	35,942	35,942
Total - CFDA 15.XXX			-	204,532	204,532
Recreation and Visitor Services	15.225		-	5,270	5,270
Wild Horse and Burro Resource Management	15.229		-	3,651	3,651
Joint Fire Science Program	15.232		-	116,027	116,027
Environmental Quality and Protection	15.236		79,126	185,285	264,411
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		10,313	188,957	199,270
Marine Minerals Activities	15.424		-	233,998	233,998
Safety and Environmental Research and Data Collection for Offshore Energy and Mineral Activities	15.441		-	361,270	361,270
Cultural Resources Management	15.511		-	13,754	13,754
SECURE Water Act - Research Agreements	15.560		-	120,361	120,361
Sport Fish Restoration	15.605		-	11,792,190	11,792,190

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of the Interior (Continued)</b>					
Fish and Wildlife Management Assistance	15.608		\$ -	\$ 61,858	\$ 61,858
Wildlife Restoration and Basic Hunter Education	15.611		661,598	6,019,926	6,681,524
<i>Pass-Through from Alaska Department of Fish and Game</i>		CT160001994	-	3,290	3,290
<i>Pass-Through from American Samoa Government</i>		NAID-20190015	-	17,231	17,231
Total - CFDA 15.611			661,598	6,040,447	6,702,045
Cooperative Endangered Species Conservation Fund	15.615		76,446	504,071	580,517
Multistate Conservation Grant	15.628				
<i>Pass-Through from North Carolina State University</i>		2019-2037-05	-	4,805	4,805
Coastal	15.630				
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		1722	-	20,659	20,659
			-	928	928
Total - CFDA 15.630			-	21,587	21,587
Partners for Fish and Wildlife	15.631			9,603	9,603
State Wildlife Grants	15.634		212,208	1,529,357	1,741,565
<i>Pass-Through from Louisiana Department of Wildlife and Fisheries</i>		2000173589 / 2000315417	-	31,402	31,402
<i>Pass-Through from Oklahoma State University</i>		2-561740-TAMU	-	10,183	10,183
<i>Pass-Through from South Carolina Department of Natural Resources</i>		SCDNR-FY-2015-010	-	5,485	5,485
<i>Pass-Through from Southeast Aquatic Resources Partnership</i>		FLSWG-F16003-SARP2	-	19,915	19,915
<i>Pass-Through from University of Nebraska - Lincoln</i>		26-6222-0750-023	-	24,999	24,999
Total - CFDA 15.634			212,208	1,621,341	1,833,549
Research Grants (Generic)	15.650			18,930	18,930
<i>Pass-Through from Louisiana Department of Wildlife and Fisheries</i>		U513104999 513 / 2000330811	-	44,144	44,144
Total - CFDA 15.650			-	63,074	63,074
Migratory Bird Monitoring, Assessment and Conservation	15.655			127,798	127,798
Endangered Species Recovery Implementation	15.657			578,103	578,103
<i>Pass-Through from National Fish and Wildlife Foundation</i>		0406 17 057737	-	59,598	59,598
<i>Pass-Through from National Fish and Wildlife Foundation</i>		0406 18 061358	4,462	(56,809)	(52,347)
Total - CFDA 15.657			4,462	580,892	585,354
Cooperative Landscape Conservation	15.669			82,976	82,976
<i>Pass-Through from The Nature Conservancy</i>		TXFO 090118-1	-	1	1
<i>Pass-Through from Wildlife Management Institute, Inc.</i>		GP LCC 2016-03	10,399	11,537	21,936
Total - CFDA 15.669			10,399	94,514	104,913
Adaptive Science	15.670				
<i>Pass-Through from Center for Large Landscape Conservation</i>		UTA18 000740	-	16,054	16,054
Cooperative Ecosystem Studies Units	15.678		105,350	667,046	772,396
Assistance to State Water Resources Research Institutes	15.805			251,395	251,395
Earthquake Hazards Program Assistance	15.807			37,436	37,436
<i>Pass-Through from University of Southern California</i>		104714151	-	9,697	9,697
<i>Pass-Through from University of Southern California</i>		118062680	-	4,279	4,279
<i>Pass-Through from University of Southern California</i>		118071289 AWARD 19096	-	21,997	21,997
<i>Pass-Through from University of Southern California</i>		118071289 AWARD 19212	-	17,496	17,496
<i>Pass-Through from University of Southern California</i>		131437035	-	8,878	8,878
Total - CFDA 15.807			-	99,783	99,783

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of the Interior (Continued)</b>					
U.S. Geological Survey Research and Data Collection	15.808		\$ 54,886	\$ 430,106	\$ 484,992
National Cooperative Geologic Mapping	15.810		-	117,832	117,832
Cooperative Research Units	15.812		-	87,466	87,466
National Geological and Geophysical Data Preservation	15.814		-	13,293	13,293
National and Regional Climate Adaptation Science Centers	15.820				
<i>Pass-Through from University of Oklahoma</i>		G12AC00002 2012-30/2014-51	-	9,336	9,336
<i>Pass-Through from University of Oklahoma</i>		2020-17	-	106,267	106,267
Total - CFDA 15.820			-	115,603	115,603
Native American Graves Protection and Repatriation Act	15.922		-	80,775	80,775
National Center for Preservation Technology and Training	15.923		-	14,441	14,441
<i>Pass-Through from University of Arkansas</i>		SA1812196	-	14,543	14,543
Total - CFDA 15.923			-	28,984	28,984
American Battlefield Protection	15.926		11,260	2,539	13,799
Cooperative Research and Training Programs - Resources of the National Park System	15.945		1,606	423,419	425,025
National Park Service Conservation, Protection, Outreach, and Education	15.954		-	35,455	35,455
Emergency Supplemental Historic Preservation Fund	15.957		-	46,609	46,609
Route 66 Corridor Preservation	15.958		-	18,739	18,739
Total - U.S. Department of the Interior			1,227,654	24,790,383	26,018,037
<b>U.S. Department of Justice</b>					
U.S. Department of Justice	16.XXX	DJF 15 1200 P 0001932 CLIN 0009	-	(2)	(2)
		FE95C2ED-08C2-471B-908B-E90DD0A20DBD	-	200,665	200,665
		J 3091 15F06719D0002094 CLIN 0002	-	299,953	299,953
		J 3091 15F06719D0002094 CLIN 0003	-	199,985	199,985
		15F06718C0002523	-	24,822	24,822
		15F06718C0002523 1	-	153,606	153,606
		15F06718C0002548	21,540	15,368	36,908
		15F06718C0002567	-	54,226	54,226
		15F06718P0001853 CLIN 0001	-	2,986	2,986
		15F06718P0001853 CLIN 0002	-	51	51
		15F06718P0001853 CLIN 0003	-	53	53
		15F06718P0001853 CLIN 0004	-	1,313	1,313
		15F06718P0001853 CLIN 0005	-	1,222	1,222
		15F06719D0002094 CLIN 0001	-	1,871,645	1,871,645
		20-0238	-	2,813	2,813
		2019-DY-BX-0009	-	46,874	46,874
<i>Pass-Through from Fort Bend County</i>		2019-MO-BX0026	-	54,749	54,749
<i>Pass-Through from Fort Bend Women's Center</i>		CJD2019 01	-	8,060	8,060

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Justice (Continued)</b>					
<i>Pass-Through from University of Notre Dame</i>		15F06720G0000701	\$ -	\$ 20,247	\$ 20,247
<i>Pass-Through from West Virginia University</i>		09-097UUU-TAMK	-	163,698	163,698
Total - CFDA 16.XXX			21,540	3,122,334	3,143,874
OVW Research and Evaluation Program	16.026		-	117,455	117,455
Juvenile Justice and Delinquency Prevention <i>Pass-Through from FRIENDS FIRST, Inc.</i>	16.540	UTA17 001367	-	29,439	29,439
Missing Children's Assistance	16.543		-	122,010	122,010
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		45,466	1,923,737	1,969,203
<i>Pass-Through from Colorado State University</i>		270980	-	10,749	10,749
<i>Pass-Through from George Mason University</i>		E204021-3	-	3,700	3,700
<i>Pass-Through from McCrone Research Institute, Inc.</i>		280730	-	411	411
<i>Pass-Through from Missouri State University</i>		15203-001	-	1,469	1,469
<i>Pass-Through from Northeastern University</i>		2017VFGX0005	-	62,479	62,479
<i>Pass-Through from Northeastern University</i>		2018R2CX0022	-	987	987
<i>Pass-Through from Rutgers University</i>		2016MUCXK011	-	3,022	3,022
<i>Pass-Through from University of South Carolina</i>		17-3299PO#2000031494	-	(1,125)	(1,125)
<i>Pass-Through from West Virginia University</i>		270950	-	44,297	44,297
Total - CFDA 16.560			45,466	2,049,726	2,095,192
Criminal Justice Research and Development Graduate Research Fellowships	16.562		-	29,253	29,253
National Institute of Justice W.E.B. DuBois Fellowship Program <i>Pass-Through from University of Illinois - Chicago</i>	16.566	2018R2CX0022	-	38,683	38,683
Crime Victim Assistance <i>Pass-Through from Texas Council on Family Violence</i>	16.575	2019-526	-	137,094	137,094
Total - CFDA 16.575			-	155,185	155,185
Crime Victim Assistance/Discretionary Grants <i>Pass-Through from Medical University of South Carolina</i>	16.582	2017-MU-GX-K144	13,428	455,184	468,612
<i>Pass-Through from National Crime Victim Law Institute</i>		13-5372-053	-	11,046	11,046
<i>Pass-Through from Research Foundation of CUNY</i>		2018-V3-GX-K025	-	26,029	26,029
Total - CFDA 16.582			13,428	539,780	553,208
Violence Against Women Formula Grants <i>Pass-Through from Texas Council on Family Violence</i>	16.588	2018-474	-	172,055	172,055
Total - CFDA 16.588			-	72	72
Total - CFDA 16.588			-	172,127	172,127
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program <i>Pass-Through from Center Against Sexual and Family Violence</i>	16.589	2019-WR-AX-0043	-	19,711	19,711
Project Safe Neighborhoods	16.609		-	59,647	59,647
Public Safety Partnership and Community Policing Grants <i>Pass-Through from CNA Corporation</i>	16.710	18UTSA11420PO0023329	-	987	987
Edward Byrne Memorial Justice Assistance Grant Program	16.738		-	165,460	165,460
DNA Backlog Reduction Program	16.741		-	8,250,936	8,250,936
Criminal and Juvenile Justice and Mental Health Collaboration Program <i>Pass-Through from Lubbock County</i>	16.745	2017-MO-BX-0031	-	32,595	32,595
Second Chance Act Reentry Initiative	16.812		-	16,401	16,401

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Justice (Continued)</b>					
Smart Prosecution Initiative <i>Pass-Through from Montgomery County</i>	16.825	27084	\$ -	\$ 40,498	\$ 40,498
Comprehensive Opioid, Stimulant, and Substance Abuse Program <i>Pass-Through from City of Houston</i>	16.838	2018-AR-BX-K080	-	106,234	106,234
Total - U.S. Department of Justice			80,434	15,068,461	15,148,895
<b>U.S. Department of Labor</b>					
Employment Service/Wagner-Peyser Funded Activities	17.207		-	142,633	142,633
International Labor Programs	17.401		-	13,987	13,987
Occupational Safety and Health Susan Harwood Training Grants	17.502		-	74,229	74,229
Total - U.S. Department of Labor			-	230,849	230,849
<b>U.S. Department of State</b>					
Academic Exchange Programs - Undergraduate Programs <i>Pass-Through from International Resources Group, Ltd</i>	19.009	FY19 YALI BE UTA 06	-	58,544	58,544
Global Threat Reduction <i>Pass-Through from Duke University</i>	19.033	3420103	-	150,427	150,427
Total - CFDA 19.033			-	150,589	150,589
Public Diplomacy Programs <i>Pass-Through from University of Nebraska at Omaha</i>	19.040	45-2402-1031-303	-	45,421	45,421
Total - CFDA 19.040			-	63,041	63,041
Academic Exchange Programs - Graduate Students <i>Pass-Through from America-Mideast Educational And Training Services, Inc.</i>	19.400	20320 19	-	37,011	37,011
Academic Exchange Programs - Scholars <i>Pass-Through from Institute of International Education</i>	19.401	GIL1801	-	60,310	60,310
Professional and Cultural Exchange Programs - Citizen Exchanges <i>Pass-Through from Institute of International Education</i>	19.415	H29	-	6,975	6,975
Public Diplomacy Programs for Afghanistan and Pakistan	19.501		-	8,004	8,004
Counter Narcotics	19.704		-	1,381,716	1,381,716
Total - U.S. Department of State			-	1,811,611	1,811,611
<b>U.S. Department of Transportation</b>					
U.S. Department of Transportation	20.XXX	693JJ619C000005	-	151,929	151,929
<i>Pass-Through from Center for Transportation and the Environment</i>		697DCK-19-H-00011	-	41,579	41,579
<i>Pass-Through from Center for Transportation and the Environment</i>		UTA17 000717	-	1,635	1,635
		UTA19 000611	-	10,103	10,103
<i>Pass-Through from Embry - Riddle Aeronautical University</i>		1 693KA8-19-D-00003	-	-	-
<i>Pass-Through from Florida Department of Transportation</i>		TAMU-CC ERAU007	-	48,994	48,994
<i>Pass-Through from Iowa State University</i>		BE928	-	16,517	16,517
		436 17 39E	-	1,118	1,118
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE #	-	-	-
		21	-	2,222	2,222
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 35 -	-	-	-
<i>Pass-Through from Leidos, Inc.</i>		RELEASE # 1	-	8,618	8,618
<i>Pass-Through from Leidos, Inc.</i>		P010215679	-	27,373	27,373
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		693JJ318F000371	-	31,995	31,995
		NAS 165 - # 14- (HR 22-38)	-	36,269	36,269

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Transportation (Continued)</b>					
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07(SD-06) - 0001470 - UNIT 913 - 16	\$ -	\$ 41,116	\$ 41,116
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07(SH-20)	-	59,565	59,565
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		NAS 165 - # 18 - TCRP A-44	-	111,400	111,400
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		NAS 165 - # 8 TCRP J-11(034)	6,915	34,950	41,865
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		NAS 165 - #20 - TCRP B-47	55,919	142,677	198,596
<i>Pass-Through from Old Dominion University Research Foundation</i>		2018-604	-	3,000	3,000
<i>Pass-Through from University of Arkansas</i>		UA2020-141	-	14,302	14,302
Total - CFDA 20.XXX			62,834	785,362	848,196
Airport Improvement Program	20.106		39,660	145,535	185,195
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 - # 12	62,493	65,159	127,652
Total - CFDA 20.106			102,153	210,694	312,847
Aviation Research Grants	20.108		97,810	125,398	223,208
Air Transportation Centers of Excellence	20.109		-	91,013	91,013
<i>Pass-Through from Mississippi State University</i>		061700 361936 01	-	152,190	152,190
Total - CFDA 20.109			-	243,203	243,203
Highway Research and Development Program	20.200		4,301	109,289	113,590
<i>Pass-Through from American Road and Transportation Builders Association</i>		693JJ31750009	-	169,442	169,442
<i>Pass-Through from American Road and Transportation Builders Association</i>		693JJ31750009-1	-	43,353	43,353
<i>Pass-Through from Booz Allen Hamilton, Inc.</i>		S900066BAH - #2	-	3,894	3,894
<i>Pass-Through from California Department of Transportation</i>		U1019001	-	708	708
<i>Pass-Through from California State University - Long Beach</i>		SG175414100	-	6,071	6,071
<i>Pass-Through from Cambridge Systematics</i>		CS-190009 002 NTP	-	118,762	118,762
<i>Pass-Through from Cambridge Systematics</i>		160007 - # 8	-	4,213	4,213
<i>Pass-Through from Cambridge Systematics</i>		8852	-	(31)	(31)
<i>Pass-Through from Cambridge Systematics</i>		8852 02	-	76	76
<i>Pass-Through from Changeis, Inc.</i>		V3132017	-	9,326	9,326
<i>Pass-Through from DIGITALiBiz</i>		CORA-045-04128 LETTER	-	12	12
<i>Pass-Through from DIGITALiBiz</i>		CORA-045-04128 0001	-	1,789	1,789
<i>Pass-Through from DIGITALiBiz</i>		693G61C100060	-	27,393	27,393
<i>Pass-Through from Economic Development Research Group, Inc.</i>		NCHRP 19-14	-	230	230
<i>Pass-Through from Houston - Galveston Area Council</i>		ID #2631	-	75,430	75,430
<i>Pass-Through from Ipsos Public Affairs LLC</i>		M2000636	-	23,764	23,764
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168- RELEASE # 18	-	1,535	1,535
<i>Pass-Through from ICF International, Inc.</i>		17ANBO0007 - RELEASE 2	-	73,558	73,558
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR - 20-05-(50-08) - (# 0001301)	-	764	764
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 03-132 ( 0001164)	-	30,219	30,219
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 05-24 / ( 0001212)	-	48,600	48,600
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 09-57A / ( 0001203)	-	259,063	259,063
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-05-(51-09)	-	40,952	40,952
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-06(24-04)	-	5,377	5,377
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 22-35 / 0001220	-	106,751	106,751
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 22-37 - # 13	-	115,058	115,058

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Transportation (Continued)</b>					
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR08-114A; 0001244	\$ 96,206	\$ 104,793	\$ 200,999
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS - 165 - # 16 - (HR- 20-44)	-	55,692	55,692
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS - 165 # 06 - HR 17-92 )	34,608	49,088	83,696
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 150 TO #02 HR 07/23 0000273	(473)	126,489	126,016
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 150 TO #14 HR 17-66	-	5,234	5,234
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 150 TO 40 HR 14-40 0001079	-	99,264	99,264
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 - # 9 HR 20-07(384)	-	20,991	20,991
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 - #07 - HR 11-08	-	91,271	91,271
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 - #11 - (HR 03-134)	43,693	79,404	123,097
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 - #15 HR 20-44(009)	139,934	173,244	313,178
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 - 10 HR 20-07(368)	-	56,135	56,135
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 - 17 HR 06-18 - S	26,526	104,600	131,126
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NCHRP-14-41 - FY 2018	-	90,939	90,939
<i>Pass-Through from National Academy of Sciences</i>		HR 08 121	63,272	244,853	308,125
<i>Pass-Through from National Academy of Sciences</i>		HR 10 103 PO 0001408	110,537	43,347	153,884
<i>Pass-Through from National Academy of Sciences</i>		HR 12 113 PO 1111030	-	106,953	106,953
<i>Pass-Through from National Academy of Sciences</i>		HR 20 05 50 03 PO 0001276	-	1	1
<i>Pass-Through from National Academy of Sciences</i>		J 05 18 01 0001243	-	18,865	18,865
<i>Pass-Through from National Academy of Sciences</i>		NCHRP-206	-	44,739	44,739
<i>Pass-Through from National Cooperative Highway Research Program</i>		HR 24-45	7,048	41,096	48,144
<i>Pass-Through from Oklahoma Department of Transportation</i>		2277 3459059203	-	(517)	(517)
<i>Pass-Through from Oklahoma Department of Transportation</i>		01946(72)	-	(517)	(517)
<i>Pass-Through from Oklahoma Department of Transportation</i>		2304/345906128/JP01946(72)	-	25,738	25,738
<i>Pass-Through from Oklahoma Department of Transportation</i>		2304/3459063128/01946(76)	-	72,631	72,631
<i>Pass-Through from State of Alaska, Department of Transportation and Public Facilities</i>		MOA 2517H026	-	105,616	105,616
<i>Pass-Through from The Curators of The University of Missouri</i>		C00062898-1	-	79,977	79,977
<i>Pass-Through from University of Maryland</i>		Q0326103	-	1,569	1,569
<i>Pass-Through from University of Maryland - College Park</i>		47791-Z9000203	-	117,355	117,355
Total - CFDA 20.200			525,652	3,234,965	3,760,617
Highway Planning and Construction	20.205		885,829	2,138,250	3,024,079
<i>Pass-Through from Arizona Department of Transportation</i>		A T16-147813	3,000	(4,397)	(1,397)
<i>Pass-Through from Arizona Department of Transportation</i>		A T16-147813 / MARIPOSA POINT OF ENTRY	-	1,131	1,131
<i>Pass-Through from Arizona Department of Transportation</i>		A T16-147813:7 / 0000017898	-	(68)	(68)
<i>Pass-Through from Arizona Department of Transportation</i>		0000125626/MPD0062-17 SPR756	621	9,946	10,567
<i>Pass-Through from Crash Avoidance Metrics Partnership</i>		CAMP0000349	-	2,443	2,443
<i>Pass-Through from Crash Avoidance Metrics Partnership</i>		331	-	244,380	244,380
<i>Pass-Through from Customer Value Systems, Inc.</i>		#001	-	3,413	3,413
<i>Pass-Through from CH2M Hill, Inc.</i>		10006-7-104029	-	282	282
<i>Pass-Through from Houston - Galveston Area Council</i>		M2001616	-	16,089	16,089
<i>Pass-Through from Houston - Galveston Area Council</i>		T T 18 0220-01	-	12,447	12,447
<i>Pass-Through from ICF International, Inc.</i>		RELEASE # 20	-	19,804	19,804
<i>Pass-Through from ICF International, Inc.</i>		RELEASE 22 - # 44	-	31,019	31,019
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE # 12	-	245,074	245,074



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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Transportation (Continued)</b>					
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE # 13	\$ -	34,608	34,608
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE # 14	-	60,761	60,761
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE # 15	-	30,220	30,220
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE # 23	-	5,976	5,976
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE # 24	-	10,724	10,724
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE # 9	-	728	728
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - 20 - RELEASE 10	-	10,525	10,525
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 #0021	-	6,281	6,281
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 RELEASE 5 16	-	24,637	24,637
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 RELEASE 6 15	-	36,352	36,352
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 RELEASE 7 18	-	35,781	35,781
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 2	-	114,036	114,036
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 3	-	19,404	19,404
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168/ TO 17	-	-	-
<i>Pass-Through from ICF International, Inc.</i>		RELEASE 08	-	10,392	10,392
<i>Pass-Through from ICF International, Inc.</i>		16ABB00168 1	-	32,715	32,715
<i>Pass-Through from ICF International, Inc.</i>		17ANBO0007 - RELEASE 3 17763	-	39,775	39,775
<i>Pass-Through from Kittelson &amp; Associates, Inc.</i>		1036219	-	16,669	16,669
<i>Pass-Through from Minnesota Department of Transportation</i>		SPR2017(033)107457-1	-	5,571	5,571
<i>Pass-Through from Mississippi Department of Transportation</i>		9344-723	-	61,568	61,568
<i>Pass-Through from Montana Department of Transportation</i>		HR 03-123 - 0000833 - NAS 150 TO 25	5,400	42,494	42,494
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-05(51-15) - 0001475	-	89,933	95,333
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 150 TO #12 HR 09-58	-	40,170	40,170
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 150 TO #35 HR 17-76/ 0000921	766	14,804	14,804
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 150 TO 32; HR 15-64 0000917	-	79,152	79,918
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 150 TO 34 HR 17-79 0000920	-	12,086	12,086
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 150 TO 38 HR 20- 07(374) 000106	-	90,495	90,495
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 150 39 - HR 20- 24(112)	23,319	57,371	57,371
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 - HR 20-44(024) - 19	-	3,549	26,868
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 - TO 21 905 HR 15-76 000157	-	10,860	10,860
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		0001534 - HR 15-69	-	2,595	2,595
<i>Pass-Through from North Central Texas Council of Government</i>		M1801805	-	5,965	5,965
<i>Pass-Through from North Central Texas Council of Government</i>		TRN5043	-	175,921	175,921
<i>Pass-Through from North Central Texas Council of Government</i>		TRN5044	-	(102)	(102)
<i>Pass-Through from North Central Texas Council of Government</i>		TRN5046	-	(13,198)	(13,198)
<i>Pass-Through from North Central Texas Council of Government</i>		TRN5280	-	5,510	5,510
<i>Pass-Through from Ohio Department of Transportation</i>		31347	19,842	9,036	9,036
<i>Pass-Through from Ohio Department of Transportation</i>		32748	16,798	55,560	75,402
<i>Pass-Through from Oregon Department of Transportation</i>		30240	-	149,737	166,535
<i>Pass-Through from University of Kentucky Research Foundation</i>		3200002736-20-038	-	21,373	21,373
<i>Pass-Through from Wyoming Department of Transportation</i>		RS04219 - TPF-5(393)	-	5,020	5,020
<i>Pass-Through from Wyoming Department of Transportation</i>		RS05218	-	77,957	77,957
			-	8	8
Total - CFDA 20.205			955,575	4,212,832	5,168,407

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Transportation (Continued)</b>					
Highway Training and Education	20.215		\$ -	\$ 372,034	\$ 372,034
<i>Pass-Through from Georgia Department of Transportation</i>		M1901635 17ANBO0007 RELEASE 1	-	150,889	150,889
<i>Pass-Through from ICF International, Inc.</i>		TO HEPNXX1700000026	-	6,188	6,188
Total - CFDA 20.215			-	529,111	529,111
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		-	503,202	503,202
Federal Transit Capital Investment Grants	20.500				
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07-(SG-17) - 0001473	-	35,278	35,278
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		NAS 150 TO 43; J-07(SF-20) 0001096	-	8	8
Total - CFDA 20.500			-	35,286	35,286
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505				
<i>Pass-Through from Access Services, Inc.</i>		AS-4134	-	7,540	7,540
<i>Pass-Through from Michigan Department of Transportation</i>		2019-1033	-	15,479	15,479
Total - CFDA 20.505			-	23,019	23,019
Federal Transit Formula Grants	20.507				
<i>Pass-Through from Harris County - Texas</i>		#4	-	51,230	51,230
<i>Pass-Through from Harris County - Texas</i>		YEAR 18/19 - # 3	-	77	77
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		TRANSIT -91	-	122	122
Total - CFDA 20.507			-	51,429	51,429
Formula Grants for Rural Areas and Tribal Transit Program	20.509				
<i>Pass-Through from TransAction Associates, Inc.</i>		M1902847	-	24,726	24,726
Public Transportation Research, Technical Assistance, and Training	20.514		37,310	54,605	91,915
<i>Pass-Through from City of Arlington</i>		20-199	-	617	617
<i>Pass-Through from Council on Aging Of Southwestern Ohio</i>		M2003010	-	5,492	5,492
<i>Pass-Through from National Academy of Sciences</i>		SAFETY-38	-	52,305	52,305
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07(SA-47) - (1635180599)	-	78	78
<i>Pass-Through from Rutgers University</i>		#0843 / 824862	-	11,946	11,946
<i>Pass-Through from Rutgers University</i>		#0844 824862 1166370	-	22,565	22,565
<i>Pass-Through from Rutgers University</i>		AGMT 0294 - PROJ 822264	-	7,157	7,157
<i>Pass-Through from TransitCenter, Inc.</i>		-776006 - OR M1902999	-	118,175	118,175
Total - CFDA 20.514			37,310	272,940	310,250
Alternatives Analysis	20.522				
<i>Pass-Through from North Central Texas Council of Government</i>		TRN6420	-	31,812	31,812
State and Community Highway Safety	20.600			2,691,186	2,691,186
<i>Pass-Through from City of San Antonio</i>		DESSOUKY- TRAFFICSTDY	-	148,049	148,049
<i>Pass-Through from Colorado Department of Transportation</i>		411014725	-	7	7
<i>Pass-Through from Colorado Department of Transportation</i>		411017445	-	4,105	4,105
<i>Pass-Through from Colorado Department of Transportation</i>		411021298	-	43,188	43,188
<i>Pass-Through from Delaware Office of Highway Safety</i>		M2000892	-	9,659	9,659
<i>Pass-Through from Georgia Department of Transportation</i>		CSSFT000900150 P I 0005819	11,869	(7,563)	4,306
<i>Pass-Through from National Academy of Sciences</i>		BTS-01 UNIT#912 0001294	-	123,956	123,956
<i>Pass-Through from National Academy of Sciences</i>		BTS-02	12,402	66,353	78,755
<i>Pass-Through from Nebraska Department of Health and Human Services</i>		44395 Y3	-	1,508	1,508

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Transportation (Continued)</b>					
<i>Pass-Through from Nebraska Department of Health and Human Services</i>		51794 Y3	\$ -	\$ 33,090	\$ 33,090
Total - CFDA 20.600			24,271	3,113,538	3,137,809
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		164,993	108,201	273,194
<i>Pass-Through from National Safety Council</i>		M1802287	-	17,382	17,382
<i>Pass-Through from Safe States Alliance</i>		M2001845	-	2,693	2,693
Total - CFDA 20.614			164,993	128,276	293,269
National Priority Safety Programs	20.616		-	637,862	637,862
University Transportation Centers Program	20.701		1,633,613	2,185,192	3,818,805
<i>Pass-Through from Board of Supervisors of Louisiana State University and A&amp;M College</i>		PO-0000029217	-	313,845	313,845
<i>Pass-Through from Cornell University</i>		79841-10831	-	153,603	153,603
<i>Pass-Through from Florida Atlantic University</i>		TR-K62	-	106,079	106,079
<i>Pass-Through from Louisiana State University</i>		PO-0000032407	-	194,513	194,513
<i>Pass-Through from Louisiana State University</i>		0000028430	-	220,188	220,188
<i>Pass-Through from Louisiana State University</i>		418630	-	35,707	35,707
<i>Pass-Through from Michigan State University</i>		RC103194UTA	-	16,146	16,146
<i>Pass-Through from New York University</i>		F8741-02/IB00312722	-	95,193	95,193
<i>Pass-Through from Portland State University</i>		NITC2016-UT-20	2,873	351,575	354,448
<i>Pass-Through from University of Arkansas</i>		SA1703158-A1	-	46,859	46,859
<i>Pass-Through from University of North Carolina - Charlotte</i>		20160688 02 UTX	-	281,214	281,214
<i>Pass-Through from University of Oklahoma</i>		2014-25	-	1,731	1,731
<i>Pass-Through from University North Carolina - Chapel Hill</i>		2016068801TSU	-	91,565	91,565
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		451453-19C36	-	717,476	717,476
<i>Pass-Through from Washington State University</i>		135461 G004192	-	24,576	24,576
<i>Pass-Through from Western Michigan University</i>		8823-UTA-1	-	472	472
Total - CFDA 20.701			1,636,486	4,835,934	6,472,420
PHMSA Pipeline Safety Research and Development Other Transaction Agreements	20.723		-	69,238	69,238
<i>Pass-Through from Colorado School of Mines</i>		401481-5802	-	112,685	112,685
Total - CFDA 20.723			-	181,923	181,923
Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	20.724		-	49,927	49,927
Transportation Planning, Research and Education	20.931		-	671,181	671,181
<i>Pass-Through from University of Arkansas</i>		SA1703158	-	33,882	33,882
Total - CFDA 20.931			-	705,063	705,063
Total - U.S. Department of Transportation			3,607,084	19,936,502	23,543,586
<b>U.S. Department of the Treasury</b>					
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		75	498,942	499,017
<i>Pass-Through from University of Southern Mississippi</i>		R008871	-	80,596	80,596
Total - CFDA 21.015			75	579,538	579,613
Total - U.S. Department of the Treasury			75	579,538	579,613
<b>Library of Congress</b>					
Library of Congress	42.XXX	18-06	-	1,500	1,500
		19-05	-	1,500	1,500
Total - CFDA 42.XXX			-	3,000	3,000

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>Library of Congress (Continued)</b>					
Total - Library of Congress			\$ -	\$ 3,000	\$ 3,000
<b>National Aeronautics and Space Administration</b>					
National Aeronautics and Space Administration	43.XXX	GO9-20051B	-	193,972	193,972
		HST-GP-15118 002-A	-	18,449	18,449
		NASA 28G NNX15AE28G	-	68,613	68,613
		NNG17VI05C	-	878,661	878,661
		NNL14AA00C			
		80LARC17F0071	-	175,171	175,171
		NNM16AA26C	339,462	1,022,241	1,361,703
		1549259	-	14,808	14,808
		20-0355	-	127	127
		2008241 CREDIT	-	34,246	34,246
		80AFRC19F0055	822,351	481,290	1,303,641
		80AFRC19F0266	-	97,197	97,197
		80MSFC18C0003	-	62,456	62,456
		80MSFC20C022	607,941	21,596	629,537
		80NSSC19P0391	-	45,106	45,106
<i>Pass-Through from Advanced Manufacturing, LLC</i>		80NSSC19C0422-UTEP	-	37,087	37,087
<i>Pass-Through from Arizona State University</i>		16 978 02	-	19,717	19,717
<i>Pass-Through from Arizona State University</i>		16-977	-	18,215	18,215
<i>Pass-Through from Atmospheric and Environmental Research, Inc.</i>		P2026 001	-	74,191	74,191
<i>Pass-Through from ATSP Innovations, Inc.</i>		M1903090	-	27,122	27,122
<i>Pass-Through from Balcones Technologies, LLC</i>		UTA17 001115	-	2,420	2,420
<i>Pass-Through from Brookhaven National Laboratory</i>		364201	-	32,971	32,971
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		JPL RSA 1633887 B	-	3,001	3,001
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		RSA 1634115	-	1,964	1,964
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1478584	-	129	129
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1543389	-	100,893	100,893
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1569380	-	113,822	113,822
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1569963	-	108,900	108,900
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1583416	-	26,368	26,368
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1607040	-	6,841	6,841
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1607041	-	7,449	7,449
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1615085	-	3,526	3,526
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1620144	-	10,668	10,668
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1627903	-	15,454	15,454
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1630035	-	8,384	8,384
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1635824	-	11,500	11,500
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1645878	-	14,100	14,100
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1647663	-	287	287
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1650283	-	21,271	21,271
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1651298	-	41,228	41,228
<i>Pass-Through from Cornerstone Research Group, Inc</i>		2020 0049	-	31,566	31,566
<i>Pass-Through from Harris Corporation</i>		PO-0005094	-	135,888	135,888
<i>Pass-Through from Honeybee Robotics</i>		PO 45761	-	12,094	12,094
<i>Pass-Through from Intelligent Optical Systems, Inc.</i>		19-0230	-	64,951	64,951
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN41520TMS	-	511,496	511,496
<i>Pass-Through from KBR Wyle Services, LLC</i>		9F008170087	-	(120)	(120)

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>National Aeronautics and Space Administration (Continued)</b>					
Pass-Through from Lynntech, Inc.		M2000280	\$ -	30,017	\$ 30,017
Pass-Through from Mycroft AI, Inc.		M1903095	-	54,504	54,504
Pass-Through from NASA - Jet Propulsion Lab - Pasadena,Ca		1521569	-	78,480	78,480
Pass-Through from NASA - Jet Propulsion Lab - Pasadena,Ca		1649963	-	13,200	13,200
Pass-Through from Omega Optics, Inc.		M1803690	-	775	775
Pass-Through from Pacific Northwest Laboratory		475525	-	147,621	147,621
Pass-Through from Pancopia, Inc.		19-0439	-	94,003	94,003
Pass-Through from Paragon Space Development Corporation		S08200064	-	20,038	20,038
Pass-Through from Paragon Space Development Corporation		S09600023	-	55,158	55,158
Pass-Through from Paragon Space Development Corporation		S12500008	-	16,007	16,007
Pass-Through from Radiabeam Technologies, LLC		2019-19724	-	7,670	7,670
Pass-Through from Sandia National Laboratories		2040897	-	7,535	7,535
Pass-Through from Southwest Research Institute		M99035VE2	-	152,197	152,197
Pass-Through from Southwest Research Institute		M99036VE2	-	111,717	111,717
Pass-Through from Southwest Research Institute		M99037VE2	-	163,107	163,107
Pass-Through from Southwest Research Institute		M99038VE2	-	14,334	14,334
Pass-Through from Southwest Research Institute		M99041VE2	-	15,543	15,543
Pass-Through from Southwest Research Institute		M99042VE2	-	20,251	20,251
Pass-Through from Southwest Research Institute		M99043VE2	-	40,501	40,501
Pass-Through from Southwest Research Institute		M99044VE2	-	20,312	20,312
Pass-Through from Southwest Research Institute		M99045VE2	-	20,312	20,312
Pass-Through from Southwest Research Institute		NN99046KJ	-	27,420	27,420
Pass-Through from Space Telescope Science Institute		HST AR 15006 001 A	-	53,233	53,233
Pass-Through from Space Telescope Science Institute		HST AR 15028 002 A	-	18,660	18,660
Pass-Through from Space Telescope Science Institute		HST AR 15788 002 A	-	53,730	53,730
Pass-Through from Space Telescope Science Institute		HST AR 15805 001 A	-	11,844	11,844
Pass-Through from Space Telescope Science Institute		HST AR 15809 004 A	-	11,686	11,686
Pass-Through from Space Telescope Science Institute		HST GO 14196 002	-	5,500	5,500
Pass-Through from Space Telescope Science Institute		HST GO 14845 006 A	-	402	402
Pass-Through from Space Telescope Science Institute		HST GO 15064 001 A	-	43,880	43,880
Pass-Through from Space Telescope Science Institute		HST GO 15071 001 A	-	217,085	217,085
Pass-Through from Space Telescope Science Institute		HST GO 15238 001 A	-	204,470	204,470
Pass-Through from Space Telescope Science Institute		HST GO 15243 001 A	-	4,410	4,410
Pass-Through from Space Telescope Science Institute		HST GO 15658 007 A	-	2,972	2,972
Pass-Through from Space Telescope Science Institute		HST GO 15685 001 A	-	5,188	5,188
Pass-Through from Space Telescope Science Institute		HST GO 15811 001 A	-	23,971	23,971
Pass-Through from Space Telescope Science Institute		HST GO 15862 001 A	-	299	299
Pass-Through from Space Telescope Science Institute		HST GO 15902 028 A	-	5,756	5,756
Pass-Through from Space Telescope Science Institute		HST HF2 51446 001 A	-	92,970	92,970
Pass-Through from Space Telescope Science Institute		HST-GO-14139 001-A	-	27,558	27,558
Pass-Through from Space Telescope Science Institute		HST-GO-14227 001-A	-	60,181	60,181
Pass-Through from Space Telescope Science Institute		HST-GO-14639 001-A	-	1,237	1,237
Pass-Through from Space Telescope Science Institute		HST-GO-14665 001-A	-	5,461	5,461
Pass-Through from Space Telescope Science Institute		HST-GO-14669 020-A	-	19,621	19,621
Pass-Through from Space Telescope Science Institute		HST-GO-15145 010-A	-	4,835	4,835
Pass-Through from Space Telescope Science Institute		HST-GO-15323 001-A	-	54,265	54,265
Pass-Through from Space Telescope Science Institute		HST-GO-15640 006-A	-	44,416	44,416
Pass-Through from Space Telescope Science Institute		HST-GO-15909 001-A	-	13,953	13,953
Pass-Through from Space Telescope Science Institute		HST-GO-15990 001-A	-	22,604	22,604
Pass-Through from Space Telescope Science Institute		HST-GO14796 005-A	-	14,383	14,383
Pass-Through from Space Telescope Science Institute		JWST ERS 01345 001 A	-	40,844	40,844
Pass-Through from Space Telescope Science Institute		JWST-ERS-01345 009-A	-	7,113	7,113
Pass-Through from Stratos Perception LLC		M2000398	-	25,259	25,259
Pass-Through from Thermavant		M1903885	-	35,180	35,180
Pass-Through from Universities Space Research Association		SOF 06 0040 SPILKER	-	(8,290)	(8,290)
Pass-Through from Universities Space Research Association		SOF 06 0062 GREEN	-	5,795	5,795
Pass-Through from Universities Space Research Association		SOF 06 0104	-	8,284	8,284
Pass-Through from Universities Space Research Association		SOF 07 0048 SPILKER	-	10,384	10,384
Pass-Through from Universities Space Research Association		SOF 07 0135	-	23,971	23,971
Pass-Through from Universities Space Research Association		SOFIA 07 0150	-	1,944	1,944
Pass-Through from Universities Space Research Association		SOF05 0121DINERSTEIN	-		
Pass-Through from Universities Space Research Association		NAS2 97001	-	4,609	4,609
Pass-Through from University of New Hampshire		80GSFC20C000	-	14,361	14,361
Pass-Through from US Hybrid Corporation		M1903789	-	41,249	41,249
Pass-Through from Wyle Laboratories		NNJ15HK11B	-	11,343	11,343
Pass-Through from Wyle Laboratories		NNJ15HK11B TXS0148263	-	25,476	25,476
Pass-Through from Xanalytix Systems LLC		M2000621	-	32,200	32,200

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>National Aeronautics and Space Administration (Continued)</b>					
Pass-Through from Yale University		GR108710 CON 80002243	-	\$ 87,528	\$ 87,528
Total - CFDA 43.XXX			1,769,754	7,079,838	8,849,592
Science	43.001		1,301,532	12,138,692	13,440,224
Pass-Through from Association of Universities for Research in Astronomy		PO49898 STSCI-510384	-	58,082	58,082
Pass-Through from Bay Area Environmental Research Institute		WHITTINGTON-80NSSC19	-	23,751	23,751
Pass-Through from Blue Marble Space		BMSSA-011	-	97,960	97,960
Pass-Through from California Institute of Technology		1640560	-	50,592	50,592
Pass-Through from California Institute of Technology Jet Propulsion Lab		RSA 1633884 B	-	2,464	2,464
Pass-Through from California Institute of Technology Jet Propulsion Lab		1565726	-	113,405	113,405
Pass-Through from California Institute of Technology Jet Propulsion Lab		1567018	-	347,216	347,216
Pass-Through from California Institute of Technology Jet Propulsion Lab		1604489 PHASE E	-	2,451,109	2,451,109
Pass-Through from California Institute of Technology Jet Propulsion Lab		1616149	-	157,361	157,361
Pass-Through from California Institute of Technology Jet Propulsion Lab		1616713	-	89,574	89,574
Pass-Through from California Institute of Technology Jet Propulsion Lab		1639168	-	12,698	12,698
Pass-Through from California Institute of Technology Jet Propulsion Lab		1639849	-	33,507	33,507
Pass-Through from California Institute of Technology Jet Propulsion Lab		1640233	-	39,498	39,498
Pass-Through from California Institute of Technology Jet Propulsion Lab		1640556	-	15,592	15,592
Pass-Through from Chandra X - Ray Observatory Center		DD8 19102B	-	9,631	9,631
Pass-Through from Chandra X - Ray Observatory Center		GO9 20016X	-	631	631
Pass-Through from George Mason University		E2047263	-	20,222	20,222
Pass-Through from Georgetown University		AWD7773186 GR205833	-	52,230	52,230
Pass-Through from Georgia Institute of Technology		AWD 102551 G7	-	4,926	4,926
Pass-Through from Georgia Institute of Technology		RK558-G1	-	142,213	142,213
Pass-Through from Georgia Tech Research Corporation		RG016-G1	-	761	761
Pass-Through from Jet Propulsion Laboratory		1644524	-	19,446	19,446
Pass-Through from Johns Hopkins University		146828	-	47,229	47,229
Pass-Through from Johns Hopkins University Applied Physics Laboratory		158138	-	56,321	56,321
Pass-Through from Johns Hopkins University Applied Physics Laboratory		161058	-	7,806	7,806
Pass-Through from Michigan Technological University		1609082Z4	-	4,798	4,798
Pass-Through from Notre Dame University - Erasmus Institute		203769TTU	-	8,998	8,998
Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca		RSA# 1647611	-	35,000	35,000
Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca		1615575	-	66,145	66,145
Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca		1623186	-	(4,081)	(4,081)
Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca		1625959	-	7,626	7,626
Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca		1631839	-	9,733	9,733
Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca		1637582	-	16,404	16,404
Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca		1639831	-	93,986	93,986
Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca		1640005	-	14,253	14,253
Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca		1640012	-	5,064	5,064
Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca		1640127	-	16,695	16,695
Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca		1642418	-	28,415	28,415
Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca		1644151	-	79,144	79,144
Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca		1645215	-	12,980	12,980
Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca		1645312	-	101,898	101,898
Pass-Through from Pennsylvania State University		5887-UTEP-NASA-0094	-	99,001	99,001
Pass-Through from Planetary Science Institute		1290	-	8,147	8,147
Pass-Through from Planetary Science Institute		1515	-	4,331	4,331
Pass-Through from Regents of the University of California		80NSSC18K1112	-	27,170	27,170
Pass-Through from Regents of the University of Colorado		1557497/PO1001136610	-	69,171	69,171
Pass-Through from Smithsonian Astrophysical Observatory		AR8-19014X	-	1,338	1,338
Pass-Through from Smithsonian Astrophysical Observatory		GO0-21078C	-	4,965	4,965
Pass-Through from Smithsonian Astrophysical Observatory		GO8--19072X	-	39,600	39,600
Pass-Through from Smithsonian Astrophysical Observatory		NAS803060	-	1,228	1,228

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>National Aeronautics and Space Administration (Continued)</b>					
<i>Pass-Through from Southwest Research Institute</i>		-1415FC0094	\$ -	8,279	\$ 8,279
<i>Pass-Through from Southwest Research Institute</i>		#1415FC0087	-	(8,279)	(8,279)
<i>Pass-Through from Southwest Research Institute</i>		CNTRCT 1415GC0079	-	2,011	2,011
<i>Pass-Through from Southwest Research Institute</i>		H99073MEC-JENNA ZINK	-	(2,105)	(2,105)
<i>Pass-Through from Southwest Research Institute</i>		J99066MEC	-	133	133
<i>Pass-Through from Southwest Research Institute</i>		K99018MEC	-	2,986	2,986
<i>Pass-Through from Southwest Research Institute</i>		K99031MEC	-	1,657	1,657
<i>Pass-Through from Southwest Research Institute</i>		K99049MEC	-	2,396	2,396
<i>Pass-Through from Southwest Research Institute</i>		K99069MEC	-	5,457	5,457
<i>Pass-Through from Southwest Research Institute</i>		K99087CAC	-	4,142	4,142
<i>Pass-Through from Southwest Research Institute</i>		L99041CAC	-	40,848	40,848
<i>Pass-Through from Southwest Research Institute</i>		L99061CAC	-	4,217	4,217
<i>Pass-Through from Southwest Research Institute</i>		L99062CAC	-	16,035	16,035
<i>Pass-Through from Southwest Research Institute</i>		L99072CAC	-	9,621	9,621
<i>Pass-Through from Southwest Research Institute</i>		L99074CAC	-	3,066	3,066
<i>Pass-Through from Southwest Research Institute</i>		M99007CAC	-	42,921	42,921
<i>Pass-Through from Southwest Research Institute</i>		M99039VE2	-	12,150	12,150
<i>Pass-Through from Southwest Research Institute</i>		M99040VE2	-	40,501	40,501
<i>Pass-Through from Southwest Research Institute</i>		M99046VE2	-	972	972
<i>Pass-Through from Space Telescope Science Institute</i>		HST AR 14282 003 A	-	6,372	6,372
<i>Pass-Through from Space Telescope Science Institute</i>		HST AR 14300 003 A	-	26,487	26,487
<i>Pass-Through from Space Telescope Science Institute</i>		HST AR 14554 002 A	-	6	6
<i>Pass-Through from Space Telescope Science Institute</i>		HST AR 14561 002 A	-	46,156	46,156
<i>Pass-Through from Space Telescope Science Institute</i>		HST GO 14191 007 A	-	(162)	(162)
<i>Pass-Through from Space Telescope Science Institute</i>		HST GO 14227 010 A	-	33,682	33,682
<i>Pass-Through from Space Telescope Science Institute</i>		HST GO 15197 001 A	-	18,434	18,434
<i>Pass-Through from Space Telescope Science Institute</i>		HST GO 15626 020 A	-	514	514
<i>Pass-Through from Space Telescope Science Institute</i>		HST GO 15647 026 A	-	299	299
<i>Pass-Through from Space Telescope Science Institute</i>		HST GO 15697 001 A	-	1,565	1,565
<i>Pass-Through from SETI Institute</i>		SC3509	-	7,279	7,279
<i>Pass-Through from Tietronix Software, Inc.</i>		1928622	-	58,795	58,795
<i>Pass-Through from University of Arizona</i>		557528	-	8,408	8,408
<i>Pass-Through from University of California - Berkeley</i>		NNG12FA45C	-	236,374	236,374
<i>Pass-Through from University of California - Santa Cruz</i>		A19 0446 S004 P0707973	-	20,092	20,092
<i>Pass-Through from University of Colorado</i>		1553339; 1000553095	-	45,717	45,717
<i>Pass-Through from University of Colorado - Boulder</i>		80NSSC18K1034	-	20,457	20,457
<i>Pass-Through from University of Maryland</i>		46817-Z6125001	-	38,375	38,375
<i>Pass-Through from University of Maryland</i>		80737-Z6148201	-	53,384	53,384
<i>Pass-Through from University of Maryland - Baltimore County</i>		000018497	-	129,574	129,574
<i>Pass-Through from University of Maryland - College Park</i>		89647-Z60-59209	-	31,872	31,872
<i>Pass-Through from University of Minnesota</i>		A007270001	-	21,064	21,064
<i>Pass-Through from University of Minnesota</i>		H006183801	-	29,798	29,798
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5109796	-	4,644	4,644
<i>Pass-Through from University of Notre Dame</i>		203769UTA	-	2,134	2,134
<i>Pass-Through from University of South Florida</i>		NNX14AP62A-2500-1616-00-E	-	22,991	22,991
<i>Pass-Through from University of South Florida</i>		2500 1662 00 A	-	56,488	56,488
<i>Pass-Through from University of South Florida</i>		2500 1704 00 A	-	39,602	39,602
<i>Pass-Through from University of Tennessee</i>		A19 0461 S001	-	15,798	15,798
<i>Pass-Through from University of Utah</i>		10046284-TX PO#U0001	-	15,901	15,901
<i>Pass-Through from VisSidus Technologies, Inc.</i>		SCN80C0022	-	15,700	15,700
<i>Pass-Through from William Marsh Rice University</i>		80NSSC17K0721	-	11,366	11,366
<i>Pass-Through from Wyle Integrated Science and Engineering Group</i>		T72314	-	9	9
<i>Pass-Through from Wyle Integrated Science and Engineering Group</i>		T73005	-	1,289,199	1,289,199
<i>Pass-Through from Wyle Integrated Science and Engineering Group</i>		T803493	-	(4,409)	(4,409)
<i>Pass-Through from Wyle Laboratories</i>		T72314	-	221	221
<i>Pass-Through from Wyle Laboratories</i>		T73031	-	63,282	63,282
Total - CFDA 43.001				1,301,532	19,299,402
Total - CFDA 43.002				1,456,380	1,017,802
Total - CFDA 43.000				1,456,380	2,474,182
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>	43.002	1618537	-	8,561	8,561
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1638465 B	-	38,978	38,978
<i>Pass-Through from Carnegie Mellon University</i>		1110234-424023	-	139,975	139,975
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1615121	-	18,002	18,002
<i>Pass-Through from University of Tennessee</i>		A18-0139-S005	-	205,422	205,422
Total - CFDA 43.002				1,456,380	1,428,740
Total - CFDA 43.000				1,456,380	2,885,120

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>National Aeronautics and Space Administration (Continued)</b>					
Exploration	43.003		\$ 57,400	\$ 3,870,599	\$ 3,927,999
<i>Pass-Through from Baylor College of Medicine</i>		NNX16A069A	-	227,214	227,214
<i>Pass-Through from Baylor College of Medicine</i>		NNX17AE04G 7000000550	-	1,884	1,884
<i>Pass-Through from Baylor College of Medicine</i>		7000000523-P0204	-	64,441	64,441
<i>Pass-Through from Baylor College of Medicine</i>		7000000532	-	112,216	112,216
<i>Pass-Through from Baylor College of Medicine</i>		7000000795	71,538	48,840	120,378
<i>Pass-Through from Baylor College of Medicine</i>		7000000869	-	1,030	1,030
<i>Pass-Through from Baylor College of Medicine</i>		7000000903	-	163,788	163,788
<i>Pass-Through from Baylor Research Institute at Dallas</i>		PO#7000000827	-	183,120	183,120
<i>Pass-Through from Colorado State University</i>		G-00066-3	-	255,999	255,999
<i>Pass-Through from Colorado State University</i>		NNX15AK13G	-	325,491	325,491
<i>Pass-Through from Georgetown University</i>		GR410927 1 -	-	195,098	195,098
<i>Pass-Through from Georgetown University</i>		GR410945 3	-	284,160	284,160
<i>Pass-Through from Georgetown University</i>		410929-GR410924-UTSMC	-	(277)	(277)
<i>Pass-Through from Georgetown University</i>		410930	-	32,165	32,165
<i>Pass-Through from National Space Grant Foundation</i>		M2M-XHAB 2021-14	-	12,254	12,254
<i>Pass-Through from National Space Grant Foundation</i>		XHAB 2020-03	-	13,411	13,411
<i>Pass-Through from University of California - San Diego</i>		104025438/NNX16AG03G	-	(801)	(801)
<i>Pass-Through from University of California - San Diego</i>		80NSSC19K1668	-	25,343	25,343
<i>Pass-Through from University of Washington</i>		NNX16AE78G	-	1,083	1,083
Total - CFDA 43.003			128,938	5,817,058	5,945,996
Space Operations	43.007		11,719	579,111	590,830
<i>Pass-Through from Emergent Space Technologies, Inc.</i>		SCI-9375	-	33,513	33,513
<i>Pass-Through from Florida State University</i>		R01886	-	141,745	141,745
<i>Pass-Through from Indiana University</i>		IN4382128TAM PO1829525	-	(2,757)	(2,757)
<i>Pass-Through from Wyle Integrated Science and Engineering Group</i>		T73015	-	293,092	293,092
<i>Pass-Through from Wyle Integrated Science and Engineering Group</i>		T73063	-	40,099	40,099
Total - CFDA 43.007			11,719	1,084,803	1,096,522
Office of Stem Engagement (OSTEM)	43.008		52,997	2,775,980	2,828,977
<i>Pass-Through from Langston University</i>		LU 5-58015-1NCE	-	35,357	35,357
<i>Pass-Through from National Institute of Aerospace</i>		C16-2B00-TAMU	-	86,824	86,824
<i>Pass-Through from Oklahoma State University Research Foundation, Inc</i>		TAMU-HU-1	-	54,824	54,824
<i>Pass-Through from Oklahoma State University Research Foundation, Inc</i>		TAMU-OE-1	-	71,083	71,083
<i>Pass-Through from Wex Foundation</i>		NNX16AM33G-WEX01	-	61,029	61,029
Total - CFDA 43.008			52,997	3,085,097	3,138,094
Safety, Security and Mission Services	43.009		-	745,481	745,481
<i>Pass-Through from Oklahoma State University</i>		1 576789 UTA PO P1224436	-	51,814	51,814
Total - CFDA 43.009			-	797,295	797,295
Space Technology	43.012		52,748	1,178,782	1,231,530
<i>Pass-Through from Purdue University</i>		12000295-029	-	87,837	87,837
<i>Pass-Through from University of California - Davis</i>		A19-2477-S005	-	50,953	50,953
<i>Pass-Through from University of Illinois - Champaign</i>		094154 17332	-	66,001	66,001
Total - CFDA 43.012			52,748	1,383,573	1,436,321
Total - National Aeronautics and Space Administration			4,774,068	39,975,806	44,749,874
<b>National Endowment For The Humanities</b>					
Promotion of the Arts Grants to Organizations and Individuals	45.024		14,580	61,679	76,259
<i>Pass-Through from Arts Midwest</i>		CASE -00023907	-	3,300	3,300
<i>Pass-Through from Wayne State University</i>		WSU19088	-	1,191	1,191
Total - CFDA 45.024			14,580	66,170	80,750



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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>National Endowment For The Humanities (Continued)</b>					
Promotion of the Humanities Federal/State Partnership <i>Pass-Through from Humanities Texas</i>	45.129	20195657	\$ -	\$ 520	\$ 520
Promotion of the Humanities Division of Preservation and Access <i>Pass-Through from Arab American National Museum</i>	45.149	AANM-IMLS	-	226,918	226,918
			-	5,890	5,890
Total - CFDA 45.149			-	232,808	232,808
Promotion of the Humanities Fellowships and Stipends <i>Pass-Through from American Antiquarian Society</i>	45.160	NEH7615	-	152,929	152,929
			-	537	537
Total - CFDA 45.160			-	153,466	153,466
Promotion of the Humanities Research	45.161		-	640	640
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		17,811	28,596	46,407
Promotion of the Humanities Professional Development	45.163		8,894	13,209	22,103
Promotion of the Humanities Public Programs	45.164		-	690	690
Promotion of the Humanities Office of Digital Humanities	45.169		-	19,925	19,925
Grants to States	45.310		-	95,060	95,060
National Leadership Grants	45.312		11,685	254,293	265,978
Laura Bush 21st Century Librarian Program <i>Pass-Through from Regents of the University of Michigan</i>	45.313	K00012853 PO 3005941914	148,247	266,014	414,261
			-	30,791	30,791
Total - CFDA 45.313			148,247	296,805	445,052
Total - National Endowment For The Humanities			201,217	1,162,182	1,363,399
<b>National Science Foundation</b>					
National Science Foundation	47.XXX	CMMI-1948421	-	238,629	238,629
		CNS-1853375	-	197,934	197,934
		CREDIT REQUEST	-	46,926	46,926
		DEB-1937859	-	171,121	171,121
		IIS-1759537	-	329	329
		IIS-1939112	-	206,077	206,077
		IIS1921508	-	238,689	238,689
		1746053	-	11,664	11,664
		AWD 100943 G1 PO	-	-	-
<i>Pass-Through from Georgia Institute of Technology</i>		5007324	-	19,743	19,743
<i>Pass-Through from Missouri Botanical Garden</i>		NSF08115UOT	-	17,772	17,772
<i>Pass-Through from Research Foundation for the State University of New York</i>		76749/1136652/2/TIER	85,146	1,063,933	1,149,079
<i>Pass-Through from University of Washington</i>		BP037900: 75-0367	-	7,172	7,172
<i>Pass-Through from Venturewell</i>		NAID-OR20180530	-	16,006	16,006
Total - CFDA 47.XXX			85,146	2,235,995	2,321,141
Engineering	47.041		4,420,800	41,660,615	46,081,415
<i>Pass-Through from Altect, Inc.</i>		UTA19 001017	-	22,517	22,517
<i>Pass-Through from Apollo AI, Inc.</i>		M1900891	-	250	250
<i>Pass-Through from Ares Materials, Inc.</i>		1853034	-	57,111	57,111
<i>Pass-Through from Arizona State University</i>		17-102	-	(221,607)	(221,607)
<i>Pass-Through from Association of Public and Land-grant Universities</i>		M1801231	-	10,000	10,000
		20 CHEME 200750 UT	-	-	-
<i>Pass-Through from Auburn University</i>		AUSTIN	-	26,746	26,746
<i>Pass-Through from AL Ventures LLC</i>		1913420 1	-	32,458	32,458
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		0207631	-	178,750	178,750
<i>Pass-Through from Battelle Pacific Northwest Division</i>		484441	-	50,000	50,000

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>National Science Foundation (Continued)</b>					
Pass-Through from Baylor College of Medicine		7000001009	\$ -	\$ 3,407	\$ 3,407
Pass-Through from California State University Fullerton Auxiliary Service Corporation		S-7223-TAMU	-	11,833	11,833
Pass-Through from Carnegie Mellon University		1123333-407873	-	165	165
Pass-Through from City University of New York		CM00001614	-	24,257	24,257
Pass-Through from Colorado School of Mines		401308-5803	-	71,532	71,532
Pass-Through from Colorado State University		G-00973-15	-	(1,294)	(1,294)
Pass-Through from Cornell University		88035 11309	-	70,246	70,246
Pass-Through from CorInnova, Inc.		M1901617-8	-	18,457	18,457
Pass-Through from Diatomix, Inc.		UTA19 001303	-	54,740	54,740
Pass-Through from Dimien, Inc.		M2001618	-	3,716	3,716
Pass-Through from Edgetensor Technologies, Inc.		1950249	-	66,898	66,898
Pass-Through from ENANTIOSENSE, LLC		UTA18 001517	-	11,922	11,922
Pass-Through from Florida International University		80001033-01UG	-	37,889	37,889
Pass-Through from Framergy, Inc.		M1700754-413271	-	129,767	129,767
Pass-Through from Georgia Institute of Technology		AWD-103024-G1	-	2,664	2,664
Pass-Through from Halcyon Biomedical, Inc.		UH-NSF-2	-	8,020	8,020
Pass-Through from Halcyon Biomedical, Inc.		177040	-	42,396	42,396
Pass-Through from Illinois Institute of Technology		A20-0023-S002	-	2,684	2,684
Pass-Through from Kansas State University		A20-0228-S002	-	24,940	24,940
Pass-Through from Kansas State University		CBET1842670	-	76,089	76,089
Pass-Through from Kansas State University		EFMA1933321	-	12,218	12,218
Pass-Through from Limitless Space Institute, Inc.		M2002130	-	11,095	11,095
Pass-Through from Lincoln University		2019-8253-TAMU	-	5,275	5,275
Pass-Through from Massachusetts Institute of Technology		S4904	-	43,562	43,562
Pass-Through from Morgan State University		NSF087-454-013	-	13,465	13,465
Pass-Through from Neurological Rehabilitation Virtual Reality LLC		1843880	-	50,993	50,993
Pass-Through from North Carolina State University		2012-1067-11	-	73,642	73,642
Pass-Through from NALA Systems, Inc.		UTA19 000381	-	36,322	36,322
Pass-Through from Ohio State University		60066342	-	22,934	22,934
Pass-Through from Oklahoma State University		1-565747-TAMU	-	24,983	24,983
Pass-Through from Princeton University		0000354	-	50,868	50,868
Pass-Through from Purdue University		005 LOA ALLEN	-	93,643	93,643
Pass-Through from Purdue University		10001034-007	-	152,998	152,998
Pass-Through from Purdue University		10001053 007	-	113,347	113,347
Pass-Through from Purdue University		10001437 046	-	215,682	215,682
Pass-Through from Purdue University		10001437 046 LOA	-	232,989	232,989
Pass-Through from Purdue University		FREEMAN	-	74,165	74,165
Pass-Through from Purdue University		10001437 046 LOA	-	7,485	7,485
Pass-Through from Purdue University		STADTHERR	-	5,568	5,568
Pass-Through from Purdue University		4104 83480 LOA 001	-	10,661	10,661
Pass-Through from Purdue University		FREEMAN T1 P2	-	4,664	4,664
Pass-Through from Purdue University		4104 83480 LOA 003	-	85,100	85,100
Pass-Through from Purdue University		ALLEN T4 P5	-	30,136	30,136
Pass-Through from Purdue University		4104 83480 LOA 004	-	69,157	69,157
Pass-Through from Purdue University		STADTHERR T4 P3	-	33,892	33,892
Pass-Through from Purdue University		4104 83480 LOA 005	-	29,906	29,906
Pass-Through from Purdue University		ALLEN	-	7,553	7,553
Pass-Through from PC Krause and Associates, Inc.		NSF 1831805 UT001	-	14,748	14,748
Pass-Through from Regents of the University of California		CBET-1940965	-	15,457	15,457
Pass-Through from Research Foundation of Suny		1920468	-	15,457	15,457
Pass-Through from Rochester Institute of Technology		31924-01	-	59,383	59,383
Pass-Through from Saber Corporation		M1803239	-	34,106	185,317
Pass-Through from Sciperio, Inc.		01090-UTEP	-	151,211	185,317
Pass-Through from Silicon Dynamix, Inc.		2014678	-	26,943	26,943
Pass-Through from Stevens Institute of Technology		2102880-01	-	26,943	26,943
Pass-Through from Stretch Med, Inc.		UTA20 000027	-	20,417	20,417
Pass-Through from SEMI FlexTech Group		RFP-19-185	34,106	151,211	185,317
Pass-Through from Tailored Alloys, LLC		NAID-20200297	-	26,943	26,943
Pass-Through from University of Alabama - Birmingham		000512048-001	-	20,417	20,417
Pass-Through from University of California - Berkeley		00008204/BB00188148	-	60,001	60,001
Pass-Through from University of California - Los Angeles		1160504	-	73,943	73,943
Pass-Through from University of California - Santa Barbara		KK2034	-	19,265	19,265
Pass-Through from University of California - Santa Cruz		1925524	-	29,380	29,380
Pass-Through from University of Colorado - Boulder		1556901 LOA STANZIONE	-	86,626	86,626
Pass-Through from University of Connecticut		369413	-	79,036	79,036
Pass-Through from University of Massachusetts - Amherst		19-010647	-	(1,404)	(1,404)

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>National Science Foundation (Continued)</b>					
<i>Pass-Through from University of Minnesota</i>		A0005262201	\$ -	(3,734)	\$ (3,734)
<i>Pass-Through from University of Minnesota</i>		A0007228701	-	56,909	56,909
<i>Pass-Through from University of Notre Dame</i>		1917025	-	16,917	16,917
<i>Pass-Through from University of Pennsylvania</i>		570440 PO 3876507	-	8,434	8,434
<i>Pass-Through from University of South Alabama</i>		17-0073-01	-	8,203	8,203
<i>Pass-Through from University of Wisconsin - Madison</i>		813K245 BP1	-	2,997	2,997
<i>Pass-Through from UT - Battelle, LLC</i>		4000165949	-	41,284	41,284
<i>Pass-Through from Virginia Tech University</i>		1854898	-	70,643	70,643
<i>Pass-Through from West Virginia University</i>		19-596-TAMU	-	3,961	3,961
<i>Pass-Through from William Marsh Rice University</i>		R3F80D	-	41,658	41,658
COVID-19 - Engineering			-	116,147	116,147
Total - CFDA 47.041			4,454,906	44,987,896	49,442,802
Mathematical and Physical Sciences	47.049		1,858,152	32,991,240	34,849,392
<i>Pass-Through from Associated Universities, Inc.</i>		361844	-	34,886	34,886
<i>Pass-Through from Barnard College</i>		UH-1565843	-	(7,201)	(7,201)
<i>Pass-Through from Baylor University</i>		30060142-01	-	14,057	14,057
<i>Pass-Through from Baylor University</i>		32250179-01	-	7,524	7,524
<i>Pass-Through from California Institute of Technology</i>		S392338	-	146	146
<i>Pass-Through from Columbia University</i>		34 GG016228	-	49,359	49,359
<i>Pass-Through from Cornell University</i>		78877-10901	-	165,790	165,790
<i>Pass-Through from Cornell University</i>		79433-20669	-	84,065	84,065
<i>Pass-Through from Houston Community College System</i>		3550	-	3,600	3,600
<i>Pass-Through from Jackson State University</i>		633221-UH	-	2,847	2,847
<i>Pass-Through from Johns Hopkins University</i>		2003795009	-	42,301	42,301
<i>Pass-Through from Montana State University</i>		G226 20 W7963	-	51,755	51,755
<i>Pass-Through from Northeastern University</i>		1935762	-	165,162	165,162
<i>Pass-Through from Northeastern University - Boston</i>		502792 78050	-	17,658	17,658
<i>Pass-Through from Ohio State University</i>		60066812	-	71,611	71,611
<i>Pass-Through from Oklahoma State University</i>		1 573709	-	5,674	5,674
<i>Pass-Through from Oregon State University</i>		S2014A-A	-	11,917	11,917
<i>Pass-Through from Pennsylvania State University</i>		S000760-NSF	-	3,165	3,165
<i>Pass-Through from Research Foundation for the State University of New York</i>		76749/1136652/2R&D	-	131,756	131,756
<i>Pass-Through from Research Foundation of Stony Brook</i>		76749 1136652 2 M&O PO	-	46,107	46,107
<i>Pass-Through from Research Foundation of Stony Brook</i>		1180417	-	46,107	46,107
<i>Pass-Through from Research Foundation of Stony Brook</i>		76749 1136652 2R&D PO	-	90,163	90,163
<i>Pass-Through from Research Foundation of Stony Brook</i>		R1094066	-	2,318	2,318
<i>Pass-Through from Southern Methodist University</i>		1653474/G001632-7500	-	24,958	24,958
<i>Pass-Through from Southwest Research Institute</i>		N99043VE2	-	55,488	55,488
<i>Pass-Through from The Trustees of Columbia University</i>		35(GG016228)	-	2,722	2,722
<i>Pass-Through from University of California - Berkeley</i>		00008791-BB00582889	-	166	166
<i>Pass-Through from University of Central Florida</i>		2004546	-	6,637	6,637
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5113826	-	70,420	70,420
<i>Pass-Through from University of Pennsylvania</i>		577550 PO 4388791	-	97,382	97,382
<i>Pass-Through from University of Pennsylvania</i>		577692	-	9,499	9,499
<i>Pass-Through from University of South Carolina</i>		17-3168	-	46,331	46,331
<i>Pass-Through from University of South Carolina</i>		19 3696 PO 2000041966	-	21,995	21,995
<i>Pass-Through from University of Washington</i>		UWSC11153-BPO445	-	3,202	3,202
<i>Pass-Through from University of Wisconsin - Milwaukee</i>		183405392	-	62,443	62,443
<i>Pass-Through from University of Wisconsin System</i>		300	-	(1,460)	(1,460)
<i>Pass-Through from Wesleyan University</i>		WESU5011003130 05 W	-	53,271	53,271
<i>Pass-Through from Wesleyan University</i>		EXT	-	3,047	3,047
<i>Pass-Through from William Marsh Rice University</i>		CHE1743392	-	173,066	173,066
<i>Pass-Through from William Marsh Rice University</i>		PHY-1605817	-	353,287	353,287
<i>Pass-Through from William Marsh Rice University</i>		R3F204	-	164,286	164,286
<i>Pass-Through from William Marsh Rice University</i>		R3F80B	-	3,821	3,821
<i>Pass-Through from William Marsh Rice University</i>		R3F992	-	3,821	3,821
<i>Pass-Through from William Marsh Rice University</i>		R3J322	-	3,821	3,821
Total - CFDA 47.049			1,858,152	35,136,461	36,994,613
Geosciences	47.050		796,098	16,535,386	17,331,484
<i>Pass-Through from Austin Community College</i>		BPO12987-BPO12988	-	1,553	1,553
<i>Pass-Through from College of Charleston</i>		521314-TT	-	6,260	6,260
<i>Pass-Through from Columbia University</i>		COLUM-0000137120	-	741	741

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>National Science Foundation (Continued)</b>					
		10 GG009393			
		CHRISTENSON PRE			
Pass-Through from Columbia University		DRILLING	\$ -	\$ 26,902	\$ 26,902
		10 GG009393 LOA 12			
Pass-Through from Columbia University		SNEDDEN	-	4,434	4,434
		10 GG009393 LOA 19			
Pass-Through from Columbia University		DAIGLE	-	(2)	(2)
		10 GG009393 LOA 21			
Pass-Through from Columbia University		DAIGLE	-	12,592	12,592
		10 GG009393 LOA 23			
Pass-Through from Columbia University		SNEDDEN	-	3,951	3,951
		10 GG009393 LOA 7			
Pass-Through from Columbia University		GULICK	-	55,254	55,254
Pass-Through from Columbia University		10B GG009393	-	29,002	29,002
Pass-Through from Columbia University		10C GG009393	-	9,480	9,480
Pass-Through from Columbia University		10D GG009393	-	43,607	43,607
Pass-Through from Columbia University		2 GG013106 02	-	34,142	34,142
Pass-Through from Columbia University		26(GG009393)	-	80,501	80,501
Pass-Through from Columbia University		26(GG009393) 18	-	3,231	3,231
Pass-Through from Columbia University		26(GG009393) 19	-	130,826	130,826
Pass-Through from Columbia University		26(GG009393-01)	-	7,211	7,211
Pass-Through from Columbia University		26E(GG009393-04)	-	1,619	1,619
		72(GG009393);			
		72C(GG009393;			
Pass-Through from Columbia University		72B(GG009393	-	38,310	38,310
Pass-Through from Columbia University		81(GG009393)	-	7,351	7,351
Pass-Through from Columbia University		83(GG009393)	-	57,799	57,799
Pass-Through from Duke University		14 NSF 1030	-	15,838	15,838
Pass-Through from Duke University		333 2448	-	12,765	12,765
		17056 NSF UTXA 01			
Pass-Through from Florida Gulf Coast University Board of Trustees		P0080039	-	62,942	62,942
Pass-Through from Georgia State University		SP00011816-03	-	2,134	2,134
		SU-19-1001-10-UTEP	-	282,307	282,307
Pass-Through from Incorporated Research Institutions for Seismology		7216561	-	18,168	18,168
Pass-Through from Lehigh University		UTA-2065-01/P0018313	-	23,802	23,802
Pass-Through from Morgan State University		1004130-01	-	10,524	10,524
Pass-Through from Northern Arizona University Board of Regents		NWRA-18-S-199	-	18,751	18,751
Pass-Through from NorthWest Research Associates, Inc.		6127-UTEP-NSF-5903	-	34,435	34,435
Pass-Through from Pennsylvania State University		2019 3691	-	3,991	3,991
Pass-Through from University of California - Irvine		117314993	-	22,476	22,476
Pass-Through from University of California - San Diego		93308338	-	531	531
Pass-Through from University of California - San Diego		A180296S003-P0668820	-	43,432	43,432
Pass-Through from University of California - Santa Cruz		RR100-621/4943786	-	(3,270)	(3,270)
Pass-Through from University of Georgia		FY2017-061	-	2,817	2,817
Pass-Through from Woods Hole Oceanographic Institution		39745-Z4761001	-	122,580	122,580
Pass-Through from University of Maryland		91256400	-	75,841	75,841
Pass-Through from University of Southern California		UWSC8200 BPO10859 PO			
		764877	-	22,407	22,407
Pass-Through from University of Washington		AWD002268	-	12,620	12,620
Pass-Through from University Corporation for Atmospheric Research		000704	-	5,832	5,832
Pass-Through from University Corporation for Atmospheric Research		130781 00001 275	-	(1)	(1)
Pass-Through from Utah State University		WU-20-100	-	7,854	7,854
Pass-Through from Washington University - St. Louis		R3E515	-	4,716	4,716
Pass-Through from William Marsh Rice University		A101464	-	18,800	18,800
Pass-Through from Woods Hole Oceanographic Institution		P116F140206	-	31,836	31,836
Pass-Through from Woods Hole Oceanographic Institution			-	31,836	31,836
Total - CFDA 47.050			796,098	17,944,278	18,740,376
Computer and Information Science and Engineering	47.070		3,460,687	103,947,715	107,408,402
Pass-Through from California State University		1626586	-	40,170	40,170
Pass-Through from Cleveland State University		200001873	-	51,541	51,541
Pass-Through from Indiana University		ENG-6396 PO 0147549	-	203,413	203,413
Pass-Through from Iowa State University		1513263	-	45,307	45,307
Pass-Through from New Mexico State University		Q02023B	-	56,043	56,043
Pass-Through from New York University		F4365 01 PO IB00001240	-	967	967
Pass-Through from North Dakota State University		FAR0032806	-	34,867	34,867

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>National Science Foundation (Continued)</b>					
<i>Pass-Through from Northeastern University</i>		502613-78051	\$ -	\$ 36,691	\$ 36,691
<i>Pass-Through from Purdue University</i>		10000686-026	-	149,366	149,366
<i>Pass-Through from The Rector and Visitors of the University of Virginia</i>		GA11196 153075	-	(639)	(639)
<i>Pass-Through from University of Buffalo</i>		R965416 3 W EXT	-	158,411	158,411
<i>Pass-Through from University of California - Santa Cruz</i>		1929410	-	66,072	66,072
<i>Pass-Through from University of Cincinnati</i>		1916722	-	25,926	25,926
<i>Pass-Through from University of Colorado</i>		1557199 PO 1001096786	-	37,331	37,331
<i>Pass-Through from University of Florida</i>		00002017	-	9,494	9,494
<i>Pass-Through from University of Illinois - Champaign</i>		083842 16259	-	3,242,557	3,242,557
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		086975-16499	-	(9,719)	(9,719)
<i>Pass-Through from University of Minnesota</i>		A008283801	-	61,245	61,245
<i>Pass-Through from University of New Mexico</i>		271643 874F	-	26,250	26,250
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5115824	-	9,545	9,545
<i>Pass-Through from University of Pittsburgh</i>		0061826 (012257-1)	-	51,318	51,318
<i>Pass-Through from University of South Alabama</i>		A19-0025-S002	-	14,139	14,139
<i>Pass-Through from University of South Carolina</i>		20-4012 PO# 20000521	-	23,542	23,542
<i>Pass-Through from University of Virginia</i>		GA11422 PO #2171071	-	37,928	37,928
<i>Pass-Through from University of Wisconsin - Milwaukee</i>		203405441	-	58,739	58,739
<i>Pass-Through from UT - Batelle, LLC</i>		4000174583	-	41,907	41,907
<i>Pass-Through from Vanderbilt University</i>		UNIV61286	-	789	789
<i>Pass-Through from Virginia Polytechnic Institute</i>		479590-19C28	-	6,667	6,667
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		SFPH11907SARKA	-	24,979	24,979
<i>Pass-Through from William Marsh Rice University</i>		R3G821	-	37,839	37,839
COVID-19 - Computer and Information Science and Engineering			-	58,428	58,428
Total - CFDA 47.070			3,460,687	108,548,828	112,009,515
Biological Sciences	47.074		1,363,317	15,761,854	17,125,171
<i>Pass-Through from Boston University</i>		4500003198	-	4,093	4,093
<i>Pass-Through from Duke University</i>		1856726	-	3,777	3,777
<i>Pass-Through from Iowa State University</i>		420-71-61A	-	111,569	111,569
<i>Pass-Through from Michigan State University</i>		RC107432C	-	34,048	34,048
<i>Pass-Through from Michigan State University</i>		61 2075UT 013 W EXT	-	299,812	299,812
<i>Pass-Through from Montana State University</i>		G166-18-W6822	-	32,797	32,797
<i>Pass-Through from New York Botanical Garden</i>		1802305 02 UT	-	9,522	9,522
<i>Pass-Through from Ohio State University</i>		60071604	-	122,198	122,198
<i>Pass-Through from Penn State University</i>		S000321 NSF	-	11,186	11,186
<i>Pass-Through from University of Alabama - Birmingham</i>		000519741-002	-	6,284	6,284
<i>Pass-Through from University of Arizona</i>		464882	-	431,484	431,484
<i>Pass-Through from University of California - Los Angeles</i>		0521 G RA115	-	48,770	48,770
<i>Pass-Through from University of California - Riverside</i>		S-000996	-	89,475	89,475
<i>Pass-Through from University of Colorado - Boulder</i>		1556975 LOA ZEMELMAN	-	17,537	17,537
<i>Pass-Through from University of Colorado - Boulder</i>		1556975 PO 1001077213	-	78,181	78,181
<i>Pass-Through from University of Georgia</i>		00001912	-	19,835	19,835
<i>Pass-Through from University of Illinois</i>		17788 / 1922428	-	8,384	8,384
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		15998	-	56,870	56,870
<i>Pass-Through from University of Michigan</i>		K00008578 PO	-	-	-
<i>Pass-Through from University of Michigan</i>		3005143864	-	160,831	160,831
<i>Pass-Through from University of Tennessee</i>		950073624	-	29,009	29,009
<i>Pass-Through from University of Utah</i>		1004472	-	66,534	66,534
<i>Pass-Through from University of Washington</i>		UWSC10648	-	128,016	128,016
<i>Pass-Through from Virginia Institute of Marine Science</i>		722802-712683	-	2,012	2,012
<i>Pass-Through from West Virginia University Research</i>		DBI-1747788	-	8,717	8,717
COVID-19 - Biological Sciences			-	97,431	97,431
Total - CFDA 47.074			1,363,317	17,640,226	19,003,543
Social, Behavioral, and Economic Sciences	47.075		563,077	4,458,520	5,021,597
<i>Pass-Through from Boston University</i>		4500002976	-	20,675	20,675
<i>Pass-Through from George Washington University Medical Center</i>		1542848	-	34,857	34,857
<i>Pass-Through from Illinois Institute of Technology</i>		A17-0039-S001	-	435	435
<i>Pass-Through from Iowa State University</i>		420-71-26A	-	1,740	1,740
<i>Pass-Through from Regents of the University of California</i>		A20 2067 S001	-	10,894	10,894
<i>Pass-Through from Rochester Institute of Technology</i>		31597-01	-	15,640	15,640
<i>Pass-Through from San Diego State University Research Foundation</i>		1826839	-	35,248	35,248
<i>Pass-Through from University of Arizona</i>		364486	-	(634)	(634)
<i>Pass-Through from University of Connecticut</i>		352486	-	4,916	4,916
<i>Pass-Through from University of Kentucky</i>		1560907	-	73	73

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>National Science Foundation (Continued)</b>					
		K00009359 PO			
Pass-Through from University of Michigan		3005255716	\$ -	\$ 187,772	\$ 187,772
Pass-Through from Utah State University		200541-00001-296	-	(132)	(132)
COVID-19 - Social, Behavioral, and Economic Sciences			-	108,916	108,916
Total - CFDA 47.075			563,077	4,878,920	5,441,997
Education and Human Resources	47.076		941,538	27,389,543	28,331,081
Pass-Through from American Educational Research Association		SAW-HOW STEM LEARNI	-	11,654	11,654
Pass-Through from American Educational Research Association		19-0835	-	14,490	14,490
Pass-Through from Arizona State University		A 00000133	-	24,476	24,476
Pass-Through from California State University San Marcos Corporation		92336-85150	-	38,603	38,603
Pass-Through from Collin College		216007-UNT	-	14,753	14,753
Pass-Through from Colorado State University		G-33021-02	-	16,860	16,860
Pass-Through from Consortium for Ocean Leadership		SA16-38	-	2,140	2,140
Pass-Through from Council of Graduate Schools		M1800703	-	11,599	11,599
Pass-Through from Council of Graduate Schools		UTA18 000223	-	12,756	12,756
Pass-Through from Del Mar College		#1	-	24,562	24,562
Pass-Through from Embry - Riddle Aeronautical University		63019 03	-	35,813	35,813
Pass-Through from Franklin County Historical Society		NSF DRL 1612555	-	19,142	19,142
Pass-Through from Georgia State University		SP00014305-01	-	9,364	9,364
Pass-Through from Iowa State University		0156778	-	8,912	8,912
Pass-Through from Iowa State University		016174A	-	10,595	10,595
Pass-Through from Iowa State University		016238A	-	16,376	16,376
Pass-Through from Iowa State University		4207263B	-	25,454	25,454
Pass-Through from Mathematical Association of America		3-8-710-891	-	156,497	156,497
Pass-Through from Montana State University		2030313	-	3,165	3,165
Pass-Through from New Mexico State University		Q01635	-	100,749	100,749
Pass-Through from Oregon State University		2020-003470	-	6,080	6,080
Pass-Through from Pennsylvania State University		DRL-1761012	-	22,996	22,996
Pass-Through from Research Foundation of CUNY		CM00003288	-	38,551	38,551
Pass-Through from Rochester Institute of Technology		31575-06	41,179	-	41,179
Pass-Through from San Francisco State University		S18-0004	-	24,079	24,079
Pass-Through from SRI International		PO43001	-	33,883	33,883
Pass-Through from Technical Education Research Center		44484	-	65,000	65,000
Pass-Through from University of Arizona		1003968-02	-	20,831	20,831
Pass-Through from University of California - San Diego		M1900472	-	32	32
Pass-Through from University of Florida		00002058	-	9,003	9,003
Pass-Through from University of Georgia		00002090	-	5,175	5,175
Pass-Through from University of Michigan		3004852666	-	3,767	3,767
Pass-Through from University of Missouri - Columbia		C00056306 4	-	1,424	1,424
Pass-Through from University of Oregon		2001X0A	-	74,530	74,530
Pass-Through from University of Washington		UWSC11384	-	128,481	128,481
Pass-Through from Vanderbilt University		UNIV 59927	-	126,612	126,612
Pass-Through from Washington State University		131180-G004127	-	11,668	11,668
Pass-Through from Washington State University		133380-G003980	-	4,658	4,658
COVID-19 - Education and Human Resources			-	186,190	186,190
Total - CFDA 47.076			982,717	28,710,463	29,693,180
Polar Programs	47.078		5,453	74,737	80,190
Pass-Through from CH2M Hill Constructors, Inc.		148002633	-	215,302	215,302
Total - CFDA 47.078			5,453	290,039	295,492
Office of International Science and Engineering	47.079		161,017	795,573	956,590
Pass-Through from CRDF Global		57-17773406	-	66,069	66,069
Pass-Through from Kansas State University		S18081	-	100,658	100,658
Pass-Through from Old Dominion University Research Foundation		18-132-100688-010	-	6,316	6,316
Pass-Through from University of South Alabama		A17 0170 S002 A02	-	154,025	154,025
Pass-Through from University of South Dakota		UP1700296-TAMU1	-	244,882	244,882
Pass-Through from US Civilian Research and Development Foundation		OISE 16 62795 0	-	1,870	1,870
Total - CFDA 47.079			161,017	1,369,393	1,530,410
Office of Cyberinfrastructure	47.080		-	(3,850)	(3,850)

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>National Science Foundation (Continued)</b>					
Integrative Activities	47.083		\$ 172,530	\$ 359,947	\$ 532,477
<i>Pass-Through from Boise State University</i>		6800 PO124345	-	29,363	29,363
<i>Pass-Through from University of California - San Diego</i>		OIA-1937136 / 124989138	-	253,611	253,611
<i>Pass-Through from University of Rochester</i>		416752 G	-	38,602	38,602
<i>Pass-Through from University of Southern California</i>		87385501	-	4,111	4,111
<i>Pass-Through from Virginia Tech University</i>		480284-19892	-	86,010	86,010
Total - CFDA 47.083			172,530	771,644	944,174
Total - National Science Foundation			13,903,100	262,510,293	276,413,393
<b>Small Business Administration</b>					
Small Business Development Centers	59.037		-	350,441	350,441
Total - Small Business Administration			-	350,441	350,441
<b>U.S. Department of Veterans Affairs</b>					
U.S. Department of Veterans Affairs	64.XXX	AGUIAR/IPAA/LIN	-	89,081	89,081
		AGUIAR/IPAA/QIU	-	10,300	10,300
		AHUJA/IPAA/GARCIA-SMITH	-	434	434
		AHUJA/IPAA/HI JOSA	-	9,491	9,491
		AHUJA/IPAA/MA HARAN	-	40,348	40,348
		AHUJA/IPAA/PANDRANKI	-	5,566	5,566
		BAIG/IPAA/HERNANDEZ CADENA	-	38,490	38,490
		ZULUAGA/IPAA/HIBNE	-	2,275	2,275
		CHEN/IPAA/ ZHONG	-	49,526	49,526
		CHEN/IPAA/DAI	-	72,747	72,747
		CHEN/IPAA/DEAN	-	26,135	26,135
		CHOUDHURY/IPAA/XU	-	21,746	21,746
		CLARK/IPAA/CHANDU	-	13,375	13,375
		CLARK/IPAA/HERNANDEZ	-	50,856	50,856
		CLARK/IPAA/SHEN	-	6,769	6,769
		COLLIINS/IPAA/ YLE	-	7,719	7,719
		COLLIINS/IPAA/SEAMAN	-	7,508	7,508
		ESPI ZA/IPAA/CONDE	-	32,277	32,277
		ESPI ZA/IPAA/KELLY	-	68,743	68,743
		ESPI ZA/IPAA/KELPS	-	17,096	17,096
		ESPI ZA/IPAA/LI	-	21,360	21,360
		ESPI ZA/IPAA/MORIS	-	5,590	5,590
		ESPI ZA/IPAA/ORSAK	-	34,957	34,957
		FINLEY/IPAA/ EL	-	4,806	4,806
		FINLEY/IPAA/PARISH	-	-	-
		JOHNSO	-	85,332	85,332
		FINLEY/IPAA/PEACOCK	-	10,807	10,807
		FINLEY/IPAA/STEDMAN	-	772	772
		FOX/IPAA/FRANKLIN	-	6,085	6,085
		FOX/IPAA/ZHANG	-	3,966	3,966
		FRAZER/IPAA/CARRE	-	27,421	27,421
		FRAZER/IPAA/GIROTTI	-	13,475	13,475
		FRAZER/IPAA/LIU	-	32,348	32,348
		FRAZER/IPAA/STEPHENS	-	29,723	29,723
		FREEMAN/IPAA/ZHAO	-	4,311	4,311
		FY2020 PO: #580-C05053	-	51,622	51,622
		GALVAN/IPAA/BANH	-	2,503	2,503
		GALVAN/IPAA/DEROSA	-	(343)	(343)
		GALVAN/IPAA/THOMAS	-	12,414	12,414
		GHOSH-	-	-	-
		CHOUDHURY/IPAA/MONT	-	3,151	3,151
		GHOSH/IPAA/DAS	-	52,459	52,459
		HUSSONG/IPAA/BANH	-	26,248	26,248
		HUSSONG/IPAA/DEROSA	-	7,165	7,165
		IPA FRAMPTON 674	-	-	-
		D05010	-	44,706	44,706

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
RESEARCH AND DEVELOPMENT CLUSTER (Continued)					
U.S. Department of Veterans Affairs (Continued)					
		IPAA/PETERSON/PRUIKS MA	\$ -	\$ 4,914	\$ 4,914
		JARAMILLO/IPAA/RODRIG UEZ	-	54,650	54,650
		KASINATH/IPAA/LEE	-	68,995	68,995
		KELLOGG/IPAA/WU	-	46,497	46,497
		KUMAR/IPAA/BE LLA	-	7,801	7,801
		KUMAR/IPAA/CHUN	-	8,849	8,849
		KUMAR/IPAA/RIVAS	-	52,426	52,426
		LEYKUM/IPAA/ EL	-	5,242	5,242
		LEYKUM/IPAA/COKER	-	(265)	(265)
		LEYKUM/IPAA/DELGA	-	3,681	3,681
		LEYKUM/IPAA/PEACOCK	-	1,395	1,395
		LI/IPAA/BHATTACHARJEE	-	3,205	3,205
		LI/IPAA/GE	-	932	932
		LI/IPAA/SOLIZ	-	1,362	1,362
		LI/IPAA/ZHAO	-	38,576	38,576
		LI/IPAA/ZHOU	-	60,410	60,410
		LODGE/IPAA/BOLEY	-	7,219	7,219
		LODGE/IPAA/PEREZ	-	10,983	10,983
		MORILAK/IPAA/GEORGE	-	46,906	46,906
		MORILAK/IPAA/GIROTTI	-	37,178	37,178
		MORILAK/IPAA/RIGODAN ZO	-	32,110	32,110
		M1702993	-	1,019	1,019
		M1803383	-	13,048	13,048
		M1902432-424381	-	383	383
		M1902433-424391	-	90	90
		NE	-	18,985	18,985
		O CON R/IPAA/COELHO	-	30,061	30,061
		O CON R/IPAA/MITHAIWA	-	30,061	30,061
		P O 691-C78089	-	147	147
		PETERSON/IPAA/ NDANVILLE	-	2,036	2,036
		PETERSON/IPAA/AGUILA R	-	68,758	68,758
		PETERSON/IPAA/BLANKE NSHIP	-	274	274
		PETERSON/IPAA/BLOUNT	-	22,497	22,497
		PETERSON/IPAA/BRILLIO TT	-	11,984	11,984
		PETERSON/IPAA/BUEL	-	51,372	51,372
		PETERSON/IPAA/CHERRI NGTON	-	(1,754)	(1,754)
		PETERSON/IPAA/FERNAN DEZ	-	29,437	29,437
		PETERSON/IPAA/FLORES	-	18,252	18,252
		PETERSON/IPAA/GELFON D	-	24,448	24,448
		PETERSON/IPAA/GONZAL EZ	-	25,030	25,030
		PETERSON/IPAA/HALL- CLARK	-	5,999	5,999
		PETERSON/IPAA/HANSEN	-	(58)	(58)
		PETERSON/IPAA/HARGIT A	-	82,821	82,821
		PETERSON/IPAA/KAYA	-	11,743	11,743
		PETERSON/IPAA/KOCH	-	21,411	21,411
		PETERSON/IPAA/LARA- RUIZ	-	(546)	(546)
		PETERSON/IPAA/LI	-	83,329	83,329
		PETERSON/IPAA/LOPEZ- CRUZA	-	7,010	7,010
		PETERSON/IPAA/LOPEZC RUZAN	-	1,092	1,092
		PETERSON/IPAA/MEDELL IN	-	2,459	2,459



STATE OF TEXAS  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Veterans Affairs (Continued)</b>					
		PETERSON/IPAA/MICHAL EK	\$ -	\$ 1,649	\$ 1,649
		PETERSON/IPAA/MINTZ	-	3,182	3,182
		PETERSON/IPAA/MURFF	-	7,406	7,406
		PETERSON/IPAA/OJEDA	-	(1,168)	(1,168)
		PETERSON/IPAA/PLEYTE	-	76,648	76,648
		PETERSON/IPAA/STRAUD	-	42,451	42,451
		PETERSON/IPAA/SYNETT	-	43,830	43,830
		PETERSON/IPAA/ZWETZIG	-	24,546	24,546
		PUGH/IPAA/HARTMAN	-	47,539	47,539
		PUGH/IPAA/WANG	-	2,428	2,428
		RAN/IPAA/CHEN	-	43,937	43,937
		RAN/IPAA/LIUJI	-	15,967	15,967
		RAN/IPAA/NA	-	63,046	63,046
		ROACHE/IPAA/POLANCO SANCHEZ-	-	24,395	24,395
		REILLY/IPAA/WELCH	-	29,848	29,848
		SAYRE/IPAA/REED	-	8,859	8,859
		SENLIN/IPAA/GUDERYON	-	1,788	1,788
		SHARMA/IPAA/DARSHI	-	(5,839)	(5,839)
		SHARMA/IPAA/DREL	-	27,518	27,518
		SHARMA/IPAA/KIM	-	8,827	8,827
		SHARMA/IPAA/MONTELLA	-	16,770	16,770
		SHARMA/IPAA/MONTEMA YOR	-	24,405	24,405
		SHARMA/IPAA/XU	-	27,147	27,147
		SHIREMAN/IPAA/MACCARTHY	-	4,075	4,075
		SONI/IPAA/HARO	-	44,618	44,618
		SONI/IPAA/REN N SMITH	-	15,773	15,773
		STRONG/IPAA/KADAPAKKAM	-	37,359	37,359
		TRBOVICH/IPAA/ROMO	-	13,633	13,633
		UTA18 001357 1	-	1,783	1,783
		VADLAMUDI/IPAA/LI	-	32,578	32,578
		VADLAMUDI/IPAA/PRATA P	-	18,546	18,546
		VA240-16-D-0068	-	145,046	145,046
		VA240-17-C-0100	-	16,956	16,956
		VA240-17-D-0107	-	408,837	408,837
		VA268-15-D-0044	-	106,242	106,242
		VA268-15-D0007	-	(50)	(50)
		WANG/IPAA/WANG	-	10,686	10,686
		WEINER/IPAA/DUQUE	-	69,286	69,286
		YEH/IPAA/DEAN	-	26,135	26,135
		YEH/IPAA/KASH	-	3,326	3,326
		YEH/IPAA/WANG	-	27,225	27,225
		1000002453	-	3,751	3,751
		1000002551	-	7,329	7,329
		36C24219P1799	-	26,588	26,588
		36C24518C0181	-	232,616	232,616
		673-C06061	-	9,084	9,084
		674 C95094 UTA18 001357	-	3,922	3,922
		674-D05021	-	20,717	20,717
		674-D95032	-	3,078	3,078
		M1800305	-	4,845	4,845
		<i>Pass-Through from Boston University</i>			
		<i>Pass-Through from Michael E. DeBaakey Veterans Affairs Medical Center</i>	580D05158	-	24,259
		Total - CFDA 64.XXX	-	3,959,236	3,959,236
		Veterans Medical Care Benefits	64.009	-	58,343
		<i>Pass-Through from Michael E. DeBaakey Veterans Affairs Medical Center</i>	178175	-	16,128
		Total - CFDA 64.009	-	74,471	74,471

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Veterans Affairs (Continued)</b>					
Sharing Specialized Medical Resources	64.018		\$ -	\$ 102,169	\$ 102,169
Specially Adapted Housing Assistive Technology Grant Program	64.051		-	130,104	130,104
Research and Development	64.054		-	128,472	128,472
Total - U.S. Department of Veterans Affairs			-	4,394,452	4,394,452
<b>Environmental Protection Agency</b>					
Environmental Protection Agency	66.XXX	68HE0B18P0211	-	3,773	3,773
		68HE0B19P0012	-	3,853	3,853
<i>Pass-Through from Battelle Memorial Institute</i>		US001-0000758378	-	69,942	69,942
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2025	-	23,308	23,308
<i>Pass-Through from Eastern Research Group, Inc.</i>		MSEI-001/3 - # 2	-	29,443	29,443
<i>Pass-Through from Eastern Research Group, Inc.</i>		OTAQ-011/03 - #5	-	51,514	51,514
<i>Pass-Through from Eastern Research Group, Inc.</i>		OTAQ-011/03 - #6	-	30,904	30,904
<i>Pass-Through from Framergy, Inc.</i>		M1901062-427901	-	32,000	32,000
<i>Pass-Through from Framergy, Inc.</i>		M1902704-428501	-	30,000	30,000
<i>Pass-Through from Health Effects Institute</i>		4958 RFA16 1 17 4 2	-	19,779	19,779
Total - CFDA 66.XXX			-	294,516	294,516
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		-	80,442	80,442
Multipurpose Grants to States and Tribes	66.204		-	89	89
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		-	938,631	938,631
<i>Pass-Through from Great Lakes Environmental Center, Inc.</i>		16218	-	27,312	27,312
Total - CFDA 66.419			-	965,943	965,943
Water Quality Management Planning	66.454		-	-	-
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		1920;1911;2011;2010;2005	-	117,655	117,655
National Estuary Program	66.456		-	154,951	154,951
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		1722	-	2,337	2,337
Total - CFDA 66.456			-	157,288	157,288
Nonpoint Source Implementation Grants	66.460		-	1,740,614	1,740,614
<i>Pass-Through from Altex Technologies Corporation</i>		68HERC20C0004-TAMU-001	-	29,256	29,256
<i>Pass-Through from Altex Technologies Corporation</i>		68HE0D18C0011-TAMU-001	-	(9,958)	(9,958)
<i>Pass-Through from Attain, LLC</i>		EPA-003	-	166,939	166,939
Total - CFDA 66.460			-	1,926,851	1,926,851
Gulf of Mexico Program	66.475		-	64,734	64,734
Science To Achieve Results (STAR) Research Program	66.509		170,284	2,135,679	2,305,963
<i>Pass-Through from Carnegie Mellon University</i>		1080358 364695	-	37,415	37,415
<i>Pass-Through from University of Massachusetts - Amherst</i>		15 008462 E 00 A LOA	-	(342)	(342)
<i>Pass-Through from University of Massachusetts - Amherst</i>		15 008462 E 00 ADMIN UNIT	-	378	378
<i>Pass-Through from University of Massachusetts - Amherst</i>		15 008462 E 00 D LOA KIRISITS	-	(35)	(35)
Total - CFDA 66.509			170,284	2,173,095	2,343,379
P3 Award: National Student Design Competition for Sustainability	66.516		-	45,809	45,809
Performance Partnership Grants	66.605		-	196,002	196,002

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>Environmental Protection Agency (Continued)</b>					
Protection of Children from Environmental Health Risks	66.609		\$ -	\$ 12,676	\$ 12,676
Pollution Prevention Grants Program	66.708		-	7,844	7,844
International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs	66.931				
<i>Pass-Through from North American Development Bank</i>		TAA 18-014	-	12,388	12,388
<i>Pass-Through from North American Development Bank</i>		TAA19-015/NADBC19- 155	-	56,598	56,598
Total - CFDA 66.931			-	68,986	68,986
Total - Environmental Protection Agency			170,284	6,111,930	6,282,214
<b>Nuclear Regulatory Commission</b>					
Nuclear Regulatory Commission	77.XXX	NRC HQ 60 15 C 0005 693JK31850004CAAP	-	(5,567)	(5,567)
			-	111,772	111,772
Total - CFDA 77.XXX			-	106,205	106,205
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		-	81,958	81,958
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007		-	327,822	327,822
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	632,775	632,775
Total - Nuclear Regulatory Commission			-	1,148,760	1,148,760
<b>U.S. Department of Energy</b>					
U.S. Department of Energy	81.XXX	M2000444	-	19,233	19,233
		M2002542-01-470131- 00001	-	13,901	13,901
		M2002545	-	1,999	1,999
		S015805 R	-	525,901	525,901
		S016936 Y	-	3,867	3,867
		0F-60019	-	5,453	5,453
		0F-60077	-	94,995	94,995
		0F-60078	-	5,625	5,625
		0000432808	-	55,000	55,000
		13055249 CREDIT REQUEST	-	64,707	64,707
		1849860	-	13,837	13,837
		1929792	-	47,722	47,722
		1950636	-	88,809	88,809
		214442	-	32,176	32,176
		229206 PR:DE-AC02-98	-	566,862	566,862
		3 - 214442	-	91,325	91,325
		356656	-	97,442	97,442
		4000172410	-	16,104	16,104
		4000174882	-	49,861	49,861
		517109	-	26,253	26,253
		7 - 214442	-	1,482	1,482
		89243320PFE000281	-	27,180	27,180
		9F-60036	-	6,479	6,479
		9F-60150	-	88,251	88,251
		9F-60218	-	50,306	50,306
<i>Pass-Through from Alien Sandbox LLC</i>		UTA19 000921	-	71,409	71,409
<i>Pass-Through from Alliance for Sustainable Energy, LLC</i>		-2019-10012	-	124,721	124,721
<i>Pass-Through from Alliance for Sustainable Energy, LLC</i>		M1902529	-	(66,098)	(66,098)
<i>Pass-Through from Alliance for Sustainable Energy, LLC</i>		XFC 7 70022 01	-	161,717	161,717
<i>Pass-Through from American Association for the Advancement of Science</i>		M2000306	-	135,299	135,299
<i>Pass-Through from Battelle</i>		US001 0000771340 LINE ITEM 1 1	-	72,956	72,956

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Energy (Continued)</b>					
Pass-Through from Battelle Energy Alliance, LLC		M2001255	\$ -	\$ 5,522	\$ 5,522
Pass-Through from Battelle Energy Alliance, LLC		0207600	-	220,071	220,071
Pass-Through from Battelle Energy Alliance, LLC		194982	-	75,272	75,272
Pass-Through from Battelle Energy Alliance, LLC		195519	-	88,933	88,933
Pass-Through from Battelle Energy Alliance, LLC		207882	-	23,018	23,018
Pass-Through from Battelle Energy Alliance, LLC		231414	-	21,053	21,053
Pass-Through from Battelle Memorial Institute		M1903402	-	20,000	20,000
Pass-Through from Battelle Pacific Northwest Division		401273-501	-	131,270	131,270
Pass-Through from Battelle Pacific Northwest Division		424363	-	89	89
Pass-Through from Battelle Pacific Northwest Division		454253	-	26,513	26,513
Pass-Through from Battelle Pacific Northwest Division		489249	-	20,034	20,034
Pass-Through from Battelle Pacific Northwest Division		503815	-	34,675	34,675
Pass-Through from Battelle Pacific Northwest Division		523911	-	6,359	6,359
Pass-Through from Battelle Pacific Northwest Laboratory		417421	-	(21)	(21)
Pass-Through from Board of Trustees of the Leland Stanford Junior University		199054	-	2,085	2,085
Pass-Through from Brookhaven National Laboratory		DEAC0298CH10886	-	91,058	91,058
Pass-Through from Brookhaven National Laboratory		DESC00127045	-	91,057	91,057
Pass-Through from Brookhaven National Laboratory		366184	-	544	544
Pass-Through from Brookhaven National Laboratory		367447	-	890	890
Pass-Through from Brookhaven National Laboratory		381843 CREDIT REQUEST	-	6,210	6,210
Pass-Through from Brookhaven National Laboratory		382716	-	3,938	3,938
Pass-Through from Brookhaven Science Associates, LLC		M1402265-440711	-	581,229	581,229
Pass-Through from Brookhaven Science Associates, LLC		M1502524-443821	-	55,854	55,854
Pass-Through from Center for Transportation and the Environment		UTA14 000883	-	77,264	77,264
Pass-Through from Columbia University		10 GG009393 LOA 24 HAN	-	17,792	17,792
Pass-Through from Consolidated Nuclear Security, LLC		4100001018	-	600	600
Pass-Through from Consolidated Nuclear Security, LLC		4300157412	-	79,129	79,129
Pass-Through from Consolidated Nuclear Security, LLC		43001586	-	42,187	42,187
Pass-Through from Consolidated Nuclear Security, LLC		4300160268	-	26,292	26,292
Pass-Through from Consolidated Nuclear Security, LLC		4300160554	-	275,262	275,262
Pass-Through from Consolidated Nuclear Security, LLC		4300161464	-	170,871	170,871
Pass-Through from Consolidated Nuclear Security, LLC		4300161983	-	4,463	4,463
Pass-Through from Consolidated Nuclear Security, LLC		4300163600	-	18,472	18,472
Pass-Through from Consolidated Nuclear Security, LLC		71731	-	376,051	376,051
Pass-Through from Consolidated Nuclear Security, LLC		71917	-	40,543	40,543
Pass-Through from Consolidated Nuclear Security, LLC		72019	-	1,941	1,941
Pass-Through from Coreform, LLC		UTA19 000753	-	61,765	61,765
Pass-Through from Electric Power Research Institute		CREDIT REQUEST	-	36,300	36,300
Pass-Through from Fermi National Accelerator Laboratory		634446	-	14,121	14,121
Pass-Through from Fermi National Accelerator Laboratory		638647 REVISION 1	-	3,386	3,386
Pass-Through from Fermi National Accelerator Laboratory		642929	-	(1,876)	(1,876)
Pass-Through from Fermi National Accelerator Laboratory		648378	-	373,964	373,964
Pass-Through from Fermi National Accelerator Laboratory		653901	-	153,249	153,249
Pass-Through from Fermi National Accelerator Laboratory		653937	-	7,600	7,600
Pass-Through from Fermi National Accelerator Laboratory		656528	-	33,851	33,851
Pass-Through from Fermi National Accelerator Laboratory		657050	-	8,567	8,567
Pass-Through from Fermi National Accelerator Laboratory		657586	-	39,326	39,326
Pass-Through from Fermi National Accelerator Laboratory		661165	-	104,933	104,933
Pass-Through from Fermi Research Alliance, LLC		584823	-	79,487	79,487
Pass-Through from Gas Technology Institute		UTA19 001176 S917	-	110,776	110,776
Pass-Through from Groundwater Protection Council, Inc.		UTA17 001480	46,670	100,271	146,941
Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC		N000293890	-	37,313	37,313
Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC		N000317054	-	24,974	24,974
Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC		N000332501	-	87,085	87,085
Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC		N000340158	-	109,784	109,784
Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC		N000343130	-	40,109	40,109
Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC		N000343240	-	59,037	59,037
Pass-Through from Idaho National Laboratory		00150706	-	217,536	217,536
Pass-Through from Idaho National Laboratory		237821	-	24,374	24,374
Pass-Through from IERUS Technologies, Inc.		2019-UTEP-01	-	93,222	93,222

STATE OF TEXAS  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Energy (Continued)</b>					
Pass-Through from John B Pierce Laboratory		295 I PHASE III	\$	\$ 459,230	\$ 459,230
Pass-Through from Kansas State University		S19073	-	(4,808)	(4,808)
Pass-Through from Lawrence Berkeley National Laboratory		7223523	-	25	25
Pass-Through from Lawrence Berkeley National Laboratory		7277281	-	4,866	4,866
Pass-Through from Lawrence Berkeley National Laboratory		7343163	-	272,165	272,165
Pass-Through from Lawrence Berkeley National Laboratory		7399340	154,653	60,518	215,171
Pass-Through from Lawrence Berkeley National Laboratory		7461220	-	90,069	90,069
Pass-Through from Lawrence Berkeley National Laboratory		7475397	-	12,132	12,132
Pass-Through from Lawrence Berkeley National Laboratory		7532278	-	14,659	14,659
Pass-Through from Lawrence Livermore National Laboratory		B633945	-	250,588	250,588
Pass-Through from Lawrence Livermore National Laboratory		B634760	-	(643)	(643)
Pass-Through from Lawrence Livermore National Laboratory		B637786	-	95,424	95,424
Pass-Through from Lawrence Livermore National Laboratory		B637938	-	59,312	59,312
Pass-Through from Lawrence Livermore National Laboratory		B640275	-	22,783	22,783
Pass-Through from Lawrence Livermore National Laboratory		B640770	-	1,389	1,389
Pass-Through from Lawrence Livermore National Security, LLC		B635698	-	42,923	42,923
Pass-Through from Lawrence Livermore National Security, LLC		B638654	-	227,834	227,834
Pass-Through from Leidos, Inc.		P010227981 2	-	66,825	66,825
Pass-Through from Leidos, Inc.		10227981 TO 1	-	7,468	7,468
Pass-Through from Los Alamos National Laboratory		UTA19 001169	-	9,892	9,892
Pass-Through from Los Alamos National Laboratory		UTA20 000397	-	70,381	70,381
Pass-Through from Los Alamos National Laboratory		378768	-	102,661	102,661
Pass-Through from Los Alamos National Laboratory		407626	-	1,081,248	1,081,248
Pass-Through from Los Alamos National Laboratory		419951	-	5,167	5,167
Pass-Through from Los Alamos National Laboratory		421744	-	286,297	286,297
Pass-Through from Los Alamos National Laboratory		4401777	-	27,018	27,018
Pass-Through from Los Alamos National Laboratory		462978	-	(48)	(48)
Pass-Through from Los Alamos National Laboratory		468132	-	51,972	51,972
Pass-Through from Los Alamos National Laboratory		473629	-	336,945	336,945
Pass-Through from Los Alamos National Laboratory		473629 LOA ABRAM	-	8,360	8,360
Pass-Through from Los Alamos National Laboratory		475852	-	110,853	110,853
Pass-Through from Los Alamos National Laboratory		536343	-	5,000	5,000
Pass-Through from Los Alamos National Laboratory		575178	-	40,003	40,003
Pass-Through from Los Alamos National Laboratory		579068	-	34,252	34,252
Pass-Through from Los Alamos National Laboratory		591421	-	60,647	60,647
Pass-Through from Los Alamos National Security, LLC		532498	-	58,990	58,990
Pass-Through from Los Alamos National Security, LLC		585370	-	80,615	80,615
Pass-Through from National Renewable Energy Laboratory		AEJ 9 92062 01	-	96,755	96,755
Pass-Through from National Renewable Energy Laboratory		DEAC3608GO28308	-	38,158	38,158
Pass-Through from National Renewable Energy Laboratory		2020 10034	-	90,100	90,100
Pass-Through from National Renewable Energy Laboratory		2020-10127	-	13,719	13,719
Pass-Through from North Carolina State University		H98230-19-D0012-LAS	-	42,705	42,705
Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia		1956794	-	(12,601)	(12,601)
Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia		1971662	-	3,477	3,477
Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia		2010311	-	96,215	96,215
Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia		2016312	-	35,018	35,018
Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia		2016870	-	22,332	22,332
Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia		2021982	-	1,132	1,132
Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia		2033301	-	3,605	3,605
Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia		2093876	-	45,091	45,091
Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia		2120015	22,784	33,892	56,676
Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia		2156833	-	14,112	14,112
Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia		2164212	-	8,234	8,234
Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia		2165519	-	1,241	1,241
Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia		2172871	-	27,987	27,987

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Energy (Continued)</b>					
Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia		2173497	\$ -	\$ 30,000	\$ 30,000
Pass-Through from NTESS, LLC - National Technology & Engineering Solutions of Sandia		2177155	-	18,539	18,539
Pass-Through from Oak Ridge National Laboratory		4000157754	-	55,308	55,308
Pass-Through from Pacific Northwest Laboratory		LY LOCAL 476523	-	12,172	12,172
Pass-Through from Pacific Northwest Laboratory		311215	-	3,673	3,673
Pass-Through from Pacific Northwest Laboratory		413239	-	922	922
Pass-Through from Pacific Northwest Laboratory		446224	-	168,965	168,965
Pass-Through from Pacific Northwest Laboratory		446225	-	173,249	173,249
Pass-Through from Pacific Northwest Laboratory		446225 LOA HAHNE	-	7,005	7,005
Pass-Through from Pacific Northwest Laboratory		481015	-	36,271	36,271
Pass-Through from Pacific Northwest National Laboratory		401273-495	-	30,728	30,728
Pass-Through from Pacific Northwest National Laboratory		436996	-	47,207	47,207
Pass-Through from Pacific Northwest National Laboratory		484440	-	60,301	60,301
Pass-Through from Regents of the University of California - Lawrence Berkeley Lab		7415282	-	5,268	5,268
Pass-Through from Sandia National Laboratories		ENG-9361 PO# 2048463	-	3,694	3,694
Pass-Through from Sandia National Laboratories		PO 2165179	-	33,494	33,494
Pass-Through from Sandia National Laboratories		PO 2176442	-	1,554	1,554
Pass-Through from Sandia National Laboratories		PO1969288	-	71,216	71,216
Pass-Through from Sandia National Laboratories		PURCHASE 2114428	-	61,694	61,694
Pass-Through from Sandia National Laboratories		1838864	-	(764)	(764)
Pass-Through from Sandia National Laboratories		1852754	16,729	147,502	164,231
Pass-Through from Sandia National Laboratories		1852754 LOA 001	-	-	-
Pass-Through from Sandia National Laboratories		PASUPATHY	-	219,566	219,566
Pass-Through from Sandia National Laboratories		1853407	-	86,824	86,824
Pass-Through from Sandia National Laboratories		1853793	-	83	83
Pass-Through from Sandia National Laboratories		1888931	-	96,023	96,023
Pass-Through from Sandia National Laboratories		1930652	-	5,161	5,161
Pass-Through from Sandia National Laboratories		1932462	-	(6)	(6)
Pass-Through from Sandia National Laboratories		1946531	-	141,254	141,254
Pass-Through from Sandia National Laboratories		1959705	-	3,508	3,508
Pass-Through from Sandia National Laboratories		1961670	-	73,308	73,308
Pass-Through from Sandia National Laboratories		196474	-	63,546	63,546
Pass-Through from Sandia National Laboratories		1970123	-	102,531	102,531
Pass-Through from Sandia National Laboratories		1970138	-	9,267	9,267
Pass-Through from Sandia National Laboratories		1976570	-	(7,850)	(7,850)
Pass-Through from Sandia National Laboratories		1976787	-	55,151	55,151
Pass-Through from Sandia National Laboratories		1980971	-	110,748	110,748
Pass-Through from Sandia National Laboratories		1982247	-	185,675	185,675
Pass-Through from Sandia National Laboratories		1985367	-	20,937	20,937
Pass-Through from Sandia National Laboratories		1985797	-	130,064	130,064
Pass-Through from Sandia National Laboratories		1988375	-	84,653	84,653
Pass-Through from Sandia National Laboratories		2005238	77,524	60,887	138,411
Pass-Through from Sandia National Laboratories		2006874	-	46,020	46,020
Pass-Through from Sandia National Laboratories		2027328	-	374,997	374,997
Pass-Through from Sandia National Laboratories		2030062	-	1,120	1,120
Pass-Through from Sandia National Laboratories		2032028	-	215,004	215,004
Pass-Through from Sandia National Laboratories		2049205	-	127,041	127,041
Pass-Through from Sandia National Laboratories		2061196	-	81,039	81,039
Pass-Through from Sandia National Laboratories		2069601	-	69,503	69,503
Pass-Through from Sandia National Laboratories		2073356	-	89,287	89,287
Pass-Through from Sandia National Laboratories		2074065	-	45,799	45,799
Pass-Through from Sandia National Laboratories		2078597	-	66,394	66,394
Pass-Through from Sandia National Laboratories		2084304 REV 0	-	67,815	67,815
Pass-Through from Sandia National Laboratories		2084904	-	49,532	49,532
Pass-Through from Sandia National Laboratories		2085938	-	34,506	34,506
Pass-Through from Sandia National Laboratories		2087561	-	103,749	103,749
Pass-Through from Sandia National Laboratories		2093967	-	174,531	174,531
Pass-Through from Sandia National Laboratories		2105167	-	35,381	35,381
Pass-Through from Sandia National Laboratories		2135478	-	29,974	29,974
Pass-Through from Sandia National Laboratories		2136040	-	66,428	66,428
Pass-Through from Sandia National Laboratories		2154473	-	44,690	44,690
Pass-Through from Sandia National Laboratories		2161983	-	113,346	113,346
Pass-Through from Sandia National Laboratories		2165595 REV 0	-	14,970	14,970
Pass-Through from Sandia National Laboratories		2176624	-	49,123	49,123
Pass-Through from Savannah River Nuclear Solutions, LLC		0000456323	-	93,232	93,232

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Energy (Continued)</b>					
Pass-Through from Stanford University SLAC National Accelerator Laboratory		174212	\$ -	\$ 33,151	\$ 33,151
Pass-Through from Stanford University SLAC National Accelerator Laboratory		196860	-	7,135	7,135
Pass-Through from Stanford University SLAC National Accelerator Laboratory		198864	-	147,915	147,915
Pass-Through from The Algae Foundation		UTA19 000131	-	6,058	6,058
Pass-Through from The Algae Foundation		UTA20 000292	-	14,136	14,136
Pass-Through from Triad National Securities, LLC		M2002284	-	47,560	47,560
Pass-Through from Triad National Securities, LLC		464745	-	25,076	25,076
Pass-Through from Triad National Securities, LLC		533198	-	62,496	62,496
Pass-Through from Triad National Securities, LLC		549299	-	(10)	(10)
Pass-Through from University of California - Berkeley		7434850	-	53,256	53,256
Pass-Through from University of Michigan		K00011159	-	49,708	49,708
Pass-Through from University of Michigan		PO#3005418630	-	1,015	1,015
Pass-Through from UChicago Argonne, LLC		0-P106-P-00091-00 / 0F-60099	-	3,679	3,679
Pass-Through from UChicago Argonne, LLC		0F-60203	-	299	299
Pass-Through from UChicago Argonne, LLC		9F 60002	-	99,917	99,917
Pass-Through from UChicago Argonne, LLC		9F 60050	-	14,405	14,405
Pass-Through from UChicago Argonne, LLC		9F-60059	-	40,356	40,356
Pass-Through from UChicago Argonne, LLC		9F-60108	-	78,458	78,458
Pass-Through from UHV Technologies, Inc.		DESC0017233	-	22,510	22,510
Pass-Through from UT - Battelle, LLC		4000158636	-	94,621	94,621
Pass-Through from UT - Battelle, LLC		4000160480	-	18,093	18,093
Pass-Through from UT - Battelle, LLC		4000171167	-	69,446	69,446
Pass-Through from UT - Battelle, LLC		4000171482	-	8,324	8,324
Pass-Through from UT - Battelle, LLC		4000173773	-	25,953	25,953
Pass-Through from UT - Battelle, LLC		4000177992	-	165,336	165,336
Pass-Through from UT - Battelle, LLC		4000178743	-	18,851	18,851
Pass-Through from UT - Battelle, LLC		4000180282	-	29,440	29,440
Pass-Through from UT - Battelle, LLC		6400016459	-	58,779	58,779
Pass-Through from UT - Battelle, LLC		6400016665	-	5,321	5,321
Total - CFDA 81.XXX			318,360	17,168,725	17,487,085
State Energy Program	81.041		-	150,607	150,607
Office of Science Financial Assistance Program	81.049		3,918,726	26,646,312	30,565,038
Pass-Through from Accelerator Technology Corporation		M1902553	-	10	10
Pass-Through from Accelerator Technology Corporation		M2002949	-	25,969	25,969
Pass-Through from Amethyst Research, Inc.		UTA18 000743	-	60,410	60,410
Pass-Through from Austin Geotech Services, Inc.		UTA18 000591	-	213,534	213,534
Pass-Through from AKADIO		03 19	-	46,717	46,717
Pass-Through from AMPeers, LLC		DE-SC0015983	-	3,609	3,609
Pass-Through from Bailey Tooling and Manufacturing		DESC0020501	-	18,066	18,066
Pass-Through from Battelle Energy Alliance, LLC		183672	-	153,490	153,490
Pass-Through from Board of Regents of the University of Wisconsin System		809K244	-	452,066	452,066
Pass-Through from Brookhaven National Laboratory		314750	-	5,546	5,546
Pass-Through from Case Western Reserve University		RES513721	-	154,381	154,381
Pass-Through from Central Michigan University		F63460	-	391,434	391,434
Pass-Through from Clarkson University		101143 01 PO 98163	-	149,683	149,683
Pass-Through from Consolidated Nuclear Security, LLC		4300156278	-	26,486	26,486
Pass-Through from Consolidated Nuclear Security, LLC		4300156296	-	32,023	32,023
Pass-Through from Consolidated Nuclear Security, LLC		4300158304	-	14,261	14,261
Pass-Through from Consolidated Nuclear Security, LLC		4300158313	-	19,465	19,465
Pass-Through from Consolidated Nuclear Security, LLC		4300158315	-	39,134	39,134
Pass-Through from Consolidated Nuclear Security, LLC		4300158329	-	39,927	39,927
Pass-Through from Cornell University		86856 11155	-	88,557	88,557
Pass-Through from Cyentech Consulting LLC		DE-SC0020595	-	21,917	21,917
Pass-Through from Cyentech Consulting LLC		176282	-	161,966	161,966
Pass-Through from E-Spectrum Technologies, Inc.		M2000224	-	46,427	46,427
Pass-Through from Electron Energy Corporation		M1802946	-	(1)	(1)
Pass-Through from Electron Energy Corporation		M2000515	-	218,372	218,372
Pass-Through from Florida State University		R01974	-	58,062	58,062
Pass-Through from General Atomics		4500076923	-	147,647	147,647
Pass-Through from General Atomics		4500077991	-	37,106	37,106

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Energy (Continued)</b>					
<i>Pass-Through from Giner, Inc.</i>		SA402261	\$	160,466	\$ 160,466
<i>Pass-Through from Hyper Tech Research, Inc.</i>		M1703355	-	(1,177)	(1,177)
<i>Pass-Through from Iowa State University</i>		SCN-1008531	-	30,392	30,392
<i>Pass-Through from Kent State University</i>		400005-UH	-	123,524	123,524
<i>Pass-Through from KAI, LLC</i>		UTA17 001324	-	150,135	150,135
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B623251	-	418,303	418,303
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B623252	-	221,097	221,097
<i>Pass-Through from Ligo Analytics, Inc</i>		DE-SC001960	-	50,954	50,954
<i>Pass-Through from Ligo Analytics, Inc</i>		DE-SC0019600	-	58,098	58,098
<i>Pass-Through from Los Alamos National Security, LLC</i>		388139	-	1,804	1,804
<i>Pass-Through from LCW Supercritical Technologies Corporation</i>		DE-SC0013731/M1901893	-	45,260	45,260
<i>Pass-Through from Mesa Photonics, LLC</i>		UTA17 001137	-	151,973	151,973
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		1976468	-	26,233	26,233
<i>Pass-Through from Paulsson, Inc.</i>		UTA20 000488	-	19,829	19,829
<i>Pass-Through from Penn State University</i>		5605 UTA LSJU 4215	-	121,379	121,379
<i>Pass-Through from Pennsylvania State University</i>		5484-UTEF- E-1090	-	(2,711)	(2,711)
<i>Pass-Through from Physical Sciences, Inc.</i>		10 03531 104396 46	-	34,586	34,586
<i>Pass-Through from Physical Sciences, Inc.</i>		10 03547 104397 46	-	41,000	41,000
<i>Pass-Through from QuesTek Innovations</i>		M1903096	-	59,405	59,405
<i>Pass-Through from Radiabeam Technologies, LLC</i>		1AMR/AMR1	-	14,814	14,814
<i>Pass-Through from Regents of the University of California</i>		10202	-	65,487	65,487
<i>Pass-Through from Regents of the University of Michigan</i>		K00009230-3005195050	-	98,854	98,854
<i>Pass-Through from Research Foundation of Stony Brook</i>		68856 1119493 3 3 W EXT	-	3,780	3,780
<i>Pass-Through from Research Foundation of Stony Brook</i>		68856 1119493 4	-	199,955	199,955
<i>Pass-Through from Silicon Audio Labs</i>		UTA16 001022 PHASE II	-	11,920	11,920
<i>Pass-Through from Stanford University</i>		61930390-130430	-	2,293	2,293
<i>Pass-Through from Stony Brook University</i>		72115 1126474 2	-	8,082	8,082
<i>Pass-Through from Syndem LLC</i>		2020-SYNDEM-003-TTU	-	23,377	23,377
<i>Pass-Through from TexPower, Inc.</i>		UTA19 001154	-	59,242	59,242
<i>Pass-Through from University of California - Berkeley</i>		8632	-	20,293	20,293
<i>Pass-Through from University of California - Davis</i>		A19-3055-S001	-	12,374	12,374
<i>Pass-Through from University of California - Davis</i>		A19-3057-S001	-	6,372	6,372
<i>Pass-Through from University of California - Davis</i>		A19-3058-S001	-	14,446	14,446
<i>Pass-Through from University of California - Davis</i>		A20-3255	-	3,274	3,274
<i>Pass-Through from University of California - Riverside</i>		S 000687	-	59,824	59,824
<i>Pass-Through from University of Florida</i>		00001891	-	61,249	61,249
<i>Pass-Through from University of Illinois</i>		090634-16987	-	87,878	87,878
<i>Pass-Through from University of Illinois</i>		092734-17404	-	8,726	8,726
<i>Pass-Through from University of Michigan</i>		3001346237	-	1,264	1,264
<i>Pass-Through from University of Southern California</i>		110847897	-	198,284	198,284
<i>Pass-Through from University of Tennessee</i>		A16 0384 S002	-	17,173	17,173
<i>Pass-Through from University of Tennessee</i>		8500050608	-	53,193	53,193
<i>Pass-Through from University of Washington</i>		UWSC11561	-	90,025	90,025
<i>Pass-Through from University of Wyoming</i>		1004033 - TTU	-	17,537	17,537
<i>Pass-Through from UHV Technologies, Inc.</i>		DESC0018905	-	99,944	99,944
<i>Pass-Through from UT - Battelle, LLC</i>		4000146387	-	(743)	(743)
<i>Pass-Through from UT - Battelle, LLC</i>		4000153525	-	60,715	60,715
<i>Pass-Through from UT - Battelle, LLC</i>		4000163332	-	8,898	8,898
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		429229-19837	-	117,198	117,198
<i>Pass-Through from Wake Forest University</i>		DESC0019902	-	52,272	52,272
<i>Pass-Through from Washington University - St. Louis</i>		WU-20-169-2940980H	-	192,000	192,000
<i>Pass-Through from Zyvex Labs, LLC</i>		DESC0018527	-	1,564	1,564
<i>Pass-Through from Zyvex Labs, LLC</i>		DESC0020827	-	-	-
Total - CFDA 81.049			3,918,726	32,654,690	36,573,416
University Coal Research	81.057		(249)	269,690	269,441
<i>Pass-Through from Battelle Memorial Institute</i>		485703	-	63,411	63,411
<i>Pass-Through from Battelle Pacific Northwest Division</i>		431874	-	20,725	20,725
Total - CFDA 81.057			(249)	353,826	353,577
Regional Biomass Energy Programs	81.079				
<i>Pass-Through from South Dakota State University</i>		3TA153 / :DE-FC36-05GO85041	-	(167)	(167)



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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Energy (Continued)</b>					
Conservation Research and Development	81.086		\$ 1,377,180	\$ 3,004,432	\$ 4,381,612
<i>Pass-Through from Auburn University</i>		20 ME 211809 UT	-	37,290	37,290
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		516883	-	3,245	3,245
<i>Pass-Through from Caterpillar, Inc</i>		UTA19 000604	-	58,642	58,642
<i>Pass-Through from Drexel University</i>		950016	-	4,813	4,813
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		7539320	-	28,865	28,865
<i>Pass-Through from North Carolina State University</i>		2014-0654-75	79,169	31,549	110,718
<i>Pass-Through from University of Alabama</i>		A19-0455-S003	-	55,846	55,846
<i>Pass-Through from University of California - San Diego</i>		112753359 MP S9002206	-	233,158	233,158
<i>Pass-Through from UChicago Argonne, LLC</i>		9F-60262	-	84,989	84,989
Total - CFDA 81.086			1,456,349	3,542,829	4,999,178
Renewable Energy Research and Development	81.087		543,299	3,188,953	3,732,252
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE EE0007888 05 1A	-	87,587	87,587
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE EE0007888 05 4	-	114,327	114,327
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE EE0007888 10 09B	-	34,060	34,060
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE EE0007888 2018 UT	-	-	-
<i>Pass-Through from American Institute of Chemical Engineers</i>		BP3	-	158,935	158,935
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888	130,386	261,919	392,305
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-02-7	93,711	317,288	410,999
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-03-2-5	-	2,901	2,901
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-09-03	57,582	281,113	338,695
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-10-08	92,055	223,441	315,496
<i>Pass-Through from American Institute of Chemical Engineers</i>		M1702784	-	18,239	18,239
<i>Pass-Through from Drexel University</i>		850051	-	145,742	145,742
<i>Pass-Through from Duke University</i>		323 0268	25,623	62,519	88,142
<i>Pass-Through from Gas Technology Institute</i>		S884	-	372,630	372,630
<i>Pass-Through from General Motors</i>		4300584241 E DE	-	-	-
<i>Pass-Through from Johns Hopkins University</i>		EE0007651	-	121,431	121,431
<i>Pass-Through from Louisiana State University</i>		DEEE0008215	-	107,213	107,213
<i>Pass-Through from National Renewable Energy Laboratory</i>		0000028429	-	69,097	69,097
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		DEAC3608GO28308	-	59,802	59,802
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		1993461	-	15,868	15,868
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2009069	-	167,751	167,751
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2044914	-	141,243	141,243
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2103760	-	63,561	63,561
<i>Pass-Through from Oklahoma State University</i>		1-576059-TAMIU	-	27,975	27,975
<i>Pass-Through from Oregon State University</i>		G0185A-A	-	7,250	7,250
<i>Pass-Through from Regal Beloit America, Inc.</i>		M1702739	-	122,386	122,386
<i>Pass-Through from Regents of the University of California - UCLA</i>		4550 G WA170	17,565	192,986	210,551
<i>Pass-Through from Regents of the University of California - UCLA</i>		4550 G WA324	231,944	231,946	463,890
<i>Pass-Through from Sandia National Laboratories</i>		1976307 / 2144932	-	162,448	162,448
<i>Pass-Through from Smart Manufacturing Leadership Coalition</i>		CESMII-2017-R-01	-	(28)	(28)
<i>Pass-Through from Syndem LLC</i>		2020-SYNDEM-001-TTU	-	64,638	64,638
<i>Pass-Through from University of Arkansas</i>		UA2020-166	-	18,085	18,085
<i>Pass-Through from University of Arkansas System</i>		UA2020-197 CASTILO	-	15,812	15,812
<i>Pass-Through from University of Illinois</i>		093140-17559	-	44,351	44,351
<i>Pass-Through from University of Illinois - Chicago</i>		DEEE0007545	-	1,586	1,586
<i>Pass-Through from University of Massachusetts - Amherst</i>		17-009129 A 00	-	3,786	3,786
<i>Pass-Through from Washington State University</i>		130616-G003844	-	343,618	343,618
Total - CFDA 81.087			1,192,165	7,252,459	8,444,624
Fossil Energy Research and Development	81.089		1,350,153	8,816,903	10,167,056
<i>Pass-Through from Battelle</i>		US001 0000509245	-	(35)	(35)
<i>Pass-Through from Gas Technology Institute</i>		S919	-	122,167	122,167
<i>Pass-Through from Gas Technology Institute</i>		S919 LOA	-	22,229	22,229
<i>Pass-Through from Membrane Technology and Research, Inc.</i>		UTA19 000508	-	17,051	17,051
<i>Pass-Through from Old Dominion University</i>		20-114-300542-010	-	6,465	6,465
<i>Pass-Through from Penn State University</i>		5842 UTA E 1544	-	57,081	57,081
<i>Pass-Through from Pennsylvania State University</i>		5693-TAMU- E-6825 - (DE-	-	-	-
<i>Pass-Through from Pennsylvania State University</i>		FE0026825	-	20,207	20,207
<i>Pass-Through from Pennsylvania State University</i>		5694-TAM- E-6825	-	92,870	92,870

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Energy (Continued)</b>					
<i>Pass-Through from Pennsylvania State University</i>		5958-TAMU- E-6825	\$	109,709	\$ 109,709
<i>Pass-Through from Pennsylvania State University</i>		5959-TAMU- E-6825	104,493	85,456	189,949
		SSEB SECARBUSA 931			
<i>Pass-Through from Southern States Energy Board</i>		TXBEG 2020 001	-	28,406	28,406
		SSEB SECARB3 973			
<i>Pass-Through from Southern States Energy Board</i>		T13BEG TI 2008 019	-	221,433	221,433
		3200002805 20 073 PO			
<i>Pass-Through from University of Kentucky</i>		7800005064	-	76,835	76,835
<i>Pass-Through from West Virginia University</i>		19-608-TAMU	-	103,830	103,830
			1,454,646	9,780,607	11,235,253
<b>Total - CFDA 81.089</b>					
Epidemiology and Other Health Studies Financial Assistance Program	81.108				
<i>Pass-Through from Drexel University</i>		23-1352630	-	101,275	101,275
Stewardship Science Grant Program	81.112		2,251,454	3,089,488	5,340,942
Defense Nuclear Nonproliferation Research	81.113		5,428	63,068	68,496
		AWD 000372 G9 PO			
<i>Pass-Through from Georgia Institute of Technology</i>		5050702	-	161,225	161,225
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-000372-G11	7,433	91,788	99,221
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7366132	95,076	156,285	251,361
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B631736	-	(330)	(330)
<i>Pass-Through from University of California - Berkeley</i>		00009331 BB00838699	-	194,383	194,383
<i>Pass-Through from University of Michigan</i>		K00009802-3005795901	-	63,664	63,664
			107,937	730,083	838,020
<b>Total - CFDA 81.113</b>					
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117		66,332	439,023	505,355
<i>Pass-Through from Missouri University of Science and Technology</i>		00068991 02	-	11,058	11,058
			66,332	450,081	516,413
<b>Total - CFDA 81.117</b>					
Nuclear Energy Research, Development and Demonstration	81.121		935,407	3,186,484	4,121,891
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		156135	-	2,015	2,015
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		185480	-	14,735	14,735
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		195965	-	57,349	57,349
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		207264	-	725	725
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		214014	-	61,076	61,076
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		215038	-	78,982	78,982
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		220331	-	3,074	3,074
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		223585	-	75,144	75,144
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		225095	-	23,272	23,272
<i>Pass-Through from Boise State University</i>		7161-PO124386	-	1,387	1,387
<i>Pass-Through from Ohio State University</i>		60066840	-	18,628	18,628
<i>Pass-Through from Ohio State University</i>		60067765	-	38,166	38,166
<i>Pass-Through from Pacific Northwest National Laboratory</i>		413609	-	25,111	25,111
<i>Pass-Through from Pacific Northwest National Laboratory</i>		485729	-	80,621	80,621
<i>Pass-Through from Pacific Northwest National Laboratory</i>		508973	-	64,530	64,530
<i>Pass-Through from Purdue University</i>		14000472-005	-	54,607	54,607
<i>Pass-Through from Triad National Securities, LLC</i>		463009	-	57,372	57,372
<i>Pass-Through from Triad National Securities, LLC</i>		514313	-	35,759	35,759
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		093238-17181	-	20,695	20,695
<i>Pass-Through from University of Massachusetts - Lowell</i>		S51900000033766	-	18,761	18,761
<i>Pass-Through from University of Nebraska</i>		25-1123-0061-003	-	64,242	64,242
<i>Pass-Through from University of Oklahoma</i>		2018-20	-	35,488	35,488
<i>Pass-Through from Utah State University</i>		200649-293	-	76,475	76,475
<i>Pass-Through from Utah State University</i>		200658-340	-	20,459	20,459
<i>Pass-Through from UChicago Argonne, LLC</i>		5F-32301	-	(95)	(95)
<i>Pass-Through from UT - Battelle, LLC</i>		4000163332	-	148,916	148,916
<i>Pass-Through from UT - Battelle, LLC</i>		4000168281	-	44,533	44,533
<i>Pass-Through from Virginia Commonwealth University</i>		FP00010870	-	69,264	69,264
<i>Pass-Through from Virginia Polytechnic Institute</i>		429354-19C28	-	11,147	11,147
<i>Pass-Through from Westinghouse Electric Company</i>		PO 4500780326	91,906	71,383	163,289
			1,027,313	4,460,305	5,487,618
<b>Total - CFDA 81.121</b>					

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Energy (Continued)</b>					
Electricity Research, Development and Analysis <i>Pass-Through from AlphaCore, Inc.</i>	81.122	7040	\$ 971,943	\$ 1,562,282 \$ 104,986	\$ 2,534,225 104,986
<i>Pass-Through from University of Chicago - Argonne National Laboratory</i>		9F-60172	-	78,318	78,318
<i>Pass-Through from University of Illinois - Champaign</i>		085228 16935 2	-	80,413	80,413
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		078260-15698	-	109,467	109,467
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		2015-06608-03	-	11,712	11,712
Total - CFDA 81.122			971,943	1,947,178	2,919,121
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		748,483	997,066	1,745,549
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B640889	-	58,024	58,024
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B641173	-	25,331	25,331
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B632860	-	24,929	24,929
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B640459	-	20,956	20,956
<i>Pass-Through from Los Alamos National Laboratory</i>		476278	-	99,579	99,579
<i>Pass-Through from Universidad Del Turabo</i>		2016T-04	-	3,542	3,542
Total - CFDA 81.123			748,483	1,229,427	1,977,910
Predictive Science Academic Alliance Program <i>Pass-Through from Stanford University</i>	81.124	60544212 107908	230,531	558,677 35,973	789,208 35,973
Total - CFDA 81.124			230,531	594,650	825,181
ARRA - Expand and Extend Clean Coal Power Initiative	81.131				
<i>Pass-Through from Petra Nova Parish Holdings, LLC</i>		UTA15 000294 4501616882 PH III	-	244,829	244,829
Advanced Research Projects Agency - Energy <i>Pass-Through from Aquanis, Inc.</i>	81.135	DEAR0001011	1,014,441	987,998	2,002,439
<i>Pass-Through from Arizona State University</i>		A 00000318	-	388,352	388,352
<i>Pass-Through from Arizona State University</i>		A 00000409	-	59,148	59,148
<i>Pass-Through from Battelle Pacific Northwest Division</i>		448775	-	31,075	31,075
<i>Pass-Through from Oregon State University</i>		G0183A C	-	134,423	134,423
<i>Pass-Through from Rensselaer Polytechnic Institute</i>		A20 0024 S001 PO P269719	-	47,875	47,875
<i>Pass-Through from University of Alabama</i>		A18-0307-S002 UFDSP00012003	49,692	83,407	83,407
<i>Pass-Through from University of Florida</i>		P0056459	-	13,910	63,602
<i>Pass-Through from University of Southern Mississippi</i>		USM-8006059-02	-	257,393	257,393
<i>Pass-Through from University of Southern Mississippi</i>		USM-8006060-02	-	376	376
<i>Pass-Through from University of Virginia</i>		DEAR0000667	-	(98)	(98)
<i>Pass-Through from UHV Technologies, Inc.</i>		SRS REF # M1703366	-	23,967	23,967
Total - CFDA 81.135			1,064,133	2,085,770	3,149,903
Minority Economic Impact	81.137		-	65,364	65,364
Total - U.S. Department of Energy			14,808,123	85,902,026	100,710,149
<b>U.S. Department of Education</b>					
U.S. Department of Education <i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>	84.XXX	N000343851	-	46,421	46,421
Adult Education - Basic Grants to States <i>Pass-Through from American Institutes for Research</i>	84.002	178405	-	30,916 123,959	30,916 123,959
Total - CFDA 84.002			-	154,875	154,875
Title I Grants to Local Educational Agencies	84.010		-	(17)	(17)
Migrant Education State Grant Program	84.011		-	(1)	(1)

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Education (Continued)</b>					
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 <i>Pass-Through from State of Louisiana, Department of Education</i>	84.015	2000302580	\$ -	\$ 194,722	\$ 194,722
			998,980	3,405,443	4,404,423
Total - CFDA 84.015			998,980	3,600,165	4,599,145
Special Education Grants to States	84.027		-	206,842	206,842
Higher Education Institutional Aid <i>Pass-Through from Alvin Community College</i>	84.031	P031C160219	670,447	2,592,371	3,262,818
<i>Pass-Through from Amarillo College</i>		P031C1602044	-	21,862	21,862
<i>Pass-Through from Northwest Vista College</i>		BONNER-P031S180160	-	42,428	42,428
			-	226,517	226,517
Total - CFDA 84.031			670,447	2,883,178	3,553,625
Fund for the Improvement of Postsecondary Education	84.116		-	8,888	8,888
Minority Science and Engineering Improvement	84.120		80,915	914,088	995,003
Rehabilitation Long-Term Training	84.129		-	470,028	470,028
Graduate Assistance in Areas of National Need	84.200		-	205,946	205,946
Javits Gifted and Talented Students Education <i>Pass-Through from West Virginia University</i>	84.206	19-853-TAMU	-	18,365	18,365
Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods	84.215		-	(685)	(685)
TRIO McNair Post-Baccalaureate Achievement	84.217		-	1,241,414	1,241,414
Centers for International Business Education	84.220		-	287,470	287,470
Twenty-First Century Community Learning Centers	84.287		-	(3)	(3)
Education Research, Development and Dissemination <i>Pass-Through from American Institutes for Research</i>	84.305	R305A160060	453,092	5,419,380	5,872,472
<i>Pass-Through from College for All Texans Foundation</i>		2018-738	22,361	-	22,361
<i>Pass-Through from Harvard University</i>		108164-5110832	-	30,655	30,655
<i>Pass-Through from Harvard University</i>		135998 5116554	-	11,310	11,310
<i>Pass-Through from Lehigh University</i>		543985 78001	-	22,062	22,062
<i>Pass-Through from North Carolina State University</i>		543985 78001	-	95,172	95,172
<i>Pass-Through from Tulane University</i>		2019-0751-01	-	21,042	21,042
<i>Pass-Through from University of Maryland</i>		TUL SCC 556413 19 20	-	6,357	6,357
<i>Pass-Through from University of South Florida</i>		CREDIT REQUEST	-	9,291	9,291
<i>Pass-Through from University of Southern California</i>		5830-1538-00-A	-	108,663	108,663
<i>Pass-Through from University of Wisconsin - Madison</i>		89618656	-	34,131	34,131
<i>Pass-Through from Utah State University</i>		795K631	-	35,091	35,091
		201035 434	-	548,441	548,441
Total - CFDA 84.305			475,453	6,341,595	6,817,048
Research in Special Education <i>Pass-Through from University of California - Riverside</i>	84.324	S 000854	56,647	2,633,391	2,690,038
<i>Pass-Through from University of Kansas Center for Research, Inc.</i>		BSA 19048	-	54,585	54,585
<i>Pass-Through from University of Nebraska</i>		24 1714 0222 002	-	96	96
<i>Pass-Through from University of Oregon</i>		224740C 2	-	21,641	21,641
<i>Pass-Through from University of Oregon</i>		224740C 3	-	24,927	24,927
<i>Pass-Through from University of Oregon</i>		224740C 5	-	29,558	29,558
<i>Pass-Through from University of Oregon</i>		224770B	-	16,888	16,888
<i>Pass-Through from University of Oregon</i>		281680B	-	48,302	48,302
<i>Pass-Through from Vanderbilt University</i>		UNIV60235	-	31,292	31,292
			-	3,199	3,199
Total - CFDA 84.324			56,647	2,863,879	2,920,526
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		-	910,831	910,831

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Education (Continued)</b>					
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		\$ 982,125	\$ 4,908,259	\$ 5,890,384
<i>Pass-Through from University of Missouri - Columbia</i>		C00059710 2	-	69,149	69,149
<i>Pass-Through from University of Oregon</i>		281520D	-	7,946	7,946
<i>Pass-Through from University of Oregon</i>		281520D 1	-	34,508	34,508
<i>Pass-Through from WestEd</i>		UTA19 001417	-	249,535	249,535
Total - CFDA 84.326			982,125	5,269,397	6,251,522
Special Education Educational Technology Media, and Materials for Individuals with Disabilities	84.327				
<i>Pass-Through from University of Oregon</i>		224790A	-	8,144	8,144
<i>Pass-Through from University of Oregon</i>		224790A 1	-	13,981	13,981
Total - CFDA 84.327			-	22,125	22,125
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	593,072	593,072
Rural Education	84.358		-	(1)	(1)
English Language Acquisition State Grants	84.365		179,044	3,197,762	3,376,806
<i>Pass-Through from President and Board of Trustees of Santa Clara College</i>		EDU023-01	-	84,390	84,390
Total - CFDA 84.365			179,044	3,282,152	3,461,196
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367		-	(2)	(2)
<i>Pass-Through from National Institute for Excellence in Teaching</i>		U367D150013	-	158,483	158,483
Total - CFDA 84.367			-	158,481	158,481
School Improvement Grants	84.377				
<i>Pass-Through from Premont Independent School District</i>		16-0601	-	29,139	29,139
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	84.411		263,937	1,669,426	1,933,363
<i>Pass-Through from Harmony Public Schools</i>		M1900975-420771	-	(10,991)	(10,991)
<i>Pass-Through from Harmony Public Schools</i>		M1900975-420772	-	48,178	48,178
<i>Pass-Through from Intercultural Development Research Association</i>		REENERGIZE-2017-01	-	167,909	167,909
Total - CFDA 84.411			263,937	1,874,522	2,138,459
Promoting Readiness of Minors in Supplemental Security Income	84.418				
<i>Pass-Through from University of Wisconsin - Madison</i>		0000000538	-	3,253	3,253
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Minority Serving Institutions (MSIs)	84.425L		-	2,297,167	2,297,167
COVID-19 - HEERF Strengthening Institutions Program (SIP)	84.425M		-	850,956	850,956
Supporting Effective Educator Development Program	84.423		235,044	8,463,928	8,698,972
Student Support and Academic Enrichment Program	84.424		-	(1)	(1)
Total - U.S. Department of Education			3,942,592	42,997,469	46,940,061
<b>Consumer Product Safety Commission</b>					
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	87.051		-	244,183	244,183
Total - Consumer Product Safety Commission			-	244,183	244,183
<b>United States Institute of Peace</b>					
Priority Grant Competition	91.005		35,368	25,960	61,328
Total - United States Institute of Peace			35,368	25,960	61,328

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services</b>					
U.S. Department of Health and Human Services	93.XXX	HHSF223201810169C 2 3 1205374	\$ -	\$ 257,947	\$ 257,947
		HHSN261201200034I- TO11	310,014	239,771	549,785
		HHSN261201200034I	-	658,699	658,699
		HHSN261201200034I-TO10	-	85,467	85,467
		HHSN261201200034I-TO12	-	145,068	145,068
		HHSN261201200034I-TO13	80,381	8,915	89,296
		HHSN261201200034I-TO8	291,372	159,895	451,267
		HHSN261201200034I-TO9	69,775	12,509	82,284
		HHSN261201500018I-TO3	-	21,265	21,265
		HHSN261201500018I-TO4	-	46,158	46,158
		HHSN261201500018I-TO5	-	27,923	27,923
		HHSN261201500018I-TO6	-	265,767	265,767
		HHSN261201500018I-TO7	-	268,677	268,677
		HHSN261201500018I-TO8	-	279,450	279,450
		HHSN261201500018I-TO9	321,755	62,226	383,981
		HHSN263201600013I- P0004	-	344,925	344,925
		HHSN268200900039C	-	(80,455)	(80,455)
		HHSN271201600057C	-	194,971	194,971
		HHSN271201800031C	-	880,967	880,967
		HHSN272201700039I	-	790,550	790,550
		HHSN272201700040I	-	3,048,925	3,048,925
		HHSN276201800171P NE	-	49,531	49,531
			-	2,968	2,968
		N01 CM-2011-00039 01	-	1	1
		N01DA-13-8908	-	(124)	(124)
		PSC-18-080	-	6,071	6,071
		RS20171990-01	-	24,927	24,927
		R01A1151374	-	61,864	61,864
		165790/164132	-	5,880	5,880
		166490/164132	-	4,235	4,235
		166882/164132	-	4,338	4,338
		19-0411	-	34,978	34,978
		20IPA2009433	-	2,160	2,160
		200-2009-32594	-	27	27
		200-2009-32594 OPTION 8	-	(1,171)	(1,171)
		200-2011-41271/0001	-	33,472	33,472
		2018-0221	-	11,458	11,458
		3001403283	-	362,787	362,787
		7R01DK118630-03	-	30,755	30,755
		7R01GM085575-07	-	28,503	28,503
		75D 301 19 C 05790	-	173,232	173,232
		75D30118C02646	-	95,895	95,895
		75D30118C02911	-	126,746	126,746
		75D30119C05279	-	145,264	145,264
		75D30119C05321	-	188,295	188,295
		75D30119P04480	-	88,400	88,400
		75NP1019D00021	-	76,311	76,311
		75N91019D00021	87,732	427,985	515,717
		75N93019D00022	-	69,198	69,198
		75N95020P00344	-	11,026	11,026
		90REG0003-02-00	-	17,319	17,319
<i>Pass-Through from Atox Bio, Ltd.</i>		HHSO1002014000013C	-	1,300	1,300
<i>Pass-Through from Battelle Memorial Institute</i>		HHSN272201200003I	-	293,151	293,151
<i>Pass-Through from Baylor College of Medicine</i>		HHSN272201300015I	-	41,551	41,551
<i>Pass-Through from Baylor College of Medicine</i>		1R01AG065290-01A1	-	5,357	5,357
<i>Pass-Through from Boston Medical Center</i>		BMC ID 6796 PO 11707851- S	-	34,891	34,891
<i>Pass-Through from Charles River Laboratories, Inc</i>		HHSO100201500008C	-	541	541
<i>Pass-Through from Children's Hospital of Philadelphia</i>		75D30119C06345	-		
<i>Pass-Through from Duke Clinical Research Institute</i>		3222120620	-	12,730	12,730
		HHSN-275201000003I	-	473	473

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Pass-Through from Duke University		A032643 HHSN-2752018000031 /	\$ - \$	181,162	181,162
Pass-Through from Duke University		SITE #UTH HHSN2752010000031/	-	4,105	4,105
Pass-Through from Duke University		SITE UTH99	-	3,786	3,786
Pass-Through from Duke University		N01-AI05419	-	89	89
Pass-Through from Duke University		203-			
Pass-Through from Duke University		7996/HHSN275201800003	-	14,344	14,344
Pass-Through from Duke University Medical Center		HHSN272200900023C	-	(47,768)	(47,768)
Pass-Through from Eagle Harbor Technologies, Inc		M2000919	-	30,649	30,649
Pass-Through from Eastern Virginia Medical School		HHSN2732016000031	-	2,072	2,072
Pass-Through from EnLiSense, LLC		HHSO100201800026C	-	32,669	32,669
Pass-Through from Fred Hutchinson Cancer Research Center		HHSN272201600015C	-	69,349	69,349
Pass-Through from Harris County Public Health and Environmental Services		UTA19 001267	-	41,482	41,482
		2396-			
Pass-Through from Intelligent Automation, Inc.		4/HHSN261201800038C/ HHSN261201400002B	-	(23,529)	(23,529)
Pass-Through from ICF Macro, Inc.		17GZSK0119	-	73,641	73,641
Pass-Through from J. Craig Venter Institute		HHSN272201400028C	-	405	405
Pass-Through from Janssen Pharmaceutica NV		HHSN272200800056C	-	666,444	666,444
Pass-Through from Leidos Biomedical Research, Inc.		HHSN261200800001E	-	520	520
Pass-Through from Leidos Biomedical Research, Inc.		HHSN261201500003I	-	461,178	461,178
Pass-Through from Leidos Biomedical Research, Inc.		HHSN261201500003I	-	2,300,173	2,300,173
Pass-Through from Leidos Biomedical Research, Inc.		VHHSN261201500003I	-	575,068	575,068
Pass-Through from Leidos Biomedical Research, Inc.		14X082ST1	-	(117,570)	(117,570)
Pass-Through from Leidos Biomedical Research, Inc.		14X082T2	-	(108,798)	(108,798)
Pass-Through from Leidos Biomedical Research, Inc.		75N91019D00024	-	364,733	364,733
Pass-Through from Leidos, Inc.		15X219	-	47,744	47,744
Pass-Through from Mayo Clinic		HHSN261201200042I	-	37	37
Pass-Through from Mimetas US, Inc		HHSN26120700015C	-	36,643	36,643
Pass-Through from Mimetas US, Inc		75N91019C00041 / 51508	-	29,374	29,374
Pass-Through from Moi University College of Health Sciences		UTA18 000749 YEAR 3 20CTA-	-	7,922	7,922
Pass-Through from National Institutes of Health		DM0026/75N91019D000	-	497,878	497,878
Pass-Through from National Rural Health Association		18BBSK0052	-	102,578	102,578
Pass-Through from New Mexico Institute of Mining and Technology		75D30119C06390	-	53,899	53,899
		UTA19 001349			
Pass-Through from Newormics LLC		1R43ES029890 01	-	18,647	18,647
Pass-Through from North American Association of Central Cancer Registries		7/1/2014	-	150,464	150,464
Pass-Through from Pacific Northwest Laboratory		494645	-	68,471	68,471
Pass-Through from Physical Sciences, Inc.		HHSN26120140006	-	(336)	(336)
Pass-Through from Physical Sciences, Inc.		HHSN261201600030C	-	1,638	1,638
Pass-Through from Salzman Group		HHSO100201600016C	-	61,585	61,585
Pass-Through from Social & Scientific Systems, Inc.		HHSN261201400010I	-	135,390	135,390
Pass-Through from Social & Scientific Systems, Inc.		HHSN61201400010I	-	(19,511)	(19,511)
Pass-Through from Southwest Research Institute		HHSN272201500015C	-	1,707	1,707
Pass-Through from Syneos Health, LLC		HHSO100201700014C	-	26,248	26,248
Pass-Through from SAIC - Frederick, Inc.		13XS071	-	(10,631)	(10,631)
Pass-Through from SRA International, Inc		SRAS002433 1	-	62,810	62,810
Pass-Through from Tetraphase Pharmaceuticals, Inc.		2018-01	-	24	24
Pass-Through from Texas Health Institute		M1902429	-	35,147	35,147
Pass-Through from TMF Health Quality Institute		UTA16 000965 3	-	(97)	(97)
Pass-Through from University of Colorado		1R01AI14147901	-	54,575	54,575
Pass-Through from University of Georgia		00002151	-	298,936	298,936
Pass-Through from University of Massachusetts Medical School		OSP29546-02	-	40,151	40,151
Pass-Through from University of Michigan		HHSN268201800002I	-	64,198	64,198
Pass-Through from University of North Carolina - Chapel Hill		HHSN268201700001I	-	254,723	254,723
Pass-Through from Veterans Affairs Medical Center of Washington DC		15FED1511233-0002-0001	-	110,207	110,207
COVID-19 - U.S. Department of Health and Human Services		HHSN272201700040I	-	138,558	138,558
Total - CFDA 93.XXX			1,161,029	16,985,128	18,146,157
Cooperative Agreements to Improve the Health Status of Minority Populations	93.004		-	14,843	14,843

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Training in General, Pediatric, and Public Health Dentistry	93.059		\$ -	\$ 14,007	\$ 14,007
Innovations in Applied Public Health Research <i>Pass-Through from Instadiagnostics, Inc.</i>	93.061	UTSWMC001	-	2,785	2,785
Global AIDS <i>Pass-Through from Cardno</i>	93.067	U2GGH001531	-	122,130	122,130
Chronic Diseases: Research, Control, and Prevention <i>Pass-Through from American College of Rheumatology</i>	93.068	ACR 2019	-	372,226	372,226
			-	2,137	2,137
Total - CFDA 93.068			-	374,363	374,363
Public Health Emergency Preparedness	93.069		-	439,674	439,674
Environmental Public Health and Emergency Response <i>Pass-Through from University of Iowa</i>	93.070	S01265-01	-	41,157	41,157
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		-	22,685	22,685
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		-	45,458	45,458
Family Smoking Prevention and Tobacco Control Act Regulatory Research <i>Pass-Through from Yale University</i>	93.077	GR109352 CON 80002356	199,042	1,975,421	2,174,463
			-	55,741	55,741
Total - CFDA 93.077			199,042	2,031,162	2,230,204
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		226,077	1,605,915	1,831,992
Research on Research Integrity	93.085		-	151,535	151,535
Healthy Marriage Promotion and Responsible Fatherhood Grants <i>Pass-Through from Avance, Inc.</i>	93.086	11056-G0500653	-	224,096	224,096
<i>Pass-Through from Rutgers University</i>		6096 / PO508400	-	65,130	65,130
Total - CFDA 93.086			-	289,226	289,226
Advancing System Improvements for Key Issues in Women's Health	93.088		174,421	649,689	824,110
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		98,188	114,652	212,840
Health Profession Opportunity Grants <i>Pass-Through from Community Action Project of Tulsa County, Inc.</i>	93.093	UTA16 000027	-	51,041	51,041
Food and Drug Administration Research <i>Pass-Through from Baylor College of Medicine</i>	93.103	53914-1	157,899	2,002,225	2,160,124
<i>Pass-Through from Baylor College of Medicine</i>		7000000758	-	383,704	383,704
<i>Pass-Through from Colorado State University</i>		G-01479-1	-	75,418	75,418
<i>Pass-Through from Massachusetts General Hospital</i>		2018A002287	-	3,901	3,901
<i>Pass-Through from National Institute for Pharmaceutical Technology and Education (NIPTE)</i>		NIPTE U01 TX 2019 001	-	32,881	32,881
<i>Pass-Through from National Institute for Pharmaceutical Technology and Education (NIPTE)</i>		NIPTE U01 TX 2020 001	-	21,307	21,307
<i>Pass-Through from National Institute for Pharmaceutical Technology and Education (NIPTE)</i>		NIPTE-U01-TAMU-2018-002	-	23,022	23,022
<i>Pass-Through from National Institute for Pharmaceutical Technology and Education (NIPTE)</i>		NIPTE-U01-TAMU-2019-001	-	(5,057)	(5,057)
<i>Pass-Through from National Institute for Pharmaceutical Technology and Education (NIPTE)</i>		NIPTE-U01-TAMU-2019-001	-	40,441	40,441
<i>Pass-Through from National Institute for Pharmaceutical Technology and Education (NIPTE)</i>		NIPTE-U01-TAMU-2020-001	-	40,441	40,441
<i>Pass-Through from National Institute for Pharmaceutical Technology and Education (NIPTE)</i>		NIPTE-U01-TAMU-2020-002	-	208,616	208,616
<i>Pass-Through from National Institute for Pharmaceutical Technology and Education (NIPTE)</i>		NIPTE-U01-TAMU-2020-002	-	25,634	25,634
<i>Pass-Through from National Institute for Pharmaceutical Technology and Education (NIPTE)</i>		NIPTE-75F-TAM-2021-001	-	54,752	54,752
<i>Pass-Through from Oregon Health and Science University</i>		23-7083114	-	24,040	24,040
<i>Pass-Through from Yale University</i>		GR108034	-	22,492	22,492
Total - CFDA 93.103			157,899	2,913,376	3,071,275



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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104				
<i>Pass-Through from Carnegie Mellon University</i>		LOA 1 FISHER	\$ -	\$ 27,675	\$ 27,675
<i>Pass-Through from Heart of Texas Region MHMR</i>		UTA16 001001 YEAR 3	-	23,686	23,686
<i>Pass-Through from Heart of Texas Region MHMR</i>		UTA16 001001 3	-	50,017	50,017
Total - CFDA 93.104			-	101,378	101,378
Maternal and Child Health Federal Consolidated Programs	93.110		26,310	884,422	910,732
<i>Pass-Through from Baylor University</i>		5 T16MC29831-04-00	-	66,009	66,009
<i>Pass-Through from Boston University</i>		4500002768	96,852	-	96,852
<i>Pass-Through from Boston University</i>		4500003306 003 EXT CHG	-	29,425	29,425
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5114849	-	46,487	46,487
Total - CFDA 93.110			123,162	1,026,343	1,149,505
Environmental Health	93.113		590,825	8,693,107	9,283,932
<i>Pass-Through from Baylor College of Medicine</i>		M2001754	-	35,261	35,261
<i>Pass-Through from Baylor College of Medicine</i>		PO 7000000558	-	102,117	102,117
<i>Pass-Through from Baylor College of Medicine</i>		1P30ES030285-01	-	83,072	83,072
<i>Pass-Through from Baylor College of Medicine</i>		3R21ES0290-02-S1	-	929	929
<i>Pass-Through from Baylor College of Medicine</i>		5P30ES03028502	-	305,260	305,260
<i>Pass-Through from Baylor College of Medicine</i>		5R01ES028842-02	-	36,710	36,710
<i>Pass-Through from Baylor College of Medicine</i>		5R21ES029616-02	-	15,684	15,684
<i>Pass-Through from George Washington University</i>		18-M68	-	195,070	195,070
<i>Pass-Through from Johns Hopkins University</i>		2003903146	-	41,173	41,173
<i>Pass-Through from Johns Hopkins University</i>		2004543420	-	21,833	21,833
<i>Pass-Through from National Institutes of Health</i>		1R15ES026795-01A1	-	109,756	109,756
<i>Pass-Through from University of Colorado</i>		84-6000555	-	90,391	90,391
<i>Pass-Through from University of Iowa</i>		S00430-01/R01ES029035-01A	-	114,787	114,787
<i>Pass-Through from University of Nebraska Medical Center</i>		34-1905-2249-	-	-	-
<i>Pass-Through from University of New Mexico Health Science Center</i>		011/R01ES015	-	32,513	32,513
<i>Pass-Through from University of Puerto Rico</i>		3RBB7	-	7,092	7,092
<i>Pass-Through from University of Puerto Rico</i>		UTA18 000379	-	102,492	102,492
Total - CFDA 93.113			590,825	9,987,247	10,578,072
Oral Diseases and Disorders Research	93.121		606,202	16,833,470	17,439,672
<i>Pass-Through from Baylor College of Medicine</i>		1R03DE028858-01	-	10,308	10,308
<i>Pass-Through from Baylor College of Medicine</i>		5R01DE024179-05	-	14,231	14,231
<i>Pass-Through from Kitware, Inc.</i>		K002197-00-	-	-	-
<i>Pass-Through from Loma Linda University</i>		S02/R43DE02757	-	28,094	28,094
<i>Pass-Through from Massachusetts Institute of Technology</i>		5R01DE02585205	-	32,520	32,520
<i>Pass-Through from The Charlotte-Mecklenburg Hospital Authority dba Carolinas HealthCare</i>		5R01DE024747	-	211,998	211,998
<i>Pass-Through from Trustees of Dartmouth College</i>		5U01DE022939-07	-	9,943	9,943
<i>Pass-Through from University of Alabama - Birmingham</i>		5 R01 DE022772 04	-	(8,978)	(8,978)
<i>Pass-Through from University of Alabama - Birmingham</i>		000412838-005/1U19DE000521323-	-	(10,970)	(10,970)
<i>Pass-Through from University of Alabama - Birmingham</i>		001/1U19DE02871	-	373,746	373,746
<i>Pass-Through from University of California - San Francisco</i>		1UG3DE029158-01	-	36,018	36,018
<i>Pass-Through from University of California - San Francisco</i>		5U24DE026914-03	-	2,639	2,639
<i>Pass-Through from University of Utah</i>		5R01DE023414-05	-	1,176	1,176
<i>Pass-Through from William Marsh Rice University</i>		R01DE021798	-	91,518	91,518
<i>Pass-Through from William Marsh Rice University</i>		1R01DE029590-01	-	56,809	56,809
Total - CFDA 93.121			606,202	17,682,522	18,288,724
Emergency Medical Services for Children	93.127		-	9,174	9,174
<i>Pass-Through from Seattle Children's Hospital</i>		1U03MC33156-01-00	-	112,926	112,926
Total - CFDA 93.127			-	122,100	122,100
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		96,993	192,277	289,270
<i>Pass-Through from Oregon Health Sciences University</i>		5U48DP005006-05	-	11,332	11,332

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from University of Arizona</i>		5U48DP005002-05-00 238879	\$ -	\$ 7,779	\$ 7,779
<i>Pass-Through from University of Arizona</i>		6U48DP006413-01-01	-	83,552	83,552
<i>Pass-Through from University of Washington</i>		UWSC11488	-	56,050	56,050
Total - CFDA 93.135			96,993	350,990	447,983
Injury Prevention and Control Research and State and Community Based Programs	93.136		-	2,483	2,483
<i>Pass-Through from City of Houston Health and Human Services</i>		NH28CE002395-01-00	-	58,047	58,047
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		CE-1904	-	17,019	17,019
<i>Pass-Through from National Opinion Research Center</i>		1R01CE0031080100	-	6,282	6,282
<i>Pass-Through from University of North Carolina</i>		5117513	-	14,563	14,563
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5116330	-	26,694	26,694
Total - CFDA 93.136			-	125,088	125,088
Community Programs to Improve Minority Health Grant Program	93.137		-	356,773	356,773
<i>Pass-Through from University of Wisconsin</i>		1-ASTWH190082-01-00	55,678	-	55,678
Total - CFDA 93.137			55,678	356,773	412,451
NIEHS Hazardous Waste Worker Health and Safety Training	93.142		1,178,671	703,056	1,881,727
<i>Pass-Through from Indiana University</i>		5UH4ES027055-03		4,050	4,050
<i>Pass-Through from Indiana University</i>		5UH4ES027055-03 PO 0122389	-	23,430	23,430
<i>Pass-Through from Indiana University</i>		5UH4ES027055-03S1 PO 0130030	-	7,022	7,022
Total - CFDA 93.142			1,178,671	737,558	1,916,229
NIEHS Superfund Hazardous Substances_Basic Research and Education	93.143		508,718	1,486,100	1,994,818
<i>Pass-Through from Baylor College of Medicine</i>		1P42ES02772501	-	45,943	45,943
Total - CFDA 93.143			508,718	1,532,043	2,040,761
HIV-Related Training and Technical Assistance	93.145		-	(32,294)	(32,294)
<i>Pass-Through from Dallas County Hospital District</i>		OTHER-13025	-	3,996	3,996
<i>Pass-Through from Parkland Health and Hospital Systems</i>		75-6004221	-	-	-
Total - CFDA 93.145			-	(28,298)	(28,298)
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		341,908	605,258	947,166
Rural Health Research Centers	93.155		-	581,563	581,563
<i>Pass-Through from National Rural Health Association</i>		U16RH03702	-	48,701	48,701
Total - CFDA 93.155			-	630,264	630,264
Human Genome Research	93.172		274,332	551,476	825,808
<i>Pass-Through from Baylor College of Medicine</i>		5UM1HG008898-04 PO 7000000122	-	450,377	450,377
<i>Pass-Through from Baylor College of Medicine</i>		5U01HG006485-07	-	13,876	13,876
<i>Pass-Through from Baylor College of Medicine</i>		5U01HG008664-04 REV 7000000598/U01HG006485-05	-	17,968	17,968
<i>Pass-Through from Baylor College of Medicine</i>		3(GG013080-01)(G1335	-	95,945	95,945
<i>Pass-Through from Columbia University</i>		1R41HG010978-01	-	24,364	24,364
<i>Pass-Through from Elimu Informatics, Inc.</i>		5U24HG007497-06	-	106,149	106,149
<i>Pass-Through from Jackson Laboratory</i>		M1903604-428171	-	4,946	4,946
<i>Pass-Through from Johns Hopkins University</i>		2003295636	-	34,315	34,315
<i>Pass-Through from Johns Hopkins University</i>		5UM1HG006542-08 / 2002858055	-	266,954	266,954
<i>Pass-Through from Johns Hopkins University</i>		5R01HG005855-10	-	139,530	139,530
<i>Pass-Through from Leland Stanford Junior University</i>		5R01HG010297-02	-	153,827	153,827
<i>Pass-Through from Rutgers University</i>			-	22,160	22,160

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from The Trustees of Columbia University</i>		7R01HG008972-04	\$	199,852	\$ 199,852
<i>Pass-Through from University of South Florida</i>		R01HG009524-04	-	80,636	80,636
<i>Pass-Through from University of Southern California</i>		159433/R01HG006015	-	99,038	99,038
<i>Pass-Through from Vanderbilt University Medical Center</i>		R01HG008644	-	194,923	194,923
Total - CFDA 93.172				274,332	2,456,336
Research Related to Deafness and Communication Disorders	93.173			892,103	7,168,498
<i>Pass-Through from Baylor College of Medicine</i>		5R01DC014976-04	-	4,714	4,714
<i>Pass-Through from Baylor College of Medicine</i>		7000001017	-	41,188	41,188
<i>Pass-Through from Baylor College of Medicine</i>		700000194	-	6,975	6,975
<i>Pass-Through from Blackrock Microsystems LLC</i>		R44DC018261	-	28,649	28,649
<i>Pass-Through from Boston University</i>		4500002779	-	(850)	(850)
<i>Pass-Through from Boston University</i>		4500003148 003	-	188,860	188,860
<i>Pass-Through from Duke University</i>		2036034	-	1,718	1,718
<i>Pass-Through from Duke University</i>		4R33DC01500302	-	4,266	4,266
<i>Pass-Through from Louisiana State University</i>		PO 0000123641	-	26,552	26,552
<i>Pass-Through from Pennsylvania State University</i>		5R01DC016307-03	-	68,421	68,421
<i>Pass-Through from University of California - Los Angeles</i>		0070 G XC671	-	10,241	10,241
<i>Pass-Through from University of Colorado - Denver</i>		5R01DC01500406	-	60,730	60,730
<i>Pass-Through from University of Pittsburgh</i>		0062450 132273 1	-	141,723	141,723
<i>Pass-Through from University of Utah</i>		10041913-002	-	(62)	(62)
<i>Pass-Through from University of Wisconsin</i>		867K285 1	-	28,593	28,593
<i>Pass-Through from University of Wisconsin</i>		867K285 2 W EXT	-	10,015	10,015
<i>Pass-Through from Vanderbilt University</i>		UNIV59731	-	32,208	32,208
<i>Pass-Through from Vanderbilt University</i>		UNIV61178	-	18,213	18,213
Total - CFDA 93.173				892,103	7,840,652
Graduate Psychology Education	93.191			-	765,352
Telehealth Programs	93.211			-	1,504,567
Research and Training in Complementary and Integrative Health	93.213			101,791	1,736,704
<i>Pass-Through from Mount Sinai School of Medicine</i>		0254-3814-4609	-	81,032	81,032
<i>Pass-Through from Northwestern University</i>		60047299 UTA	-	12,859	12,859
		A18-0910-S002-A02-			
<i>Pass-Through from University of California - Santa Cruz</i>		P067434	-	55,072	55,072
<i>Pass-Through from University of Colorado</i>		1R01AT009366-01	-	21,703	21,703
Total - CFDA 93.213				101,791	1,907,370
Development and Coordination of Rural Health Services	93.223			-	724,531
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224			-	724,531
<i>Pass-Through from East Texas Community Health Services, Inc.</i>		206521	-	6,733	6,733
Research on Healthcare Costs, Quality and Outcomes	93.226			435,417	1,574,891
<i>Pass-Through from Baylor College of Medicine</i>		1R01HS026896-01	-	45,725	45,725
<i>Pass-Through from Baylor College of Medicine</i>		7000001026	-	14,750	14,750
<i>Pass-Through from Beth Israel Deaconess Medical Center</i>		1R01HS027367-01	-	29,580	29,580
<i>Pass-Through from Emory University</i>		A049584	-	18,103	18,103
<i>Pass-Through from Johns Hopkins University</i>		2003901515	-	9,445	9,445
		5R01HS023940-			
<i>Pass-Through from Oregon Health Sciences University</i>		04REVISED	-	174,071	174,071
<i>Pass-Through from Trustees of Indiana University</i>		INDIANA AHRQ	-	110	110
<i>Pass-Through from University of California - San Francisco</i>		U18HS026135	-	130,417	130,417
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5105485	-	29,334	29,334
<i>Pass-Through from University of Wisconsin - Madison</i>		847K593 1	-	11,749	11,749
Total - CFDA 93.226				435,417	2,038,175
National Center on Sleep Disorders Research	93.233			-	1,198,529
<i>Pass-Through from Children's Hospital of Philadelphia</i>		3210920618	-	486,443	486,443
<i>Pass-Through from Children's Hospital of Philadelphia</i>		3210920620	-	1,834	1,834
Total - CFDA 93.233				-	1,686,806

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Grants to States to Support Oral Health Workforce Activities	93.236		\$ 63,654	\$ 299,872	\$ 363,526
Policy Research and Evaluation Grants	93.239		-	(110)	(110)
Mental Health Research Grants	93.242		2,562,893	20,616,380	23,179,273
<i>Pass-Through from Baylor College of Medicine</i>		1R21MH11941-01A1	-	17,321	17,321
<i>Pass-Through from Baylor College of Medicine</i>		5R01MH115793-03	-	16,136	16,136
<i>Pass-Through from Baylor College of Medicine</i>		5R01MH11579303	-	10,408	10,408
<i>Pass-Through from Baylor College of Medicine</i>		5R21MH115756-02	-	6,436	6,436
<i>Pass-Through from Boston Children's Hospital</i>		GENFD0001627056	-	280,899	280,899
<i>Pass-Through from Boston University</i>		1R01MH12236701	-	2,713	2,713
<i>Pass-Through from Brown University</i>		5R01MH110449-03	-	19,902	19,902
<i>Pass-Through from Centre for Addiction and Mental Health</i>		17-248	-	250,992	250,992
<i>Pass-Through from Child Mind Institute, Inc.</i>		1R24MH114806 YEAR 1 AND 2	-	179,475	179,475
<i>Pass-Through from Children's Hospital of Philadelphia</i>		7R01MH061622	-	135,394	135,394
<i>Pass-Through from Cold Spring Harbor Laboratory</i>		R01MH109665	-	38,213	38,213
<i>Pass-Through from Cornerstone Research Group, Inc</i>		2019 1842 NCE	-	108,456	108,456
<i>Pass-Through from Florida International University</i>		800008502 01UG AWD 102917 G1 PO	-	75,200	75,200
<i>Pass-Through from Georgia Institute of Technology</i>		5040629	-	55,650	55,650
<i>Pass-Through from Georgia Institute of Technology</i>		RF655-G2	-	75,538	75,538
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0254-3160-4609	-	61,765	61,765
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0254-3169-4609	-	93,827	93,827
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-B061-4609	-	298	298
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-C511-4609	-	23,988	23,988
<i>Pass-Through from Johns Hopkins University</i>		2003283263/R01MH084021	-	(5,257)	(5,257)
<i>Pass-Through from Mayo Clinic</i>		UOT-231778-02	-	18,726	18,726
<i>Pass-Through from Mayo Clinic</i>		UOT-231778-03	-	3,142	3,142
<i>Pass-Through from New York University</i>		13-A0-00-001751	-	39,263	39,263
<i>Pass-Through from Northwestern University</i>		60052946 TAM	-	18,415	18,415
<i>Pass-Through from Oregon Research Institute</i>		R01MH097720	-	82	82
<i>Pass-Through from Oregon Research Institute</i>		UTA17 001342	-	170	170
<i>Pass-Through from Oregon Research Institute</i>		UTA18 000214	-	6,599	6,599
<i>Pass-Through from Palo Alto Veterans Institute for Research</i>		WIS0001-04/R01MH1065	-	21,482	21,482
<i>Pass-Through from Regents of the University of California - UCLA</i>		5R25MH087222-09	-	28,834	28,834
<i>Pass-Through from Research Foundation for the State University of New York</i>		2-84310	-	117,503	117,503
<i>Pass-Through from Rutgers University</i>		1132	-	196,665	196,665
<i>Pass-Through from Spikegadgets, LLC</i>		UTA 001	-	1,538	1,538
<i>Pass-Through from Stanford University</i>		62370597 164185	-	39,036	39,036
<i>Pass-Through from State University of New York at Buffalo</i>		20-0341	-	11,181	11,181
<i>Pass-Through from Texas Biomedical Research Institute</i>		PO 53694/R21MH114154	-	8,178	8,178
<i>Pass-Through from University of California - Berkeley</i>		00009732 PO BB01018776	-	14,968	14,968
<i>Pass-Through from University of California - Irvine</i>		5R21MH11317702	-	1,676	1,676
<i>Pass-Through from University of California - Los Angeles</i>		0845 G XB966	-	45,924	45,924
<i>Pass-Through from University of California - Riverside</i>		S-000980/R01MH105330	-	40,552	40,552
<i>Pass-Through from University of California - San Diego</i>		R01MH116902	-	192,119	192,119
<i>Pass-Through from University of California - San Diego</i>		5R01MH10734505	-	80,707	80,707
<i>Pass-Through from University of California - San Diego</i>		57306453	-	(153)	(153)
<i>Pass-Through from University of Hawaii</i>		KA1500	-	59,874	59,874
<i>Pass-Through from University of Iowa</i>		1R01MH10438401A1 K00011277 PO	-	65,785	65,785
<i>Pass-Through from University of Michigan</i>		3005493157	-	260,490	260,490
<i>Pass-Through from University of New Mexico</i>		3RBH4	-	9,200	9,200
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5U01MH110925-03	-	3,571	3,571
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5U01MH110925-04	-	1,696	1,696
<i>Pass-Through from University of Pennsylvania</i>		5R01MH11138905	-	82,893	82,893
<i>Pass-Through from University of Pennsylvania</i>		572159	-	38,607	38,607
<i>Pass-Through from University of South Florida</i>		6118-10 6118-1063-00-	-	636	636
<i>Pass-Through from University of South Florida</i>		F/5D43MH1081	-	24,190	24,190
<i>Pass-Through from University of Toledo</i>		F-2019-50	-	167,848	167,848
<i>Pass-Through from University of Utah</i>		10048074/R01MH117600	-	69,200	69,200
<i>Pass-Through from University of Washington</i>		UWSC10233 BPO 28551	-	19,105	19,105
<i>Pass-Through from University of Washington</i>		UWSC8619	-	(2,340)	(2,340)

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from University of Washington</i>		5UH3MH10633805 FP00006385-	\$ -	\$ (278)	\$ (278)
<i>Pass-Through from Virginia Commonwealth University</i>		SA001/R01MH112	-	31,378	31,378
Total - CFDA 93.242			2,562,893	23,782,196	26,345,089
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		1,564,248	1,894,682	3,458,930
<i>Pass-Through from Baylor University</i>		74-1159753	-	86,543	86,543
<i>Pass-Through from Center for Health Care Services</i>		UTA19 000502	-	2,129	2,129
<i>Pass-Through from Center for Health Care Services</i>		1H79SP021252-01	-	3,101	3,101
<i>Pass-Through from City of Houston Health and Human Services</i>		4600015745 2019-0806	-	98,618	98,618
<i>Pass-Through from Dallas County - Criminal Justice Department</i>		1H79TI081038-01 UTA19 000927 1 YEAR 1 AND 2	-	3,001	3,001
<i>Pass-Through from Integral Care</i>		H79TI082483	-	10,032	10,032
<i>Pass-Through from The Montrose Center</i>			-	50,555	50,555
Total - CFDA 93.243			1,564,248	2,148,661	3,712,909
Advanced Nursing Education Workforce Grant Program	93.247		-	783,189	783,189
Geriatric Academic Career Awards Department of Health and Human Services	93.250		-	209,586	209,586
Scaling the National Diabetes Prevention Program to Priority Populations	93.261		-	15,511	15,511
<i>Pass-Through from American Association of Diabetes Educators</i>		17NU58DP006361-01-00	-	15,511	15,511
Occupational Safety and Health Program	93.262		607,600	2,065,679	2,673,279
<i>Pass-Through from Baylor College of Medicine</i>		5R01OH011930-02-00	-	104,222	104,222
<i>Pass-Through from Colorado State University</i>		G-02378-01	-	37,289	37,289
<i>Pass-Through from Colorado State University</i>		5U54OH008085-16	-	226,474	226,474
<i>Pass-Through from Southeastern Louisiana University</i>		OSR-02-2017-0108-Y2	-	10,011	10,011
<i>Pass-Through from Stony Brook University</i>		84941/2/1154439	-	32,364	32,364
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5115949	-	9,945	9,945
Total - CFDA 93.262			607,600	2,485,984	3,093,584
Alcohol Research Programs	93.273		794,824	14,434,951	15,229,775
<i>Pass-Through from Boston University</i>		4500003096/R21AA026922-01	-	23,391	23,391
<i>Pass-Through from Brown University</i>		1308	-	119,340	119,340
<i>Pass-Through from Cleveland Clinic Lerner College of Medicine</i>		3U01AA021893-05S1	-	104	104
<i>Pass-Through from Indiana University</i>		8120 TAMU	-	17,521	17,521
<i>Pass-Through from Indiana University</i>		8122	-	13,000	13,000
<i>Pass-Through from Johns Hopkins University</i>		2004025413	-	18,759	18,759
<i>Pass-Through from Louisiana State University</i>		19-21-295	-	(3,713)	(3,713)
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		1R21AA026022-02	-	93,774	93,774
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		20-21-323	-	52,524	52,524
<i>Pass-Through from Loyola Marymount University</i>		19-022-S1	-	106,017	106,017
<i>Pass-Through from National Institutes of Health</i>		1F31AA027142-01	-	30,761	30,761
<i>Pass-Through from National Institutes of Health</i>		1R15AA026079-01	-	57,419	57,419
<i>Pass-Through from Oregon Health and Science University</i>		R01AA023658	-	30,590	30,590
<i>Pass-Through from RTI International</i>		3 312 0217188 65701L	-	7,233	7,233
<i>Pass-Through from South Plains Biotechnology</i>		R41AA027447	-	5,670	5,670
<i>Pass-Through from State University of New York at Buffalo</i>		R1035922	-	38,058	38,058
<i>Pass-Through from University of Arkansas for Medical Sciences</i>		51861/5R01AA012207-16	-	29,324	29,324
<i>Pass-Through from University of California - San Diego</i>		92448749	-	63,522	63,522
<i>Pass-Through from University of Miami</i>		SPC 000912	-	(5,057)	(5,057)
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5113916	-	72,742	72,742
<i>Pass-Through from University of Washington</i>		UWSC9088	-	46,894	46,894
<i>Pass-Through from University of Wisconsin - Madison</i>		UWS10354NCE 133253	-	16,370	16,370
<i>Pass-Through from Washington State University</i>		G004097/1R21AA0270	-	48,260	48,260
Total - CFDA 93.273			794,824	15,317,454	16,112,278

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Drug Abuse and Addiction Research Programs	93.279		\$ 2,062,008	\$ 17,731,569	\$ 19,793,577
<i>Pass-Through from Cassava Sciences, Inc</i>		UTA18 001512	-	(3,263)	(3,263)
<i>Pass-Through from Colorado State University</i>		G-84991-03	-	35,245	35,245
<i>Pass-Through from Emory University</i>		T372392- 7	-	96,091	96,091
<i>Pass-Through from GenomeDesigns Laboratory, LLC</i>		2U44DA044885-02	-	39,320	39,320
<i>Pass-Through from GenomeDesigns Laboratory, LLC</i>		2U44DA04488502	-	86,467	86,467
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0254-7660-4609	-	1,784	1,784
<i>Pass-Through from Johns Hopkins University</i>		2003086439	-	41,605	41,605
		2019117038 / RNG003002			
<i>Pass-Through from Kaiser Foundation Research Institute</i>		BUDG03	-	281,337	281,337
<i>Pass-Through from Pennsylvania State University</i>		R01DA044999	-	136,940	136,940
<i>Pass-Through from Radiant Creative Group, LLC</i>		5R42DA035012-03	-	26,226	26,226
<i>Pass-Through from Rosalind Franklin University of Medicine and Science</i>		M1902728-424801	-	158,339	158,339
<i>Pass-Through from RTI International</i>		6-312-0216924-65635L	-	120,184	120,184
<i>Pass-Through from Seralogix, LLC</i>		SA1001	-	35,693	35,693
<i>Pass-Through from Tietronix Software, Inc.</i>		HHSN271201600010C	-	5,978	5,978
<i>Pass-Through from University of California - San Francisco</i>		11497SC	-	4,444	4,444
<i>Pass-Through from University of Chicago</i>		AWD100228 ( 00000222)	-	64,887	64,887
<i>Pass-Through from University of Chicago</i>		5R01DA039934-05	-	61,400	61,400
<i>Pass-Through from University of Chicago</i>		5R01DA039934-05-SP	-	47,948	47,948
<i>Pass-Through from University of Colorado</i>		1DP1DA046108-01	-	290,925	290,925
<i>Pass-Through from University of Connecticut</i>		119001	-	158,509	158,509
<i>Pass-Through from University of Connecticut</i>		318595	-	(1,037)	(1,037)
<i>Pass-Through from University of Pennsylvania</i>		5 U01 CA020830 10	-	(3)	(3)
<i>Pass-Through from University of Pennsylvania</i>		568930	-	101,802	101,802
<i>Pass-Through from University of Pittsburgh</i>		3R01DA03762105S1	-	3,469	3,469
<i>Pass-Through from Virginia Commonwealth University</i>		5U54DA03899905	-	196,629	196,629
Total - CFDA 93.279			2,062,008	19,722,488	21,784,496
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		-	101,043	101,043
<i>Pass-Through from Abt Associates, Inc.</i>		M1901744/505948	-	11,422	11,422
<i>Pass-Through from Abt Associates, Inc.</i>		50947	-	3,691	3,691
<i>Pass-Through from Association of Schools of Public Health</i>		S5068	-	7,388	7,388
<i>Pass-Through from Giner, Inc.</i>		200-2017-95643	-	53,335	53,335
<i>Pass-Through from Lynntech, Inc.</i>		NIH-645	-	10,248	10,248
Total - CFDA 93.283			-	187,127	187,127
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		863,586	7,558,176	8,421,762
<i>Pass-Through from Baylor College of Medicine</i>		1R01EB027099-01	-	74,803	74,803
<i>Pass-Through from Baylor College of Medicine</i>		1U18EB029353-01	-	81,727	81,727
<i>Pass-Through from Baylor College of Medicine</i>		7000000862	-	117,350	117,350
<i>Pass-Through from Baylor Research Institute at Dallas</i>		41501551801	-	23,639	23,639
<i>Pass-Through from Johns Hopkins University Applied Physics Laboratory</i>		158750	-	23,725	23,725
<i>Pass-Through from Massachusetts General Hospital</i>		5U01EB023820-03	-	411,421	411,421
<i>Pass-Through from Massachusetts Institute of Technology</i>		5710004091	-	5,920	5,920
<i>Pass-Through from Pennsylvania State University</i>		5998-TAM-DHHS-6035	-	16,463	16,463
<i>Pass-Through from Stevens Institute of Technology</i>		R21EB28409	-	29,907	29,907
<i>Pass-Through from Tel Aviv Sourasky Medical Center</i>		F5R01EB017206-04	-	172,074	172,074
<i>Pass-Through from University of Illinois</i>		097397-17626	-	133,029	133,029
<i>Pass-Through from University of Maryland - Baltimore</i>		1300021	-	158,527	158,527
<i>Pass-Through from University of Southern California</i>		5R01EB026299-03	-	162,724	162,724
<i>Pass-Through from University of Washington</i>		UWSC8694 PO BPO9355	-	(881)	(881)
<i>Pass-Through from Washington University</i>		PO2935503E/WU-18-432	6,331	6,331	6,331
<i>Pass-Through from William Marsh Rice University</i>		R23033 R23173	-	50,306	50,306
<i>Pass-Through from William Marsh Rice University</i>		R23173 / R23313	-	71,948	71,948
<i>Pass-Through from William Marsh Rice University</i>		R23173 R23313	-	69,133	69,133
<i>Pass-Through from William Marsh Rice University</i>		R23313	-	37,537	37,537
<i>Pass-Through from William Marsh Rice University</i>		2T15LM007093-28	-	32,191	32,191
<i>Pass-Through from William Marsh Rice University</i>		2T15LM00709327	-	18,992	18,992
Total - CFDA 93.286			869,917	9,248,711	10,118,628

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Teenage Pregnancy Prevention Program	93.297		\$ 179,500	\$ 1,080,377	\$ 1,259,877
<i>Pass-Through from AMTC &amp; Associate</i>		UTA18 001499	-	30,839	30,839
<i>Pass-Through from Change Happens</i>		178999	-	44,411	44,411
<i>Pass-Through from ETR Associates</i>		TP2AH000027	-	10,218	10,218
<i>Pass-Through from ETR Associates</i>		TP2AH0000310500	-	38,624	38,624
<i>Pass-Through from The Dallas Foundation</i>		3015-2	-	66,242	66,242
<i>Pass-Through from Thrive, Inc.</i>		32018	-	79,661	79,661
Total - CFDA 93.297			179,500	1,350,372	1,529,872
Minority Health and Health Disparities Research	93.307		955,617	8,073,050	9,028,667
<i>Pass-Through from Baylor College of Medicine</i>		1R01MD013715-01	-	24,223	24,223
<i>Pass-Through from Baylor College of Medicine</i>		5R01MD013715-02	-	3,487	3,487
<i>Pass-Through from Klein Buendel, Inc.</i>		0311-0162-000	-	2,383	2,383
<i>Pass-Through from Medical College of Wisconsin</i>		NAID-OR20200048	-	1,710	1,710
<i>Pass-Through from Medical University of South Carolina</i>		A00-2741-S001	-	24,614	24,614
		MUSC16-079-	-	-	-
<i>Pass-Through from Medical University of South Carolina</i>		8C186/U54MD010	-	88,765	88,765
<i>Pass-Through from Meharry Medical College</i>		5U54MD007586-34	-	82,382	82,382
<i>Pass-Through from Memorial Sloan Kettering Cancer Center</i>		BD521003	-	151,330	151,330
		PO P0081038 TAM-001-	-	-	-
<i>Pass-Through from Morehouse School of Medicine</i>		SIMON	-	20,873	20,873
<i>Pass-Through from Morgan State University</i>		MSU-UNT13376	-	12,948	12,948
<i>Pass-Through from University of California - San Francisco</i>		5R01MD013719-02	-	56,306	56,306
<i>Pass-Through from University of Central Florida</i>		13136001	-	34,534	34,534
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01MD013349-03	-	746,729	746,729
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		7R01MD10733-04	-	194,526	194,526
<i>Pass-Through from Weill Cornell Medicine</i>		CWC III	-	(11)	(11)
<i>Pass-Through from Weill Cornell Medicine</i>		183678	-	(783)	(783)
<i>Pass-Through from Weill Cornell Medicine</i>		5R01MD007652-05	-	30,273	30,273
Total - CFDA 93.307			955,617	9,547,339	10,502,956
Trans-NIH Research Support	93.310		430,340	11,168,390	11,598,730
<i>Pass-Through from American Association of Colleges of Nursing</i>		AID-OR20190348	-	(511)	(511)
		LEYKUM/HIBNER/DP2LM0	-	-	-
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>		12890	-	2,368	2,368
<i>Pass-Through from Johns Hopkins University</i>		2004550646	-	39,411	39,411
<i>Pass-Through from Northwestern University</i>		60045250 UT	-	4,034	4,034
<i>Pass-Through from Northwestern University</i>		60054546 UTA	-	14,333	14,333
<i>Pass-Through from Ohio State University</i>		1UG3TR002884	-	7,109	7,109
<i>Pass-Through from Oregon Health and Science University</i>		5U54HG008100-05	-	5,128	5,128
		PPHF-2015; 90FP0019-01-	-	-	-
<i>Pass-Through from United Way of Tarrant County</i>		00	-	(1,405)	(1,405)
<i>Pass-Through from University of California - Los Angeles</i>		5UH3TR000923-05	-	(3,674)	(3,674)
<i>Pass-Through from University of California - San Francisco</i>		11423SC	-	61,484	61,484
<i>Pass-Through from University of Florida</i>		P0028934 00001675	-	3,120	3,120
<i>Pass-Through from University of Utah</i>		10050224-01	-	18,339	18,339
<i>Pass-Through from Vanderbilt University Medical Center</i>		U2COD023196	-	139,651	139,651
Total - CFDA 93.310			430,340	11,457,777	11,888,117
Rare Disorders: Research, Surveillance, Health Promotion, and Education	93.315		-	29,264	29,264
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318		-	109,035	109,035
<i>Pass-Through from Washington State University</i>		126493-G003887	-	109,035	109,035
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319		-	79,240	79,240
Leading Edge Acceleration Projects (LEAP) in Health Information Technology	93.345		-	219,894	219,894
National Center for Advancing Translational Sciences	93.350		531,906	15,861,901	16,393,807
<i>Pass-Through from Collaboration Pharma</i>		5R21T00171802	-	35	35
<i>Pass-Through from Duke University</i>		2037853	-	(5,807)	(5,807)

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from Duke University</i>		2037876/5U24TR001608-03	\$ -	\$ 9,682	\$ 9,682
<i>Pass-Through from GODX, Inc.</i>		2R44TR00191202	-	(3,999)	(3,999)
<i>Pass-Through from Harvard University</i>		UL1TR002541-02	-	43,152	43,152
<i>Pass-Through from Mayo Clinic</i>		5U01TR002062-03	-	515,333	515,333
<i>Pass-Through from Northwestern University</i>		5U01TR001806-04	-	77,723	77,723
<i>Pass-Through from University of California - Irvine</i>		2019 3799	-	23,792	23,792
<i>Pass-Through from University of Michigan</i>		K00008522	-	1,218	1,218
<i>Pass-Through from University of Pittsburgh</i>		AWD00000243 (132627-6)	17,178	52,802	69,980
<i>Pass-Through from University of Pittsburgh</i>		AWD00000243 (134445-6)	2,454	-	2,454
<i>Pass-Through from University of Pittsburgh</i>		AWD00000243(134445-51)/UL	-	29,541	29,541
<i>Pass-Through from University of Pittsburgh</i>		5UL1TR001857-05	-	32,331	32,331
<i>Pass-Through from University of Pittsburgh</i>		5UL1TR00185704	-	91,535	91,535
<i>Pass-Through from University of Pittsburgh</i>		5UL1TR00185705	-	8,581	8,581
<i>Pass-Through from University of Pittsburgh</i>		55353	-	(1,544)	(1,544)
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC64330	-	6,307	6,307
COVID-19 - National Center for Advancing Translational Sciences			-	13,205	13,205
Total - CFDA 93.350			551,538	16,755,788	17,307,326
Research Infrastructure Programs	93.351		178,528	4,814,622	4,993,150
<i>Pass-Through from IsoPlexis</i>		1R44OD02144501	-	61,195	61,195
<i>Pass-Through from Jackson Laboratory</i>		210228-0619-21	-	24,122	24,122
<i>Pass-Through from KJ Biosciences, LLC</i>		M2000174/PHS 2016	-	75,773	75,773
<i>Pass-Through from Louisiana State University Health Sciences Center - Shreveport</i>		5R24OD018553-04	-	10,324	10,324
<i>Pass-Through from Oregon Health and Science University</i>		1008419-UTRGV	-	75,982	75,982
<i>Pass-Through from Purdue University</i>		4102-86207-11000451-011	-	3,932	3,932
<i>Pass-Through from Texas Biomedical Research Institute</i>		40589/P51OD011133	-	191,425	191,425
<i>Pass-Through from Texas Biomedical Research Institute</i>		45090 / P51OD011133	-	41,546	41,546
<i>Pass-Through from University of Colorado - Denver</i>		FY16 745 002/R24OD01	-	(33,678)	(33,678)
<i>Pass-Through from University of Puerto Rico - Medical Sciences Campus</i>		2016-001915	-	20,304	20,304
<i>Pass-Through from University of Puerto Rico - Medical Sciences Campus</i>		2016-001915-E	-	7,553	7,553
Total - CFDA 93.351			178,528	5,293,100	5,471,628
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353		134,393	6,539,227	6,673,620
<i>Pass-Through from Baylor College of Medicine</i>		1U54CA233223-01	-	119,072	119,072
<i>Pass-Through from Baylor College of Medicine</i>		5U01DE028233-02	-	35,451	35,451
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		U54CA209978-04	-	-	-
<i>Pass-Through from Board of Trustees of the University of Alabama at Birmingham</i>		REVISED	-	95,421	95,421
<i>Pass-Through from Boston University</i>		7R01CA204136-04	-	4,698	4,698
<i>Pass-Through from OncoNano Medicine, Inc.</i>		1U2CCA233238-01	-	13,071	13,071
<i>Pass-Through from Oregon Health and Science University</i>		PA-16-302	-	48,422	48,422
<i>Pass-Through from The Wistar Institute</i>		51U2CCA233280-02	-	143,742	143,742
<i>Pass-Through from The Wistar Institute</i>		1U54CA224070-01	-	60,909	60,909
<i>Pass-Through from The Wistar Institute</i>		4U54CA224070-02	-	261,629	261,629
<i>Pass-Through from University of California - Davis</i>		A19-0791-S005	-	28,812	28,812
<i>Pass-Through from University of Iowa</i>		R01CA215034	-	235,851	235,851
<i>Pass-Through from University of Iowa</i>		3P50CA174521-05S1	-	22,694	22,694
<i>Pass-Through from University of Pennsylvania</i>		572881 PO 4450162 YEAR 2	-	76,570	76,570
<i>Pass-Through from Weill Cornell Medicine</i>		5U01CA233056-02	-	36,092	36,092
Total - CFDA 93.353			134,393	7,721,661	7,856,054
Nurse Education, Practice Quality and Retention Grants	93.359		-	538,643	538,643
COVID-19 - Nurse Education, Practice Quality and Retention Grants			-	3,690	3,690
Total - CFDA 93.359			-	542,333	542,333



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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development	93.360		\$ 5,388	\$ 596,696	\$ 602,084
<i>Pass-Through from Battelle Memorial Institute</i>		HHSO1002017000111	-	318,389	318,389
<i>Pass-Through from Mapp Biopharmaceutical, Inc.</i>		HHSO100201600021C	-	8,732	8,732
COVID-19 - Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development			141,209,950	1,657,079	142,867,029
Total - CFDA 93.360			141,215,338	2,580,896	143,796,234
Nursing Research	93.361		117,754	2,316,383	2,434,137
<i>Pass-Through from Baylor College of Medicine</i>		1R01NR018481-01	-	181,763	181,763
<i>Pass-Through from Baylor College of Medicine</i>		7R01NR01834202	-	52,606	52,606
<i>Pass-Through from Indiana University</i>		5R01NR015789-03	-	26,715	26,715
<i>Pass-Through from University of California - Irvine</i>		R01NR105591	-	39	39
<i>Pass-Through from University of Kansas Center for Research, Inc.</i>		5R01NR016255-03	-	2,409	2,409
<i>Pass-Through from University of Michigan</i>		5R01NR016123-04	-	21,698	21,698
Total - CFDA 93.361			117,754	2,601,613	2,719,367
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367		-	88,697	88,697
21st Century Cures Act - Precision Medicine Initiative	93.368		-	186,736	186,736
<i>Pass-Through from Baylor College of Medicine</i>		30T2OD002751-01S1	-	186,736	186,736
ACL Independent Living State Grants	93.369		-	15,395	15,395
<i>Pass-Through from TIRR Memorial Hermann</i>		90ISTA0001-03-00	-	15,395	15,395
National Center for Research Resources	93.389		-	(492,349)	(492,349)
Cancer Cause and Prevention Research	93.393		2,970,503	27,927,480	30,897,983
<i>Pass-Through from Albert Einstein College of Medicine</i>		1R01CA222358-01A1	-	18,044	18,044
<i>Pass-Through from Baylor College of Medicine</i>		1R01CA232754-01A1	-	166,938	166,938
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA187143-05	-	2,418	2,418
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA217105-02	-	77,561	77,561
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		61998 2006995 669302 1(GG013690-	-	48,008	48,008
<i>Pass-Through from Columbia University</i>		01)/1R01CA2218	-	55,308	55,308
<i>Pass-Through from Dana-Farber Cancer Institute</i>		5R01CA174206-05	-	(1,259)	(1,259)
<i>Pass-Through from Duke University</i>		A031818/7R01CA200853- 04	-	15,880	15,880
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001015823	-	6,217	6,217
<i>Pass-Through from Georgetown University</i>		AWD-7771785	-	31,190	31,190
<i>Pass-Through from Georgetown University Medical Center</i>		5U01CA199218-05	-	180,494	180,494
<i>Pass-Through from H. Lee Moffitt Cancer Center &amp; Research Institute</i>		R01CA243552	-	16,835	16,835
<i>Pass-Through from H. Lee Moffitt Cancer Center &amp; Research Institute</i>		1R01CA243552-01	-	6,270	6,270
<i>Pass-Through from H. Lee Moffitt Cancer Center &amp; Research Institute</i>		7R01CA172786-07	-	4,618	4,618
<i>Pass-Through from H. Lee Moffitt Cancer Center &amp; Research Institute</i>		7R01CA231952-02	-	6,878	6,878
<i>Pass-Through from Johns Hopkins University</i>		5R01CA154823-08 RNG210178-BUDG01-	-	22,262	22,262
<i>Pass-Through from Kaiser Foundation Research Institute</i>		UTSMC-00	-	16,455	16,455
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		3P01CA092584-19S1	-	93,473	93,473
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		5P01CA092584 19	-	18,541	18,541
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		5P01CA092584-19	-	64,429	64,429
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7336093	-	27,485	27,485
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7452153/P01CA092584	-	86,493	86,493
<i>Pass-Through from Louisiana State University Health Sciences Center - Shreveport</i>		18 01 001	-	(241)	(241)
<i>Pass-Through from Louisiana State University Health Sciences Center - Shreveport</i>		18 01 001 YR3	-	66,630	66,630
<i>Pass-Through from Louisiana State University Health Sciences Center - Shreveport</i>		18 01 001 1	-	33,001	33,001
<i>Pass-Through from Mayo Clinic</i>		5R01CA200703-04	-	93,207	93,207
<i>Pass-Through from Mayo Clinic</i>		5U01CA195568-05	-	244,917	244,917

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from Medical College of Wisconsin</i>		1721303	\$	29,275	\$ 29,275
<i>Pass-Through from Michigan State University</i>		1R01CA22510502S1	-	68,356	68,356
<i>Pass-Through from Oregon Health and Science University</i>		5U01CA217842-05	-	169,236	169,236
<i>Pass-Through from Radiant Creative Group, LLC</i>		5R42CA168107-04	-	156,401	156,401
<i>Pass-Through from Regents of the University of California</i>		5U01CA187945-05	-	(2,969)	(2,969)
<i>Pass-Through from Regents of the University of Minnesota</i>		5R01CA232317-02	-	11,151	11,151
<i>Pass-Through from Roswell Park Cancer Institute</i>		5R01CA127387-12	-	79,944	79,944
<i>Pass-Through from Rutgers University</i>		5R01CA221854-02	-	90,145	90,145
<i>Pass-Through from Sinai Health System</i>		7U19CA203654-02	-	934	934
<i>Pass-Through from Sloan Kettering Institute for Cancer Research</i>		BD517035B/R01CA179115	-	1,198	1,198
<i>Pass-Through from Stanford University</i>		4R01CA172145-03	-	(9,008)	(9,008)
<i>Pass-Through from Stanford University</i>		62281131 106650	-	15,835	15,835
<i>Pass-Through from Stanford University</i>		62281131 106650 1	-	35,472	35,472
<i>Pass-Through from The Trustees of Columbia University</i>		1R01CA226060-01A1	-	24,370	24,370
<i>Pass-Through from Thomas Jefferson University</i>		080-30000-S27901	-	15,684	15,684
<i>Pass-Through from University of Arizona</i>		5R01CA186700-04	-	19,688	19,688
<i>Pass-Through from University of California - Berkeley</i>		7337769	-	52,345	52,345
<i>Pass-Through from University of California - San Diego</i>		1 R21 CA192072 01A1	-	(12,080)	(12,080)
<i>Pass-Through from University of California - San Diego</i>		5R01CA177996-06	-	101,146	101,146
<i>Pass-Through from University of California - San Francisco</i>		12054SC	-	40,817	40,817
<i>Pass-Through from University of Colorado</i>		FY18 912 001	-	4,955	4,955
<i>Pass-Through from University of Iowa</i>		5R01CA193249-04	-	84,947	84,947
<i>Pass-Through from University of Kansas Medical Center</i>		ZAR00070	-	24,367	24,367
<i>Pass-Through from University of Kansas Medical Center</i>		ZAR00080	-	13,553	13,553
<i>Pass-Through from University of Minnesota</i>		5P01CA138338-09	-	124,120	124,120
<i>Pass-Through from University of New Mexico</i>		5P01CA206980-03	-	23,002	23,002
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		1P01CA247773-01	-	14,337	14,337
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		5R01CA172786-05	-	2	2
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		5R01CA197314-06	-	11,700	11,700
<i>Pass-Through from University of Pennsylvania</i>		5R01CA207513-04	-	60,976	60,976
<i>Pass-Through from University of Utah</i>		10038380-01	-	115,424	115,424
<i>Pass-Through from University of Utah</i>		3R01CA190329-05S1	-	198,749	198,749
<i>Pass-Through from University of Utah</i>		5R01CA200854-04	-	2,408	2,408
<i>Pass-Through from University of Utah</i>		7R01CA190329-04	-	22,069	22,069
<i>Pass-Through from University of Washington</i>		5R01CA168598-05	-	(37)	(37)
<i>Pass-Through from Vanderbilt University Medical Center</i>		1R01CA225005-01A1	-	23,564	23,564
<i>Pass-Through from Vanderbilt University Medical Center</i>		5R01CA202981-04	-	34,768	34,768
<i>Pass-Through from Wake Forest University</i>		100730-550473	-	11,584	11,584
Total - CFDA 93.393				2,970,503	30,987,960
Cancer Detection and Diagnosis Research	93.394		3,076,423	19,087,694	22,164,117
<i>Pass-Through from Baylor College of Medicine</i>		1U01CA230997	-	15,447	15,447
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA164024-05	-	(12,789)	(12,789)
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA211892-04	-	80,208	80,208
<i>Pass-Through from Baylor College of Medicine</i>		7R01CA180949-06	-	78,362	78,362
<i>Pass-Through from Baylor College of Medicine</i>		7000000624	-	69,799	69,799
<i>Pass-Through from Brigham and Women's Hospital</i>		5 U24 CA144025 03	-	(107,018)	(107,018)
<i>Pass-Through from Cedars-Sinai Medical Center</i>		1597096	-	66,161	66,161
<i>Pass-Through from Children's Hospital of Philadelphia</i>		1R01CA19377-01	-	(4,511)	(4,511)
<i>Pass-Through from Cleveland Clinic Lerner College of Medicine</i>		5R01CA187415-05	-	14,432	14,432
<i>Pass-Through from C4 Imaging, LLC</i>		1R44CA199905-01	-	(37,405)	(37,405)
<i>Pass-Through from Dana-Farber Cancer Institute</i>		1308602	-	6,272	6,272
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5U24CA196172-04	-	1,954,681	1,954,681
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0000961972/U24CA086368-18	-	61,082	61,082
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001004156/5U24CA08636	-	60,665	60,665
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		8-1	70,752	60,665	131,417
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001007005/1U01CA22425	-	55,476	55,476
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		5-0	-	(146)	(146)
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		2U24CA086368-16	-	74,563	74,563
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		5U24CA086368-19	-	42,009	42,009
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		5U24CA230144-02	-	146	146
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		936275	-	83,802	83,802
<i>Pass-Through from George Washington University</i>		1U01CA230690-02	-	83,802	83,802

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from H. Lee Moffitt Cancer Center &amp; Research Institute</i>		5R01CA187532-05	\$	\$ 15,451	\$ 15,451
<i>Pass-Through from Masimo Corporation</i>		5U01CA201777-02	-	1,778	1,778
<i>Pass-Through from Massachusetts General Hospital</i>		MGH2019	-	6,448	6,448
<i>Pass-Through from Mayo Clinic</i>		5R01CA197120-05	-	10,449	10,449
<i>Pass-Through from Medical University of South Carolina</i>		A19-0003-S001	-	47,947	47,947
<i>Pass-Through from Medical University of South Carolina</i>		A20-0088-S001	117,115	75,957	193,072
<i>Pass-Through from Medical University of South Carolina</i>		MUSC19-054-8D998	-	72,173	72,173
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT00005087	-	19,728	19,728
<i>Pass-Through from Methodist Hospital Research Institute</i>		5R01CA216991-02	-	86,870	86,870
<i>Pass-Through from Methodist Hospital Research Institute</i>		5U01CA189240-05	-	161,605	161,605
<i>Pass-Through from New York University School of Medicine</i>		7R01CA225963-02	-	(4,242)	(4,242)
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		U10CA18086801	-	88,286	88,286
<i>Pass-Through from Regents of the University of California</i>		5P01CA210961-03	-	19,924	19,924
<i>Pass-Through from Regents of the University of Michigan</i>		K00007668	-	93,506	93,506
<i>Pass-Through from Sloan Kettering Institute for Cancer Research</i>		1R01CA233888-01A1	-	116,761	116,761
<i>Pass-Through from St. Jude Children's Research Hospital</i>		112134040-7897283	-	9,849	9,849
<i>Pass-Through from The Research Institute at Nationwide Children's Hospital</i>		5U24CA196175-05	-	3,677	3,677
<i>Pass-Through from Thomas Jefferson University</i>		080-30000-S22601	-	14,174	14,174
<i>Pass-Through from Thomas Jefferson University</i>		1R37CA23442801A1	-	22,846	22,846
<i>Pass-Through from Translational Genomics Research Institute</i>		VON HOFF-17-01	-	2,385	2,385
<i>Pass-Through from University of Alabama - Birmingham</i>		000521964 001	-	27,495	27,495
<i>Pass-Through from University of California - San Francisco</i>		5P01CA210961-03	-	47,172	47,172
<i>Pass-Through from University of Illinois - Chicago</i>		5R01CA214825-02	-	4,127	4,127
<i>Pass-Through from University of Kentucky</i>		R21CA23191101A1	-	19,965	19,965
<i>Pass-Through from University of Kentucky Research Foundation</i>		3200002640-20-049	-	30,499	30,499
<i>Pass-Through from University of Maryland - Baltimore</i>		1701165 REQUEST: 2010	-	267,120	267,120
<i>Pass-Through from University of Maryland - Baltimore</i>		5 U24 CA115091 07	-	(8,800)	(8,800)
<i>Pass-Through from University of Massachusetts</i>		20-015210 A00	-	37,496	37,496
		PO-WA00893417	-		
<i>Pass-Through from University of Massachusetts Medical School</i>		OSP28640-00	-	180,055	180,055
<i>Pass-Through from University of Michigan</i>		K00007671	-	2,352	2,352
<i>Pass-Through from University of Michigan</i>		K00013135/5U01CA214170	-	18,615	18,615
<i>Pass-Through from University of Michigan</i>		3005413934	-	7,311	7,311
<i>Pass-Through from University of Michigan</i>		5R01CA158113-08	-	76,012	76,012
<i>Pass-Through from University of Michigan</i>		5R01CA160254-08	-	66,698	66,698
<i>Pass-Through from University of Michigan</i>		5U01CA086400-20	-	62,899	62,899
<i>Pass-Through from University of Michigan</i>		5U01CA225753-03	-	56,722	56,722
<i>Pass-Through from University of Michigan</i>		5U10CA086400-17	-	118,019	118,019
<i>Pass-Through from University of Oklahoma</i>		2020-23	-	9,728	9,728
<i>Pass-Through from University of Oklahoma</i>		2020-24	-	8,508	8,508
<i>Pass-Through from University of Oklahoma</i>		2020-25	-	16,705	16,705
<i>Pass-Through from University of Wisconsin - Madison</i>		5 R01 CA185251-04	-	(3,988)	(3,988)
<i>Pass-Through from Vanderbilt University</i>		UNIV58314	-	127,876	127,876
<i>Pass-Through from Vanderbilt University Medical Center</i>		5U01CA23184002	-	17,744	17,744
<i>Pass-Through from Vanderbilt University Medical Center</i>		5U01CA23184003	-	29,094	29,094
<i>Pass-Through from Washington University - St. Louis</i>		5U24CA211006-04	-	30,880	30,880
<i>Pass-Through from William Marsh Rice University</i>		R22512	-	15,876	15,876
<i>Pass-Through from William Marsh Rice University</i>		5R01CA186132-02	-	(1,382)	(1,382)
Total - CFDA 93.394				3,264,290	23,719,300
26,983,590					
Cancer Treatment Research	93.395			4,538,735	42,104,230
<i>Pass-Through from Alliance for Clinical Trials in Oncology</i>		5U10CA076001-17	-	(262)	(262)
<i>Pass-Through from Alliance for Clinical Trials in Oncology</i>		5U10CA18082101	-	58,415	58,415
<i>Pass-Through from American College of Radiology</i>		5U10CA180868-05	-	137,239	137,239
<i>Pass-Through from American College of Radiology</i>		5U24CA180803-05-IR	-	(235,425)	(235,425)
<i>Pass-Through from American College of Radiology</i>		5U24CA180803-07	-	3,259,466	3,259,466
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA187202-05	-	7,691	7,691
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA193776-05	-	28,982	28,982
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA206476-04 REV	-	10,210	10,210
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA219667-02	-	287,684	287,684
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA221197-02	-	47,218	47,218
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA232890-02	-	24,069	24,069
<i>Pass-Through from Beckman Research Institute</i>		5R01CA201496-04	-	97,996	97,996
<i>Pass-Through from Beckman Research Institute</i>		5R01CA215183-02	-	52,197	52,197

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		R01CA194742-03 3000098168 BOSTON UNIVERSITY	\$ - \$	333	\$ 333
<i>Pass-Through from Boston University</i>		AGREEME	-	36,429	36,429
<i>Pass-Through from Brigham and Women's Hospital</i>		2U10CA180821-06	-	198,699	198,699
<i>Pass-Through from Brigham and Women's Hospital</i>		5P01CA163205-07	-	413,710	413,710
<i>Pass-Through from Brigham and Women's Hospital</i>		5U10CA076001-17	-	2,888	2,888
<i>Pass-Through from Brigham and Women's Hospital</i>		7U10CA076001-16	-	29,349	29,349
<i>Pass-Through from Cerrx, Inc.</i>		R44CA183316	-	(37,047)	(37,047)
<i>Pass-Through from Children's Hospital of Philadelphia</i>		BIQSFP	-	9,038	9,038
<i>Pass-Through from Children's Hospital of Philadelphia</i>		COG NCTN	-	74,520	74,520
<i>Pass-Through from Children's Hospital of Philadelphia</i>		COG NCTN ITSC 2019	-	7,052	7,052
<i>Pass-Through from Children's Hospital of Philadelphia</i>		COG NCTN 2019	-	7,052	7,052
<i>Pass-Through from Children's Hospital of Philadelphia</i>		COG PEP-CTN	-	15,077	15,077
<i>Pass-Through from Children's Hospital of Philadelphia</i>		NCTN PO#20109406 - R U10CA098543/COG	-	13,535	13,535
<i>Pass-Through from Children's Hospital of Philadelphia</i>		LEADERSHI	-	42,689	42,689
<i>Pass-Through from Children's Hospital of Philadelphia</i>		U10CA1080886	-	147	147
<i>Pass-Through from Children's Hospital of Philadelphia</i>		U10CA180884	-	42,129	42,129
<i>Pass-Through from Children's Hospital of Philadelphia</i>		U10CA180886	-	9,681	9,681
<i>Pass-Through from Children's Hospital of Philadelphia</i>		U10CA180886/COG	-	5,790	5,790
<i>Pass-Through from Children's Hospital of Philadelphia</i>		STUDY CHA	-	1,142	1,142
<i>Pass-Through from Children's Hospital of Philadelphia</i>		2U10CA180886	-	67,545	67,545
<i>Pass-Through from Children's Hospital of Philadelphia</i>		2U10CA180886-06	-	5,461	5,461
<i>Pass-Through from Children's Hospital of Philadelphia</i>		5UG1CA189955-05	-	(45,270)	(45,270)
<i>Pass-Through from Children's Hospital of Philadelphia</i>		5U10CA180886-05	-	14,087	14,087
<i>Pass-Through from Children's Oncology Group</i>		ADVL 1823	-	7,045	7,045
<i>Pass-Through from Children's Oncology Group</i>		APEC1621D - RENEWAL	-	32,209	32,209
<i>Pass-Through from Children's Research Institute</i>		30004166-05 30004166-	-	83,485	83,485
<i>Pass-Through from Children's Research Institute</i>		06/R01CA212190-0	-	41,904	41,904
<i>Pass-Through from Cleveland Clinic Foundation</i>		1R01A1147498-01	-	279	279
<i>Pass-Through from Duke Clinical Research Institute</i>		5U10CA07600115	-	15,098	15,098
<i>Pass-Through from Duke University Medical Center</i>		3P30CA014236-45S4	-	7,084	7,084
<i>Pass-Through from ECOG - ACRIN Cancer Research Group</i>		U10CA180820 EAF151	-	101,644	101,644
<i>Pass-Through from ECOG - ACRIN Cancer Research Group</i>		5UG1CA189828 EA1151	-	166,131	166,131
<i>Pass-Through from ECOG - ACRIN Cancer Research Group</i>		5U10CA0211505	-	24,281	24,281
<i>Pass-Through from ECOG - ACRIN Cancer Research Group</i>		5U10CA180820-06- UTSW1C	-	56,391	56,391
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		U10CA180820-02CBPF1	-	14,251	14,251
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		U10CA180820-05	-	12,851	12,851
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		U10CA180820-06	-	155,047	155,047
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		2U10CA180820-06	-	12,925	12,925
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		2U10CA180820-06-MDA1C	-	(64,617)	(64,617)
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5 U10 CA180820-03	-	129,366	129,366
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5UG1CA189828-04-MDA2	-	127,583	127,583
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5UG1CA189828-05-MDA1	-	12,575	12,575
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5U10CA180820-05	-	1,710	1,710
<i>Pass-Through from EMMES Corporation</i>		2UM1CA1947	-	611	611
<i>Pass-Through from Frontier Science &amp; Technology Research Foundation</i>		ECOG U10CA021115	-	(579,499)	(579,499)
<i>Pass-Through from Frontier Science &amp; Technology Research Foundation</i>		U10CA021115-39	-	24,523	24,523
<i>Pass-Through from George Washington University</i>		1542848	-	23,094	23,094
<i>Pass-Through from Indiana University</i>		IN4684785UTSW	-	103,276	103,276
<i>Pass-Through from Indiana University</i>		1R01CA235632-01A1	-	(130)	(130)
<i>Pass-Through from John Wayne Cancer Institute</i>		5R01CA189163-05	-	12,551	12,551
<i>Pass-Through from Johns Hopkins University</i>		2003868893	-	56,277	56,277
<i>Pass-Through from Kiomic Biopharma</i>		1R41CA206652-01A1	-		

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from Leland Stanford Junior University</i>		5R01CA198291-04	\$ -	69,795	69,795
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		1R01CA23115002	-	64,872	64,872
<i>Pass-Through from Massachusetts General Hospital</i>		5P01CA163222-05	-	(31,858)	(31,858)
<i>Pass-Through from Massachusetts General Hospital</i>		5R01CA193970-05	-	30,113	30,113
<i>Pass-Through from Massachusetts General Hospital</i>		5U19CA021239-39	-	289,684	289,684
<i>Pass-Through from Mayo Clinic</i>		2UG1CA18923-06	-	33,769	33,769
<i>Pass-Through from Mayo Clinic</i>		2UG1CA189823-06	-	135,346	135,346
<i>Pass-Through from Mayo Clinic</i>		5UG1CA189823-05	-	(74,095)	(74,095)
<i>Pass-Through from Medical College of Wisconsin</i>		R01CA232892	-	118,154	118,154
<i>Pass-Through from Medical College of Wisconsin</i>		5R01CA184798-04	-	(14,537)	(14,537)
<i>Pass-Through from Medical College of Wisconsin</i>		5R01CA215403-03	-	24,730	24,730
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT00001863AM#2 0254-4022-	-	18,802	18,802
<i>Pass-Through from Mount Sinai School of Medicine</i>		4605/5P01CA1086 0254-4051-	-	8,761	8,761
<i>Pass-Through from Mount Sinai School of Medicine</i>		4609/P01CA10867	-	47,986	47,986
<i>Pass-Through from New York University School of Medicine</i>		5R01CA164295-06	-	(7,539)	(7,539)
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		MRG ONCOLOGY	-	8,117	8,117
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		NRG-MILLER-GY6	-	10,071	10,071
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		1U10CA180868-03	-	(10)	(10)
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		2U10CA180868-06	-	2,707	2,707
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		5U10CA180868-05	-	(6,209)	(6,209)
<i>Pass-Through from NSABP</i>		5 U10 CA012027 37	-	(1,613)	(1,613)
<i>Pass-Through from Ohio State University</i>		5R01CA198128-04	-	11,692	11,692
<i>Pass-Through from Ohio State University</i>		60051469	-	841	841
<i>Pass-Through from OncoSynergy, Inc.</i>		1R41CA247044-01	-	81,901	81,901
<i>Pass-Through from Oregon Health and Science University</i>		13035474	-	(87,054)	(87,054)
<i>Pass-Through from Oregon Health and Science University</i>		2U10CA180888-06	-	2,093	2,093
<i>Pass-Through from Oregon Health and Science University</i>		2U10CA1808880-06	-	10,433	10,433
<i>Pass-Through from Oregon Health and Science University</i>		5UG1CA189974-05	-	18,766	18,766
<i>Pass-Through from Oregon Health and Science University</i>		5U01CA180888-07	-	52,237	52,237
<i>Pass-Through from Oregon Health and Science University</i>		5U10CA180888-05	-	(31,969)	(31,969)
<i>Pass-Through from Oregon Health and Science University</i>		5U10CA180888-07	-	93,408	93,408
<i>Pass-Through from Oregon Health Sciences University</i>		SWOG PSA 1013080-UTHSC- HOUSTON	-	890	890
<i>Pass-Through from Oregon Health Sciences University</i>		2R44CA173998-02A1	-	20,763	20,763
<i>Pass-Through from Physical Sciences, Inc.</i>		2 R42 CA171408-02A1	-	(4,337)	(4,337)
<i>Pass-Through from PLx Pharma, Inc.</i>		5UM1CA121947-13	-	43,486	43,486
<i>Pass-Through from Regents of the University of California - UCLA</i>		5R01CA230512-02	-	252,540	252,540
<i>Pass-Through from Saint Louis University</i>		60361 13160 UTA YR 3	-	98,228	98,228
<i>Pass-Through from Sanford Burnham Prebys Med Discovery ISI</i>		5U24CA055727-25	-	39,430	39,430
<i>Pass-Through from St. Jude Children's Research Hospital</i>		5U24CA055727-26	-	89,251	89,251
<i>Pass-Through from St. Jude Children's Research Hospital</i>		5R01CA188298-03	-	7,705	7,705
<i>Pass-Through from Stanford University</i>		P30DK056338	-	25,794	25,794
<i>Pass-Through from Texas Medical Center Digestive Disease Center</i>		R44CA189549	-	(94,915)	(94,915)
<i>Pass-Through from Tosk, Inc.</i>		1R01CA201788-01A1	-	(4,355)	(4,355)
<i>Pass-Through from University of California - Davis</i>		1R21CA234642-01A1	-	89,731	89,731
<i>Pass-Through from University of California - Los Angeles</i>		1 UG3CA241687-01	-	15,367	15,367
<i>Pass-Through from University of California - San Diego</i>		4P01CA081534-16	-	(19,984)	(19,984)
<i>Pass-Through from University of California - San Diego</i>		5R01CA200574-05	-	157,838	157,838
<i>Pass-Through from University of California - San Diego</i>		5R01CA200867-04	-	29,708	29,708
<i>Pass-Through from University of Florida</i>		7R01CA215753-02	-	15,186	15,186
<i>Pass-Through from University of Hawaii</i>		5R01CA225190-02	-	6,511	6,511
<i>Pass-Through from University of Illinois - Chicago</i>		5R01CA187416-03	-	236,029	236,029
<i>Pass-Through from University of Maryland - Baltimore</i>		R01CA166033R	-	(9,251)	(9,251)
<i>Pass-Through from University of Michigan</i>		R01CA226436	-	19,733	19,733
<i>Pass-Through from University of Nebraska Medical Center</i>		5R01CA204136-02	-	(5,617)	(5,617)
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		20141429	-	1,050	1,050
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		AWD00000773 (133035- 1)/R0	-	19,203	19,203
<i>Pass-Through from University of Pittsburgh</i>		0036120 (123991-2)	-	28,858	28,858
<i>Pass-Through from University of Pittsburgh</i>		4R33NS104384-02	-	6,132	6,132
<i>Pass-Through from University of Pittsburgh</i>		5R01CA214890-03	-	91,075	91,075
<i>Pass-Through from University of Rochester</i>		5R01CA206019-03R	-	15,891	15,891
<i>Pass-Through from University of Southern California</i>		5R01CA168712-04	-	(17,131)	(17,131)
<i>Pass-Through from University of Virginia</i>		20180024 2	-	1,639	1,639
<i>Pass-Through from University of North Carolina At Greensboro</i>			-		

**STATE OF TEXAS**  
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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from Wake Forest University Health Sciences</i>		100200 441111 CORE 3 CREDIT	\$ -	\$ 13,811	\$ 13,811
<i>Pass-Through from Wake Forest University Health Sciences</i>		100200 441121 CORE 3 3 W EXT	-	137,119	137,119
<i>Pass-Through from Wake Forest University Health Sciences</i>		2FUHS 441111 CORE 3	-	(168)	(168)
<i>Pass-Through from Wake Forest University Health Sciences</i>		5P01CA2072006-03	-	119,410	119,410
<i>Pass-Through from Wake Forest University Health Sciences</i>		5R01CA074145-22	-	75,510	75,510
<i>Pass-Through from Wake Forest University Health Sciences</i>		5UG1CA189824-05	-	129	129
<i>Pass-Through from Wright State University</i>		670776 1 P0054867	-	14,736	14,736
<i>Pass-Through from 7 Hills Pharma, LLC</i>		5R41CA203456-03	-	215,955	215,955
Total - CFDA 93.395			4,538,735	50,028,836	54,567,571
Cancer Biology Research	93.396		4,554,403	29,250,484	33,804,887
<i>Pass-Through from Baylor College of Medicine</i>		M1803222	-	1,322	1,322
<i>Pass-Through from Baylor College of Medicine</i>		1R01CA25195001	-	13,508	13,508
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA181808-05	-	7,948	7,948
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA19346604	-	(42,584)	(42,584)
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA237291-02	-	121,822	121,822
<i>Pass-Through from Baylor College of Medicine</i>		70000001076	-	68,486	68,486
<i>Pass-Through from Cedars-Sinai Medical Center</i>		3P01CA098912-15S1	-	46,224	46,224
<i>Pass-Through from Cedars-Sinai Medical Center</i>		5P01CA098912-15	-	125,832	125,832
<i>Pass-Through from George Washington University</i>		18-M89/7R01CA206529	-	65,847	65,847
<i>Pass-Through from George Washington University</i>		5R01CA20480604	-	58,695	58,695
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-101670-G3	-	84,183	84,183
<i>Pass-Through from Georgia Institute of Technology</i>		RJ409-G3	-	(3,893)	(3,893)
<i>Pass-Through from Immudx, LLC</i>		UTA18 001549	-	(6,200)	(6,200)
<i>Pass-Through from Kaiser Foundation Research Institute</i>		RNG209546-UTSW	13,280	308,570	321,850
<i>Pass-Through from Kaiser Foundation Research Institute</i>		RNG209546-UTSW-01	43,038	612,473	655,511
<i>Pass-Through from Medical College of Wisconsin</i>		1R01CA229907-01A1	-	6,632	6,632
<i>Pass-Through from Memorial Sloan Kettering Cancer Center</i>		5P01CA094060-15	-	21,588	21,588
<i>Pass-Through from Ohio State University</i>		5R01CA227847-03	-	32,987	32,987
<i>Pass-Through from Ohio State University</i>		60059987/ RF01473191	-	96,399	96,399
<i>Pass-Through from Pennsylvania State University</i>		UTXAMCA221867	-	(3,673)	(3,673)
<i>Pass-Through from Regents of the University of Michigan</i>		5R01CA227622-02	-	48,412	48,412
<i>Pass-Through from Rutgers Cancer Institute of New Jersey</i>		1R01CA239093-01A1	-	742	742
<i>Pass-Through from Sloan Kettering Institute for Cancer Research</i>		BD521707B	-	77,775	77,775
<i>Pass-Through from Sloan Kettering Institute for Cancer Research</i>		BD521707C	-	85,887	85,887
<i>Pass-Through from Stanford University</i>		1R01CA236118-01A1	-	186,142	186,142
<i>Pass-Through from The Scripps Research Institute</i>		5R01CA117638-15	-	3,406	3,406
<i>Pass-Through from The Trustees of Columbia University</i>		1U01CA225431-01	-	15	15
<i>Pass-Through from University of California - Davis</i>		A18-1813-S001-A01	-	28,586	28,586
<i>Pass-Through from University of Chicago</i>		AWD100200 00000092	-	30,941	30,941
<i>Pass-Through from University of Delaware</i>		46364	-	182	182
<i>Pass-Through from University of Georgia</i>		00002136	-	17,319	17,319
<i>Pass-Through from University of Kentucky Research Foundation</i>		3200002546-19-285	-	84,771	84,771
<i>Pass-Through from University of Miami</i>		5R01CA222918-02	-	220,557	220,557
<i>Pass-Through from University of Michigan</i>		1R01CA227622-01	-	161,131	161,131
<i>Pass-Through from University of Michigan</i>		5R01CA204969-03	-	92,272	92,272
<i>Pass-Through from University of Minnesota</i>		5 R01 CA154998 03	-	(10,150)	(10,150)
<i>Pass-Through from University of Missouri</i>		C00060615-1	-	30,818	30,818
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		5R01CA203108-06	-	205,752	205,752
<i>Pass-Through from University of Pennsylvania</i>		1R01CA237200-01A1	-	12,108	12,108
<i>Pass-Through from University of Utah</i>		1R01CA217905-01	-	34,230	34,230
<i>Pass-Through from William Marsh Rice University</i>		5R01CA180279-05	-	182,774	182,774
<i>Pass-Through from William Marsh Rice University</i>		5UH3CA189910-04	-	24,854	24,854
Total - CFDA 93.396			4,610,721	32,385,174	36,995,895
Cancer Centers Support Grants	93.397		1,738,118	62,263,377	64,001,495
<i>Pass-Through from Baylor College of Medicine</i>		M2002048 - PO 7000001154 U54CA209978 /	-	49,067	49,067
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		3000116269 U54CA209978 /	-	2,246	2,246
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		3000116723 U54CA209978 /	-	224,070	224,070
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		3000116738	-	126,680	126,680

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from Case Western Reserve University</i>		RES514596	\$ -	\$ 46,236	\$ 46,236
		5 GG010188 41 PO			
<i>Pass-Through from Columbia University</i>		G12946	-	1,263	1,263
<i>Pass-Through from Columbia University</i>		5 GG010188 61	-	41,675	41,675
<i>Pass-Through from Cornell University</i>		5U54CA210184-04	-	226,021	226,021
<i>Pass-Through from Dana-Farber Cancer Institute</i>		5U54CA193461-04	-	(6,750)	(6,750)
<i>Pass-Through from Indiana University</i>		IN4689877UTSW	-	5,014	5,014
<i>Pass-Through from Indiana University</i>		UCA196519A	-	6,929	6,929
<i>Pass-Through from Indiana University</i>		5U54CA196519-03	-	(349)	(349)
<i>Pass-Through from Indiana University</i>		8202	-	97,957	97,957
<i>Pass-Through from Indiana University</i>		8203	-	65,676	65,676
<i>Pass-Through from Indiana University - School of Medicine</i>		IN4689884UTSW	-	11,308	11,308
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT000004022	-	144,687	144,687
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT000004023	-	9,986	9,986
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT000004557	-	81,579	81,579
<i>Pass-Through from Methodist Hospital Research Institute</i>		1U54CA210181-01	-	(1,163)	(1,163)
<i>Pass-Through from Methodist Hospital Research Institute</i>		5U54CA210181-04	-	170,164	170,164
<i>Pass-Through from Ohio State University</i>		5P50CA168505-05	-	91,777	91,777
<i>Pass-Through from University of Chicago</i>		60040959 UTSW	-	37,349	37,349
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC64910	-	58,964	58,964
Total - CFDA 93.397			1,738,118	63,753,763	65,491,881
Cancer Research Manpower	93.398		29,108	8,402,871	8,431,979
<i>Pass-Through from Brown University</i>		00000942	-	12,581	12,581
<i>Pass-Through from University of Minnesota</i>		HHSN268201700003I	-	119,748	119,748
Total - CFDA 93.398			29,108	8,535,200	8,564,308
Cancer Control	93.399		641,893	1,671,461	2,313,354
<i>Pass-Through from Aurora Oncology</i>		M1900839	-	3,745	3,745
<i>Pass-Through from Children's Hospital of Philadelphia</i>		COG STUDY	-	7,280	7,280
<i>Pass-Through from Children's Hospital of Philadelphia</i>		1UG1CA189955-01	-	67	67
<i>Pass-Through from Children's Hospital of Philadelphia</i>		2UG1CA189955-06	-	(91)	(91)
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		2UG1CA18986706	-	784	784
<i>Pass-Through from NSABP</i>		1U10CA037377-01	-	6,750	6,750
<i>Pass-Through from Oregon Health and Science University</i>		2UG1CA189974-06	-	28,800	28,800
<i>Pass-Through from Oregon Health Sciences University</i>		2UG1CA189974-06	-	34,345	34,345
<i>Pass-Through from Wake Forest University Health Sciences</i>		2UG1CA189824-06	-	64,405	64,405
<i>Pass-Through from Washington University - St. Louis</i>		4 P50 CA094056 16	-	(9,308)	(9,308)
Total - CFDA 93.399			641,893	1,808,238	2,450,131
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		58,066	437,740	495,806
ACL Centers for Independent Living	93.432				
<i>Pass-Through from TIRR Memorial Hermann</i>		90ILTA0001-02-00 PRIMARY	-	18,103	18,103
<i>Pass-Through from TIRR Memorial Hermann</i>		90ILTA0001-03-01 SUPPLEMENT	-	13,640	13,640
Total - CFDA 93.432			-	31,743	31,743
ACL National Institute on Disability, Independent Living, and Rehabilitation	93.433		-	561,424	561,424
<i>Pass-Through from Baylor Research Institute</i>		WOWII	-	5,445	5,445
<i>Pass-Through from Baylor Research Institute</i>		41010201701	-	125,406	125,406
<i>Pass-Through from Baylor Research Institute</i>		901F0091-01-00	2,648	-	2,648
<i>Pass-Through from Georgia Institute of Technology</i>		RH434-G4 / 520054246	-	24,310	24,310
<i>Pass-Through from Langston University</i>		UTRGV-P0169176	-	25,398	25,398
<i>Pass-Through from MedStar Health Research Institute, Inc.</i>		90RTHF0003-01-00	-	1,525	1,525
<i>Pass-Through from Memorial Hermann Health System</i>		90DPAD0001-03-00	-	59,144	59,144
<i>Pass-Through from Memorial Hermann Health System</i>		90DPTB0016	-	5,892	5,892
<i>Pass-Through from Memorial Hermann Health System</i>		90DP0092-04-00	-	85,948	85,948
<i>Pass-Through from Memorial Hermann Health System</i>		90S15027-04-00	-	11,785	11,785
<i>Pass-Through from TIRR Memorial Hermann</i>		90DPTB00160300	-	18,699	18,699
<i>Pass-Through from TIRR Memorial Hermann</i>		90DP0075-05-00	-	42,730	42,730
<i>Pass-Through from TIRR Memorial Hermann</i>		90S15027-04-00 # 19-MS2-			
<i>Pass-Through from TIRR Memorial Hermann</i>		7	-	12,299	12,299

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from University of Alabama</i>		90REGE00020200	\$	(5,244)	\$ (5,244)
<i>Pass-Through from University of Illinois - Chicago</i>		16869 00	-	20,387	20,387
<i>Pass-Through from University of Maryland</i>		90DP099-01-00 1701835A	-	502	502
<i>Pass-Through from University of Wisconsin</i>		90IFDV0006-02-00	17,926	-	17,926
Total - CFDA 93.433			20,574	995,650	1,016,224
Indian Self-Determination <i>Pass-Through from Northwest Portland Area Indian Health Board</i>	93.441	248-96-0011 / C19-02	-	105,289	105,289
Temporary Assistance for Needy Families	93.558		-	11,590	11,590
Child Care and Development Block Grant	93.575		-	1,379,933	1,379,933
Welfare Reform Research, Evaluations and National Studies	93.595		-	31,736	31,736
Head Start <i>Pass-Through from City of San Antonio</i>	93.600	4600019008	-	9,759	9,759
Developmental Disabilities Basic Support and Advocacy Grants <i>Pass-Through from Baylor College of Medicine</i>	93.630	7000000940	-	23,205	23,205
Total - CFDA 93.630			-	132,695	132,695
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	461,206	461,206
Accountable Health Communities	93.650		56,805	565,862	622,667
Adoption Opportunities <i>Pass-Through from Adoption Exchange Association</i>	93.652	UTA17 001178 YEAR 2	223,929	861,060	1,084,989
		UTA17 001178 4 CARRY	-	50,981	50,981
<i>Pass-Through from Adoption Exchange Association</i>		FWD YR2 TO YR3	-	49,388	49,388
<i>Pass-Through from Adoption Exchange Association</i>		UTA17 001178 4 SUPPLEMENT	-	42,585	42,585
Total - CFDA 93.652			223,929	1,004,014	1,227,943
Extramural Research Restoration Program: Hurricanes Harvey, Maria, and Irma - non-construction	93.663		-	179,362	179,362
COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665		-	28,399	28,399
Trans-NIH Recovery Act Research Support <i>Pass-Through from Virginia Commonwealth University</i>	93.701	5 RC2 CA148431 02	-	(23,830)	(23,830)
Total - CFDA 93.701			-	(239,708)	(239,708)
Total - CFDA 93.701			-	(263,538)	(263,538)
ARRA - Strategic Health IT Advanced Research Projects (SHARP)	93.728		-	3	3
Mental and Behavioral Health Education and Training Grants	93.732		90,249	2,306,168	2,396,417
PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds <i>Pass-Through from American Heart Association</i>	93.738	CDC-REACH-TAMU-01	18,786	62,919	81,705
<i>Pass-Through from City of San Antonio</i>		6/19/20PO# 450042850	-	44,805	44,805
Total - CFDA 93.738			18,786	107,724	126,510
Elder Abuse Prevention Interventions Program	93.747		-	43,567	43,567
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF) <i>Pass-Through from United Way of Tarrant County</i>	93.761	M1800074	-	60,854	60,854





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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
		18-A0-00-1001368 PRJ			
<i>Pass-Through from New York University School of Medicine</i>		111354	\$	47,950	\$ 47,950
<i>Pass-Through from Ohio State University</i>		60045505	-	72,351	72,351
<i>Pass-Through from Ohio State University</i>		60064759	-	(130)	(130)
<i>Pass-Through from Ohio State University</i>		60066852/R01HL142673	-	1,570	1,570
<i>Pass-Through from Ohio State University</i>		60067103/RF01550103	-	92,995	92,995
<i>Pass-Through from Ohio State University</i>		60071076	-	60,949	60,949
<i>Pass-Through from Ohio State University</i>		7UH3HL14013103	-	1,468	1,468
<i>Pass-Through from Profusa, Inc.</i>		M1901696-423811	-	4,628	4,628
<i>Pass-Through from Profusa, Inc.</i>		M1901697-32	-	4,190	4,190
<i>Pass-Through from Profusa, Inc.</i>		M1901698-33	-	4,197	4,197
<i>Pass-Through from Regents of the University of California - UCLA</i>		1935 G WB042	-	27,098	27,098
<i>Pass-Through from RTI International</i>		1U01HL14535801A1	-	12,733	12,733
<i>Pass-Through from RTI International</i>		5U10HL11999105	-	7,395	7,395
<i>Pass-Through from Saint Louis University</i>		ERS#42558	-	4,076	4,076
<i>Pass-Through from St. Jude Children's Research Hospital</i>		112141030-7813060	-	903	903
<i>Pass-Through from St. Jude Children's Research Hospital</i>		5R34HL127162-03	540	(699)	(159)
<i>Pass-Through from Tufts University</i>		5R01HL135920-03 101742-00001	-	38,180	38,180
		R1193216 /			
<i>Pass-Through from University at Buffalo - Suny</i>		R01HL14267302	-	146,171	146,171
<i>Pass-Through from University of Alabama</i>		5U01HL12033806	-	29,713	29,713
<i>Pass-Through from University of Alabama - Birmingham</i>		U34HL148472	-	68,196	68,196
		000513373-SP005-001/P01HL	-	67,674	67,674
<i>Pass-Through from University of Alabama - Birmingham</i>		000522873-SC001	-	121,388	121,388
<i>Pass-Through from University of Alabama - Birmingham</i>		5U01HL120338-06	-	73,082	73,082
<i>Pass-Through from University of Colorado - Denver</i>		FY18 852 001	-	45,263	45,263
<i>Pass-Through from University of Colorado - Denver</i>		UCD2018	-	22,813	22,813
<i>Pass-Through from University of Georgia</i>		00001535	-	97,535	97,535
<i>Pass-Through from University of Illinois</i>		1R01HL147031-01	-	20,276	20,276
<i>Pass-Through from University of Iowa</i>		R01HL139918	-	9,133	9,133
<i>Pass-Through from University of Kentucky</i>		5U01HL143508-02	-	31,590	31,590
<i>Pass-Through from University of Michigan</i>		5R01HL122684-04	-	23,916	23,916
<i>Pass-Through from University of Michigan</i>		5R01HL141292-03	-	26,491	26,491
<i>Pass-Through from University of Michigan</i>		5R35HL135824-04	-	9,697	9,697
<i>Pass-Through from University of Minnesota</i>		U01HL133818	-	5,751	5,751
<i>Pass-Through from University of Minnesota</i>		5R01HL116720-06	-	126,464	126,464
<i>Pass-Through from University of Mississippi Medical Center</i>		SP119217-SB4	-	66,051	66,051
<i>Pass-Through from University of Missouri</i>		C00054623-1	-	496	496
<i>Pass-Through from University of Missouri</i>		1R01HL139523-01	-	205,582	205,582
<i>Pass-Through from University of Missouri</i>		5R01HL142133-03	-	146,204	146,204
		5110535/R01HL139842-01A1	-	58,818	58,818
<i>Pass-Through from University of North Carolina</i>		5R01HL142302-03	-	44,243	44,243
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		576601 PO 4263325	-	363,560	363,560
<i>Pass-Through from University of Pennsylvania</i>		5R01HL128304-05	-	15,254	15,254
<i>Pass-Through from University of Pittsburgh</i>		416676	-	1,003	1,003
<i>Pass-Through from University of Rochester</i>		5R01HL123346-05	-	(43,634)	(43,634)
<i>Pass-Through from University of South Carolina</i>		19-3853	-	79,839	79,839
<i>Pass-Through from University of South Florida</i>		6143-1181-00-A	-	90,289	90,289
<i>Pass-Through from University of South Florida</i>		6143-1182-00-A	-	47,359	47,359
<i>Pass-Through from University of Virginia</i>		5R01HL123627-04	-	2,049	2,049
		UWSC7567 PO# BPO			
<i>Pass-Through from University of Washington</i>		23749	-	3,371	3,371
<i>Pass-Through from University of Washington</i>		5R01HL105756-09	-	34,266	34,266
		5R01HL105756-09			
<i>Pass-Through from University of Washington</i>		UWSC10626	-	45,650	45,650
<i>Pass-Through from University of Washington</i>		758397	-	56,456	56,456
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC70167 1 2	41,082	40,573	81,655
<i>Pass-Through from Wake Forest University Health Sciences</i>		WFUHS 34-101730-117901	-	375,524	375,524
		WU-20-202/2R25HL105400-09	-	6,232	6,232
<i>Pass-Through from Washington State University</i>		5R01HL118305-04	-	3,663	3,663
<i>Pass-Through from Washington State University</i>		5R01HL127260-04	-	176,599	176,599
<i>Pass-Through from William Marsh Rice University</i>					
<i>Pass-Through from Windmill Cardiovascular Systems, Inc.</i>		R44HL127833 AGT000731	-	4,800	4,800

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from Windmill Cardiovascular Systems, Inc.</i>		UTA16 000571	\$	2,424	\$ 2,424
<i>Pass-Through from Windmill Cardiovascular Systems, Inc.</i>		UTA18 001052	-	66,757	66,757
<i>Pass-Through from Yale University</i>		GK000389 (CON-800000125)	-	9,175	9,175
<i>Pass-Through from Yale University</i>		GR107427	-	11,782	11,782
<i>Pass-Through from Yale University</i>		M17A12701(CON-80000650)	-	1,495	1,495
Total - CFDA 93.837				4,804,561	45,230,957
				45,230,957	50,035,518
Lung Diseases Research	93.838		711,799	6,806,622	7,518,421
<i>Pass-Through from Baylor College of Medicine</i>		5R01HL12979405	-	25,536	25,536
<i>Pass-Through from Emory University</i>		5R01HL139876-02	-	208,372	208,372
<i>Pass-Through from George Washington University</i>		R01HL098354	-	28,089	28,089
<i>Pass-Through from George Washington University</i>		R01HL098354 CENTER #26	-	2,209	2,209
<i>Pass-Through from George Washington University</i>		S ALP1920 CF42 PO 1000229574	-	19,797	19,797
<i>Pass-Through from George Washington University</i>		S-ALP1920-CF26	-	16,853	16,853
<i>Pass-Through from George Washington University</i>		5R01HL09835405	-	(2,532)	(2,532)
<i>Pass-Through from George Washington University</i>		5R01HL09835407	-	20,051	20,051
<i>Pass-Through from LAM Foundation</i>		MIDAS	-	2,910	2,910
<i>Pass-Through from National Jewish Health</i>		20072510/R01HL089897	-	12,815	12,815
<i>Pass-Through from Southern Methodist University</i>		G001845-7505	-	202,065	202,065
<i>Pass-Through from Southern Methodist University</i>		R01HL142775	-	92,918	92,918
<i>Pass-Through from University of California - San Francisco</i>		R01HL148781	-	86,460	86,460
<i>Pass-Through from University of California - San Francisco</i>		U01HL123009	-	14,104	14,104
<i>Pass-Through from University of California - San Francisco</i>		5R01HL11302209	-	93,080	93,080
<i>Pass-Through from University of California - San Francisco</i>		5U01HL134766-04	-	32,321	32,321
<i>Pass-Through from University of Pennsylvania</i>		574470	-	2,063	2,063
<i>Pass-Through from University of Pittsburgh</i>		9012549(130129-48)/U01HL1	-	33,208	33,208
<i>Pass-Through from University of South Alabama</i>		27090 & 27091	-	37,649	37,649
<i>Pass-Through from University of Vermont</i>		31438 52240	-	4,572	4,572
Total - CFDA 93.838			711,799	7,739,162	8,450,961
Blood Diseases and Resources Research	93.839		1,179,079	4,699,216	5,878,295
<i>Pass-Through from Columbia University</i>		1 GG012860 01	-	19,403	19,403
<i>Pass-Through from Duke University</i>		2037978	-	466	466
<i>Pass-Through from East Carolina University</i>		AWD-20-0778-S01	-	11,084	11,084
<i>Pass-Through from Emory University</i>		5U01HL128566-05	-	190	190
<i>Pass-Through from Halcyon Biomedical, Inc.</i>		HB-UH-002 HB-UH-003 1013272-	-	(2,244)	(2,244)
<i>Pass-Through from Oregon Health Sciences University</i>		UTHSCSA/R01HL1441	-	124,007	124,007
<i>Pass-Through from Regents of the University of Minnesota</i>		5R01HL056067-24	-	6,440	6,440
<i>Pass-Through from University of Alabama - Birmingham</i>		HHSN2682018000051/HHS N26800001	-	117,515	117,515
<i>Pass-Through from University of Chicago</i>		5R01HL13334-03	-	66,029	66,029
<i>Pass-Through from University of Miami</i>		SPC-000902	-	17,989	17,989
<i>Pass-Through from University of Pittsburgh</i>		CNVA00057723 (130653-2)	-	18,690	18,690
<i>Pass-Through from University of Washington</i>		5R01HL134894-03	-	62,966	62,966
<i>Pass-Through from Versiti Wisconsin, Inc</i>		1000115-UTSMC	-	(675)	(675)
<i>Pass-Through from Virginia Commonwealth University</i>		5P01HL10715207	-	(1,764)	(1,764)
Total - CFDA 93.839			1,179,079	5,139,312	6,318,391
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840				
<i>Pass-Through from Parkland Health and Hospital Systems</i>		OTHER-13025	-	5,666	5,666
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		1,070,808	10,616,627	11,687,435
<i>Pass-Through from Baylor College of Medicine</i>		PENDING	-	3,581	3,581
<i>Pass-Through from Columbia University</i>		1 GG014632 PO G13310	-	16,185	16,185
<i>Pass-Through from Dartmouth College</i>		R933	-	2,511	2,511
<i>Pass-Through from Fannin Partners, LLC</i>		M2001174	-	4,354	4,354
<i>Pass-Through from Feinstein Institute for Medical Research</i>		AWD00001114 UT	-	85,225	85,225

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from Feinstein Institute for Medical Research</i>		5 R01 AR044422 13	\$ -	\$ (10)	(10)
<i>Pass-Through from Indiana University</i>		5R01AR074473-02	-	21,246	21,246
<i>Pass-Through from Johns Hopkins University</i>		R01AR073178	-	454,787	454,787
		700021-0719-00; P O			
<i>Pass-Through from Nationwide Children's Hospital</i>		4602138-0-46	-	43,604	43,604
		17 A1 00 006916 PO			
<i>Pass-Through from New York University School of Medicine</i>		M190174270	-	927	927
<i>Pass-Through from Penn State Hershey Medical Center</i>		UTSWAR071077	-	49,031	49,031
<i>Pass-Through from Penn State Hershey Medical Center</i>		5U01AR071077-03	-	130,696	130,696
		5995-THSCSA-DHHS-			
<i>Pass-Through from Pennsylvania State University</i>		3364/1R0	-	205,352	205,352
<i>Pass-Through from Progenitec, Inc.</i>		2R44AR064650-02A 1	-	161,707	161,707
<i>Pass-Through from Progenra, Inc.</i>		R43AR074799	-	62,418	62,418
<i>Pass-Through from South Plains Biotechnology</i>		R41AR074854	-	82,390	82,390
<i>Pass-Through from Steadman Philippon Research Institute</i>		7R21AR073509-02 2019-02	-	19,709	19,709
<i>Pass-Through from University of Alabama</i>		9R01AR076924-16A1	17,557	-	17,557
<i>Pass-Through from University of Colorado - Denver</i>		FY 20 340 001	-	26,472	26,472
<i>Pass-Through from University of Delaware</i>		5R01AR054385-09	-	102,484	102,484
<i>Pass-Through from University of Kentucky Research Foundation</i>		1R01AR07139801A1	-	(2)	(2)
<i>Pass-Through from University of Mississippi Medical Center</i>		R01AR073178	-	113,009	113,009
<i>Pass-Through from University of Pittsburgh</i>		AWD00001247(133805-2)	-	37,530	37,530
<i>Pass-Through from Via Therapeutics, LLC</i>		UTA18 001536	-	1,397	1,397
<i>Pass-Through from Weill Cornell Medicine</i>		180654	-	115,532	115,532
<i>Pass-Through from Weill Cornell Medicine</i>		191952	-	91,189	91,189
Total - CFDA 93.846			1,088,365	12,447,951	13,536,316
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		5,898,292	55,614,433	61,512,725
<i>Pass-Through from Baylor College of Medicine</i>		1R01DK122784-01	-	249,770	249,770
<i>Pass-Through from Baylor College of Medicine</i>		2P30DK056338-16	-	10,935	10,935
<i>Pass-Through from Baylor College of Medicine</i>		5P30DK056338-16	-	8,463	8,463
<i>Pass-Through from Baylor College of Medicine</i>		5P30DK056338-17	-	(647)	(647)
<i>Pass-Through from Baylor College of Medicine</i>		5R01DK109934-04	-	99,187	99,187
<i>Pass-Through from Baylor College of Medicine</i>		5R01DK111522-04	-	59,010	59,010
<i>Pass-Through from Baylor College of Medicine</i>		5T32DK060445-14	-	7,908	7,908
<i>Pass-Through from Baylor College of Medicine</i>		50723 - PO 7000000698	-	15,069	15,069
<i>Pass-Through from Baylor College of Medicine</i>		7000000295	-	16,105	16,105
<i>Pass-Through from Broad Institute, Inc.</i>		5U01DK105554-05	-	5,004	5,004
<i>Pass-Through from Case Western Reserve University</i>		RES512839/3500-07429	-	9,793	9,793
<i>Pass-Through from Case Western Reserve University</i>		RES513301	-	20,121	20,121
<i>Pass-Through from Case Western Reserve University</i>		5U01DK094157-09	-	231,640	231,640
		5U01DK66174-18			
<i>Pass-Through from Children's Hospital of Philadelphia</i>		3301820720	-	113,171	113,171
<i>Pass-Through from Cleernano, Inc.</i>		R41DK123943	-	29,063	29,063
<i>Pass-Through from East Carolina University</i>		20-0823-S001	-	1,295	1,295
<i>Pass-Through from Emergent Space Technologies, Inc.</i>		M2000852	-	52,625	52,625
<i>Pass-Through from Epigen Biosciences, Inc.</i>		1023/2R44DK092005-04	-	104,351	104,351
		GRADE-			
<i>Pass-Through from George Washington University</i>		GWU/U01DK098246-06	107,168	-	152,784
<i>Pass-Through from George Washington University</i>		S-GRD1920-SC34	-	481,904	481,904
<i>Pass-Through from George Washington University</i>		15-D16/U01DK061230-14	-	165,080	165,080
<i>Pass-Through from George Washington University</i>		18-M88/7R01DK115219-02	-	72,185	72,185
<i>Pass-Through from Georgia State University</i>		SP00014337-01	-	37,856	37,856
<i>Pass-Through from Georgia State University</i>		SP00014337-02	-	2,872	2,872
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		2U54DK08390912	-	176,837	176,837
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5U54DK08390910	-	3,966	3,966
<i>Pass-Through from Indiana University</i>		IN-4687790-TTU	-	36,885	36,885
		IN-4687985-TAM			
<i>Pass-Through from Indiana University</i>		PO0056759	-	63,115	63,115
		1R01DK121378-01 8430-			
<i>Pass-Through from Indiana University</i>		UTHSC	-	15,991	15,991
<i>Pass-Through from Indiana University</i>		5R01DK116963-02	-	9,321	9,321
<i>Pass-Through from Indiana University</i>		8123/ PO 0075095	-	83,946	83,946
<i>Pass-Through from Indiana University</i>		8179-TAM	-	56,724	56,724
<i>Pass-Through from Indiana University</i>		8335	-	52,869	52,869
<i>Pass-Through from Jaeb Center for Health Research</i>		JCHR 2020	-	59,989	59,989

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Pass-Through from Jaeb Center for Health Research		JCHR/1UC4DK108612	\$ -	\$ 151,653	\$ 151,653
Pass-Through from Johns Hopkins University		1R01DK124399-01	-	9,465	9,465
Pass-Through from Johns Hopkins University		2002825154	-	21,636	21,636
Pass-Through from Johns Hopkins University		2004330831	-	68,998	68,998
Pass-Through from Johns Hopkins University		5R21DK112087-02	-	956	956
Pass-Through from Joslin Diabetes Center		5UC4DK101108-02	-	(6,823)	(6,823)
Pass-Through from Joslin Diabetes Center		5U01DK116102-03	-	5,822	5,822
Pass-Through from Maine Medical Center		OXBURGH-R24-01	-	253,380	253,380
Pass-Through from Maine Medical Center		OXBURH R24-03	-	(12,689)	(12,689)
Pass-Through from Maine Medical Center		ROSEN R24-04	-	31,781	31,781
Pass-Through from Maine Medical Center		3R24DK406743-03S1	-	(75)	(75)
Pass-Through from Massachusetts General Hospital		227523	-	121,130	121,130
Pass-Through from Massachusetts General Hospital		5U01DK078616-12	-	34,662	34,662
Pass-Through from Mayo Clinic		5R21DK117212-02	-	627	627
Pass-Through from Medical College of Wisconsin		GATA4	-	14,571	14,571
Pass-Through from National Institutes of Health		1R15DK109524-01	-	65,435	65,435
Pass-Through from National Institutes of Health		1R15DK117384-01	-	118,882	118,882
Pass-Through from Northwestern University Medical School		60040283 TAMU PAO0008-	-	19,756	19,756
Pass-Through from Palo Alto Veterans Institute for Research		01/R01DK103758 UTXSADK082183/U01DK0	-	42,648	42,648
Pass-Through from Pennsylvania State University		82183	-	(379)	(379)
Pass-Through from Rogosin Institute		OXBURGH-R24-01	-	16,227	16,227
Pass-Through from Rogosin Institute		OXBURGH-R24-02	-	121,921	121,921
Pass-Through from Texas Biomedical Research Institute		67979/1R01DK118630	-	938	938
Pass-Through from Texas Biomedical Research Institute		67981	-	2,071	2,071
Pass-Through from Tulane University		TUL-HSC-553789-15/16	-	83,598	83,598
Pass-Through from Tvardi Therapeutics, Inc.		4R42DK104494-02	-	576,681	576,681
Pass-Through from University of California - Davis		5 R01 DK056839 10	-	(10)	(10)
Pass-Through from University of California - San Diego		98637640	-	87,959	87,959
Pass-Through from University of California - San Francisco		11986SC	-	26,530	26,530
Pass-Through from University of Colorado - Denver		FY20 1015 002	-	6,426	6,426
Pass-Through from University of Florida		5R01DK105346-04	-	34,169	34,169
Pass-Through from University of Illinois		2R01DK101536-06	-	11,369	11,369
Pass-Through from University of Illinois - Champaign - Urbana		087695-16513	-	137,464	137,464
Pass-Through from University of Iowa		S00544-01	-	676	676
Pass-Through from University of Iowa		S00544-02	-	888	888
Pass-Through from University of Iowa		5R01DK118752-02	-	59,575	59,575
Pass-Through from University of Kansas Medical Center		ZAT00060	-	46,271	46,271
Pass-Through from University of Maryland		5R01DK11161103	-	42,766	42,766
Pass-Through from University of Michigan		K00012119	-	30,155	30,155
Pass-Through from University of Michigan		K00012756/5P30DK081943	-	21,546	21,546
Pass-Through from University of Michigan		U54DK083912	-	3,972	3,972
Pass-Through from University of Michigan		3004880283/5R24DK08284	-		
Pass-Through from University of Michigan		1-0	-	87,125	87,125
Pass-Through from University of Michigan		3005865312	-	16,776	16,776
Pass-Through from University of Minnesota		N006254902	-	84,688	84,688
Pass-Through from University of Minnesota		N006660601/	-		
Pass-Through from University of Minnesota		R01DK091538	-	16,800	16,800
Pass-Through from University of Missouri		R01DK055835	-	14,860	14,860
Pass-Through from University of Nebraska - Lincoln		24-1219-0002-002	-	15,521	15,521
Pass-Through from University of Oklahoma Health Sciences Center		RS20191069-01	-	73,888	73,888
Pass-Through from University of Pennsylvania		# 564083	-	162	162
Pass-Through from University of Pennsylvania		#577146	-	1,289	1,289
Pass-Through from University of Pittsburgh		R01DK117383	-	63,166	63,166
Pass-Through from University of Pittsburgh		0048553 (127065-4)	-	2,209	2,209
Pass-Through from University of South Florida		2U01DK106993-02	-	9,515	9,515
Pass-Through from University of South Florida		6163-1051-00-A	-	104,906	104,906
Pass-Through from University of South Florida		6382-1040-00-A	-	82,296	82,296
Pass-Through from University of Southern California		133294228	-	19,213	19,213
Pass-Through from University of Utah		10044413-01	-	43,934	43,934
Pass-Through from University of Utah		10049737-01	-	29,081	29,081
Pass-Through from University of Washington		UWSC11753/5U2CDK1148	-		
Pass-Through from University of Washington		86-03	-	71,532	71,532
Pass-Through from University of Washington		10473/U2CDK114886-01	-	5,681	5,681
Pass-Through from University of Wisconsin - Madison		495	-	76,263	76,263
Pass-Through from University of Wisconsin - Madison		560K604	-	22,418	22,418

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from Veterans Medical Research Foundation</i>		096530001-322296	\$ -	\$ 5,686	\$ 5,686
<i>Pass-Through from Virginia Commonwealth University</i>		3R01DK094818-05	-	8,858	8,858
<i>Pass-Through from VitalQuan, LLC</i>		VITALQUAN 19/20	-	9,243	9,243
<i>Pass-Through from VitalQuan, LLC</i>		5R44DK105619-03	-	10,172	10,172
<i>Pass-Through from Vivonics, Inc</i>		VIVONICS 2019	-	58	58
<i>Pass-Through from Wayne State University</i>		WSU18082	-	117,702	117,702
Total - CFDA 93.847			6,005,460	61,365,290	67,370,750
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		6,425,327	57,977,282	64,402,609
<i>Pass-Through from Albert Einstein College of Medicine</i>		310699 PO 777657	-	9,652	9,652
<i>Pass-Through from Amprion, Inc.</i>		5SB1NS079060-05	-	12,294	12,294
<i>Pass-Through from Arizona State University</i>		1R21NS107985-01	-	75,649	75,649
<i>Pass-Through from Augusta University</i>		29073-1/R01NS088058-01A1	-	53,961	53,961
<i>Pass-Through from Augusta University</i>		33880-10/R01 NS090083	-	(10,089)	(10,089)
<i>Pass-Through from Augusta University</i>		34006-1/R56NS109908-01A1	-	89,769	89,769
<i>Pass-Through from APT Therapeutics, Inc.</i>		1R43NS113641-01	-	69,818	69,818
<i>Pass-Through from Baylor College of Medicine</i>		5R01NS085171-08	-	8,782	8,782
<i>Pass-Through from Baylor College of Medicine</i>		5R01NS094280-05	-	165,437	165,437
<i>Pass-Through from Baylor College of Medicine</i>		5U01NS094368-03	-	224,995	224,995
<i>Pass-Through from Baylor College of Medicine</i>		5601464500	-	12,556	12,556
<i>Pass-Through from Baylor College of Medicine</i>		7000000977	-	20,584	20,584
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		61324 2006517 669301	-	17,278	17,278
<i>Pass-Through from Boston Children's Hospital</i>		2U54NS092090-06	-	7,678	7,678
<i>Pass-Through from Boston Children's Hospital</i>		4U01NS082320-05	-	559	559
<i>Pass-Through from Boston Children's Hospital</i>		5U54NS092090-05	-	75,051	75,051
<i>Pass-Through from Case Western Reserve University</i>		RES513851	-	14,621	14,621
<i>Pass-Through from Case Western Reserve University</i>		R01NS118023	-	188,308	188,308
<i>Pass-Through from CerSci Therapeutics, Inc.</i>		1R41NS10705801	-	72,283	72,283
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>		137754	-	8,399	8,399
<i>Pass-Through from Cleveland Clinic Foundation</i>		5R01NS089212-05	-	43,197	43,197
<i>Pass-Through from Columbia University</i>		010785-135885	-	639	639
<i>Pass-Through from Columbia University</i>		5R01NS094596-03	-	8,848	8,848
<i>Pass-Through from DermaXon, LLC</i>		1R41NS10530401A1	-	32,333	32,333
<i>Pass-Through from Drexel University</i>		5R01NS097880-03	-	17,108	17,108
<i>Pass-Through from Drexel University</i>		800178 PO U0171145	-	46,313	46,313
<i>Pass-Through from Duke University</i>		A03-3397	-	3,660	3,660
<i>Pass-Through from Emory University</i>		5U24NS100673-04	-	6,564	6,564
<i>Pass-Through from Illinois Institute of Technology</i>		1UG3NS09555701A1	-	17,821	17,821
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		2004155419	-	3,871	3,871
<i>Pass-Through from Massachusetts General Hospital</i>		NN108-TOPCSPN	-	15	15
<i>Pass-Through from Massachusetts General Hospital</i>		1U01NS090259-01A1	-	(68,097)	(68,097)
<i>Pass-Through from Massachusetts General Hospital</i>		235400	-	8,571	8,571
<i>Pass-Through from Massachusetts General Hospital</i>		235400/1U19NS115388-01	-	10,629	10,629
<i>Pass-Through from Mayo Clinic</i>		UNI-215972-05	-	135,570	135,570
<i>Pass-Through from Mayo Clinic</i>		UNI-270104/PO 67423715	-	20,037	20,037
<i>Pass-Through from Mayo Clinic</i>		UTH-259090/U54NS110435-01	-	132,520	132,520
<i>Pass-Through from Mayo Clinic</i>		5U01NS080168-5	-	1,758	1,758
<i>Pass-Through from Medical Innovators Company, LLC</i>		1R41NS115253	-	28,852	28,852
<i>Pass-Through from Methodist Hospital Research Institute</i>		5R01NS08864505	-	25,620	25,620
<i>Pass-Through from New York University</i>		19 A0 00 1002501 CREDIT REQUEST	-	42,799	42,799
<i>Pass-Through from New York University</i>		19 A0 00 1002501 PO	-	42,799	42,799
<i>Pass-Through from New York University</i>		M190270174	-	56,250	56,250
<i>Pass-Through from New York University School of Medicine</i>		5R01NS102845-03	-	234,152	234,152
<i>Pass-Through from Northwestern University</i>		5R01NS110779-02	-	66,383	66,383
<i>Pass-Through from Northwestern University</i>		60044590 HOU	-	19,107	19,107
<i>Pass-Through from Ohio State University</i>		1R01NS104332-01A1	-	35,135	35,135
<i>Pass-Through from Partners HealthCare Research Management</i>		NN106-CYTO-C	-	7,333	7,333
<i>Pass-Through from Partners HealthCare Research Management</i>		1U01NS090259-01	-	6,414	6,414
<i>Pass-Through from Pennsylvania State University</i>		UTANS108407	-	(84)	(84)

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Pass-Through from Research Foundation for the State University of New York		72198	\$ -	\$ 12,176	\$ 12,176
Pass-Through from Rutgers University		5R01NS102382-02 / 0418	-	(20,102)	(20,102)
Pass-Through from SRI International		23791	-	76,606	76,606
Pass-Through from Thomas Jefferson University		R01NS111976-01A1	-	63,344	63,344
Pass-Through from Thomas Jefferson University		R01NS115441	-	51,930	51,930
Pass-Through from University of Alabama - Birmingham		5U01NS092595-04	-	72,538	72,538
Pass-Through from University of Arizona		R01NS106902	-	254,756	254,756
Pass-Through from University of Arizona		R01NS109255	-	154,311	154,311
Pass-Through from University of California - Los Angeles		2301-G-XG378	-	10,417	10,417
Pass-Through from University of California - San Francisco		1U01NS092764-01A1/97	-	(1,337)	(1,337)
Pass-Through from University of California - San Francisco		10499SC	-	1,201	1,201
Pass-Through from University of California - San Francisco		5U01NS086090-05	-	23,294	23,294
Pass-Through from University of California - San Francisco		7898SC 10	-	(919)	(919)
Pass-Through from University of California - San Francisco		7898SC 6	-	2,500	2,500
Pass-Through from University of California - San Francisco		9687SC	-	4,544	4,544
Pass-Through from University of California - San Francisco		9721SC	-	27,680	27,680
Pass-Through from University of Chicago		AWD101042 ( 00000295) 010785-	-	26,029	26,029
Pass-Through from University of Cincinnati		133375/U01NS095869	-	5,183	5,183
Pass-Through from University of Cincinnati		1U01NS099043-01A1	-	664	664
Pass-Through from University of Cincinnati		1U01NS100699-01A1	-	7,357	7,357
		1U01NS100699-01A1	-		
Pass-Through from University of Cincinnati		REVISED	-	6,332	6,332
Pass-Through from University of Cincinnati		1U01NS102353-01	-	1,061	1,061
Pass-Through from University of Cincinnati		1U01NS106655-01A1	-	3,502	3,502
Pass-Through from University of Cincinnati		5U01NS095869-02	-	20,894	20,894
Pass-Through from University of Iowa		2U01NS055903-10	-	10,793	10,793
Pass-Through from University of Kentucky		3200002391-20-173	-	48,505	48,505
Pass-Through from University of Kentucky Research Foundation		UKRF 2018	-	(595)	(595)
Pass-Through from University of Kentucky Research Foundation		3200002804-20-065	44,267	234,935	279,202
Pass-Through from University of Maryland		R21NS101245	-	17,872	17,872
Pass-Through from University of Maryland		1R01NS114045-01	-	3,326	3,326
Pass-Through from University of Miami		SPC-000476/U54NS092091	-	42,960	42,960
Pass-Through from University of Miami		SPC-000975	-	(12,186)	(12,186)
		SPC-	-		
Pass-Through from University of Miami		001399/2U54NS092091-0	-	22,293	22,293
Pass-Through from University of Miami		5U54NS092091-05	-	(211)	(211)
Pass-Through from University of Miami School of Medicine		SPC-000228	-	159	159
Pass-Through from University of Michigan		U01NS062835	-	1,763	1,763
Pass-Through from University of Michigan		U01NS069498	-	19,652	19,652
Pass-Through from University of Michigan		U01NS088034	-	1,386	1,386
Pass-Through from University of Michigan		011337-135885	-	568	568
Pass-Through from University of Michigan		1U01NS079077-01A1	-	1,729	1,729
Pass-Through from University of Michigan		1U01NS099046-01A1	-	26,626	26,626
Pass-Through from University of Pennsylvania		567628	-	147,627	147,627
Pass-Through from University of Pennsylvania		569365	-	55,181	55,181
Pass-Through from University of Pennsylvania		577197	-	34,003	34,003
Pass-Through from University of Pennsylvania		577998	-	3,586	3,586
Pass-Through from University of Pennsylvania		578603	-	25,590	25,590
Pass-Through from University of Pittsburgh		0050469 (127678-1)	-	46,097	46,097
Pass-Through from University of Pittsburgh		5R01NS095884-04	-	6,209	6,209
Pass-Through from University of Southern California		1UG3NS116929-07	-	11,384	11,384
Pass-Through from University of Virginia		GB10253 155962	-	25,160	25,160
Pass-Through from University of Virginia		GO12275 157208	-	442	442
Pass-Through from University of Wisconsin - Madison		835K833	-	15,957	15,957
Pass-Through from University of Wisconsin - Madison		851K723 1 W EXT	-	6,757	6,757
Pass-Through from University of Wisconsin - Madison		851K723 2 W EXT	-	2,503	2,503
Pass-Through from Vanderbilt University		UNIV60670	-	26,136	26,136
Pass-Through from Vanderbilt University		UNIV61365	-	56,739	56,739
Pass-Through from Virginia Commonwealth University		7R01NS101959-03	-	7,495	7,495
Pass-Through from Wake Forest University Health Sciences		WUHS 102510-112671	-	93,036	93,036
Pass-Through from Wake Forest University Health Sciences		WUHS 112149	-	68,954	68,954
		WU 18 74 2 W EXT PO	-		
Pass-Through from Washington University		2934610E	-	17,111	17,111
Pass-Through from Washington University - St. Louis		WU-15-313- -4	-	(75)	(75)
Pass-Through from Washington University - St. Louis		WU-16-376- -5	-	190,816	190,816

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Pass-Through from Washington University - St. Louis		5U01NS04280407	\$ -	\$ 195	\$ 195
Pass-Through from 4E Therapeutics, Inc.		1U44NS11569201	-	233,948	233,948
Total - CFDA 93.853			6,469,594	62,336,572	68,806,166
Allergy and Infectious Diseases Research	93.855		21,811,470	90,885,530	112,697,000
Pass-Through from Albert Einstein College of Medicine		31162B P0774306	-	86,892	86,892
Pass-Through from Albert Einstein College of Medicine		31197B P0764703	-	27,881	27,881
Pass-Through from Albert Einstein College of Medicine		5U19A110346106	-	180,787	180,787
Pass-Through from American Type Culture Collection		HHSN272201600013C	-	134,365	134,365
Pass-Through from Autoimmunity Biologic Solutions, Inc		1R41A114132301A1	-	63,497	63,497
Pass-Through from Autoimmunity Biologic Solutions, Inc		1R41A114992001	-	2,794	2,794
Pass-Through from Battelle Memorial Institute		HHSN272201800013I	-	9,555	9,555
Pass-Through from Baylor College of Medicine		110480	-	56,635	56,635
Pass-Through from Baylor College of Medicine		176938	-	19,501	19,501
Pass-Through from Baylor College of Medicine		5R01A1135803-03	-	28,236	28,236
Pass-Through from Baylor College of Medicine		5R21A1144555-02	-	47,102	47,102
Pass-Through from Baylor College of Medicine		5U19A1144297-02	-	436,046	436,046
Pass-Through from Baylor College of Medicine		7000000717	-	85,638	85,638
		AI129582/61325 2006525	-		
Pass-Through from Beckman Research Institute of City of Hope		669301	-	17,278	17,278
Pass-Through from Benaroya Research Institute at Virginia Mason		FY18ITN310	-	(4,549)	(4,549)
Pass-Through from Benaroya Research Institute at Virginia Mason		FY19ITN106	-	482	482
Pass-Through from Benaroya Research Institute at Virginia Mason		FY19ITN310	-	32,816	32,816
Pass-Through from Benaroya Research Institute at Virginia Mason		FY19ITN327	-	69,240	69,240
Pass-Through from Benaroya Research Institute at Virginia Mason		FY20ITN106	-	312	312
Pass-Through from Benaroya Research Institute at Virginia Mason		FY20ITN374	-	24,608	24,608
Pass-Through from Benaroya Research Institute at Virginia Mason		FY20ITN375	-	22,721	22,721
Pass-Through from Benaroya Research Institute at Virginia Mason		5UM1A1109565-06	-	(991)	(991)
		5UM1A1109565-06	-		
Pass-Through from Benaroya Research Institute at Virginia Mason		ITN075AI	-	19,079	19,079
Pass-Through from Boston Children's Hospital		GENFD0001501259	-	(9,230)	(9,230)
Pass-Through from Boston Children's Hospital		GENFD0001666350	-	155,992	155,992
		GENFD0001724526 YEAR	-		
		2	-	78,128	78,128
Pass-Through from Boston Children's Hospital		5R21A114003002	-	27,297	27,297
Pass-Through from Brandeis University		UTA18 001201	-	(19)	(19)
Pass-Through from Calder Biosciences, Inc.		5P01A1106705-05	-	76,797	76,797
Pass-Through from Case Western Reserve University		1R01A11153801	-	(75)	(75)
Pass-Through from Catholic University of America		PIDTC STUDY #6901	-	161	161
Pass-Through from Children's Hospital of Los Angeles		1R01A1143886-01A1	-	45,503	45,503
Pass-Through from Columbia University		UM1A1104681 SITE 0097	-	44,113	44,113
		UM1A1104681	-		
Pass-Through from Duke University		225440/235058	-	42,065	42,065
Pass-Through from Duke University		2UM1A1104681-08	-	287,733	287,733
Pass-Through from Duke University		2034060/2037315	-	97,047	97,047
Pass-Through from Duke University		5R01A112771503	-	48,138	48,138
Pass-Through from East Carolina University		A19-0042-S001/216249	-	45,860	45,860
Pass-Through from East Carolina University		A20-0051-S001	-	168,058	168,058
Pass-Through from Emory University		A 237390	-	5,287	5,287
Pass-Through from Etubics Corporation		5R01A11136405	-	130	130
Pass-Through from Excelsior Biofilms, LLC		R41A1136134	-	36,623	36,623
		500809UT PO GRT	-		
Pass-Through from Feinstein Institute for Medical Research		2000012	-	52,299	52,299
Pass-Through from Fundacao de Desenvolvimento da Pesquisa		UTA19 000605	-	17,896	17,896
Pass-Through from Fundacao de Desenvolvimento da Pesquisa		UTA19 000605 YEAR 2	-	1,230	1,230
Pass-Through from FUNDEP		NAID-20200124	-	11,753	11,753
Pass-Through from George Washington University		UM1AI068619 / 17-M79	-	90,146	90,146
Pass-Through from George Washington University		5R01A112556204	-	(16,608)	(16,608)
Pass-Through from George Washington University		5R21A112384002	-	(4,688)	(4,688)
Pass-Through from George Washington University		5UM1AI069503-14	-	1,083,649	1,083,649
Pass-Through from Georgetown University		SP00013286-04	-	591	591
Pass-Through from Georgia State University		5U19A110966405	-	(116)	(116)
Pass-Through from Georgia State University		5U19A110966406	-	2,751	2,751
Pass-Through from Georgia State University		5U19A110994506	-	5,121	5,121
Pass-Through from Georgia State University		7U19A110994503	-	(7,716)	(7,716)
Pass-Through from Georgia State University		7U19A110994506	-	98,361	98,361
Pass-Through from Harvard Medical School		149855 5070716 0502	-	14,352	14,352



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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from Hawaii Biotech, Inc.</i>		2R44A11801704	\$ -	113,386	\$ 113,386
<i>Pass-Through from Health Research, Inc.</i>		5R01A113166903	-	102,371	102,371
<i>Pass-Through from Health Research, Inc.</i>		5R01A114072602	-	73,129	73,129
<i>Pass-Through from Health Research, Inc.</i>		5R21A114117802	-	24,174	24,174
<i>Pass-Through from Health Research, Inc.</i>		5301-01	-	24,349	24,349
<i>Pass-Through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>		1R21A112202901A1	-	22,695	22,695
<i>Pass-Through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>		5U19A114276402	-	1,048,505	1,048,505
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5R01A112344904	-	170,868	170,868
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5R01A112553604	-	41,598	41,598
<i>Pass-Through from Immudx, LLC</i>		UTA18 000374	-	11,350	11,350
<i>Pass-Through from Indiana University</i>		5R21A1137918-02	-	96,133	96,133
<i>Pass-Through from Indiana University - School of Medicine</i>		IN4686396UTMC	-	4,917	4,917
<i>Pass-Through from Institute for Clinical Research, Inc.</i>		M57-SW-072-1101-3	-	15,216	15,216
<i>Pass-Through from Integrated BioTherapeutics Incorporated</i>		1R41A114792901	-	99,068	99,068
<i>Pass-Through from J. Craig Venter Institute</i>		JCVI-16-003	-	625	625
<i>Pass-Through from Janssen Pharmaceutica NV</i>		HHSN272200800056C 2004046396 PI DAVIS	-	236	236
<i>Pass-Through from Johns Hopkins University</i>		MEGHAN	-	10,139	10,139
<i>Pass-Through from Johns Hopkins University</i>		2004091390	-	300,502	300,502
<i>Pass-Through from Johns Hopkins University</i>		2004212956	-	2,445	2,445
<i>Pass-Through from Johns Hopkins University</i>		2004218639	-	177,923	177,923
<i>Pass-Through from Johns Hopkins University</i>		2004350728	-	36,346	36,346
<i>Pass-Through from Johns Hopkins University</i>		5UM1AI06863214	-	10,572	10,572
<i>Pass-Through from Johns Hopkins University</i>		5U01AI035042-25	-	12,238	12,238
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		LDR 01 03	-	234	234
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		LDR 01 05	-	13,559	13,559
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		LDR 02 05	-	4,158	4,158
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		LDR 02 07	-	9,594	9,594
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		LRR 01 08	-	8,100	8,100
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		2004436246	-	34,591	34,591
<i>Pass-Through from Kansas State University</i>		S16112	-	3,647	3,647
<i>Pass-Through from La Jolla Institute for Allergy and Immunology</i>		5U19A114279002	-	1,097,367	1,097,367
<i>Pass-Through from Los Angeles Biomedical Research Inst at Harbor-UCLA Medical Ctr</i>		5R01A1130056-03	-	107,836	107,836
<i>Pass-Through from Mapp Biopharmaceutical, Inc.</i>		UTA18 000270	-	28,532	28,532
<i>Pass-Through from Mapp Biopharmaceutical, Inc.</i>		5R01A11139105	-	224,737	224,737
<i>Pass-Through from Mapp Biopharmaceutical, Inc.</i>		5SB1AI08274408	-	541,168	541,168
<i>Pass-Through from Massachusetts General Hospital</i>		5R01A1123001-03	-	3,489	3,489
<i>Pass-Through from Mayo Clinic</i>		5R01A1136718-03	-	252,993	252,993
<i>Pass-Through from Medigen, Inc.</i>		5R44AI09486304	-	(1,100)	(1,100)
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT00003324	-	3,812	3,812
<i>Pass-Through from Methodist Hospital Research Institute</i>		R01AI22070	-	14,293	14,293
<i>Pass-Through from Methodist Hospital Research Institute</i>		5R01A1120749-04	-	248,221	248,221
<i>Pass-Through from Methodist Hospital Research Institute</i>		5R01A120749-04	-	40,443	40,443
<i>Pass-Through from Microbiotix, Inc.</i>		5R41AI13612602	-	97,696	97,696
<i>Pass-Through from Moonlight Therapeutics, Inc.</i>		T-061901	-	81,221	81,221
<i>Pass-Through from Mount Sinai Medical Center</i>		0255-8462-4609	-	207,248	207,248
<i>Pass-Through from Nano3d Biosciences, Inc.</i>		1R41A1136225-01R	-	31,912	31,912
<i>Pass-Through from National Institutes of Health</i>		1R01A1128359-01	-	506,924	506,924
<i>Pass-Through from New Mexico State University</i>		1R01A114591801A1	-	73,674	73,674
<i>Pass-Through from Northwestern University</i>		CSGID - YEAR 2 5P30AI117943-05	-	(1,186)	(1,186)
<i>Pass-Through from Northwestern University</i>		REVISED	-	9,865	9,865
<i>Pass-Through from Oak Crest Institute of Science</i>		5U19A111304805	-	43,904	43,904
<i>Pass-Through from Oak Crest Institute of Science</i>		5U19A111304806	-	161,744	161,744
<i>Pass-Through from Oklahoma Medical Research Foundation</i>		5U19A1062629	-	181,277	181,277
<i>Pass-Through from Pediatric Blood and Marrow Transplant Consortium</i>		NMD 1801	-	110	110
<i>Pass-Through from PharmaReview Corporation</i>		5R42A1117990-03	-	99,996	99,996
<i>Pass-Through from Protein Ai</i>		R43A1142908	-	49,354	49,354
<i>Pass-Through from Protein Ai</i>		R44A1103983	-	27,650	27,650
<i>Pass-Through from Regents of the University of California - UCLA</i>		5UM1AI068636-14	-	97,061	97,061
<i>Pass-Through from Regents of the University of California - UCLA</i>		5UM1AI068636-14R	-	23,590	23,590
<i>Pass-Through from Regents of the University of California - UCLA</i>		7UM1AI068636-13	-	3,357	3,357
<i>Pass-Through from Regents of the University of California - UCLA</i>		7UM1AI068636-13 SITE 31473	-	41,872	41,872

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from Regents of the University of Colorado</i>		FY19 785 001	\$	154,461	\$ 154,461
<i>Pass-Through from Sano Chemicals</i>		M1901305-424621	-	356,725	356,725
<i>Pass-Through from Stanford University</i>		5U01AI104342-05	-	20,030	20,030
<i>Pass-Through from Stellenbosch University</i>		R01AI116039	-	14,802	14,802
<i>Pass-Through from Temple University</i>		263656 TE	-	38,147	38,147
<i>Pass-Through from Texas Biomedical Research Institute</i>		PO 50199/R01AI123434-01 PO#77757/1R01AI136831-01A	-	308,750	308,750
<i>Pass-Through from Texas Biomedical Research Institute</i>		39801/P01AI048240	-	26,084	26,084
<i>Pass-Through from The Scripps Research Institute</i>		2U19AI100627-07	-	105	105
<i>Pass-Through from The Scripps Research Institute</i>		5-53835	-	774	774
<i>Pass-Through from The Scripps Research Institute</i>		5-54093	-	534,922	534,922
<i>Pass-Through from The Scripps Research Institute</i>		5-54094	-	121,977	121,977
<i>Pass-Through from The Trustees of Columbia University</i>		5R01AI12134905	-	156,645	156,645
<i>Pass-Through from Tufts University</i>		101583-00001	-	215,194	215,194
<i>Pass-Through from Tulane University</i>		TUL-HSC-556967-18/19	-	115,101	115,101
<i>Pass-Through from Tulane University Medical Center</i>		5R01AI10462104	-	(1)	(1)
<i>Pass-Through from Tulane University Medical Center</i>		5R01AI13222304	-	631,299	631,299
<i>Pass-Through from Tulane University Medical Center</i>		5R01AI13224404	-	173,614	173,614
<i>Pass-Through from University of Alabama</i>		5U19AI14275902	-	440,383	440,383
<i>Pass-Through from University of Alabama - Birmingham</i>		000520936 SC00 LOA MCLELLAN	-	33,375	33,375
<i>Pass-Through from University of Alabama - Birmingham</i>		000520936 SC001	-	53,621	53,621
<i>Pass-Through from University of Buffalo</i>		R1142123	-	226,237	226,237
<i>Pass-Through from University of California - Davis</i>		5R01AI12590203	-	192,843	192,843
<i>Pass-Through from University of California - Riverside</i>		S-001207	-	30,534	30,534
<i>Pass-Through from University of California - San Francisco</i>		# 9310SC	-	5,213	5,213
<i>Pass-Through from University of California - San Francisco</i>		11266SC/1R01AI35124	-	127,874	127,874
<i>Pass-Through from University of California - San Francisco</i>		5 UM1AI110498-03	-	60,812	60,812
<i>Pass-Through from University of Central Florida</i>		22206088-01	-	49,578	49,578
<i>Pass-Through from University of Central Florida</i>		5R21AI13237502	-	7,474	7,474
<i>Pass-Through from University of Chicago</i>		5R01AI36056-03	-	70,559	70,559
<i>Pass-Through from University of Florida</i>		7R01AI14555902	-	38,896	38,896
<i>Pass-Through from University of Georgia</i>		5R01AI13923802	-	57,017	57,017
<i>Pass-Through from University of Georgia</i>		5R21AI142469-02	-	73,984	73,984
<i>Pass-Through from University of Hawaii - Manoa</i>		5R01AI11918504	-	53,714	53,714
<i>Pass-Through from University of Hawaii - Manoa</i>		5R01AI13232304	-	248,455	248,455
<i>Pass-Through from University of Kansas</i>		FY2019 075	-	59,790	59,790
<i>Pass-Through from University of Kansas Center for Research, Inc.</i>		1R01AI139198-01A1	-	129,351	129,351
<i>Pass-Through from University of Massachusetts - Worcester</i>		1R01AI147685-01	-	68,609	68,609
<i>Pass-Through from University of Minnesota</i>		P006562801	-	44,949	44,949
<i>Pass-Through from University of Minnesota</i>		5R01AI13158604	-	377,605	377,605
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		1R01AI15035801	-	14,547	14,547
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01AI13217802	-	146,901	146,901
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5U19AI10062508	-	1,526	1,526
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5U19AI10062508REV	-	94,172	94,172
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5116258	-	72,379	72,379
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5117069	-	53,063	53,063
<i>Pass-Through from University of Pennsylvania</i>		569199	-	136,990	136,990
<i>Pass-Through from University of Pennsylvania</i>		569199 - UNIV PENN	-	56,627	56,627
<i>Pass-Through from University of Pittsburgh</i>		5R01AI09543607	-	11,017	11,017
<i>Pass-Through from University of Pittsburgh</i>		5R21AI14701702	-	56,696	56,696
<i>Pass-Through from University of Tennessee Health Science Center</i>		5U19AI14276202	-	83,020	83,020
<i>Pass-Through from University of Virginia</i>		R21AI146880	-	24,624	24,624
<i>Pass-Through from University of Washington</i>		5R01AI09894305	-	(520)	(520)
<i>Pass-Through from University of Wisconsin - Madison</i>		ICAC	-	2,478	2,478
<i>Pass-Through from University of Wisconsin - Madison</i>		0000000181	-	308,011	308,011
<i>Pass-Through from University of Wisconsin - Madison</i>		182	-	255	255
<i>Pass-Through from University of Wisconsin - Madison</i>		260	-	22,823	22,823
<i>Pass-Through from University of Wisconsin - Madison</i>		5UM1AI1142715	-	13,155	13,155
<i>Pass-Through from University of Wisconsin - Madison</i>		5U01AI13699405	-	249,803	249,803
<i>Pass-Through from University of Wisconsin - Madison</i>		799	-	71,085	71,085
<i>Pass-Through from Vanderbilt University</i>		UNIV60380	-	126,072	126,072
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		431911-19C63	-	21,998	21,998
<i>Pass-Through from Washington University - St. Louis</i>		WU-17-51- -3	-	108,159	108,159
<i>Pass-Through from Washington University - St. Louis</i>		WU-17-51- -4	-	6,532	6,532
<i>Pass-Through from Washington University - St. Louis</i>		5R01AI13027804	-	58,183	58,183

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from Washington University School of Medicine</i>		WU-19-94	\$ -	\$ (504)	(504)
<i>Pass-Through from Washington University School of Medicine</i>		WU-20-84	-	95,013	95,013
<i>Pass-Through from Washington University School of Medicine</i>		5U19AI109725-05	-	107,815	107,815
<i>Pass-Through from Wayne State University</i>		WSU16040-A4	-	89,404	89,404
<i>Pass-Through from Weill Cornell Medicine</i>		200543	-	2,874	2,874
<i>Pass-Through from William Marsh Rice University</i>		R01AI80714	-	3,825	3,825
<i>Pass-Through from Yale University</i>		5R01AI08314609	-	53,275	53,275
<i>Pass-Through from Yale University</i>		5R01AI087946-11	-	22,692	22,692
<i>Pass-Through from Zalgen Labs, LLC</i>		5R01AI14125102	-	215,609	215,609
<i>Pass-Through from Zalgen Labs, LLC</i>		5R43AI13883602	-	52,354	52,354
<i>Pass-Through from ZenVax, LLC</i>		CONTRCT OF R41AI1	-	20,721	20,721
COVID-19 - Allergy and Infectious Diseases Research			-	809,590	809,590
<i>Pass-Through from American Type Culture Collection</i>		HHSN272201600013C	-	3,600	3,600
<i>Pass-Through from Baylor College of Medicine</i>		3UM1AI14857501S1	-	160,537	160,537
<i>Pass-Through from Baylor College of Medicine</i>		3UM1AI14857501S2	-	419	419
<i>Pass-Through from Regents of the University of California - UCLA</i>		FAU # 441344 CU 30606	-	8,600	8,600
<i>Pass-Through from University of Wisconsin - Madison</i>		A5401	-	33,928	33,928
		0000000641 COVID	-		
Total - CFDA 93.855			21,811,470	110,257,302	132,068,772
Microbiology and Infectious Diseases Research	93.856		492,187	763,095	1,255,282
<i>Pass-Through from American Type Culture Collection</i>		HHSN272201600013C	-	342,846	342,846
<i>Pass-Through from Washington University - St. Louis</i>		WU-18-30/ PO 2934177E	-	16,571	16,571
Total - CFDA 93.856			492,187	1,122,512	1,614,699
Biomedical Research and Research Training	93.859		2,354,249	91,078,025	93,432,274
<i>Pass-Through from Baylor College of Medicine</i>		PO# 7000000655	-	6,981	6,981
<i>Pass-Through from Baylor College of Medicine</i>		102147235	-	(16)	(16)
<i>Pass-Through from Baylor College of Medicine</i>		2T32GM008280-31	-	32,493	32,493
<i>Pass-Through from Baylor College of Medicine</i>		2T32GM00828031	-	35,053	35,053
<i>Pass-Through from Baylor College of Medicine</i>		5T32GM008280-30	-	34,679	34,679
<i>Pass-Through from Baylor College of Medicine</i>		7000000193	-	2,214	2,214
<i>Pass-Through from Baylor College of Medicine</i>		7000000686	-	36,943	36,943
<i>Pass-Through from Baylor College of Medicine</i>		7000001011	-	22,371	22,371
<i>Pass-Through from Boston University</i>		4500002045	-	(31,048)	(31,048)
<i>Pass-Through from Boston University</i>		4500003378	-	101,302	101,302
<i>Pass-Through from Case Western Reserve University</i>		RES509568	-	22,393	22,393
<i>Pass-Through from Cleveland Clinic Foundation</i>		1R01GM133989-01	-	86,313	86,313
<i>Pass-Through from Columbia University</i>		1 GG010211 PO G13593	-	13,827	13,827
<i>Pass-Through from Cooper Medical School of Rowan University</i>		R01GM081685	-	19,227	19,227
<i>Pass-Through from Cooper Medical School of Rowan University</i>		51300-1 R01GM130840	-	138,840	138,840
<i>Pass-Through from Duke University</i>		2037848/R01GM120221	-	31,538	31,538
<i>Pass-Through from East Carolina University</i>		A13 0179 S003 A01	-	7,766	7,766
<i>Pass-Through from El Paso Community College</i>		CI004956/21197F21199-7184	-	19,748	19,748
<i>Pass-Through from EpiCypher, Inc.</i>		2R44GM112234-02A1	-	(5,837)	(5,837)
<i>Pass-Through from EpiCypher, Inc.</i>		2R44GM116584-02	-	71,648	71,648
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		1001945	-	22,984	22,984
<i>Pass-Through from Georgia Tech Research Institute</i>		R01GM116547	-	147,904	147,904
<i>Pass-Through from Harvard University</i>		1R01GM13453901	-	292,644	292,644
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5R01GM12404703	-	133,148	133,148
<i>Pass-Through from Indiana University</i>		BL4624920TAMU-0114625	-	121,439	121,439
<i>Pass-Through from Indiana University</i>		BL4624920TU-114617	-	133,564	133,564
<i>Pass-Through from InnovaRegi, LLC</i>		R41GM130206	-	63,209	63,209
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		5P30GM124169-03	-	3,150	3,150
<i>Pass-Through from Len Technologies, Inc.</i>		M2000496	-	64,037	64,037
<i>Pass-Through from Ligo Analytics, Inc</i>		LIGO2020	-	2,071	2,071
<i>Pass-Through from Magee-Womens Research Institute &amp; Foundation</i>		3626	-	111,823	111,823
<i>Pass-Through from Marshall University Research Corporation</i>		P2001677	-	120,852	120,852
<i>Pass-Through from Marshall University Research Corporation</i>		UTA20 000113 PO:	-		
<i>Pass-Through from Mayo Clinic</i>		P2001803	-	43,493	43,493
<i>Pass-Through from Mayo Clinic</i>		AAM-232782-66939112	-	57,438	57,438
<i>Pass-Through from Mayo Clinic</i>		TEX-232782-66850820-66939112	-	128,231	128,231

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
		UTX-248321-			
Pass-Through from Mayo Clinic		01/R01GM126086	\$ -	94,560	94,560
Pass-Through from Mayo Clinic		5 U9 GM061388 15	-	(30)	(30)
Pass-Through from Mercury Biomed, LLC		UTA18 001508	-	49,789	49,789
Pass-Through from National Institutes of Health		R01GM108583	-	323,735	323,735
Pass-Through from National Institutes of Health		7R01GM108583	-	(24,839)	(24,839)
Pass-Through from National Institutes of Health		7R15GM122953-02	-	52,611	52,611
Pass-Through from New Mexico State University		R01GM122819	-	36,605	36,605
Pass-Through from New York Institute of Technology		1R15GM11750101A1UTEP	-	(1,682)	(1,682)
Pass-Through from Nimbic Systems, Inc.		3R44GM09500507S2	-	589	589
Pass-Through from North Dakota State University		FAR0027126	-	9,098	9,098
		NUMS 2018 60051124			
Pass-Through from Northwestern University Medical School		UTSW	-	233,744	233,744
Pass-Through from Ohio State University		60070930-RF01574454	-	8,842	8,842
Pass-Through from Ohio State University		60070932-RF01574856	-	58,397	58,397
Pass-Through from Ohio State University		60070934-RF01574861	-	28,433	28,433
Pass-Through from Ohio State University		60070943-RF01574865	-	21,151	21,151
Pass-Through from Ohio State University		60070947-RF01574867	-	45,312	45,312
Pass-Through from Ohio State University		60072540-01588338	-	375,000	375,000
Pass-Through from Ohio State University		60075891-RF01610533	-	4,206	4,206
Pass-Through from Ohio State University		60075893-RF01610536	-	18,770	18,770
Pass-Through from Ohio State University		60075895-RF01610542	-	7,223	7,223
Pass-Through from Ohio State University		60075908-01610583	-	20,129	20,129
Pass-Through from Penn State University		UTXSMCGM126479	-	64,250	64,250
Pass-Through from Princeton University		0000090	-	(1,220)	(1,220)
Pass-Through from Progenitec, Inc.		2R44GM101776-02AL	-	18,467	18,467
Pass-Through from Purdue University		110000715-011	-	14,546	14,546
Pass-Through from Q-Chem, Inc.		1 R43-GM133270-01	-	24,341	24,341
Pass-Through from Regents of the University of California - UCLA		P41GM136508	-	30,807	30,807
Pass-Through from Rensselaer Polytechnic Institute		A12403 - PO 259936	-	126,956	126,956
Pass-Through from Rutgers University		5R01GM118574-03	-	97,147	97,147
Pass-Through from Sanford Burnham Prebys Med Discovery ISI		P01GM121203-02	-	130,617	130,617
Pass-Through from St. Jude Children's Research Hospital		5P50GM115279-04	-	49,722	49,722
		60325810 25996 C			
Pass-Through from Stanford University		2P01GM066275	-	42	42
Pass-Through from Substrate Interactive, Inc.		M2000673	-	58,187	58,187
Pass-Through from Terasaki Institute for Biomedical Innovation		20064-S	-	49,133	49,133
Pass-Through from The Scripps Research Institute		R01GM118594	-	22,262	22,262
Pass-Through from The Scripps Research Institute		8U54AI15047208	-	59,304	59,304
Pass-Through from University of California - Los Angeles		AWD 0518 G WA895	-	117,888	117,888
Pass-Through from University of California - San Diego		5R01GM118609-04	-	63,855	63,855
Pass-Through from University of California - Santa Barbara		KK1762	-	40,714	40,714
Pass-Through from University of Chicago		AWD100473 ( 00000170)	-	48,214	48,214
Pass-Through from University of Colorado - Denver		5R01GM12736503	-	126,120	126,120
Pass-Through from University of Delaware		R01GM120351	-	53,257	53,257
Pass-Through from University of Florida		UFDSP00012273	-	169,722	169,722
Pass-Through from University of Illinois		R01GM120485	-	24,771	24,771
Pass-Through from University of Iowa		5R01GM121458-04	-	231,551	231,551
Pass-Through from University of Kentucky		3200001651-18-236	-	8,418	8,418
Pass-Through from University of Minnesota		H005170501	-	77,000	77,000
Pass-Through from University of Minnesota		5R01GM05960417	-	(1,599)	(1,599)
Pass-Through from University of Minnesota		5R01GM12297904	-	309,661	309,661
Pass-Through from University of New Mexico Health Science Center		3REY1	-	196,269	196,269
Pass-Through from University of North Carolina		5104924/R01GM070335	-	26,235	26,235
Pass-Through from University of North Carolina - Chapel Hill		5R01GM100919-08	-	37,464	37,464
Pass-Through from University of Pennsylvania		5R01GM124111-03	-	201,092	201,092
Pass-Through from University of Pittsburgh		AWD00000238 132555 3	-	30,893	30,893
Pass-Through from University of Pittsburgh		AWD00000281	-	25,927	25,927
Pass-Through from University of Pittsburgh		AWD00000372	-	29,073	29,073
		AWD00000372			
Pass-Through from University of Pittsburgh		(132746&#65533;1A)	-	38,791	38,791
Pass-Through from University of Pittsburgh		CNVA00060637 (131563-1)	-	30,393	30,393
Pass-Through from University of Pittsburgh		CNVA0047882 (126884-	-	27,593	27,593
Pass-Through from University of Pittsburgh		R01GM049202	-	2,484	2,484
Pass-Through from University of Pittsburgh		R01GM114851	-	5,414	5,414
Pass-Through from University of Southern California		95367003	-	494	494

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from University of Wisconsin - Madison</i>		R01GM097618	\$ -	17,605	17,605
<i>Pass-Through from Vanderbilt University Medical Center</i>		1R01GM133169-01	-	164,280	164,280
<i>Pass-Through from Vanderbilt University Medical Center</i>		5R01GM112871-06	-	9,578	9,578
<i>Pass-Through from Washington University</i>		WU 19 199 PO 2934574G	-	117,485	117,485
<i>Pass-Through from William Marsh Rice University</i>		R22891	-	129,711	129,711
<i>Pass-Through from Yale University</i>		GR100805 CON 80001044 GR102819 CON 8001234	-	8,894	8,894
<i>Pass-Through from Yale University</i>		YR 10	-	23,939	23,939
Total - CFDA 93.859			2,354,249	97,669,837	100,024,086
COVID-19 - Emerging Infections Sentinel Networks	93.860				
<i>Pass-Through from University of California - Los Angeles</i>		#19-27	-	4,137	4,137
Child Health and Human Development Extramural Research	93.865		5,657,098	25,501,530	31,158,628
<i>Pass-Through from Anelleo, Inc.</i>		1R41HD10019001	-	66,825	66,825
<i>Pass-Through from Arizona State University</i>		3DP2HD084067-01S2	-	2,400	2,400
<i>Pass-Through from Arkansas Childrens Hospital Research Institute</i>		R01HD076702	-	43,807	43,807
<i>Pass-Through from Augusta University</i>		R25HL106365	-	9,448	9,448
<i>Pass-Through from Auritec Pharmaceuticals, Inc.</i>		2R44HD07563603	-	25	25
<i>Pass-Through from Baylor College of Medicine</i>		5R44HD090817-01A1	-	24,800	24,800
<i>Pass-Through from Baylor College of Medicine</i>		7000000325	-	212,492	212,492
<i>Pass-Through from Baylor College of Medicine</i>		7000000607	-	114,935	114,935
<i>Pass-Through from Baylor College of Medicine</i>		7000000621	-	50,236	50,236
<i>Pass-Through from Baylor College of Medicine</i>		7000000706	-	119,399	119,399
<i>Pass-Through from Baylor College of Medicine</i>		7000000864 YEAR 3	-	171,892	171,892
<i>Pass-Through from Boston University</i>		4500002474	-	377,914	377,914
<i>Pass-Through from Children's Hospital of Philadelphia</i>		P01HD070454 8902360620	-	16,028	16,028
<i>Pass-Through from Children's Hospital of Philadelphia</i>		5P01HD070454-11 31143D	-	165,678	165,678
<i>Pass-Through from Cook Children's Health Care System</i>		UTA - R21 HD 090549	-	21,327	21,327
<i>Pass-Through from Duke University</i>		A032574	-	14,987	14,987
<i>Pass-Through from Duke University</i>		FWA00005087	-	1,277	1,277
<i>Pass-Through from Duke University</i>		HHSN275201000003I	-	14,672	14,672
<i>Pass-Through from East Carolina University</i>		A17-0265-S001 213876	-	34,857	34,857
<i>Pass-Through from Eastern Virginia Medical School</i>		5R01HD08631304	-	93,230	93,230
<i>Pass-Through from Fannin Partners, LLC</i>		M1801824	-	(3)	(3)
<i>Pass-Through from Fannin Partners, LLC</i>		M1903888	-	84,818	84,818
<i>Pass-Through from Florida State University</i>		R000002578	-	31,096	31,096
<i>Pass-Through from George Washington University</i>		U10HD036801	1,496	564,004	565,500
<i>Pass-Through from George Washington University</i>		U10HD036801/U01-			
<i>Pass-Through from George Washington University</i>		HL098354	-	244,751	244,751
<i>Pass-Through from George Washington University</i>		17 M100	-	29,918	29,918
<i>Pass-Through from Georgia State University Research Foundation</i>		R01HD086894	-	27,545	27,545
<i>Pass-Through from Indiana University</i>		8501 TRANSFER	-	30,774	30,774
<i>Pass-Through from Magee-Women's Hospital of UPMC</i>		5P01HD075795-05	-	9,449	9,449
<i>Pass-Through from Magee-Womens Research Institute &amp; Foundation</i>		1R01HD100197-01A1 5U54HD047905-15 (PER GA)	-	22,930	22,930
<i>Pass-Through from Magee-Womens Research Institute &amp; Foundation</i>		5U54HD04790514	-	1,809	1,809
<i>Pass-Through from Magee-Womens Research Institute &amp; Foundation</i>		5U54HD04790515	-	(292)	(292)
<i>Pass-Through from Magee-Womens Research Institute &amp; Foundation</i>		5U54HD04790515	-	21,707	21,707
<i>Pass-Through from Mucommune</i>		1R43HD09794101	-	31,592	31,592
<i>Pass-Through from Mucommune</i>		5R61HD09974702	-	16,063	16,063
<i>Pass-Through from Noninvasix Incorporated</i>		1R41HD09454201A1 UTHSCHD089922/P50HDO 89922	-	12,117	12,117
<i>Pass-Through from Pennsylvania State University</i>		89922	-	10,764	10,764
<i>Pass-Through from Purdue University</i>		R01HD060995	-	112,548	112,548
<i>Pass-Through from Radiant Creative Group, LLC</i>		R43ES030580	-	10,410	10,410
<i>Pass-Through from Radiant Creative Group, LLC</i>		1R42HD100233-01	-	112,992	112,992
<i>Pass-Through from Regents of the University of Michigan</i>		3004274738	-	21,406	21,406
<i>Pass-Through from RTI International</i>		U10HD054241 U24HL143216 TOP5	-	(3,903)	(3,903)
<i>Pass-Through from RTI International</i>		216651	-	435,495	435,495
<i>Pass-Through from RTI International</i>		2-UG1HD054241	-	129,544	129,544

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from RTI International</i>		2U10HD04068911	\$	156,916	\$ 156,916
<i>Pass-Through from Teachers College - Columbia University</i>		512158 02	-	48,906	48,906
<i>Pass-Through from University of Alabama - Birmingham</i>		1R01HD09813201A1	-	9,399	9,399
<i>Pass-Through from University of Arizona</i>		509353	-	858	858
<i>Pass-Through from University of California - Davis</i>		A17-0003-S003-A03	-	89,138	89,138
<i>Pass-Through from University of California - Davis</i>		5R01HD084674-05	-	108,928	108,928
<i>Pass-Through from University of California - Los Angeles</i>		1215 G TA045	-	1,936	1,936
<i>Pass-Through from University of California - Los Angeles</i>		2000GWC579	-	74,202	74,202
<i>Pass-Through from University of California - Los Angeles</i>		7P50HD098593-02	-	31,164	31,164
<i>Pass-Through from University of Georgia</i>		RR274-467/S001511	-	27,894	27,894
<i>Pass-Through from University of Georgia</i>		2R01HD07531104A1	-	308,280	308,280
<i>Pass-Through from University of Memphis</i>		A17-0170-S001	-	27,032	27,032
<i>Pass-Through from University of Michigan</i>		K00013518	-	23,697	23,697
<i>Pass-Through from University of Missouri</i>		RSDP2019	-	44,440	44,440
<i>Pass-Through from University of Missouri - Columbia</i>		C00069012-5	-	108,128	108,128
		24-1710-0157-005 /			
<i>Pass-Through from University of Nebraska - Lincoln</i>		1R01HD08608	-	22,883	22,883
<i>Pass-Through from University of Nevada - Reno</i>		UNR-20-36	-	91,632	91,632
<i>Pass-Through from University of New Mexico</i>		3RED9	-	40,472	40,472
		5R01HD086139-04			
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5107014	-	727	727
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01HD08613904	-	23,690	23,690
		5106231 / 5R01HD086139-			
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		04	-	15,173	15,173
		CNVA00048860 126873 11			
<i>Pass-Through from University of Pittsburgh</i>		CREDIT REQ	-	27,153	27,153
<i>Pass-Through from University of Pittsburgh</i>		0048860 126873 11	-	22,466	22,466
		0048860 126873 11 A1			
<i>Pass-Through from University of Pittsburgh</i>		PILOT PROJ	-	28,507	28,507
		1R24HD096350-01			
<i>Pass-Through from University of Utah</i>		10046978-03	-	87,147	87,147
<i>Pass-Through from Vanderbilt University Medical Center</i>		5U01HD076733-06	-	47,048	47,048
<i>Pass-Through from Washington University</i>		WU 20 109 PO 2940989H	-	79,296	79,296
<i>Pass-Through from Washington University</i>		WU 20 313 PO 2941546H	-	11,146	11,146
<i>Pass-Through from Washington University School of Medicine</i>		5K12HD0000849-30	-	(294)	(294)
<i>Pass-Through from Weill Cornell Medicine</i>		192428	-	755	755
		GK000091 (CON-			
<i>Pass-Through from Yale University School of Medicine</i>		80000366)	-	21,361	21,361
Total - CFDA 93.865				5,658,594	30,595,373
				30,595,373	36,253,967
Aging Research	93.866			8,776,920	49,610,735
<i>Pass-Through from Albert Einstein College of Medicine</i>		31132H/P01AG017242	-	186,416	186,416
<i>Pass-Through from Amprion, Inc.</i>		R42AG058333	-	94,450	94,450
<i>Pass-Through from Astrocyte Pharmaceuticals Inc.</i>		R41AG062163-01	-	100,596	100,596
<i>Pass-Through from Baylor College of Medicine</i>		5R01AG057509-03	-	404,807	404,807
<i>Pass-Through from Baylor Research Institute</i>		41010621801	-	23,229	23,229
<i>Pass-Through from Boston Children's Hospital</i>		GENFD0001653417	-	137,936	137,936
<i>Pass-Through from Boston Children's Hospital</i>		R01AG058464-01	-	293,810	293,810
		4500003086/R01AG063507-			
<i>Pass-Through from Boston University</i>		01	-	109,326	109,326
		4500003106/U01AG058589-			
<i>Pass-Through from Boston University</i>		01	-	21,746	21,746
		4500003207/1R01AG05972			
<i>Pass-Through from Boston University</i>		5-0	-	14,890	14,890
		4500003451/5R01AG05972			
<i>Pass-Through from Boston University</i>		7-0	-	23,604	23,604
<i>Pass-Through from Boston University</i>		5R01AG059727-02	-	172,458	172,458
<i>Pass-Through from Boston University</i>		5U01AG058589-02	-	142,749	142,749
<i>Pass-Through from Brigham and Women's Hospital</i>		5U01AG04827005	-	9,577	9,577
<i>Pass-Through from Bronx Veterans Medical Research Foundation, Inc.,</i>		1R01AG060341-01-2	-	226,228	226,228
<i>Pass-Through from Columbia University</i>		5R01AG047146-04	-	57,626	57,626
<i>Pass-Through from Columbia University</i>		5R01AG057709-03	-	59,645	59,645
<i>Pass-Through from Columbia University</i>		8(GG012955-04)	-	141	141
<i>Pass-Through from Dartmouth College</i>		5R56AG06152202	-	94,864	94,864
<i>Pass-Through from Duke University</i>		A030455/RF1AG059093-01	-	36,560	36,560

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from Duke University</i>		A032406 / U01AG061359	\$ -	\$ 25,994	\$ 25,994
<i>Pass-Through from Duke University</i>		2036783/RF1AG051550-01	-	67,838	67,838
<i>Pass-Through from Emory University</i>		1RF1AG057965-01A1	-	18,955	18,955
<i>Pass-Through from Emory University</i>		1R56AG59714-01A1	-	58,250	58,250
<i>Pass-Through from Hennepin Healthcare Research Institute</i>		ASPREE	-	9,553	9,553
<i>Pass-Through from Hennepin Healthcare Research Institute</i>		ASPREE/U01AG029824	-	1	1
<i>Pass-Through from Hennepin Healthcare Research Institute</i>		U01AG029824	-	9,723	9,723
		15156-21-			
<i>Pass-Through from Hennepin Healthcare Research Institute</i>		01FFS/U19AG06268	-	40,557	40,557
<i>Pass-Through from Hennepin Healthcare Research Institute</i>		15156-24-01FFS	-	50,181	50,181
<i>Pass-Through from Hennepin Healthcare Research Institute</i>		51U19AG06268202	-	6,352	6,352
<i>Pass-Through from HNB Therapeutics, LLC</i>		R41AG057242	-	16,920	16,920
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-B451-4609	-	90,761	90,761
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-B452-4609	-	76,501	76,501
<i>Pass-Through from Indiana University</i>		PUSHIN4680040UTA	-	412,563	412,563
<i>Pass-Through from InnoSense, LLC</i>		1R43AG06625301	-	58,620	58,620
<i>Pass-Through from Johns Hopkins University</i>		JHU PO 2004442381	-	27,403	27,403
<i>Pass-Through from Kaiser Foundation Research Institute</i>		U01AG012554	-	4,864	4,864
<i>Pass-Through from LifeSensors, Inc.</i>		1R43AG057231-01	-	(1,294)	(1,294)
<i>Pass-Through from LifeSensors, Inc.</i>		2R44AG057231-02	-	24,066	24,066
<i>Pass-Through from Mayo Clinic</i>		THE-213137/R37AG013925	-	46,135	46,135
		THE-			
<i>Pass-Through from Mayo Clinic</i>		256112/1P01AG062413-0	-	157,754	157,754
		THE-			
<i>Pass-Through from Mayo Clinic</i>		258551/5R01AG062348-0	-	10,852	10,852
		THS-			
<i>Pass-Through from Mayo Clinic</i>		213137/PO#66246843/R3	-	34,431	34,431
		UTH-			
<i>Pass-Through from Mayo Clinic</i>		250202/PO#66468115/1R	-	8,478	8,478
<i>Pass-Through from Mayo Clinic Jacksonville</i>		1RF1AG057181-01A1	-	12,288	12,288
<i>Pass-Through from Ohio State University</i>		60067564/PO RF01544079	-	330,937	330,937
		P0452A-A/RF1AG057964-			
		01	-	183,786	183,786
<i>Pass-Through from Oregon State University</i>		5U01AG048270-05	-	3,315	3,315
<i>Pass-Through from Partners HealthCare Research Management</i>		5799 UTA DHHS 01A1	-	2,476	2,476
<i>Pass-Through from Penn State University</i>		2R44AG04772204	-	93,385	93,385
<i>Pass-Through from Posit Science Corporation</i>		P007096957	-	11,174	11,174
<i>Pass-Through from Regents of the University of Minnesota</i>		1R41AG06198901	-	(10,103)	(10,103)
<i>Pass-Through from Rutgers University</i>		1107 / R01AG062475-01A1	-	60,314	60,314
<i>Pass-Through from Rutgers University</i>		2020-190	-	411	411
<i>Pass-Through from St. Jude Children's Research Hospital</i>		112036050-7894266	-	105,999	105,999
<i>Pass-Through from St. Jude Children's Research Hospital</i>		112274040-7890507	-	80,997	80,997
<i>Pass-Through from SynpTex, LLC</i>		R41AG060836	-	56,300	56,300
<i>Pass-Through from Syracuse University</i>		29218 04806 S01	-	32,369	32,369
<i>Pass-Through from Texas Biomedical Research Institute</i>		PO 82800 / R56AG059284	-	16,790	16,790
<i>Pass-Through from Texas Biomedical Research Institute</i>		PO#60946/P01AG051428	-	21,153	21,153
<i>Pass-Through from Texas Biomedical Research Institute</i>		PO#77372	-	26,620	26,620
<i>Pass-Through from Texas Biomedical Research Institute</i>		7P01AG051428-05	-	175,126	175,126
<i>Pass-Through from The Hospital for Sick Children</i>		R01AG056726	-	3,755	3,755
<i>Pass-Through from The Trustees of Columbia University</i>		5R56AG05975602	75,000	156,760	231,760
<i>Pass-Through from Tulane University</i>		5U19AG055373-04	-	12,903	12,903
<i>Pass-Through from University of Alabama</i>		5R01AG06476902	-	19,926	19,926
		UTHSCSA-			
<i>Pass-Through from University of Alabama - Birmingham</i>		GACZYNSKA/UAB-PIC	-	63,539	63,539
<i>Pass-Through from University of Arizona</i>		412921	-	165,018	165,018
<i>Pass-Through from University of Arizona</i>		5P01AG052359-03	-	215,211	215,211
<i>Pass-Through from University of Arizona</i>		547390 SUPPLEMENT	-	8,688	8,688
<i>Pass-Through from University of California - Davis</i>		1RF1AG054548-01	-	70,422	70,422
<i>Pass-Through from University of California - Irvine</i>		2018-3596	-	120,304	120,304
<i>Pass-Through from University of California - Los Angeles</i>		2120 G WB040	-	8,781	8,781
<i>Pass-Through from University of California - Los Angeles</i>		5R01AG06107802	-	176,151	176,151
<i>Pass-Through from University of California - San Diego</i>		MP INVOICE #S9002344	-	160,093	160,093
<i>Pass-Through from University of California - San Diego</i>		R01AG048642	-	15,541	15,541
<i>Pass-Through from University of California - San Diego</i>		5R01AG048642-05	-	40,365	40,365

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Pass-Through from University of California - San Francisco		11953SC UCHC7-	\$ -	\$ 9,158	\$ 9,158
Pass-Through from University of Connecticut Health Center		131791533/R01AG0666	-	2,393	2,393
Pass-Through from University of Florida		R37AG033906 ULRF 17 1498 PO	-	16,245	16,245
Pass-Through from University of Louisville		3000205588 1903039 REQUEST 2483	-	25,238	25,238
Pass-Through from University of Maryland		PO SR00005652	-	58,701	58,701
Pass-Through from University of Massachusetts Medical School		5R24AG04505004	-	133	133
Pass-Through from University of Michigan		1RF1AG05972301	-	6,608	6,608
Pass-Through from University of Michigan		3003298847 5 W EXT 3004436261/R21AG055090-	-	25,590	25,590
Pass-Through from University of Michigan		01	-	4,683	4,683
Pass-Through from University of Minnesota		H007058804	-	119,037	119,037
Pass-Through from University of North Carolina - Chapel Hill		5106149	-	20,786	20,786
Pass-Through from University of North Carolina - Chapel Hill		5113397	-	26,748	26,748
Pass-Through from University of North Carolina - Chapel Hill		5113936	-	45,696	45,696
Pass-Through from University of Pennsylvania		571937 PO 4309698	-	386,198	386,198
Pass-Through from University of Pennsylvania		571937 SUPP PO 4309784	-	63,978	63,978
Pass-Through from University of Pennsylvania		578134	-	10,563	10,563
Pass-Through from University of Southern California		103788735/R01AG047992	-	6,507	6,507
Pass-Through from University of Southern California		109990547	-	63,002	63,002
Pass-Through from University of Southern California		119767639 121414839 SUPPLEMENT	-	(12,286)	(12,286)
Pass-Through from University of Southern California		119767639	-	34,910	34,910
Pass-Through from University of Southern California		128296862	-	1,113	1,113
Pass-Through from University of Southern California		2018-0218109926836	-	253,677	253,677
Pass-Through from University of Southern California		79635053 5R01AG040146-05	-	18,568	18,568
Pass-Through from University of Tennessee Health Science Center		REVISED	-	26,104	26,104
Pass-Through from University of Utah		10050683-01	-	94,374	94,374
Pass-Through from University of Vermont		5R21AG06035602 UWSC10636/R01AG05582	-	129,437	129,437
Pass-Through from University of Washington		0 UWSC10920/P30AG04784	-	7,408	7,408
Pass-Through from University of Washington		5-05	-	(1,967)	(1,967)
Pass-Through from University of Washington		UWSC10988 / BPO 37333	-	560,020	560,020
Pass-Through from University of Washington		UWSC11057 / 38470	-	21,027	21,027
Pass-Through from University of Washington		UWSC11070 / BPO 41595	-	118,953	118,953
Pass-Through from University of Washington		UWSC11070 / BPO 50146	-	159,431	159,431
Pass-Through from University of Washington		UWSC11296	-	26,866	26,866
Pass-Through from University of Wisconsin - Madison		0000000693	-	4,304	4,304
Pass-Through from University of Wisconsin - Madison		1R21AG055876-01	-	5,447	5,447
Pass-Through from University of Wisconsin - Madison		845K386	-	48,798	48,798
Pass-Through from University of Wisconsin System		131 1004121-	-	25,673	25,673
Pass-Through from University of Wyoming		UTH/U19AG057758-0 1004121E-	-	385,660	385,660
Pass-Through from University of Wyoming		UTH/U19AG057758	-	32,231	32,231
Pass-Through from University of Wyoming		1004121G-UTHSC- 3	-	13,055	13,055
Pass-Through from University of Wyoming		1004352E-UTHSC- 1/	-	13,935	13,935
Pass-Through from Vulintus, LLC		R43AG059508 WFOHS552702/R01AG058	-	16,016	16,016
Pass-Through from Wake Forest University Health Sciences		571-0	-	32,104	32,104
Pass-Through from Washington University - St. Louis		5R01AG05164704	-	159,075	159,075
Pass-Through from Weill Cornell Medicine		182878	-	663	663
Pass-Through from William Marsh Rice University		R01AG062690	-	45,937	45,937
Pass-Through from William Marsh Rice University		R23302	-	11,377	11,377
Pass-Through from William Marsh Rice University		1R01AG062690-01 GK000548 (CON-	-	138,346	138,346
Pass-Through from Yale University School of Medicine		80000611)	-	374,556	374,556
Pass-Through from Yale University School of Medicine		GK000549 (CON- 800001612)	-	99,077	99,077
Total - CFDA 93.866			8,851,920	59,252,798	68,104,718



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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
Vision Research	93.867		\$ 609,296	\$ 20,784,753	\$ 21,394,049
<i>Pass-Through from Baylor College of Medicine</i>		700000313/102163160	-	121,800	121,800
<i>Pass-Through from Emory University</i>		27956	-	1,040	1,040
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-0941-4609	-	(551)	(551)
<i>Pass-Through from Indiana University</i>		BL 4624297 UTA PO 67385	-	66,543	66,543
<i>Pass-Through from Jaeb Center for Health Research</i>		MTS1	-	45,388	45,388
<i>Pass-Through from New York University School of Medicine</i>		PROJ ID #106171	-	2,106	2,106
<i>Pass-Through from Ohio State University</i>		60077120	-	55,131	55,131
<i>Pass-Through from University of California - Davis</i>		A17-0049-S001	-	49,229	49,229
<i>Pass-Through from University of Iowa</i>		S01016-01	-	275,345	275,345
<i>Pass-Through from University of Oklahoma</i>		5R01EY02877303	-	72,136	72,136
<i>Pass-Through from University of Tennessee Health Science Center</i>		20-4894-UNTHSC	-	5,166	5,166
<i>Pass-Through from University of Washington</i>		UWSC10073 BPO 26528	-	66,831	66,831
<i>Pass-Through from University of Washington</i>		5R01EY027859-03	-	44,142	44,142
<i>Pass-Through from University of Wisconsin - Madison</i>		5R24EY022883-05	-	(12,983)	(12,983)
Total - CFDA 93.867			609,296	21,576,076	22,185,372
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876		-	123,871	123,871
Medical Library Assistance	93.879		78,190	2,203,319	2,281,509
<i>Pass-Through from National Institutes of Health</i>		1R15LM013460-01	-	39,466	39,466
<i>Pass-Through from Northeastern University - Boston</i>		500495 78051	-	(8)	(8)
<i>Pass-Through from University of Washington</i>		5R01LM011563-06	-	45,390	45,390
<i>Pass-Through from William Marsh Rice University</i>		2T15LM00709328	-	41,617	41,617
Total - CFDA 93.879			78,190	2,329,784	2,407,974
Health Care and Other Facilities	93.887		-	(544,073)	(544,073)
COVID-19 - National Bioterrorism Hospital Preparedness Program	93.889		-	33,426	33,426
<i>Pass-Through from Texas Hospital Association Foundation</i>		COVID-19 PROGRAM	-	18,527	18,527
Total - CFDA 93.889			-	51,953	51,953
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		-	180,625	180,625
<i>Pass-Through from Alcohol and Drug Abuse Council of Deep East Texas</i>		206781	-	23,414	23,414
<i>Pass-Through from Aliviane, Inc.</i>		AID-OR20190165	-	82,390	82,390
<i>Pass-Through from Meharry Medical College</i>		G25RH32971	-	47,638	47,638
Total - CFDA 93.912			-	334,067	334,067
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918		-	2,244	2,244
<i>Pass-Through from Houston Regional HIV/AIDS Resource Group, Inc.</i>		206171	-	2,244	2,244
Healthy Start Initiative	93.926		-	1,744,693	1,744,693
<i>Pass-Through from Association of Maternal and Child Health Programs</i>		62019-79	-	2,169	2,169
Total - CFDA 93.926			-	1,746,862	1,746,862
HIV Prevention Activities Health Department Based	93.940		-	244,005	244,005
<i>Pass-Through from City of Houston Health and Human Services</i>		6U62PS005092	-	244,005	244,005
Block Grants for Prevention and Treatment of Substance Abuse	93.959		-	(88)	(88)
PPHF Geriatric Education Centers	93.969		-	685,904	685,904
<i>Pass-Through from Baylor College of Medicine</i>		7000000992	-	66,417	66,417
Total - CFDA 93.969			-	752,321	752,321
International Research and Research Training	93.989		78,601	671,550	750,151
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC 61126	-	14,327	14,327

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Health and Human Services (Continued)</b>					
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC61126	\$ -	\$ 20,147	\$ 20,147
Total - CFDA 93.989			78,601	706,024	784,625
Maternal and Child Health Services Block Grant to the States	93.994		-	2,474,985	2,474,985
Total - U.S. Department of Health and Human Services			238,080,827	953,708,469	1,191,789,296
<b>Corporation for National and Community Service</b>					
AmeriCorps	94.006		-	649,769	649,769
Social Innovation Fund	94.019				
<i>Pass-Through from Methodist Healthcare Ministries of South Texas, Inc.</i>		14SIHTX001-05	-	123,573	123,573
<i>Pass-Through from Methodist Healthcare Ministries of South Texas, Inc.</i>		14SIHTX001-09	-	36,273	36,273
Total - CFDA 94.019			-	159,846	159,846
National Service and Civic Engagement Research Competition	94.026		-	166,433	166,433
<i>Pass-Through from University of Denver</i>		SC37639-01-00	-	28,237	28,237
Total - CFDA 94.026			-	194,670	194,670
Total - Corporation for National and Community Service			-	1,004,285	1,004,285
<b>Social Security Administration</b>					
Social Security Research and Demonstration	96.007				
<i>Pass-Through from University of Wisconsin - Madison</i>		M2002134	-	18,961	18,961
Total - Social Security Administration			-	18,961	18,961
<b>U.S. Department of Homeland Security</b>					
U.S. Department of Homeland Security	97.XXX				
		HSHQDC 17 C 00063	-	(9,000)	(9,000)
		308972	-	29,841	29,841
		70RSAT20CB000010	-	17,047	17,047
<i>Pass-Through from Information Technology Strategies, Inc.</i>		00008	-	85	85
<i>Pass-Through from Obsidian Analysis, LLC</i>		2420-UTSA-01	-	99,671	99,671
<i>Pass-Through from TDA Research, Inc.</i>		AJ 5201 005 TTU 18 01	-	55,227	55,227
Total - CFDA 97.XXX			-	192,871	192,871
State and Local Homeland Security National Training Program	97.005		366,926	232,689	599,615
<i>Pass-Through from University of Arkansas System</i>		18002-2 (SCI-5676)	-	52,339	52,339
<i>Pass-Through from University of Arkansas System</i>		18300-2	-	36,794	36,794
Total - CFDA 97.005			366,926	321,822	688,748
Emergency Management Performance Grants	97.042		-	243,911	243,911
Assistance to Firefighters Grant	97.044		97,390	312,842	410,232
<i>Pass-Through from CFAI - Risk, Inc.</i>		CFAI RISK 17	-	69,261	69,261
<i>Pass-Through from International Public Safety Data Institute</i>		FY18FPS 04 UT	-	206	206
Total - CFDA 97.044			97,390	382,309	479,699
Centers for Homeland Security	97.061		898,010	4,084,662	4,982,672
<i>Pass-Through from Arizona State University</i>		18-401	-	52,704	52,704
<i>Pass-Through from George Mason University</i>		E2042936	-	34,180	34,180
<i>Pass-Through from George Mason University</i>		E2051855	-	21,868	21,868
<i>Pass-Through from University of Alabama</i>		0508233	-	77,657	77,657
<i>Pass-Through from University of Alaska - Anchorage</i>		PO 507159	-	10,521	10,521
<i>Pass-Through from University of North Carolina</i>		5101656	-	69,881	69,881
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5103190	-	134,109	134,109
Total - CFDA 97.061			898,010	4,485,582	5,383,592

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<b>RESEARCH AND DEVELOPMENT CLUSTER (Continued)</b>					
<b>U.S. Department of Homeland Security (Continued)</b>					
Scientific Leadership Awards	97.062		\$ -	\$ 284,911	\$ 284,911
Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection <i>Pass-Through from Southern Methodist University</i>	97.077	18DNARI000290100	-	160,818	160,818
Earthquake Consortium	97.082		-	28,263	28,263
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108		-	105,135	105,135
National Cyber Security Awareness	97.128		36,419	107,536	143,955
National Nuclear Forensics Expertise Development Program	97.130		-	331,994	331,994
Total - U.S. Department of Homeland Security			1,398,745	6,645,152	8,043,897
<b>U.S. Agency for International Development</b>					
USAID Foreign Assistance for Programs Overseas	98.001		1,345,387	4,242,236	5,587,623
<i>Pass-Through from Baylor College of Medicine</i>		AID674A1600003	-	42,220	42,220
<i>Pass-Through from Cardno</i>		4726-001-CPFF-001	-	28,176	28,176
<i>Pass-Through from Development Alternatives, Inc.</i>		1003456-S18-30977	-	468,714	468,714
<i>Pass-Through from Development Alternatives, Inc.</i>		1003506-18S-31202	-	373,776	373,776
<i>Pass-Through from International Crops Research Institute for the Semi-Arid Tropics</i>		000018989	-	41,735	41,735
<i>Pass-Through from Kansas State University</i>		S16057	112,964	176	113,140
<i>Pass-Through from Kansas State University</i>		S17148	-	31,090	31,090
<i>Pass-Through from Kansas State University</i>		S19169	102,776	56,563	159,339
<i>Pass-Through from Kansas State University</i>		S19173	-	4,926	4,926
<i>Pass-Through from Mercy Corps</i>		TAMU-ENHANCE-33287S003	-	27,963	27,963
<i>Pass-Through from Michigan State University</i>		RC10205-KENYA	-	13,411	13,411
<i>Pass-Through from Michigan State University</i>		RC102095-LIBERIA	-	6,677	6,677
<i>Pass-Through from Michigan State University</i>		RC102095-R2003	-	7,705	7,705
<i>Pass-Through from Mississippi State University</i>		193900 312455 06	-	29,905	29,905
<i>Pass-Through from National Academy of Sciences</i>		AID-OAA-A-11-00012	331,399	293,377	624,776
<i>Pass-Through from National Academy of Sciences</i>		2000009149	-	65,633	65,633
<i>Pass-Through from National Academy of Sciences</i>		200008309	-	47,542	47,542
<i>Pass-Through from Purdue University</i>		F9002550402079	-	73,730	73,730
<i>Pass-Through from SEGURA Consulting, LLC</i>		AID-OAA-C-13-00139	-	1,422	1,422
<i>Pass-Through from The International Livestock Research Institute</i>		USA083	-	22,318	22,318
<i>Pass-Through from University of California - Berkeley</i>		10330	-	49,365	49,365
<i>Pass-Through from University of Florida</i>		00001790	-	27,421	27,421
<i>Pass-Through from University of Georgia</i>		000001996	8,360	7,843	16,203
Total - CFDA 98.001			1,900,886	5,963,924	7,864,810
John Ogonowski Farmer-to-Farmer Program	98.009		(9,283)	42,761	33,478
Total - U.S. Agency for International Development			1,891,603	6,006,685	7,898,288
Total Research and Development Cluster			311,105,405	1,843,017,363	2,154,122,768
<b>STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER</b>					
<b>U.S. Department of Education</b>					
Federal Supplemental Educational Opportunity Grants	84.007		-	26,298,440	26,298,440
Federal Work-Study Program	84.033		-	27,222,713	27,222,713
Federal Perkins Loan Program_Federal Capital Contributions	84.038		-	92,005,566	92,005,566
Federal Pell Grant Program	84.063		-	1,100,132,130	1,100,132,130
COVID-19 - Federal Pell Grant Program			-	3,257,500	3,257,500
Total - CFDA 84.063			-	1,103,389,630	1,103,389,630

STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31, 2020

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER (Continued)</b>					
<b>U.S. Department of Education (Continued)</b>					
Federal Direct Student Loans	84.268		\$ -	\$ 3,088,469,017	\$ 3,088,469,017
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	4,588,684	4,588,684
Postsecondary Education Scholarships for Veteran's Dependents	84.408		-	8,955	8,955
Total - U.S. Department of Education			-	4,341,983,005	4,341,983,005
<b>U.S. Department of Health and Human Services</b>					
Nurse Faculty Loan Program (NFLP)	93.264		-	1,689,569	1,689,569
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		-	18,713,054	18,713,054
Nursing Student Loans	93.364		-	1,300,842	1,300,842
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		-	4,047,898	4,047,898
Total - U.S. Department of Health and Human Services			-	25,751,363	25,751,363
Total Student Financial Assistance Programs Cluster			-	4,367,734,368	4,367,734,368
<b>AGING CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		30,094,921	1,469,627	31,564,548
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		53,424,832	1,015,566	54,440,398
Nutrition Services Incentive Program	93.053		7,455,077	5,087,266	12,542,343
Total - U.S. Department of Health and Human Services			90,974,830	7,572,459	98,547,289
Total Aging Cluster			90,974,830	7,572,459	98,547,289
<b>CHILD NUTRITION CLUSTER</b>					
<b>U.S. Department of Agriculture</b>					
School Breakfast Program	10.553		419,661,450	781,563	420,443,013
COVID-19 - School Breakfast Program			553,399	-	553,399
Total - CFDA 10.553			420,214,849	781,563	420,996,412
National School Lunch Program	10.555		1,239,448,550	1,644,076	1,241,092,626
COVID-19 - National School Lunch Program			351,696,646	5,460	351,702,106
Total - CFDA 10.555			1,591,145,196	1,649,536	1,592,794,732
Special Milk Program for Children	10.556		3,239	-	3,239
Summer Food Service Program for Children	10.559		82,516,587	489,756	83,006,343
COVID-19 - Summer Food Service Program for Children			58,084,362	-	58,084,362
Total - CFDA 10.559			140,600,949	489,756	141,090,705
Total - U.S. Department of Agriculture			2,151,964,233	2,920,855	2,154,885,088
Total Child Nutrition Cluster			2,151,964,233	2,920,855	2,154,885,088

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>CLEAN WATER STATE REVOLVING FUND CLUSTER</b>					
<b>Environmental Protection Agency</b>					
Capitalization Grants for Clean Water State Revolving Funds	66.458		\$ 45,672,322	\$ 26,708,118	\$ 72,380,440
Total - Environmental Protection Agency			45,672,322	26,708,118	72,380,440
Total Clean Water State Revolving Fund Cluster			45,672,322	26,708,118	72,380,440
<b>CCDF CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
Child Care and Development Block Grant	93.575		508,086,264	72,279,240	580,365,504
COVID-19 - Child Care and Development Block Grant			128,495,741	-	128,495,741
Total - CFDA 93.575			636,582,005	72,279,240	708,861,245
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		256,720,965	-	256,720,965
<i>Pass-Through from Upper Rio Grande Workforce Development Board</i>		1019CCMC05	-	6,836	6,836
<i>Pass-Through from Upper Rio Grande Workforce Development Board</i>		1020CCMC01	-	47,678	47,678
<i>Pass-Through from Workforce Solutions</i>		2019-2020	-	11,977	11,977
Total - CFDA 93.596			256,720,965	66,491	256,787,456
Total - U.S. Department of Health and Human Services			893,302,970	72,345,731	965,648,701
Total CCDF Cluster			893,302,970	72,345,731	965,648,701
<b>CDBG - ENTITLEMENT GRANTS CLUSTER</b>					
<b>U.S. Department of Housing and Urban Development</b>					
Community Development Block Grants/Entitlement Grants	14.218		3,849,161	(171,564)	3,677,597
<i>Pass-Through from City of Dallas</i>		MGT-00004275	-	16,420	16,420
<i>Pass-Through from Rice Institute, Inc.</i>		R7U261	-	214,516	214,516
Total - CFDA 14.218			3,849,161	59,372	3,908,533
Total - U.S. Department of Housing and Urban Development			3,849,161	59,372	3,908,533
Total CDBG - Entitlement Grants Cluster			3,849,161	59,372	3,908,533
<b>DISABILITY INSURANCE/SSI CLUSTER</b>					
<b>Social Security Administration</b>					
Social Security Disability Insurance	96.001		-	97,683,763	97,683,763
Total - Social Security Administration			-	97,683,763	97,683,763
Total Disability Insurance/SSI Cluster			-	97,683,763	97,683,763
<b>DRINKING WATER STATE REVOLVING FUND CLUSTER</b>					
<b>Environmental Protection Agency</b>					
Capitalization Grants for Drinking Water State Revolving Funds	66.468		64,039,797	23,600,001	87,639,798
Total - Environmental Protection Agency			64,039,797	23,600,001	87,639,798
Total Drinking Water State Revolving Fund Cluster			64,039,797	23,600,001	87,639,798
<b>ECONOMIC DEVELOPMENT CLUSTER</b>					
<b>U.S. Department of Commerce</b>					
Investments for Public Works and Economic Development Facilities	11.300		-	1,765,734	1,765,734
Economic Adjustment Assistance	11.307		28,339	556,000	584,339
Total - U.S. Department of Commerce			28,339	2,321,734	2,350,073
Total Economic Development Cluster			28,339	2,321,734	2,350,073

STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31, 2020

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>EMPLOYMENT SERVICE CLUSTER</b>					
<b>U.S. Department of Labor</b>					
Employment Service/Wagner-Peyser Funded Activities <i>Pass-Through from East Texas Council of Governments</i>	17.207	75-1327222	\$ 8,996,947	\$ 41,848,684 8,795	\$ 50,845,631 8,795
Total - CFDA 17.207			8,996,947	41,857,479	50,854,426
Jobs for Veterans State Grants	17.801		-	9,489,043	9,489,043
Local Veterans' Employment Representative Program	17.804		-	4,578,275	4,578,275
Total - U.S. Department of Labor			8,996,947	55,924,797	64,921,744
Total Employment Service Cluster			8,996,947	55,924,797	64,921,744
<b>FEDERAL MOTOR CARRIER SAFETY ASSISTANCE CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
Motor Carrier Safety Assistance	20.218		-	27,905,339	27,905,339
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		-	107,132	107,132
Total - U.S. Department of Transportation			-	28,012,471	28,012,471
Total Federal Motor Carrier Safety Assistance Cluster			-	28,012,471	28,012,471
<b>FEDERAL TRANSIT CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		18,547,108	-	18,547,108
Total - U.S. Department of Transportation			18,547,108	-	18,547,108
Total Federal Transit Cluster			18,547,108	-	18,547,108
<b>FISH AND WILDLIFE CLUSTER</b>					
<b>U.S. Department of the Interior</b>					
Sport Fish Restoration	15.605		1,911,691	2,591,008	4,502,699
Wildlife Restoration and Basic Hunter Education	15.611		405,577	18,277,707	18,683,284
Enhanced Hunter Education and Safety	15.626		-	195,605	195,605
Total - U.S. Department of the Interior			2,317,268	21,064,320	23,381,588
Total Fish and Wildlife Cluster			2,317,268	21,064,320	23,381,588
<b>FOOD DISTRIBUTION CLUSTER</b>					
<b>U.S. Department of Agriculture</b>					
Commodity Supplemental Food Program	10.565		25,519,084	15,735	25,534,819
Emergency Food Assistance Program (Administrative Costs)	10.568		11,363,840	49,614	11,413,454
COVID-19 - Emergency Food Assistance Program (Administrative Costs)			8,285,219	-	8,285,219
Total - CFDA 10.568			19,649,059	49,614	19,698,673
Emergency Food Assistance Program (Food Commodities)	10.569		181,794,156	-	181,794,156
COVID-19 - Emergency Food Assistance Program (Food Commodities)			13,332,589	-	13,332,589
Total - CFDA 10.569			195,126,745	-	195,126,745
Total - U.S. Department of Agriculture			240,294,888	65,349	240,360,237
Total Food Distribution Cluster			240,294,888	65,349	240,360,237

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2020**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</b>					
<b>Corporation for National and Community Service</b>					
Foster Grandparent Program	94.011		\$ 28,518	\$ 2,001,022	\$ 2,029,540
Total - Corporation for National and Community Service			28,518	2,001,022	2,029,540
Total Foster Grandparent/Senior Companion Cluster			28,518	2,001,022	2,029,540
<b>HEAD START CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
Head Start	93.600		4,863,688	3,279,082	8,142,770
<i>Pass-Through from City of San Antonio</i>		PO 4500425398	-	23,203	23,203
<i>Pass-Through from San Antonio Independent School District</i>		UTA18 000796	-	299,755	299,755
COVID-19 - Head Start			58,958	760,521	819,479
Total - CFDA 93.600			4,922,646	4,362,561	9,285,207
Total - U.S. Department of Health and Human Services			4,922,646	4,362,561	9,285,207
Total Head Start Cluster			4,922,646	4,362,561	9,285,207
<b>HEALTH CENTER PROGRAM CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		-	3,381,643	3,381,643
COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)			-	255,752	255,752
Total - CFDA 93.224			-	3,637,395	3,637,395
Total - U.S. Department of Health and Human Services			-	3,637,395	3,637,395
Total Health Center Program Cluster			-	3,637,395	3,637,395
<b>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
Highway Planning and Construction	20.205		221,441,837	4,836,864,342	5,058,306,179
<i>Pass-Through from Nanohmics, Inc.</i>		A2020-0026	-	43,492	43,492
<i>Pass-Through from University of Nebraska - Lincoln</i>		26-1121-4044-002	-	53,176	53,176
<i>Pass-Through from University of Nebraska - Lincoln</i>		26-1121-4045-002	-	53,038	53,038
<i>Pass-Through from University of Nebraska - Lincoln</i>		26-1121-4053-002	-	47,157	47,157
Total - CFDA 20.205			221,441,837	4,837,061,205	5,058,503,042
Recreational Trails Program	20.219		1,452,033	278,128	1,730,161
Total - U.S. Department of Transportation			222,893,870	4,837,339,333	5,060,233,203
Total Highway Planning and Construction Cluster			222,893,870	4,837,339,333	5,060,233,203
<b>HIGHWAY SAFETY CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
State and Community Highway Safety	20.600		11,752,995	4,044,325	15,797,320
National Priority Safety Programs	20.616		5,807,929	6,330,607	12,138,536
Total - U.S. Department of Transportation			17,560,924	10,374,932	27,935,856
Total Highway Safety Cluster			17,560,924	10,374,932	27,935,856

STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31, 2020

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>HOUSING VOUCHER CLUSTER</b>					
<b>U.S. Department of Housing and Urban Development</b>					
Section 8 Housing Choice Vouchers	14.871		\$ -	\$ 7,459,506	\$ 7,459,506
Mainstream Vouchers	14.879		-	190,166	190,166
Total - U.S. Department of Housing and Urban Development			-	7,649,672	7,649,672
Total Housing Voucher Cluster			-	7,649,672	7,649,672
<b>MEDICAID CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
State Medicaid Fraud Control Units	93.775		-	16,694,986	16,694,986
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		-	33,554,482	33,554,482
Medical Assistance Program	93.778		8,371,458	27,950,308,356	27,958,679,814
COVID-19 - Medical Assistance Program			26,050	615,726,730	615,752,780
Total - CFDA 93.778			8,397,508	28,566,035,086	28,574,432,594
Total - U.S. Department of Health and Human Services			8,397,508	28,616,284,554	28,624,682,062
Total Medicaid Cluster			8,397,508	28,616,284,554	28,624,682,062
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>					
<b>U.S. Department of Education</b>					
Special Education Grants to States	84.027		1,071,405,715	43,075,483	1,114,481,198
<i>Pass-Through from Alvin Independent School District</i>		MOA-ALVIN	-	56,041	56,041
<i>Pass-Through from Clear Creek Independent School District</i>		H027A150008	-	73,594	73,594
<i>Pass-Through from Dickinson Independent School District</i>		MOA-DISD	-	35,321	35,321
<i>Pass-Through from Education Service Center Region 17</i>		20-0059	-	161,229	161,229
<i>Pass-Through from Pasadena Independent School District</i>		H027A16008	-	28,303	28,303
Total - CFDA 84.027			1,071,405,715	43,429,971	1,114,835,686
Special Education Preschool Grants	84.173		24,133,682	185,631	24,319,313
Total - U.S. Department of Education			1,095,539,397	43,615,602	1,139,154,999
Total Special Education Cluster (IDEA)			1,095,539,397	43,615,602	1,139,154,999
<b>SNAP CLUSTER</b>					
<b>U.S. Department of Agriculture</b>					
Supplemental Nutrition Assistance Program	10.551		-	6,581,475,032	6,581,475,032
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		27,769,810	179,826,022	207,595,832
Total - U.S. Department of Agriculture			27,769,810	6,761,301,054	6,789,070,864
Total SNAP Cluster			27,769,810	6,761,301,054	6,789,070,864
<b>TRANSIT SERVICES PROGRAMS CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		6,448,372	764,517	7,212,889
Total - U.S. Department of Transportation			6,448,372	764,517	7,212,889
Total Transit Services Programs Cluster			6,448,372	764,517	7,212,889
<b>TRIO CLUSTER</b>					
<b>U.S. Department of Education</b>					
TRIO Student Support Services	84.042		-	6,234,273	6,234,273



STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31, 2020

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	CFDA	Federal/Pass-through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>TRIO CLUSTER (Continued)</b>					
<b>U.S. Department of Education (Continued)</b>					
TRIO Talent Search	84.044		\$ -	\$ 6,531,995	\$ 6,531,995
TRIO Upward Bound	84.047		-	11,831,733	11,831,733
TRIO Educational Opportunity Centers	84.066		-	760,567	760,567
TRIO McNair Post-Baccalaureate Achievement	84.217		-	1,805,658	1,805,658
Total - U.S. Department of Education			-	27,164,226	27,164,226
Total TRIO Cluster			-	27,164,226	27,164,226
<b>WIOA CLUSTER</b>					
<b>U.S. Department of Labor</b>					
WIOA Adult Program	17.258		63,114,981	942,179	64,057,160
<i>Pass-Through from Rural Community Assistance Partnership</i>		TSU 1-19	-	40,247	40,247
<i>Pass-Through from Workforce Solutions</i>		2019UTSA000	-	4,865	4,865
Total - CFDA 17.258			63,114,981	987,291	64,102,272
WIOA Youth Activities	17.259		59,095,724	8,899,770	67,995,494
WIOA Dislocated Worker Formula Grants	17.278		55,996,975	702,692	56,699,667
<i>Pass-Through from Workforce Solutions</i>		SIFUENTES-IED-10159-	-	13,632	13,632
Total - CFDA 17.278			55,996,975	716,324	56,713,299
Total - U.S. Department of Labor			178,207,680	10,603,385	188,811,065
Total WIOA Cluster			178,207,680	10,603,385	188,811,065
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 10,688,993,074</b>	<b>\$ 84,425,258,025</b>	<b>\$ 95,114,251,099</b>

**STATE OF TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Reporting Entity**

The State of Texas Schedule of Expenditures of Federal Awards (the Schedule) includes the activity of all federal award programs administered by the primary government except for the federal activity of the Texas A&M Research Foundation (TAMRF), a blended component unit of the Texas A&M University System. TAMRF is excluded from the Schedule and is subject to a separate audit in compliance with 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).

The Schedule does not include the federal activity of discrete component units. These entities are legally separate from the state and are responsible for undergoing separate audits as needed to comply with the OMB Uniform Guidance. The federal activity of the following discrete component units is excluded from the Schedule:

OneStar National Service Commission  
Texas Boll Weevil Eradication Foundation Inc.  
Teacher Retirement System of Texas  
Texas State Affordable Housing Corporation

**(b) Basis of Presentation**

The Schedule presents total federal awards expended for each individual federal program during the fiscal year ended August 31, 2020. The information in the Schedule is presented in accordance with the requirements of OMB Uniform Guidance.

Federal award program titles are reported as presented in the Catalog of Federal Domestic Assistance (CFDA). Federal award program titles not presented in the CFDA are identified by federal agency number followed by (.XXX). Federal award programs include expenditures, pass-throughs to non-state agencies (i.e., payments to subrecipients), non-monetary assistance, and loan programs.

**(c) Basis of Accounting**

The expenditures for each of the federal financial assistance programs are presented in the Schedule on the accounting basis as presented on the fund financial statements. For entities with governmental funds, expenditures are presented on a modified accrual basis. For entities with proprietary or fiduciary funds, expenditures are presented on the full accrual basis. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*, or the cost principles contained in *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement for all awards with the exception of the Coronavirus Relief Fund (CFDA 21.019) and those programs identified in Appendix I of the 2020 Compliance Supplement. CFDA 21.019 follows criteria determined by the U.S. Department of Treasury for allowability of costs. Programs identified in Appendix I of the 2020 Compliance Supplement follow the cost principles contained in the Uniform Grant Management Standards issued by the Texas Comptroller of Public Accounts for allowability of costs.

The expenditures in the Student Financial Assistance Cluster that meet the qualification for continuing compliance requirements include the beginning balance of outstanding loans from previous reporting periods, new loans processed in the current reporting period, and the administrative cost recovered. Additional information on all loan expenditures can be seen in Note 5.

Both the modified accrual and accrual basis of accounting incorporate an estimation approach to determine the amount of expenditures incurred if not yet billed by a vendor. Thus, those federal programs presenting negative amounts on the Schedule are the result of prior year estimates being overstated and/or reimbursements due back to the grantor.

**STATE OF TEXAS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(d) Matching Costs**

Matching costs, the nonfederal share of certain program costs, are not included in the Schedule, except for the state's share of unemployment insurance (See Note 4).

**(e) Indirect Cost Rate**

The following state agency has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance:

Texas Prepaid Higher Education Tuition Board

**NOTE 2 RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

The regulations and guidelines governing the preparation of federal financial reports vary by federal agency and among programs administered by the same agency. Accordingly, the amounts reported in the federal financial reports do not necessarily agree with the amounts reported in the accompanying Schedule, which is prepared on the basis explained in Note 1c.

**NOTE 3 RELATIONS TO REVENUES IN THE STATE OF TEXAS' FUND FINANCIAL STATEMENTS**

The following is a reconciliation of total federal awards expended as reported in the Schedule to federal revenues reported in the fund financial statements.

**FEDERAL REVENUES**

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds, Federal Revenue	\$ 56,242,089,218
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds, Federal Revenue	26,704,160,599
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds, Capital Contributions - Federal	(3,726,560)
Statement of Changes in Fiduciary Net Position	<u>111,314,327</u>
Total Federal Revenue per Fund Financial Statements	83,053,837,584

**RECONCILING ITEMS**

Noncash Federal Commodities/Vaccines/Surplus Property/ Other (Note 6)	831,695,707
Various Loans Processed by Universities and Agencies (Note 5)	3,092,602,895
Beginning Balance of Loans as of September 1, 2019 for Various Loan Programs (Note 5)	114,436,319
State Unemployment Funds (Note 4)	8,326,796,172
Programs Not Subject to OMB Uniform Guidance (Note 8)	(242,423,958)
Other*	(1,277,205)
Blended Component Unit Not Included in the Schedule of Expenditures of Federal Awards (Note 1(a))	<u>(61,416,415)</u>
Expenditures per Schedule of Expenditures of Federal Awards	<u>\$ 95,114,251,099</u>

\*This amount includes deductions of \$3,118,983 for fixed fee contracts; deductions of \$4,461,249 for vendor transactions; additions of \$12,329,382 for Credit Enhancement for Charter School Facilities; additions of \$389,461 for Smith-Lever Act Federal Appropriation; deductions of \$6,415,979 of other transactions; and an addition of \$163 for rounding in the Schedule.

**STATE OF TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2020**

**NOTE 4 UNEMPLOYMENT INSURANCE FUNDS**

State unemployment tax revenues and the government and nonprofit contributions in lieu of state taxes (State UI funds) must be deposited into the Unemployment Trust Fund in the U.S. Treasury. Use of these funds is restricted to pay benefits under the federally approved State Unemployment Law. State UI funds as well as federal funds are reported in the Schedule under CFDA 17.225. The state portion in the amount of \$8.3 billion is a reconciling item in the reconciliation of the Schedule to revenues in the fund financial statements (see Note 3).

**NOTE 5 FEDERALLY FUNDED LOAN/CREDIT ENHANCEMENT PROGRAMS**

The state participates in various federally funded loan and credit enhancement programs. The programs can be grouped into three broad categories:

- Federally Funded Student Loan Programs
- Other Federally Funded Loan Programs
- Federally Funded Credit Enhancement Program

**(a) Federally Funded Student Loan Programs**

The state participates in student loan programs on which the federal government imposes continuing compliance requirements. Additionally, the state participates in other student loan programs that do not require continuing compliance. The charts below summarize activity by the state for federally funded student loan programs:

Student Loan Programs with Continuing Compliance Requirements

CFDA Number	Program Name	Beginning Balance of Loans as of September 1, 2019	Ending Balance of Loans as of August 31, 2020	New Loans Processed
84.032L	Federal Family Education Loan Program (FFELP)	\$ 3,411,174	\$ 3,025,978	\$ -
84.038	Federal Perkins Loan (FPL) - Federal Capital Contributions	92,055,976	74,764,959	(54,237)
93.108	Health Education Assistance Loan Program (HEAL)	1,139,795	902,417	-
93.264	Nurse Faculty Loan Program (NFLP)	1,404,302	1,238,390	285,267
93.342	Health Professions Student Loans, Including Primary Care Loans/ Loans for Disadvantaged Students (HPSL/PCL/LDS)	15,369,972	16,640,061	3,343,082
93.364	Nursing Student Loans (NSL)	753,075	760,998	547,767
93.408	ARRA - Nurse Faculty Loan Program	302,025	269,863	12,000
		<u>\$ 114,436,319</u>	<u>\$ 97,602,666</u>	<u>\$ 4,133,879</u>

**STATE OF TEXAS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2020**

**NOTE 5    FEDERALLY FUNDED LOAN/CREDIT ENHANCEMENT PROGRAMS (CONTINUED)**

**(a) Federally Funded Student Loan Programs (Continued)**

Other Student Loan Programs

CFDA Number	Program Name	New Loans Processed
84.268	Federal Direct Student Loans (Direct Loan)	\$ 3,088,469,018

New student loans processed totaling \$3.1 billion are included in the Schedule and are part of a reconciling item on Note 3.

The Federal Direct Student Loans Program (Direct Loan, CFDA 84.268) does not require universities to disburse funds. The proceeds are disbursed by the federal government for Direct Loans.

**(b) Other Federally Funded Loan Programs**

Clean Water State Revolving Funds (CWSRF, CFDA 66.458)

The Texas Water Development Board receives capitalization grants to create and maintain Clean Water State Revolving Funds programs (CWSRF, CFDA 66.458). The state can use capitalization grant funds to provide a long-term source of state financing for construction of wastewater treatment facilities and implementation of other water quality management activities.

The CWSRF provides loans at interest rates lower than what can be obtained through commercial markets. Mainstream funds offer a net long-term fixed interest rate below market rate for those applicants financing the origination fee. The maximum repayment period for most CWSRF loans is 30 years from completion of construction. Capitalization loans processed for CWSRF for the year ended August 31, 2020 were approximately \$68.3 million and are included in the Schedule. CWSRF outstanding loans, with no continuing audit requirements, at August 31, 2020 were approximately \$3.2 billion.

Drinking Water State Revolving Funds (DWSRF, CFDA 66.468)

The Texas Water Development Board receives capitalization grants to create and maintain Drinking Water State Revolving Funds programs (DWSRF, CFDA 66.468). The state can use capitalization grant funds to establish a revolving loan fund. The revolving loan fund can assist public water systems in financing the costs of infrastructure needed to achieve or maintain compliance with the Safe Drinking Water Act. These compliance requirements ensure the public health objectives of the Safe Drinking Water Act.

The DWSRF can provide loans at interest rates lower than the market or provide other types of financial assistance for qualified communities, local agencies, and private entities. Mainstream funds offer a net long-term fixed interest rate below market rate for those applicants financing the origination fee. The maximum repayment period for most DWSRF loans is 30 years from the completion of construction. Capitalization loans processed for DWSRF for the year ended August 31, 2020 were approximately \$73.2 million and are included in the Schedule. DWSRF outstanding loans, with no continuing audit requirements, at August 31, 2020 were approximately \$1.6 billion.

**STATE OF TEXAS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2020**

**NOTE 5    FEDERALLY FUNDED LOAN/CREDIT ENHANCEMENT PROGRAMS (CONTINUED)**

**(b) Other Federally Funded Loan Programs (Continued)**

Drinking Water State Revolving Funds (DWSRF, CFDA 66.468) (Continued)

The chart below summarizes activity by the state for the two revolving loan programs.

CFDA Number	Program Name	New Loans Processed
66.458	Clean Water State Revolving Funds (CWSRF)	\$ 68,296,349
66.468	Drinking Water State Revolving Funds (DWSRF)	73,169,554
Total New Loans Processed		<u>\$ 141,465,903</u>

State Energy Program (SEP, CFDA 81.041)

The State Energy Conservation Office receives an annual grant from the U.S. Department of Energy (DOE) to provide funds for the State Energy Program (SEP). These low interest loans enable the municipalities to maximize their energy efficiency through building retrofits. The loans are paid back with funds saved from the reduction of energy costs. Also, The State Energy Conservation Office has chosen to continue the administration of the American Recovery and Reinvestment Act (ARRA) revolving loan program made available through the Department of Energy in 2009. The program will still offer low interest loans intended to assist governmental entities in financing their energy related cost reduction efforts. No dollars have been transferred from the now discontinued ARRA award to the annual SEP award and all monitoring will follow the same guidelines as the SEP annual grant.

CFDA Number	Program Name	New Loans Processed
81.041	State Energy Program	<u>\$ 10,844,568</u>

**(c) Federally Funded Credit Enhancement Program**

Credit Enhancement for Charter School Facilities (CFDA 84.354)

In 2005, the Texas Public Finance Authority Charter School Finance Corporation formed a consortium with the Texas Education Agency and the Texas Charter School Resource Center to apply for a federal grant to assist charter schools. In 2006, the consortium received \$10 million in federal grants, to which the Texas Education agency added \$100,000, to establish the Texas Credit Enhancement Program (TCEP). The \$12.3 million of federal grants received are subject to continuing audit requirements and are included in the Schedule. In addition, approximately \$215.8 thousand of interest earned on the federal grant monies drawn down in fiscal 2020 is also included in the Schedule.

The TCEP provides credit enhancement grants to eligible charter schools by funding debt service reserve funds for bonds issued on behalf of the schools to finance education facilities. As of August 31, 2020, approximately \$10.1 million of the grant funds and related interest earnings were allocated in the form of credit enhancements to various charter schools.

**STATE OF TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2020**

**NOTE 6 NONMONETARY ASSISTANCE**

The state is the recipient of federal financial assistance programs that do not result in cash receipts or disbursements and are therefore not recorded in the state's fund financial statements. Awards received by the state, which includes cash and noncash amounts, are included in the Schedule as follows:

CFDA Number	Program Name	Grant Award
10.555	National School Lunch Program	\$ 192,146,060
10.559	Summer Food Service Program for Children	27,967
10.565	Commodity Supplemental Food Program	20,172,727
10.569	Emergency Food Assistance Program (Food Commodities)	194,270,706
39.003	Donation of Federal Surplus Personal Property	8,689,965
93.268	Immunization Cooperative Agreements	416,388,282
Total Grant Awards		<u>\$ 831,695,707</u>

**NOTE 7 REBATES FROM THE SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)**

During fiscal year 2020, the state received cash rebates from infant formula manufacturers in the amount of approximately \$205.0 million on sales of formula to participants in the WIC program (CFDA 10.557), which are netted against total expenditures included in the Schedule. Rebate contracts with infant formula manufacturers are authorized by Code of Federal Regulations, Title 7: Agriculture, Subtitle B, Chapter II, Subchapter A, Part 246.16a as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled the state to extend program benefits to more participants than could have been serviced this fiscal year in the absence of the rebate contract.

**NOTE 8 PROGRAMS NOT SUBJECT TO OMB UNIFORM GUIDANCE**

The fund financial statements include federal funding received from certain programs which are not subject to continuing compliance requirements. For the year ended August 31, 2020, the fund financial statements include \$242.4 million of federal funds which are not subject to the continuing compliance requirements of OMB Uniform Guidance, and are not included in the Schedule.

Medicare Part D is not subject to OMB Uniform Guidance. Reimbursements of \$153.3 million were received related to the Medicare Part D program by the administrators of postemployment health care plans. Administrators include the Employees Retirement System of Texas, University of Texas System and Texas A&M University System.

The Build America Bonds are taxable municipal bonds that carry special tax credits and federal subsidies for either the bond issuer or the bondholder. The revenue generated is excluded from the Schedule. The state recognized federal revenues of \$89.1 million related to the program.

**STATE OF TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2020**

**NOTE 9 DISASTER GRANTS – PUBLIC ASSISTANCE (CFDA 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 year ended August 31, 2020, \$44.2 million of approved eligible expenditures that were incurred in a prior year are included on the Schedule.

**NOTE 10 DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)**

The state is the recipient of federally donated PPE. The fair market value of the PPE at the time of receipt was \$84.3 million.



**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT**  
**YEAR ENDED AUGUST 31, 2020**

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**STATE OF TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT  
YEAR ENDED AUGUST 31, 2020**

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**Section 1 – Summary of Auditors’ Results (Continued)**

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2. Type of auditors’ report issued on compliance for major federal programs: See below:

**Qualified:  
CFDA**

<b>Number</b>	<b>Name of Federal Program or Cluster</b>
84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States

**Unmodified:  
CFDA**

<b>Number</b>	<b>Name of Federal Program or Cluster</b>
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program (CACFP)
14.228	Community Development Block Grant (CDBG)
21.019	Coronavirus Relief Fund
84.365	English Language Acquisition State Grants
84.367	Supporting Effective Instruction State Grants
84.425	Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act
93.268	Immunization Cooperative Agreements
93.563	Child Support Enforcement
93.658	Foster Care-Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.767	Children's Health Insurance Program (CHIP)
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.036	Disaster Assistance – Public Assistance (Presidentially Declared Disasters)
Cluster	Child Nutrition Cluster
Cluster	Disability Insurance/SSI Cluster
Cluster	Medicaid
Cluster	Special Education Cluster (IDEA)
Cluster	Student Financial Assistance Cluster

3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ x \_\_\_\_\_ yes \_\_\_\_\_ no

**STATE OF TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
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**Section 1 – Summary of Auditors’ Results (Continued)**

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***Identification of Major Federal Programs***

<b>CFDA Number</b>	<b>Name of Federal Program or Cluster</b>
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program (CACFP)
14.228	Community Development Block Grant (CDBG)
21.019	Coronavirus Relief Fund
84.126	Rehabilitation Services – Vocational Rehabilitation Grants to States
84.365	English Language Acquisition State Grants
84.367	Supporting Effective Instruction State Grants
84.425	Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act
93.268	Immunization Cooperative Agreements
93.563	Child Support Enforcement
93.658	Foster Care-Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.767	Children's Health Insurance Program (CHIP)
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.036	Disaster Assistance – Public Assistance (Presidentially Declared Disasters)
Cluster	Child Nutrition Cluster
Cluster	Disability Insurance/SSI Cluster
Cluster	Medicaid
Cluster	Special Education Cluster (IDEA)
Cluster	Student Financial Assistance Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 142,671,376

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes       no

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**STATE OF TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT  
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**Section 2 – Financial Statement Findings**

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Issued under separate cover. See State Auditor's Office report entitled the State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2020 dated February 23, 2021.

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**STATE OF TEXAS  
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS  
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**Section 3A – Federal Award Findings and Questioned Costs – CLA**

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This section identifies material weaknesses, significant deficiencies, and instances of non-compliance, including questioned costs, as required to be reported by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Section 200.516 Audit Findings. This section is organized by state agency.

Department of Agriculture

**2020 – 001 Reporting – Information Technology – Change Management**

Federal Agency: U.S. Department of Agriculture  
Federal Program Title: Community Development Block Grant  
CFDA Number: 14.228  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: Various  
Various  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the Texas Department of Agriculture (TDA) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

Per the TDA Software Configuration Management Policy, Change Control is required to ensure that all change requests go through the proper approval process and are tracked through completion.

Measures must be taken to ensure the code that is being moved to production is functioning accurately and will not cause disruptions in processing. It is vital to keep track of code changes in each release. If problems with a new release occur, the previous version of the software can be restored.

**Condition:** TDA uses the Community Development Block Grant (CDBG) Contract Tracking System (CDBG-CTS) to manage grants and grantee performance as well as for reporting to the Department of Housing and Urban Development (HUD).

During our testing we noted the CDBG - CTS System Application was moved to a cloud environment (Azure) in March 2020. However, there was no change record noted for this move to the cloud environment in March. In addition, the CDBG database change logs showed nine database system changes/recompiles that occurred during fiscal year 2020. However, TDA did not maintain sufficient documentation to support eight (8) of the nine (9) changes/recompiles.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** TDA's software configuration policies and procedures do not have change types identified (i.e. standard, emergency, normal, enhancements); therefore appropriate documentation for CDBG-CTS changes were not reviewed and retained.

**Effect:** Failure to monitor changes in TDA's information technology systems increases the risk that suspicious activities may not be identified and investigated.

**Repeat Finding:** No

**2020 – 001 (Continued)**

**Recommendation:** We recommend that TDA implement policies and procedures to ensure management reviews of all changes and recompiles are completed and documentation of those reviews are maintained. Additionally, if the reviews result in follow up action items, we recommend the policies and procedures outline the guidance for the follow up and documentation of the resolution.

**Views of responsible officials:** The CDBG system was inherited by TDA several years ago. The system was not written by TDA and has not been modified to any large degree. The CIO understands that the I.T. organization must assure appropriate internal controls over software changes. The CIO was hired on February 1, and he looks forward to working with the I.T. organization on systemic improvements to issues such as this one.

**Corrective action plan:** The CDBG-CTS is scheduled to be replaced by the end of the calendar year 2021 with a FedRamp compliant 3rd party provider.

I.T. will generate a “CDBG – Database procedures recompiled since previous month” spreadsheet on a monthly basis and, if any recompilations, I.T. will attempt to determine what caused the change. If we cannot determine the reason for the recompilation, we will follow-up with Program to see if they noticed or encountered any issues with the existing CDBG system, for example, performance degradation, look and feel changes, etc. NOTE: The CDBG system is scheduled to be replaced in calendar year 2021 by a 3rd party provider.

**Implementation dates:** March 31, 2021

**Responsible persons:** Bruce Hermes, Chief Information Officer /Information Resources Manager  
Ruben Sanchez, Manager for Operations and Development  
Wes Williams, Information Security Officer  
Suzanne, Barnard, Director for CDBG Programs

**2020 – 002 Reporting – Information Technology – User Access**

Federal Agency: U.S. Department of Agriculture  
Federal Program Title: Community Development Block Grant  
CFDA Number: 14.228  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: Various  
Various  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the Texas Department of Agriculture (TDA) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

**Condition:** TDA uses the Community Development Block Grant (CDBG) Contract Tracking System (CDBG-CTS) to manage grants and grantee performance as well as for reporting to the Department of Housing and Urban Development (HUD).

**2020 – 002 (Continued)**

We noted that TDA's periodic access reviews of the CDBG-CTS application do not include a review of privileged users' access. We tested twenty-eight (28) users with privilege access in CDBG-CTS to verify whether access was restricted to those who have business needs. Of the twenty-eight users, TDA was unable to provide the business purpose for twenty-six (26) of the privilege access users.

Additionally, we noted one CDBG-CTS developer that had access to production functions within the CDBG-CTS application. Access to migrate changes to the production environment should be restricted appropriately and based on job function to help ensure adequate internal controls are in place and appropriate segregation of duties exist. In general, developers should not have access to migrate changes to the production environment and should not have access privileges above read-only in the application.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** TDA's information technology policies and procedures over user access reviews do not require a review of privilege accounts on a periodic basis.

**Effect:** Failure to terminate privilege access accounts that do not have a business need in TDA's information technology systems increases the risk that suspicious activities may occur and not be identified and investigated.

**Repeat Finding:** No

**Recommendation:** We recommend that TDA implement policies and procedures to ensure user access reviews include a review of all privilege accounts on a periodic basis. Additionally, we recommend that TDA terminate all privilege user accounts that are not supported by a business purpose.

**Views of responsible officials:** The CDBG system was inherited by TDA several years ago. The system was not written by TDA and has not been modified to any large degree. The CIO understands that the I.T. organization must assure appropriate internal controls over access control. The CIO was hired on February 1, and he looks forward to working with the I.T. organization on systemic improvements to issues such as this one.

**Corrective action plan:** The CDBG-CTS is scheduled to be replaced by the end of the calendar year 2021 with a FedRamp compliant 3rd party provider.

In the interim, TDA ISO will add CDBG to the quarterly access review process and will collaborate with CDBG managers to monitor and verify that privilege access is limited to those who have a business need. Management is committed to identifying the best mitigation strategy of either logging and reviewing usage of the accounts for potential misuse; eliminating accounts as feasible; or other similar mitigation.

**Implementation dates:** March 2021

**Responsible persons:** Bruce Hermes, Chief Information Officer /Information Resources Manager  
Ruben Sanchez, Manager for Operations and Development  
Wes Williams, Information Security Officer  
Suzanne, Barnard, Director for CDBG Programs

**2020 – 003 Cash Management, Eligibility, Subrecipient Monitoring, Special Tests and Provision – Verification of Free and Reduced Price Applications (NSLP) – Information Technology – Vendor Management**

Federal Agency: U.S. Department of Education  
U.S. Department of Agriculture

Federal Program Title: Child Nutrition Cluster  
Child and Adult Care Food Program  
Food Distribution Cluster (nonmajor)

CFDA Number: 10.553, 10.555, 10.556, 10.559  
10.558  
10.565, 10.568, 10.569 (nonmajor)

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: Various  
Various

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the Texas Department of Agriculture (TDA) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

**Condition:** TDA utilizes Texas Unified Nutrition Program System (TX-UNPS), a web application that allows TDA personnel and subrecipients to submit and approve documents. TX-UNPS manages information regarding subrecipient contracts, entitlement, inventory, orders, and other food distribution functions. Specific functions of TX-UNPS include submitting and tracking commodity orders, viewing or declining commodity allocations, viewing invoices, and submitting and maintaining annual commodity contract packets and contract entitlements.

During our testing we noted that TDA outsources the hosting, maintenance, and enhancement over TX-UNPS to a third-party service organization. The third-party service organization does not currently provide a Service Organization Controls 1 (SOC 1) Type 2 report. A SOC 1 Type 2 report validates the suitability of design and operating effectiveness of the controls to meet the designed control objectives of internal controls over financial reporting. This report is critical to ensure that the service organization has the required controls infrastructure in place to process TDA's data. Testing of controls infrastructure includes, but is not limited to, physical security, logical controls, and change management.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** While TDA requested a SOC 1 Type 2 report from the TX-UNPS vendor, TDA was unable to apply established IT policies and procedures to review the SOC 1 Type 2 report for this third-party vendor because the vendor provided a SOC 1 Type 1 report.

**Effect:** Failure to obtain and review findings and complementary user entity controls within each third-party vendor's SOC 1 Type 2 report may result in inappropriate reliance on the third-party vendor's internal controls, which could result in noncompliance.

**Repeat Finding:** 2019-002



**2020 – 003 (Continued)**

**Recommendation:** We recommend that TDA obtain and review the SOC 1 Type 2 report for the TX-UNPS vendor that provide services over critical applications in order to evaluate whether they can rely on the third-party's overall control structure. In addition, TDA should review and test the complementary user entity controls included in the SOC 1 Type 2 report and document the results of those procedures.

**Views of responsible officials:** TDA made significant efforts during the audit period to strengthen internal controls related to TXUNPS. TDA developed procedures and a standard template to document the review of the SOC reports and completed the review and assessment of the TXUNPS SOC 1, Type 1 report.

**Corrective action plan:** TDA will conduct the review of the Colyar, LLC SOC 2, Type 2 report upon receipt. TDA is anticipating the SOC 2 report release in 2021 and TDA will ensure to document the review of the SOC reports, identification of the related complementary controls, testing of those controls and determine any residual risk as it relates to the services provided.

**Implementation dates:** Obtain, review, and document the SOC 2 reports. September 2021

**Responsible persons:** Colyar LLC SOC report - Melissa Dozier Gonzales, Director for F&N Program Support  
Wes Williams, Information Security Officer  
Bruce Hermes, Information Resources Manager / Chief Information Officer

**2020 – 004 Special Tests and Provisions – Verification of Free and Reduced Price Applications (NSLP) – Failure to obtain eligibility verifications by the established deadline**

Federal Agency: U.S. Department of Education  
Federal Program Title: Child Nutrition Cluster  
CFDA Number: 10.553, 10.555, 10.556, 10.559  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 6TX300332  
10/1/2019-9/30/2020  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 7 CFR 245.6a(h) *Verification reporting and recordkeeping requirements*, by February 1, each local educational agency must report information related to its annual statutorily required verification activity, which excludes verification conducted in accordance with paragraph (c)(7) of this section, to the State agency in accordance with guidelines provided by the Food and Nutrition Service (FNS). Per the Texas Department of Agriculture's (TDA) Administrator's Reference Manual (ARM), TDA will review documentation submitted through the Texas Unified Nutrition Program System (TX-UNPS) and determine if the Contracting Entity (CE) is compliant with the regulations related to verification. TDA may require a corrective action plan if the CE does not comply with the verification requirements, including, but not limited to, submitting all required forms by due dates and complete and approvable implementation of verification processes. Noncompliance in these areas may require fiscal action. A CE is required to submit a corrective action plan in the event that the CE fails to complete the eligibility verification by the established deadline and fails to request an extension.

**2020 – 004 (Continued)**

**Condition:** During our testing, we noted that TDA did not follow up with CE's that failed to complete the eligibility verification by the established deadline and failed to request an extension.

For five (5) out of the forty (40) CE's sampled, we noted that TDA did not request corrective action plans from CE's that submitted their FNS-742 *School Food Authority (SFA) Verification Collection Report (FNS-742)* after the February 1, 2020 deadline. Corrective action plans were requested subsequent to the auditor's request on December 10, 2020.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Due to the COVID outbreak, TDA experienced challenges of contacting the CE's regarding the late FNS-742 reports. TDA requested corrective action plans from the five (5) CE's on December 11, 2020, with a due date of December 17, 2020.

**Effect:** Failure to follow up and obtain corrective action plans over late FNS-742 reports may result in TDA being out of compliance with corrective action requirements for untimely report submissions.

**Repeat Finding:** No

**Recommendation:** We recommend that TDA implement controls to ensure an adequate process is in place to follow up and obtain corrective action plans for those CE's that fail to complete the eligibility verification by the established deadline and fail to request an extension.

**Views of responsible officials:** TDA management agrees with the concept that system controls are necessary. We have process and procedures in place, and we will refine those procedures to incorporate formal timelines for processing of corrective action plans.

**Corrective action plan:** The Texas Department of Agriculture has updated their procedure to ensure that CE's that require a corrective action plan due to late submission of the FNS-742 report are provided a corrective action plan timely.

**Implementation dates:** February 2021

**Responsible persons:** Nicole Notarianni, Director for School Operations  
Kassandra Burnias, Compliance Programs Collaboration Liaison

DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES

Department of Family and Protective Services

**2020 – 005 Allowable Costs/ Cost Principles – Timeliness of Cost Allocation Plan Reallocations**

Federal Agency: U.S. Department of Health and Human Services

Federal Program Title: Foster Care-Title IV-E  
Adoption Assistance  
Medicaid Cluster  
Temporary Assistance for Needy Families (TANF) (nonmajor)  
Child Care and Development Fund Cluster (CCDF Cluster) (nonmajor)

CFDA Number: 93.658  
93.659  
93.775, 93.777, 93.778  
93.558 (nonmajor)  
93.489, 93.575, 93.596 (nonmajor)

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: Foster Care-Title IV-E  
2001TXFOST  
10/1/2019-12/31/019, 1/1/2020-9/30/2020

Adoption Assistance  
2019TXADPT, 2001TXADPT  
10/1/2019-12/31/2019, 1/1/2020-9/30/2020

Medicaid Cluster  
1905TX5000,1905TXINCT, 1905TX5MAP, 1905TX5ADM, 1905TXIMPL,  
2005TX5000, 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL  
10/1/2018-9/30/2019, 10/1/2019-9/30/2020

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303, Department of Family and Protective Services (DFPS) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

Per 45 CFR Section 95.507, the State shall submit a cost allocation plan for the State agency as required below to the Director, Division of Cost Allocation (DCA), in the appropriate HHS Regional Office. The plan shall describe the procedures used to identify, measure, and allocate all costs to each of the programs operated by the State agency. The cost allocation plan shall contain the procedures used to identify, measure, and allocate all costs to each benefitting program and activity. Per 45 CFR Section 95.509, the State shall promptly amend the cost allocation plan and submit the amended plan to the Director, DCA, if any of the following events occur, including if other changes occur which make the allocation basis or procedures in the approval cost allocation plan invalid.

**Condition:** DFPS's approved Public Assistance Cost Allocation Plan (PACAP) expenditures and revenues are initially allocated based on an estimate of Project ID percentages. After actual base statistical data is available, expenditures are reallocated and adjustments between estimated and actual costs are made. The adjustments result in costs claimed for each period being allocated based on actual base statistics for the same period.

**DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES**

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**2020 – 005 (Continued)**

Per DFPS's internal schedule, 4<sup>th</sup> quarter reallocations should be completed by December 14 of each year; however were not completed until the end of January for fiscal year 2019 and 2020.

During fiscal year 2019, reallocations were completed through December 2018 for recording in the general ledger. Monthly reconciliations were completed through March 2019 and posted through a top-side entry. However, reallocations required for projects for the months of April through August 2019 were not completed in a timely manner in order to post the top-side entry. DFPS recorded the reallocations in the amount of \$2,217,064 for the Foster Care program and (\$106,828) for the Adoption Assistance program for the months of April – August 2019 in fiscal year 2020.

During fiscal year 2020, reallocations were completed through March 2020. Monthly reconciliations were completed through May 2020 and posted through a top-side entry. However, reallocations required for projects for the months of June through August 2019 were not completed in a timely manner in order to post the top-side entry. DFPS did not record the reallocations in the amount of \$3,690,285 for the Foster Care program and \$1,045,684 for the Adoption Assistance program for the months of April – August 2019.

Based on the matters noted above, we noted a net misstatement of \$1,473,221 for Foster Care and \$1,152,512 for Adoption Assistance in fiscal year 2020.

**Questioned costs:**       \$1,473,221 (Foster Care)  
                                  \$1,152,512 (Adoption Assistance).

**Context:** See "Condition."

**Cause:** DFPS's certified Schedule of Expenditures of Federal Awards (SEFA) is due to the Comptroller of Public Accounts in November each year. The timing between when allocations are completed and available to be posted is currently around five and a half (5.5) months, which does not allow sufficient time for inclusion in the SEFA.

**Effect:** DFPS should continue to improve the timeliness of reallocations to ensure the amounts included in the Schedule of Expenditures of Federal Awards meet 2 CFR 200.303.

**Repeat Finding:** 2019-003, 2018-002, 2017-005, 2016-008

**Recommendation:** DFPS should continue to improve the timeliness of reallocations to ensure the amounts included in the Schedule of Expenditures of Federal Awards meet 2 CFR 200.303.

**Views of responsible officials:** DFPS agrees with the finding and will take steps to improve the timeliness of reallocations to ensure amounts included in the Schedule of Expenditures comply with 2 CFR 200.303.

**Corrective action plan:** DFPS will continue to address issues that delay the reporting required to complete the reallocation process. We will review our internal timelines to ensure they accurately reflect timeframes associated with our reallocation process.

Per CLA's recommendation, we will institute a process to review the effects of the 4th quarter reallocation on the SEFA report. We will use this analysis to determine if a restatement is required.

**Implementation dates:**   May 1, 2021

**Responsible persons:**    Kristen Norris

**2020 – 006 Eligibility – Information Technology - User Access**

Federal Agency: U.S. Department of Health and Human Services

Federal Program Title: Foster Care-Title IV-E  
Adoption Assistance  
Social Services Block Grant

CFDA Number: 93.658  
93.659  
93.667

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: Foster Care-Title IV-E  
2001TXFOST  
10/1/2019-12/31/019, 1/1/2020-9/30/2020

Adoption Assistance  
2019TXADPT, 2001TXADPT  
10/1/2019-12/31/2019, 1/1/2020-9/30/2020

Social Services Block Grant  
1801TXSOSR, 1901TXSOSR, 2001TXSOSR  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2020

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, Department of Family and Protective Services (DFPS) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

**Condition:** DFPS utilizes the Information Management Protecting Adults and Children in Texas (IMPACT) system to record case information about the children and adults the agency protects. DFPS uses IMPACT to document all stages of service of a case, including when someone reports abuse, neglect, or exploitation and when those cases are investigated.

During fiscal year 2020, there were 319 terminated IMPACT users. We sampled twenty-six (26) terminated users to verify whether their access was removed in accordance with the DFPS Account Management Policy (Policy), which states that a user's account should be disabled and archived within one day of termination. Ten of the twenty-six (26) terminated users did not have their access to IMPACT revoked in accordance with the Policy. Furthermore, one of the ten (10) users' last login date was after their termination date.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** DFPS did not enforce its policies and procedures to terminate IMPACT user accounts in accordance with its Account Management Policy.

**Effect:** Failure to disable and archive accounts for users that have been terminated increases the risk of inappropriate access and noncompliance.

**2020 – 006** (Continued)

**Repeat Finding:** No

**Recommendation:** We recommend DFPS strengthen its internal controls to ensure terminated IMPACT users' access is disabled and archived in accordance with its Account Management Policy.

**Views of responsible officials:** The agency acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the agency will develop and implement corrective actions to improve internal controls over account access.

**Corrective action plan:** The agency will implement a plan to distribute across the agency, procedures that must be followed to disable and archive user accounts timely. In addition to this communication, the agency's Account Management Policy will be reviewed for any potential continuous improvement.

**Implementation dates:** August 31, 2021

**Responsible persons:** Lisa Petoskey

General Land Office

**2020 – 007 Allowable Costs/Cost Principles, Reporting – Information Technology -Vendor Management**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Community Development Block Grant  
CFDA Number: 14.228  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: Various  
Various  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the General Land Office (GLO) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

**Condition:** GLO utilizes the Homeowner Reimbursement Program (HRP)/ Quickbase application, a cloud-based platform application to manage expenditures related to the homeowner reimbursement program. GLO also relies on Work Force Group for data entry processes for this application.

During our testing, we noted that GLO outsources the development platform used to customize and streamline the workflow related to vendors and their related claims to a third-party service organization. We noted that while GLO did obtain the SOC 1 Type II report from the third-party vendor, they did not perform a review of the findings and complementary user entity controls within the report in order to place reliance on it. A SOC 1 Type 2 report validates the suitability of design and operating effectiveness of the controls to meet the designed control objectives of internal controls over financial reporting. This report is critical to ensure that the service organization has the required controls infrastructure in place to process GLO's data. Testing of controls infrastructure includes, but is not limited to, physical security, logical controls, and change management.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** GLO does not have established policies and procedures that requires the information technology department to obtain and review SOC1 Type 2 reports for third party vendors.

**Effect:** Failure to obtain and review findings and complementary user entity controls within each third-party vendor's SOC 1 Type 2 report may result in inappropriate reliance on the third-party vendor's internal controls, which could result in noncompliance.

**Repeat Finding:** No

**Recommendation:** We recommend that GLO should establish policies and procedures to obtain and review SOC 1 Type 2 reports for each of their third party vendors that provide services over critical applications in order to evaluate whether they can rely on the third party's overall control structure. In addition, GLO should review and test the complementary user entity controls included in each SOC 1 Type 2 report and document the results of those procedures.

**2020 – 007 (Continued)**

**Views of responsible officials:** Management agrees with the recommendation.

**Corrective action plan:** The GLO will establish policies and procedures to obtain and review SOC1 Type 2 reports for each third-party vendor. These procedures will include the review and testing of the complementary user entity controls.

**Implementation dates:** July 2021

**Responsible persons:** Senior Director of Federal Finance- Warren Collier

**2020 – 008 Allowable Costs/ Cost Principles, Period of Performance, Reporting – Information Technology – Password Management**

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program Title: Community Development Block Grant

CFDA Number: 14.228

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: Various  
Various

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the General Land Office (GLO) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

Per the Texas GLO Policy Book – Information Security policy, passwords must be changed on a periodic basis as outlined in the policies.

**Condition:** During our testing we noted the existing configuration for GLO's identity management tool had been intentionally changed by management and was no longer compliant with the GLO's information security policy.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** A password setting was intentionally changed by management during the pandemic to help assist end users in the transition to working remotely. As a compensating control, multi-factor authentication (MFA) was implemented for access to the Network remotely. However, the password policies and procedures were not updated to reflect this change.

**Effect:** Changes to password settings may increase the risk of inappropriate access and loss or compromised data if compensating controls are not implemented.

**Repeat Finding:** No



**2020 – 008 (Continued)**

**Recommendation:** We recommend that GLO issue an addendum or memorandum to its existing policies in order to memorialize the changes being made, the reasons for the change and how the change will continue to reduce the risk of inappropriate access.

**Views of responsible officials:** Management agrees with the recommendation.

**Corrective action plan:** The existing policy will be altered, or a memo drafted to ensure that the configuration is aligned with the stated policy.

**Implementation dates:** March 2021

**Responsible persons:** Chief Information Officer- Cory Wilburn

**2020 – 009 Reporting – Inaccurate Reporting on the HUD 60002 Summary Report**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Community Development Block Grant  
CFDA Number: 14.228  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: Various  
Various  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 24 CFR 91.520 Performance reports.

(a) General. Each jurisdiction that has an approved consolidated plan shall annually review and report, in a form prescribed by HUD, on the progress it has made in carrying out its strategic plan and its action plan. The performance report must include a description of the resources made available, the investment of available resources, the geographic distribution and location of investments, the families and persons assisted (including the racial and ethnic status of persons assisted), actions taken to affirmatively further fair housing, and other actions indicated in the strategic plan and the action plan. This performance report shall be submitted to HUD within 90 days after the close of the jurisdiction's program year.

(d) CDBG. For CDBG recipients, the report shall include a description of the use of CDBG funds during the program year and an assessment by the jurisdiction of the relationship of that use to the priorities and specific objectives identified in the plan, giving special attention to the highest priority activities that were identified. This element of the report must specify the nature of and reasons for any changes in its program objectives and indications of how the jurisdiction would change its programs as a result of its experiences. This element of the report also must include the number of extremely low-income, low-income, and moderate-income persons served by each activity where information on income by family size is required to determine the eligibility of the activity.

**2020 – 009 (Continued)**

**Condition:** During our testing of GLO's HUD 60002, Section 3 Summary Report, Economic Opportunities for Low-and Very Low-Income Persons report (HUD 60002 Summary Report), we noted calculation errors that resulted in inaccurate reporting. We recalculated the Total Dollar Amount of Non-Construction Contracts Awarded in Part II of the HUD 60002 Report, which is comprised of the Total Non-Construction Contract Dollars from the Section 3 Housing 60002 Summary, the Section 3 Non-Housing 60002 Summary, and the Section 3 MultiFamily 60002 Summary. During our testing, we noted that the Section 3 Multifamily 60002 Summary was not included in the Total Dollar Amount of Non-Construction Contracts Awarded, resulting in an understatement of \$834,337.23. GLO reported \$18,270,312.81 for the Total Dollar Amount of Non-Construction Contracts Awarded, however should have reported \$19,104,650.04.

Furthermore, the Percentage of the Total Dollar Amount that was Awarded to Section 3 Businesses for Non-Construction Contracts is calculated as the Total Dollar Amount of Non-Construction Contracts Awarded to Section 3 Business divided by the Total Dollar Amount of Non-Construction Contracts Awarded. As a result of the calculation error noted above, the Percentage of the Total Dollar Amount that was Awarded to Section 3 Businesses for Non-Construction Contracts was understated 0.01%. GLO reported 0.22% for the Percentage of the Total Dollar Amount that was Awarded to Section 3 Businesses for Non-Construction Contracts, however, should have reported 0.21%.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Errors in the HUD 60002 Summary Report occurred because of manual calculation errors GLO made when preparing the performance reports.

**Effect:** Inaccurate information in performance reports increases the risk that federal agencies and pass-through entities could rely on inaccurate information to manage and monitor their awards.

**Repeat Finding:** No

**Recommendation:** We recommend that GLO should strengthen controls to ensure that the performance reports it submits are complete and accurate.

**Views of responsible officials:** Management agrees with the recommendation.

**Corrective action plan:** CDR is currently amending the Section 3 report for subsequent submission to HUD. Additionally, the existing Section 3 SOPs will be modified to ensure the appropriate management control is established to ensure the completeness and accuracy of the Section 3 reporting before it is submitted to HUD.

**Implementation dates:** May 2021

**Responsible persons:** Manager of Housing and Quality Assurance- Jerry Rahm

**2020 – 010 Reporting – Lack of Documentation of Reviews on the Quarterly Performance Report**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Community Development Block Grant  
CFDA Number: 14.228  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: Various  
Various  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the General Land Office (GLO) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

*Quarterly Performance Report (QPR) (OMB No. 2506-0165):* This report is due each quarter from state CDBG-DR grantees after the first full quarter following execution of a grant agreement with HUD.

**Condition:** Quarterly Performance Reports are reviewed and approved by GLO directors and managers in a quarterly meeting. The approvals are evidenced by signatures on the meeting memorandums. We selected seven (7) of the twenty-eight (28) QPRs submitted in fiscal year 2020 and verified whether the reports were reviewed and approved in accordance with GLO's policies and procedures. Of the seven (7) QPRs selected for testing, GLO was unable to provide evidence of the review and approval for one (1) QPR.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Due to the COVID outbreak, GLO's employees were working remotely during the audit. Evidence of approval of the QPR was located at the GLO office in paper copy, which management was unable to retrieve due to the remote working environment.

**Effect:** Lack of documentation of GLO's internal controls could lead to inaccurate reporting and noncompliance.

**Repeat Finding:** No

**Recommendation:** We recommend management implement a process to retain electronic copies of reviews and approvals of quarterly performance reports.

**Views of responsible officials:** Management agrees with the recommendation.

**Corrective action plan:** The Quarterly Progress Report (QPR) Procedure identifies the protocol for review and approval of progress report before it is submitted to HUD within the Disaster Recovery Grant Reporting (DRGR) system. These steps include the following:

- Summarizing the QPR for Directors/Managers Review.
- Creating an Approval memo with QPR overall narratives and numbers for the quarter for Directors/Managers signature.
- Scheduling a meeting with the Directors/Managers for QPR review and approval.

**2020 – 010 (Continued)**

- Routing the PDF version of the memo to all Directors/Managers prior to the meeting.
- Routing the PDF version of the memo, after QPR data is presented, for approval by Directors/Managers.
- Once the memo is signed, scan and save the signed copy in the folder for the quarter.

The lapse in our established protocol is an isolated incident, in part due to a loss of staff and transitioning from an office to a virtual work environment as a result of COVID 19. In contrast, CLA's remaining sample evidences the execution of our established protocol identified above. CDR does not anticipate any change to the existing process and will continue to reasonably ensure all procedure steps are performed and documented after the conclusion of the QPR reporting process.

**Implementation dates:** Not Applicable; the existing SOP is already implemented and outlines the steps for retaining review and approval of the QPR memo.

**Responsible persons:** Director of Program Integration- Pam Mathews

**2020 – 011 Special Tests and Provisions – Wage Rate Requirements – Lack of Certified Payrolls**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Community Development Block Grant  
CFDA Number: 14.228  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: Various  
Various  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** All laborers and mechanics employed by contractors or subcontractors to work on construction contracts in excess of \$2,000 financed by federal assistance funds must be paid wages not less than those established for the locality of the project (prevailing wage rates) by the Department of Labor (DOL) (40 USC 3141-3144, 3146, and 3147.

Non-federal entities shall include in their construction contracts subject to the Wage Rate Requirements (which still may be referenced as the Davis-Bacon Act) a provision that the contractor or subcontractor comply with those requirements and the DOL regulations (29 CFR part 5, Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction). This includes a requirement for the contractor or subcontractor to submit to the non-federal entity weekly, for each week in which any contract work is performed, a copy of the payroll and a statement of compliance (certified payrolls) (29 CFR sections 5.5 and 5.6; the A-102 Common Rule (section 36(i)(5)); OMB Circular A-110 (2 CFR part 215, Appendix A, Contract Provisions); 2 CFR part 176, subpart C; and 2 CFR section 200.326).

**Condition:** GLO contracts with developers for their Affordable Rental Projects (ARP) and Infrastructure construction projects. Developers hire general contractors who in turn hire subcontractors to complete construction work. GLO's Community Development and Revitalization Office conduct field labor reviews of its developers to verify whether the developer obtained certified payrolls general contractor and subcontractors in accordance with wage rate requirements.

**2020 – 011 (Continued)**

We selected twenty-six (26) monthly payments for Affordable Rental Projects (ARP) and Infrastructure construction projects, which was comprised of thirteen (13) projects:

- For twelve (12) out of the twenty-six (26) monthly payments, GLO did not verify that the developer obtained certified payrolls or a statement of non-performance to certify there was no labor from the general contractor for the period under review.
- For one (1) out of the thirteen (13) projects, we identified two (2) missing subcontractor certified payrolls. Follow up was not completed to obtain the missing certified payrolls.
- For one (1) of the thirteen (13) projects selected, we noted that the general contractor did not sign (certify) one of the certified payrolls submitted for that month.

**Questioned costs:** Unknown.

**Context:** See “Condition.”

**Cause:** Field reports completed by the Community Development and Revitalization Office is a manual process and lacks policies and procedures on follow-up actions and retention of documentation.

**Effect:** Lack of obtaining certified payrolls from prime contractors and subcontractors could result in the payment of inappropriate wages and noncompliance with the requirements of the grant agreement.

**Repeat Finding:** No

**Recommendation:** We recommend GLO establish policies and procedures to ensure certified payrolls are received on a weekly basis from all general contractors and subcontractors. For weeks in which the general contractor or subcontractor did not have payroll costs, we recommend that GLO obtain a statement of non-performance. Additionally, we recommend that GLO consider purchasing an automated software application to assist them in collecting, verifying, and managing compliance data as well as certified payroll report data from general contractors and subcontractors.

**Views of responsible officials:** Management agrees with the recommendation

**Corrective action plan:** CDR will be evaluating its existing Wage Requirement function and SOPs to strengthen compliance with federal requirements and consider the actions that may be taken to meet the submission of weekly payroll for contractors and subcontractors. Additionally, SOP will be enhanced to include the steps for obtaining and retaining statements of non-performance.

Consideration will be given to procuring an automated software application for collecting, verifying, and managing compliance data. However, given the responsibility assigned to Labor Standard Officers within each contract, CDR will have to ensure that responsibility remains at the contractor/subrecipient level and identify how our oversight will change to address the items noted in the recommendation.

**Implementation dates:** September 2021

**Responsible persons:** Manager of Multifamily Housing- Jeff Crozier

HEALTH AND HUMAN SERVICES COMMISSION

Health and Human Services Commission

**2020 – 012 Allowable Costs/Cost Principles – Information Technology – CAPPs Password Configuration**

**Health and Human Services Commission / Department of Family and Protective Services/ Department of State Health Services**

Federal Agency: U.S. Department of Agriculture  
U.S. Department of Health and Human Services  
U.S. Department of Treasury  
Social Security Administration

Federal Program Title: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)  
Medicaid Cluster  
Social Services Block Grant  
Children's Health Insurance Program (CHIP)  
Block Grants for Prevention and Treatment of Substance Abuse  
Disability Insurance/SSI Cluster  
Foster Care-Title IV-E  
Adoption Assistance  
Immunization Cooperative Agreements  
Coronavirus Relief Fund

CFDA Number: 10.557  
93.775, 93.777, 93.778  
93.667  
93.767  
93.959  
96.001, 96.006  
93.658  
93.659  
93.268  
21.019

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: WIC  
6TX700507, 6TX700527  
10/1/2017-9/30/2019, 10/1/2018-9/30/2019, 10/1/2019-9/30/2020, 10/1/2018-9/30/2020

Medicaid Cluster  
1905TX5000, 1905TXINCT, 1905TX5MAP, 1905TX5ADM, 1905TXIMPL, 2005TX5000, 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL  
10/1/2018-9/30/2019, 10/1/2019-9/30/2020

Social Services Block Grant  
1801TXSOSR, 1901TXSOSR, 2001TXSOSR  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2020

HEALTH AND HUMAN SERVICES COMMISSION

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**2020 – 012 (Continued)**

CHIP

1805TX501, 1905TX5021, 2005TX5021  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021

Block Grants for Prevention and Treatment of Substance Abuse

2B08TI010051, 3B08TI010051, 1B08TI083054, 6B08TI083054  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021

Disability Insurance/SSI Cluster

1904TXDI00, 2004TXDI00  
10/1/2018-9/30/2019, 10/1/2019-9/30/2020

Foster Care-Title IV-E

2001TXFOST  
10/1/2019-12/31/019, 1/1/2020-9/3/2020

Adoption Assistance

2019TXADPT, 2001TXADPT  
10/1/2019-12/31/2019, 1/1/2020-9/30/2020

Immunization Cooperative Agreements

6 NH23IP922616  
7/1/2019-6/30/2024

Coronavirus Relief Fund

2020-CF-21019  
4/15/2019-12/31/2021

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

**Condition:** HHSC has their own instance of the Centralized Accounting and Payroll/Personnel System – Financials (CAPPS Financials). CAPPS Financials is the HHSC accounting system of record. This system is responsible for financial-related transaction processing that occurs for the entire Enterprise, encompassing the Accounts Payables, General Ledger, Asset Management and Purchasing functions for administrative and client services related to provider payments. In addition, HHSC utilizes PeopleSoft’s Human Capital Management (HCM) system (CAPPS HCM) a Human Resources/ Payroll application. CAPPS Financials is an Oracle PeopleSoft application.

During our testing we noted the existing configuration for CAPPS Financials and CAPPS HCM have a password reuse set to five (5) passwords generations. The HHSC information security policy indicates a password reuse of twelve (12) generations for high or six (6) generations for moderate, low plus or low systems.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Password configurations were not in accordance with the HHS Information Security Policy due to management oversight.

**Effect:** Failure to set password configurations and password lockout configurations increases the risk of inappropriate access

**2020 – 012 (Continued)**

**Repeat Finding:** No

**Recommendation:** We recommend HHSC should update password configurations for CAPPS Financials and CAPPS HRM to be compliant with its policies. Additionally, we recommend that HHSC perform a periodic review to ensure password configurations continue to be compliant with its policies.

**Views of responsible officials:** Agree

**Corrective action plan:** HHS IT Applications will update CAPPS HCM and CAPPS Financials to prevent reuse of a user's password until after 12 generations. All existing passwords that do not comply will be remediated on their next scheduled password reset after this change is implemented.

**Implementation dates:** October 31, 2021

**Responsible persons:** Darin Marple, Director, Administrative Applications



**HEALTH AND HUMAN SERVICES COMMISSION**

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**2020 – 013      Allowable Costs/Cost Principles - Information Technology – CAPPS User Access**

**Health and Human Services Commission / Department of Family and Protective Services/ Department of State Health Services**

Federal Agency:                    U.S. Department of Agriculture  
    U.S. Department of Education  
    U.S. Department of Health and Human Services  
    U.S. Department of Homeland Security  
    U.S. Department of Treasury  
    Social Security Administration

Federal Program Title:            Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)  
    Medicaid Cluster  
    Social Services Block Grant  
    Children’s Health Insurance Program (CHIP)  
    Block Grants for Prevention and Treatment of Substance Abuse  
    Disability Insurance/SSI Cluster  
    Foster Care-Title IV-E  
    Adoption Assistance  
    Immunization Cooperative Agreements  
    Coronavirus Relief Fund  
    SNAP Cluster (nonmajor)  
    TANF (nonmajor)  
    Special Education-Grants for Infants and Families (nonmajor)  
    HIV Care Formula Grants (nonmajor)  
    Block Grants for Community Mental Health Services (nonmajor)  
    Presidential Declared Disaster Assistance to Individuals and Households – other Needs (nonmajor)  
    Aging Cluster (nonmajor)

CFDA Number:                    10.557  
    93.775, 93.777, 93.778  
    93.667  
    93.767  
    93.959  
    96.001, 96.006  
    93.658  
    93.659  
    93.268  
    21.019  
    10.551, 10.561 (nonmajor)  
    93.558 (nonmajor)  
    84.181(nonmajor)  
    93.917 (nonmajor)  
    93.958 (nonmajor)  
    97.050 (nonmajor)  
    93.044, 93.045, 93.053 (nonmajor)

Pass-Through Agency:            N/A

Pass-Through Number(s):        N/A

HEALTH AND HUMAN SERVICES COMMISSION

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**2020 – 013 (Continued)**

Award Numbers and Periods: WIC

6TX700507, 6TX700527  
10/1/2017-9/30/2019, 10/1/2018-9/30/2019, 10/1/2019-9/30/2020, 10/1/2018-9/30/2020

Medicaid Cluster

1905TX5000, 1905TXINCT, 1905TX5MAP, 1905TX5ADM, 1905TXIMPL,  
2005TX5000, 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL  
10/1/2018-9/30/2019, 10/1/2019-9/30/2020

Social Services Block Grant

1801TXSOSR, 1901TXSOSR, 2001TXSOSR  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2020

CHIP

1805TX501, 1905TX5021, 2005TX5021  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021

Block Grants for Prevention and Treatment of Substance Abuse

2B08TI010051, 3B08TI010051, 1B08TI083054, 6B08TI083054  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021

Disability Insurance/SSI Cluster

1904TXDI00, 2004TXDI00  
10/1/2018-9/30/2019, 10/1/2019-9/30/2020

Foster Care-Title IV-E

2001TXFOST  
10/1/2019-12/31/2019, 1/1/2020-9/30/2020

Adoption Assistance

2019TXADPT, 2001TXADPT  
10/1/2019-12/31/2019, 1/1/2020-9/30/2020

Immunization Cooperative Agreements

6 NH23IP922616  
7/1/2019-6/30/2024

Coronavirus Relief Fund

2020-CF-21019  
4/15/2019-12/31/2021

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria:** Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

**2020 – 013 (Continued)**

**Condition:** HHSC has their own instance of the Centralized Accounting and Payroll/Personnel System – Financials (CAPPS Financials). CAPPS Financials is the HHSC accounting system of record. This system is responsible for financial-related transaction processing that occurs for the entire Enterprise, encompassing the Accounts Payables, General Ledger, Asset Management and Purchasing functions for administrative and client services related to provider payments. In addition, HHSC utilizes PeopleSoft's Human Capital Management (HCM) system (CAPPS HCM) a Human Resources/ Payroll application. CAPPS Financials and HCM personnel provide system support, including development changes.

Based on our review, we noted that HHSC did not complete appropriate user access reviews over CAPPS Financials or CAPPS HCM privileged accounts to determine appropriateness based on user roles and employment status.

Additionally, we obtained the administrative account listing for all administrative roles related to CAPPS Financials to validate that privileged access is only limited to authorized personnel based on their job function. During our testing, we noted one (1) instance out of the twenty-five (25) administrative accounts where a business analyst had inappropriate access to the following roles:

- Process\_Scheduler\_Admin\_Role
- Report\_Dist\_Admin\_Role

Privileged access was granted to the business analyst, which was outside of the job description and functions.

**Context:** See "Condition."

**Cause:** HHSC does not have established policies and procedures that requires user access reviews over user accounts.

**Effect:** Failure to perform user access reviews increases the risk that suspicious activities may not be identified and investigated.

**Repeat finding:** 2019-005, 2018-026 and 2017-025

**Recommendation:** We recommend that HHSC strengthen its policies and procedures over user access reviews over privileged accounts to include whether those accounts are appropriate based on the user's job description and function. Additionally, we recommend that HHSC terminate all privileged user accounts that are not supported by a business purpose.

**Views of responsible officials:** Agree

**Corrective action plan:** HHS IT will take the following steps to resolve this finding:

- The HHS Enterprise Portal will implement a quarterly review of access for User Accounts with any of the following criteria in their CAPPS Financials Account:
  - Permissions:
    1. A\_ES\_DEVELOPER
    2. A\_ES\_MIGRATE
    3. A\_ES\_PROD\_MAINT
    4. A\_ES\_BATCH\_PRCNG
    5. A\_ES\_INTEGRATION\_BROKER
    6. A\_ES\_PROCESS\_SCHEDULER
  - Roles:
    1. Process\_Scheduler\_Admin\_Role
    2. Report\_Dist\_Admin\_Role

**2020 – 013**    **(Continued)**

- The quarterly review of access will be completed through the HHS Enterprise Portal. User accounts with any of the permissions and roles listed above will be included. Those accounts will need review by the user's manager in order to complete the process.
- Failure to complete the quarterly review within 1 month from the beginning of the certification for a specific user's account will result in that specific user's account automatically being suspended.
- If the manager chooses to revoke access, the user in question will lose their privileged access.
- If the manager chooses to retain the access, the user will retain access and will be included in the next scheduled quarterly review.

The Enterprise Portal is currently undergoing an update, to be completed and verified by November 30, 2021. This update will include privileged access accounts in a quarterly review for CAPPS Financials users. This review will be in addition to the standard yearly review already in place for CAPPS Financials.

**Implementation dates:**    November 30, 2021

**Responsible persons:**    Darin Marple, Director, Administrative Applications

**2020 – 014 Allowable Costs/Cost Principles – Time and Effort Certification**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Block Grants for Prevention and Treatment of Substance Abuse  
CFDA Number: 93.959  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 2B08TI010051, 3B08TI010051, 1B08TI083054, 6B08TI083054  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.430(i-vii), the Department of Health and Human Services Commission must ensure that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must: (i) be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; (ii) be incorporated into the official records of the non-federal entity; (iii) reasonably reflect the total activity for which the employee is compensated by the non-federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS); (iv) encompass both federally assisted and all other activities compensated by the non-federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-federal entity's written policy; (v) comply with established accounting policies and practices of the non-federal entity; and (vii) support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award, a federal award and non-federal award, an indirect cost activity and a direct cost activity, two or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

**Condition:** The process in place for verification of the employee pay towards a federal grant includes the use of CAPPS HCM to certify employee time. During testing of Block Grants for Prevention and Treatment of Substance Abuse, the time and effort was not certified for one (1) employee out of forty (40) selections.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Time and effort certification was not completed due to employee oversight.

**Effect:** HHSC does not have procedures in place over the review of time and effort certifications to ensure all time and effort reports are signed.

**Repeat finding:** No

**Recommendation:** HHSC should implement procedures to ensure certification of time and effort. These procedures should include a monthly or quarterly review of time and effort reports to ensure all are signed.

**Views of responsible officials:** Agree

**Corrective action plan:** HHSC will review and implement procedures to include a monthly review of time and effort reports to identify and report any not attested to in CAPPS for remediation and attestation by the Fair Labor and Standard Act covered employees on their timesheet.

**Implementation dates:** March 31, 2022

**Responsible persons:** Mike Markl, Director of Payroll and Time Labor and Leave Services

**2020 – 015 Allowable Costs/ Cost Principles, Matching, Level of Effort, Earmarking –Information Technology – CMBHS User Access**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Block Grants for Prevention and Treatment of Substance Abuse  
CFDA Number: 93.959  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 2B08TI010051, 3B08TI010051, 1B08TI083054, 6B08TI083054  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria:** Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

**Condition:** HHS utilizes the Clinical Management for Behavioral Health Services (CMBHS) system to maintain electronic health records to track care, treatment plans, etc.

Based on our review, we noted that HHSC did not complete a formal user access review over CMBHS accounts, including privileged accounts to determine appropriateness based on user roles and employment status.

Additionally, we obtained the administrative account listing for all administrators related to CMBHS to validate that privileged access is only limited to authorized personnel based on their job function. During our testing we noted three (3) instances out of the twenty-eight (28) administrative accounts where inappropriate privileged access was granted. Of the three (3) accounts that were identified, two (2) were developers and one (1) was a Database Administrator.

**Questioned costs:** None

**Context:** See “Condition.”

**Cause:** HHSC does not have established policies and procedures that requires user access reviews over user accounts.

**Effect:** Failure to perform user access reviews increases the risk that suspicious activities may not be identified and investigated.

**Repeat finding:** No

**Recommendation:** We recommend that HHSC implement policies and procedures to complete user access reviews, including a review of all privileged accounts on a periodic basis. Additionally, we recommend that HHSC terminate all privileged user accounts that are not supported by a business purpose.

**Views of responsible officials:** Agree

**2020 – 015** (Continued)

**Corrective action plan:** HHS ODS (Office of Decision and Support) will develop a CMBHS Account Access guideline to be used when provisioning new and reviewing existing HHS Staff CMBHS Access. The Guideline will entail the highest level of access allowed for all areas within HHS (Programs, Quality Management, IT.) A review of all HHS Staff Access will be conducted every 60 days to ensure accounts are provisioned with the appropriate permissions and access based on employment status. All findings and actions done during the review will be documented to include who completed the review, date completed, and any actions taken

**Implementation dates:** April 31, 2021

**Responsible persons:** Mary Blades, Training & Technical Assistance Manager

HEALTH AND HUMAN SERVICES COMMISSION

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**2020 – 016 Allowable Costs/Cost Principles Matching, Level of Effort, Earmarking – Cost Allocation Plan**

Federal Agency: U.S. Department of Agriculture  
U.S. Department of Education  
U.S. Department of Health and Human Services  
Social Security Administration

Federal Program Title: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)  
Medicaid Cluster  
Social Services Block Grant  
Children’s Health Insurance Program (CHIP)  
Block Grants for Prevention and Treatment of Substance Abuse  
Disability Insurance/SSI Cluster  
Money Follows the Person Rebalancing Demonstration (nonmajor)  
SNAP Cluster (nonmajor)  
TANF (nonmajor)  
CCDF Cluster (nonmajor)  
Special Education-Grants for Infants and Families (nonmajor)  
Block Grants for Community Mental Health Services (nonmajor)  
Aging Cluster (nonmajor)

CFDA Number: 10.557  
93.775, 93.777, 93.778  
93.667  
93.767  
93.959  
96.001, 96.006  
93.791(nonmajor)  
10.551, 10.561 (nonmajor)  
93.558 (nonmajor)  
93.575, 93.596, 93.489 (nonmajor)  
84.181 (nonmajor)  
93.958 (nonmajor)  
93.044, 93.045, 93.053 (nonmajor)

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: WIC  
6TX700507, 6TX700527  
10/1/2017-9/30/2019, 10/1/2018-9/30/2019, 10/1/2019-9/30/2020, 10/1/2018-9/30/2020

Medicaid Cluster  
1905TX5000,1905TXINCT, 1905TX5MAP, 1905TX5ADM, 1905TXIMPL,  
2005TX5000, 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL  
10/1/2018-9/30/2019, 10/1/2019-9/30/2020

Social Services Block Grant  
1801TXSOSR, 1901TXSOSR, 2001TXSOSR  
10/1/2017- 9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2020

CHIP  
1805TX501, 1905TX5021, 2005TX5021  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021



## HEALTH AND HUMAN SERVICES COMMISSION

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**2020 – 016 (Continued)**

Block Grants for Prevention and Treatment of Substance Abuse  
2B08TI010051, 3B08TI010051, 1B08TI083054, 6B08TI083054  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021

Disability Insurance/SSI Cluster  
1904TXDI00, 2004TXDI00  
10/1/2018-9/30/2019, 10/1/2019-9/30/2020

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria:** Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. Per 45 CFR Section 95.507, the State shall submit a cost allocation plan for the State agency as required below to the Director, Division of Cost Allocation (DCA), in the appropriate HHS Regional Office. The plan shall describe the procedures used to identify, measure, and allocate all costs to each of the programs operated by the State agency. The cost allocation plan shall contain the procedures used to identify, measure, and allocate all costs to each benefitting program and activity. Per 45 CFR Section 95.509, the State shall promptly amend the cost allocation plan and submit the amended plan to the Director, DCA, if any of the following events occur, including if other changes occur which make the allocation basis or procedures in the approval cost allocation plan invalid.

HHSC's approved Public Assistance Cost Allocation Plan (PACAP) expenditures and revenues are initially allocated based on an estimate of Project ID percentages. After actual base statistical data is available, expenditures are reallocated and adjustments between estimated and actual costs are made. The adjustments will result in costs claimed for each period being allocated based on actual base statistics for the same period. Data is updated either by voucher, monthly, quarterly, semi-annually, or annually, depending on the Project ID.

**Condition:** During testing over the application of the 2020 PACAP, the following items were noted:

- The PACAP does not include all department codes that HHSC is using to charge items. For six of 68 samples tested, the departments were not included in the PACAP and could not be tied to an allocation method.
- The PACAP includes allocation methods that are dependent on other allocation methods. One of the allocations tested was based on a factor that was not included in the 2020 PACAP plan.
- The PACAP summarizes the funding sources, including state general revenue and federal programs, which will be used by each allocation method. The mix of fund source for any given factor can change over time. During our testing, there were a total of eight (8) different factors where the funding sources per the PACAP did not match the funding sources used in the allocation calculation performed.
- The fund source allocations used to reallocate transactions for each project ID are not currently reviewed to ensure that the current CHIP FMAP rate in effect is used and that adjustments for non-entitlement grant funding are made for grant year or use of GR in lieu. HHSC is required to pay part of the costs of providing health care to the poor and part of the costs of administering the program. Different State participation rates apply to medical assistance payments. The Federal Medical Assistance Percentage (FMAP) is updated in each allocation method in CAPPS FIN, the book of record, annually based on the Federal Register Circular. The FMAP is effective on October 1 of each year. Although there is no documented policy over when the FMAP should be updated, HHSC will allocate costs at the FMAP that is in effect at the time of the transaction and will reallocate the transactions using the FMAP in effect at the time of the reallocation. This procedure was not followed in 2020 when the costs for 1 of 40 sample reallocations tested were allocated using the federal fiscal year 2019 FMAP rates, when they were reallocated during federal fiscal year 2020.

**Questioned costs:** Unknown

**2020 – 016 (Continued)**

**Context:** See “Condition.”

**Cause:** HHSC is not reviewing and updating its PACAP plan on a regular basis including how the current FMAP rates are being applied.

**Effect:** Failure to accurately record indirect costs may result in noncompliance with grant terms and conditions.

**Repeat finding:** 2019-006, 2018-005, 2017-009, and 2016-024

**Recommendation:** HHSC should review and update the cost allocation plan to ensure that the PACAP accurately describes how costs will be allocated between the federal programs and the state. HHSC should also document how the PACAP will be applied, including how the FMAP will be applied to transactions and reallocations.

**Views of responsible officials:** Agree

**Corrective action plan:** While the estimated allocation applied to transactions and the estimated allocation in the PACAP will not match precisely, the agency will create a process to more routinely sync them. HHSC will also document additional information on how the PACAP will be applied, including how the FMAP will be applied to transactions and reallocations. Currently Fund Source percent estimate reviews are done on an as needed basis. Specifically, if an estimate is demonstrably off due to a change, then a new estimate is done, and the original/previous default estimate is replaced with updated Fund Source statistics. Expenditures are always re-allocated using actual statistics that replace the default estimate in HHSC’s accounting system. Fund Source percent estimates are not required to be included in the PACAP and are not included in Exhibit IV-3, but the tables used to develop this exhibit do have the Fund Source percentages, and this information is distributed to Budget staff internally. A process to coordinate periodic Fund Source estimate reviews with Cost Allocation, Central Budget, and Fund Accounting is under development.

**Implementation dates:** August 31, 2021

**Responsible persons:** Racheal Kane, Federal Funds Manager  
Scotty Burks, Fund Accounting Manager

**2020 – 017 Eligibility – Timeliness of Eligibility Determinations**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Children’s Health Insurance Program (CHIP)  
CFDA Number: 93.767  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1805TX501, 1905TX5021, 2005TX5021  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 42 CFR 457.340(d) Application for and enrollment in CHIP (d) Timely determination of eligibility. (1) The terms in §435.912 of this chapter apply equally to CHIP, except that standards for transferring electronic accounts to other insurance affordability programs are pursuant to §457.350 and the standards for receiving applications from other insurance affordability programs are pursuant to §457.348 of this part. (2) In applying timeliness standards, the State must define “date of application” and must count each calendar day from the date of application to the day the agency provides notice of its eligibility decision.

Per the 2020 Compliance Supplement, States are directed, at 42 CFR 457.340(d), to determine eligibility promptly and without undue delay. The determination of eligibility may not exceed 45 days.

**Condition:** We reviewed sixty (60) CHIP eligibility applications submitted in fiscal year 2020 to determine whether the eligibility determination was made within 45 days. Of the sixty (60) applications, we identified one application for which the eligibility determination was not made within 45 days. We noted that the applicant submitted the application on 12/9/2019 via the Health Insurance Marketplace, however the eligibility determination was not made until 2/1/2020, 54 days after the application was submitted.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Due to the high volume of applications submitted directly to the State during this time frame, those were being processed first. Applications submitted via the Health Insurance Marketplace were processed after the applications submitted directly to the State, which caused a delay in the determination.

**Effect:** Failure to process CHIP applications in a timely manner may lead to recipients not receiving benefits timely and noncompliance with grant terms and conditions.

**Repeat Finding:** No

**Recommendation:** HHSC should implement a process wherein CHIP applications are processed on a first in – first out basis in order to ensure the timely processing of applications.

**Views of responsible officials:** Agree

**2020 – 017** (Continued)

**Corrective action plan:** HHSC identified the issue in December 2019 and started implementing corrective actions in January 2020. HHSC currently has a process in place to ensure timely processing of all applications which prioritizes assignment and processing based on the date of application. Upon review of this case, it was found the application was submitted on HealthCare.gov and was forwarded to the State as a Federal Marketplace Transfer in December 2019. Due to the high volume of applications received during this time, initial action for applications were taking longer than 45 days. Access and Eligibility Services (AES) implemented initiatives in January 2020 to reduce the time taken to initiate and process Federal Marketplace applications and these initiatives were operational by February 2020. Currently, all applications, including those received from Federal Marketplace are resolved within the 45-day timeframe.

**Implementation dates:** January 31, 2020

**Responsible persons:** Bill D’Aiuto, Eligibility Operations, Associate Commissioner

**2020 – 018** Equipment/Real Property Management – Equipment Disposals

Federal Agency: U.S. Department of Agriculture  
U.S. Department of Health and Human Services

Federal Program Title: WIC Special Supplemental Nutrition Program for Women, Infants, and Children  
Money Follows the Person Rebalancing Demonstration (nonmajor)

CFDA Number: 10.557  
93.791 (nonmajor)

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: 6TX700507, 6TX700527  
10/1/2017-9/30/2019, 10/1/2018-9/30/2019, 10/1/2019-9/30/2020, 10/1/2018-9/30/2020

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per Texas Government Code Title 4. Subchapter L, Sec. 403.273. (g), “At all times, the property records of a state agency must accurately reflect the property possessed by the agency. Property may be deleted from the agency’s records only in accordance with rules adopted by the comptroller.”

According to SPA Process User’s Guide – Chapter 2 – General Policies – Records Retention, “The Texas State Records Retention Schedule requires agencies to maintain property records for the life of the asset and for a period not less than three fiscal years after the disposal of property. Property records should include any payment-related source documentation (i.e., invoices, payment vouchers, receipts, etc.) necessary to substantiate the value of the asset. When applicable, agencies must adhere to the federal rules and regulations for retention of records for property purchased with federal grants or funds. Where federal guidelines and state guidelines apply, the greater required time period for records retention applies. If a state agency fails to keep the records, the Comptroller’s office may refuse to draw warrants or initiate electronic funds transfers on behalf of the agency.”

**2020 – 018 (Continued)**

Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. Per SPA Process User's Guide – Chapter 2 – General Policies – Policy and Contacts, “Per Government Code, Section 403.271, each state agency (and university choosing to report to SPA) is responsible for ensuring that its fiscal year-end capitalized asset balance(s) reflected in SPA are accurate and materially correct.”

According to SPA Process User's Guide – Chapter 6 – Deleting Property and Funds – Disposal method 15, “Property must be in a disposal method 5c before it can be updated to disposal method 15.”

**Condition:** During our testing, we noted the following:

- Two (2) out of ten (10) samples did not maintain disposal records.
- Four (4) out of ten (10) samples were not disposed timely.
- Two (2) out of ten (10) samples did not utilize disposal method 5c before utilizing disposal method 15 per the SPA Manual.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Improper disposal methods and lack of documentation occurred due to organizational changes in the State of Texas state agencies. Additionally, timeliness of disposals occurred due to information being reported to the appropriate department late.

**Effect:** Failure to follow the SPA Process User's Guide may lead to noncompliance with grant terms and conditions.

**Repeat finding:** 2019-011

**Recommendation:** We recommend that HHSC continue to provide training to employees, including supervisory-level employees, to ensure compliance with State policy and federal regulations.

**Views of responsible officials:** Agree

**Corrective action plan:** AMO management will provide Asset Disposition Training for both AMO staff, Inventory Coordinators and their management outside of State Office. Training will be developed for each type of specific disposal including a testing component to ensure staff have the necessary knowledge. Staff will have to have a minimum passing score of 85 percent. The training will be rolled out in smaller increments to ensure staff can retain the information.

**Implementation dates:** February 28, 2022

**Responsible persons:** Chris Bergstrom, Director AMO

**2020 – 019 Matching, Level of Effort, Earmarking –Internal Controls over Earmarking**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Children’s Health Insurance Program (CHIP)  
CFDA Number: 93.767  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1805TX501, 1905TX5021, 2005TX5021  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria:** Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

Per the 2020 Compliance Supplement, expenditures not directly related to providing child health insurance assistance under the plan are limited to 10% of the state’s total expenditures through CHIP. The 10 percent limit is applied on an annual fiscal-year basis and is calculated based on (a) the total amounts of expenditures, and (b) the quarter in which such expenditures are claimed by the state for the fiscal year.

**Condition:** In fiscal year 2020, the earmarking calculation was not being performed to review compliance. No compliance issues were noted during the recalculation of the requirements.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** In prior years, HHSC Budget staff were monitoring compliance with this requirement through a series of calculations. Due to management turnover, monitoring was not being completed and was not reinstated for fiscal year 2020.

**Effect:** Failure to perform periodic monitoring over earmarking requirements may result in noncompliance with earmarking requirements at the end of the fiscal year.

**Repeat finding:** 2019-016

**Recommendation:** HHSC should ensure that the controls over earmarking requirements are being followed to ensure that any future changes to the program funding will not result in noncompliance.

**Views of responsible officials:** Agree

**Corrective action plan:** The Medicaid, CHIP Services (MCS) unit within HHSC will monitor CHIP earmarking expenditures on quarterly basis to ensure the 10% cap on administrative cost is not exceeded.

**Implementation dates:** May 31, 2021

**Responsible persons:** Marie Hernandez, Manager, ITBO Budget Management & Forecasting

**2020 – 020 Procurement and Suspension and Debarment – HHSC PCS**

Federal Agency: U.S. Department of Agriculture

Federal Program Title: WIC Special Supplemental Nutrition Program for Women, Infants, and Children

CFDA Number: 10.557

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: 6TX700507, 6TX700527  
10/1/2017-9/30/2019, 10/1/2018-9/30/2019, 10/1/2019-9/30/2020, 10/1/2018-9/30/2020

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency on Internal Control over Compliance

**Criteria:** Per 2 CFR Section 200.317, States and governmental subrecipients of States, will use the same State policies and procedures used for procurements from non-federal funds. They also must ensure that every purchase order or other contract includes any clauses required by federal statutes and executive orders and their implementing regulations. Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

An open market solicitation is used to purchase a good or service by soliciting from any available source. The open market solicitation procedure is authorized by Texas Government Code §2155.062(a) (3) and 2156.061. Open market informal solicitations can be used for procurements of commodities or services greater than \$5,000 but not greater than \$25,000. Open Market Formal Solicitation is used for agency-administered open market purchases of services greater than \$25,000 and for commodities if delegated by Texas Comptroller or through statutory authority specific to an agency. Per the HHSC Procurement Manual, for small purchases (\$5,000 or less excluding IT purchases) competition is not required; however, HHSC's PCS Division does require contact with at least one Historically Underutilized Business (HUB) vendor to provide them with an opportunity to quote. HHSC PCS conducts procurement activities for all HHSC agencies, resulting in a purchase order, contract, or other agreement for the requesting agency. Following the procurement process, HHSC agency staff are responsible for subsequent contract management and monitoring activities.

Per Texas Government Code 531.0055, for each health and human services system agency or division, the operational authority and responsibility for the contracting, purchasing, and related policies rests with HHSC's Procurement and Contracting Services (PCS). In addition, all procurement functions are performed by HHSC PCS on behalf of the Department of State Health Services.

**Condition:** Audit procedures included a review of procurement files related to sixteen (16) WIC procurements. For one of 16 procurement files, HHSC did not maintain the PCS 150 checklists which is used to ensure the file is complete and accurate with all required documentation.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** The checklist was misplaced by the responsible procurement buyer who is no longer with the agency.

**2020 – 020 (Continued)**

**Effect:** Failure to follow the State procurement policies and procedures may lead to noncompliance with grant terms and conditions.

**Repeat finding:** 2019-009, 2018-007, 2017-023, 2016-026, and 2015-024

**Recommendation:** We recommend that HHSC PCS continue to provide training to employees, including supervisors and management, to ensure compliance of internal procedures. These procedures should include a process for ensuring all required documentation is maintained in each procurement file including steps to take in the event of an employee termination.

**Views of responsible officials:** Agree

**Corrective action plan:** PCS has provided training to staff to emphasize the importance of procurement file checklists.

PCS updated the PCS 150 & 160 Checklists for greater clarification with versions specific to each type of procurement in May 2019. PCS staff were trained on the new forms in May and June of 2019. PCS management continues to review documentation used by purchasers to ensure they comply with internal procedures, Comptroller of Public Accounts regulations and state law and trains purchasers on any required updates. Trainings on updated policies and procedures were offered in November of 2019 and completed in December of 2019.

In October 2020 the PCS Services team provided procurement specific trainings to staff which included the PCS 150 forms and the importance of ensuring the procurement file is compliant. The PCS Complex team completes weekly trainings on multiple procurement topics which includes the requirements of the PCS 160. PCS will continue to target trainings as needed.

In addition, the PCS procurement teams requires staff to maintain their active procurement files in a shared drive or on SharePoint. When the procurement is awarded, the completed file is uploaded to SCOR. For staff who have left the division and have an active procurement, the file is transferred to another staff member who reviews for completeness. If an item is missing, the newly assigned staff member is required to compile the required documentation.

**Implementation dates:** December 31, 2020

**Responsible persons:** Rebecca Martinka, Deputy Associate Commissioner, Services



**2020 – 021 Subrecipient Monitoring – Subaward Agreements**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Social Services Block Grant  
Block Grants for Prevention and Treatment of Substance Abuse  
TANF (nonmajor)  
CFDA Number: 93.667  
93.959  
93.558 (nonmajor)  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: Social Services Block Grant  
1801TXSOSR, 1901TXSOSR, 2001TXSOSR  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2020  
Block Grants for Prevention and Treatment of Substance Abuse  
2B08TI010051, 3B08TI010051, 1B08TI083054, 6B08TI083054  
10/1/2017-9/30/2019, 10/1/2018-9/30/2020, 10/1/2019-9/30/2021  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** The Behavioral Health Services Section coordinates the subrecipient monitoring process for the Block Grants for Prevention and Treatment of Substance Abuse (SABG) and the Social Services Block Grant (SSBG) at the Health and Human Services Commission (HHSC). Per 2 CFR 200.303, HHSC must establish and maintain effective internal controls over federal awards that provides reasonable assurance that they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

Per 2 CFR Section 200.331, all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the certain information at the time of the subaward and if any of these data elements change, include the changes in the subsequent award modification. Required information includes the indirect cost rate for the federal award (including if the de minimis rate is charged). In addition, the approved federally recognized indirect cost rate negotiated between the subrecipient and the federal government should be used, or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate.

**Condition:** HHSC is not applying the correct indirect cost rates for federal awards per the regulations when the subrecipient has an existing federally recognized indirect cost rate. When the subrecipient does not have a federally recognized indirect cost rate, HHSC is negotiating methodologies for applying indirect costs rather than rates. These methodologies are only being validated through periodic onsite reviews. For 18 (eighteen) of the 19 (nineteen) contracts selected for testing for the Social Services Block Grant and twenty-five (25) of the twenty-five (25) contracts tested for the Block Grants for Prevention and Treatment of Substance Abuse, federally negotiated indirect cost rates had not been incorporated into the contracts.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** HHSC continues to incorporate indirect cost rates into current contract, which is a multi-year process.

**2020 – 021 (Continued)**

**Effect:** Failure to follow the SPA Process User's Guide may lead to noncompliance with grant terms and conditions.

**Repeat finding:** 2017-021

**Recommendation:** HHSC should continue to apply federally negotiated indirect cost rates to subrecipient contracts who have a federally negotiated rate. For subrecipients who do not have a federally negotiated indirect cost rate, HHSC should work with the subrecipient to obtain an indirect cost rate or determine if the subrecipient is eligible for the de minimis 10% rate.

**Views of responsible officials:** Agree

**Corrective action plan:** The Federal Funds Office Indirect Cost Rate Group continues to accept, negotiate, and acknowledge Indirect Cost rates for the Health and Human Services system cost reimbursement contracts. Once a rate is established, the contracting area incorporates the rate into the cost reimbursement contract. Some key action plan milestones achieved are as follows:

- Approximately 918 cost-reimbursement subrecipient agreements of 1554 have either an approved indirect cost rate or chose to decline indirect costs
- Monthly Indirect Cost Rate Report is sent notifying contract managers of accepted, negotiated, and acknowledged indirect cost rates.
- Hosted a webinar on September 1 thru September 18, 2020 for contract managers outlining the HHS Indirect Cost Process.
- Hosted a webinar on October 20, 2020 and October 22, 2020 for contract managers and subrecipients to discuss the changes related to indirect cost rates.
- Hosted a webinar on November 20, 2020 for contract managers and subrecipients to discuss the changes related to indirect cost rates.
- HHS Indirect Cost Rate Webpage launched on November 17, 2020.
- Initiated outreach to SABG cost reimbursement subrecipients.

The Federal Funds Office Indirect Cost Rate Group continues to complete the Indirect Cost Rate Process of accepting, negotiating, and acknowledging indirect cost rates for IDD-BHS cost reimbursement contracts. HHSC IDD-BHS will incorporate approved indirect cost rates into contracts.

**Implementation dates:** September 30, 2022

**Responsible persons:** Christina Lundy, Manager, HHSC Indirect Cost Rate Group  
Roderick Swan, Associate Commissioner, HHSC IDD-BH Contract Operations  
Sonja Gaines, Deputy Executive Commissioner, HHSC IDD-BHS

**2020 – 022 Special Tests and Provisions – Provider Health and Safety Standards – Lack of Documentation**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Medicaid Cluster  
CFDA Number: 93.775, 93.777, 93.778  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1905TX5000,1905TXINCT, 1905TX5MAP, 1905TX5ADM, 1905TXIMPL, 2005TX5000, 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL, 10/1/2018-9/30/2019, 10/1/2019-9/30/2020  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.334, financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities.

Per 42 CFR part 442.430 - Agreement as evidence of certification.

(a) FFP is available in expenditures for NF and ICF/IID services only if the facility has been certified as meeting the requirements for Medicaid participation, as evidenced by a provider agreement executed under this part. An agreement is not valid evidence that a facility has met those requirements if CMS determines that—

- (5) The survey agency failed to adhere to the following principles in determining compliance:
  - (i) The survey process is the means to assess compliance with Federal health, safety, and quality standards

**Condition:** The Long-Term Care Regulatory (LTCR) Survey Operations unit of the RSD at HHSC conducts surveys for Intermediate Care Facilities for Individuals with an Intellectual Disability (ICF/IID) and Nursing Facilities (NF) to verify whether they meet prescribed health and safety standards. HHSC was unable to provide a completed survey for two (2) of the forty (40) ICF/ IID and Nursing Facilities selected for testing, which contained the completed form CMS-2567 Statement of Deficiencies and Plan of Correction and the approved Plan of Correction Form by the surveyor.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** HHSC was unable to locate the documentation for the exceptions noted above.

**Effect:** Failure to maintain adequate documentation pertinent to a federal award may result in noncompliance with grant terms and conditions.

**Repeat Finding:** No

**2020 – 022 (Continued)**

**Recommendation:** HHSC should implement policies and procedures to ensure documentation is maintained for a period of at least three years from the date of submission of the final expenditure report for the grant in accordance with 2 CFR 200.334.

**Views of responsible officials:** Agree

**Corrective action plan:** Survey Operations currently maintains records for at least three years to include the 2567 and plan of corrections. The records that could not be located were misplaced during relocation from one regional office to another.

Survey Operations will develop a policy to require regional offices to ensure the CMS 2567 and HHS 3724 containing plans of correction are scanned and maintained electronically in addition to hard copies. Regional staff will maintain the electronic files in compliance with agency retention policies.

**Implementation dates:** March 15, 2021

**Responsible persons:** Renee Blanch-Haley, Survey Operations Director

**2020 – 023 Special Tests and Provisions – Provider Eligibility (Screening and Enrollment) – Lack of Documentation**

Federal Agency: U.S. Department of Health and Human Services

Federal Program Title: Medicaid Cluster

CFDA Number: 93.775, 93.777, 93.778

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: 1905TX5000,1905TXINCT, 1905TX5MAP, 1905TX5ADM, 1905TXIMPL, 2005TX5000, 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL 10/1/2018-9/30/2019, 10/1/2019-9/30/2020

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 42 CFR 455.410 - 416, Enrollment and screening of providers.

- (a) The State Medicaid agency must require all enrolled providers to be screened under to this subpart.
- (b) The State Medicaid agency must require all ordering or referring physicians or other professionals providing services under the State plan or under a waiver of the plan to be enrolled as participating providers.
- (c) The State Medicaid agency may rely on the results of the provider screening performed by any of the following:
  - (1) Medicare contractors.
  - (2) Medicaid agencies or Children's Health Insurance Programs of other States.

Revalidation of enrollment - The State Medicaid agency must revalidate the enrollment of all providers regardless of provider type at least every 5 years.

**2020 – 023 (Continued)**

Termination or denial of enrollment - The State Medicaid agency—

- (a) Must terminate the enrollment of any provider where any person with a 5 percent or greater direct or indirect ownership interest in the provider did not submit timely and accurate information and cooperate with any screening methods required under this subpart.

Per HHSC's Provider Licensure and Certification Department's Licensing and Credentialing Policy and Procedure Manual, quality check reviews are completed through quarterly reviews. Each quarter of the year (each 3-month period beginning at the start of the fiscal year 9/1/YYYY - 8/31/YYYY), 10% of licensing applications that have status of LICENSE ISSUED must be audited.

**Condition:** HHSC's LTCR Licensing and Credentialing Department utilizes licensing specialists to complete screening of licensing applications and renewals. The licensing specialists use standard checklists, based on the type of provider, developed by HHSC to perform the screening. The LTCR Licensing and Credentialing Department performs quarterly reviews of 10% of licensing applications that have been issued by licensing specialists to verify that screening is completed in accordance with 42 CFR 455.

During our testing, we noted that for the Home and Community Support Services Agencies (HCSSA), there were two quarters in which the 10% audit requirement was not met. During the second quarter, there were a total of 81 audits required based on 812 licensing applications with a status of "License Issued." The Provider Licensure and Certification Department completed 79 audits (9.7%). Similarly, for the fourth quarter of the year, there were a total of 103 audits required based on 1,033 applications. The department completed 102 audits (9.9%).

Additionally, we selected a sample of forty (40) quality check reviews completed by the LTCR Licensing and Credentialing Department completed during fiscal year 2020. During our testing, we noted the following:

- For one (1) of the forty (40) quarterly reviews selected, HHSC was unable to provide the taxpayer identification verification information as required by the standard reviewer checklist. This deficiency was identified as part of the Provider Licensure and Certification Department's quality check review over Day Activity and Health Services Facilities however, documentation was not subsequently obtained from the provider.
- For one (1) of the forty (40) quarterly reviews selected, HHSC was unable to provide the fire marshal report, as required by the standard reviewer checklist. This deficiency was identified as part of the Provider Licensure and Certification Department's quality check review over Nursing Facilities however, documentation was not subsequently obtained from the provider.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** HHSC failed to meet the 10% audit requirement due to management oversight as related to the number of audits completed. Additionally, HHSC does not have policies and procedures in place to obtain missing documentation identified as part of their quality check reviews from providers.

**Effect:** Failure to complete screenings and maintain adequate documentation pertinent to a federal award may result in noncompliance with grant terms and conditions.

**Repeat Finding:** No

**Recommendation:** HHSC should continue to monitor the number of quality check reviews to ensure it meets its 10% requirement by the end of the fiscal year. Additionally, HHSC should implement policies and procedures to require licensing specialists to obtain missing documentation as identified through the LTCR Licensing and Credentialing Department's quality check reviews to ensure HHSC is in compliance with 42 CFR 455.

**2020 – 023 (Continued)**

**Views of responsible officials:** Agree

**Corrective action plan:** Regarding the recommendation to continue to monitor the number of quality checks, Licensing and Credentialing will work with RSD Data Management and Analysis to setup a query that will pull the population and the random sample in order to reduce the human error aspect of the process. This will be completed by May 31, 2021.

Regarding the recommendation to implement policies and procedures to require licensing specialists to obtain missing documentation as identified through the quality check process, Licensing and Credentialing is developing policies and procedures and a checklist to ensure that the documentation is collected prior to the issuance of the license. Currently TULIP does not allow an application to be opened once a license has been approved and issued. An enhancement in TULIP will be required in order for the application to be reopened to add additional documentation after a license is issued. The policies and procedures will be completed by May 31, 2021; however, due to the number of enhancements pending for TULIP, the projected implementation date is August 31, 2023.

**Implementation dates:** August 31, 2023

**Responsible persons:** Stephanie Allred, Director, Regulatory Services

**2020 – 024 Special Tests and Provisions – ADP Risk Analysis and System Security Review – Information Technology – Lack of Risk Assessments**

Federal Agency: U.S. Department of Health and Human Services

Federal Program Title: Medicaid Cluster

CFDA Number: 93.775, 93.777, 93.778

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: 1905TX5000,1905TXINCT, 1905TX5MAP, 1905TX5ADM, 1905TXIMPL, 2005TX5000, 2005TXINCT, 2005TX5MAP, 2005TX5ADM, 2005TXIMPL 10/1/2018-9/30/2019, 10/1/2019-9/30/2020

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria:** State agencies must establish and maintain a program for conducting periodic risk analyses to ensure that appropriate, cost effective safeguards are incorporated into new and existing systems. State agencies must perform risk analyses whenever significant system changes occur. State agencies shall review the ADP system security installations involved in the administration of Health and Human Services (HHS) programs on a biennial basis. At a minimum, the reviews shall include an evaluation of physical and data security operating procedures and personnel practices. The State agency shall maintain reports on its biennial ADP system security reviews, together with pertinent supporting documentation, for HHS on-site reviews (45 CFR section 95.621).

Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

**2020 – 024 (Continued)**

**Condition:** SysCat, HHSC's enterprise-wide repository for approved HHS systems, is HHSC's book of record of all information technology (IT) systems, including both in-house and third-party systems. During FY20, HHSC worked to consolidate the list by linking subsystems to the parent system, resulting in sixty (60) Medicaid related systems. HHSC refreshed the Information Security Controls Guide and completed standardizing security assessment templates for both in-house and third-party systems. Additional templates were developed to track potential deficiencies and resolution. The deficiencies and resolutions are tracked in a centralized database and a review is conducted to close any open recommendations. During fiscal year 2020, forty (40) risk assessments were executed based on internal methodology or third-party assessments. Noncompliance is due to HHSC not performing risk assessments over all sixty (60) systems in a two-year period.

**Questioned costs:** None

**Context:** See "Condition."

**Cause:** HHSC is continuing to remediate this finding, however, the corrective action spans multiple years.

**Effect:** Failure to perform risk analyses increases the risk that safeguards will not be in place over physical and data security.

**Repeat finding:** 2019-014, 2018-023, 2017-015, 2016-020, and 2015-021

**Recommendation:** HHSC should ensure all systems are reviewed in a two-year period. HHSC should also implement oversight controls to ensure progress toward the plan is executed during the two-year period, including resolution of remediation items.

**Views of responsible officials:** Agree

**Corrective action plan:** HHSC IT Applications, Medical and Social Services unit engaged additional staff to continue performing risk assessments on in-house and third-party systems. As of December 2020, two systems still required completion of risk assessments.

The remaining two systems had risk assessments completed by January 29, 2021. In addition, the agency has developed a schedule for performing the assessments for these systems on an ongoing basis.

**Implementation dates:** January 29, 2021

**Responsible persons:** PJ Fritsche, IT Director, Medical and Social Services Applications

Department of State Health Services

**2020 – 025 Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines and Special Tests and Provisions – Record of Immunization – Information Technology – Password Management**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Immunization Cooperative Agreements  
CFDA Number: 93.268  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 6 NH23IP922616  
7/1/2019-6/30/2024  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the Department of State Health Services (DSHS) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

**Condition:** The Child Health Reporting System (CHRS) is an application utilized to track immunizations for childcare, daycares, and colleges. Providers that administer immunizations upload required information into CHRS in order for DSHS to meet reporting requirements.

During our testing we noted the existing password configuration for CHRS has a password minimum length of three characters, however, the Health and Human Services (HHS) Information Security Policy indicates that the minimum password length should be set to fifteen characters for high or eight characters for moderate, low-plus and low systems.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Password configurations were not in accordance with the HHS Information Security Policy due to management oversight.

**Effect:** Failure to set password configurations and password lockout configurations increases the risk of inappropriate access.

**Repeat Finding:** No

**Recommendation:** We recommend DSHS should update password configurations for CHRS to be compliant with its policies. Additionally, we recommend that DSHS perform a periodic review to ensure password configurations continue to be compliant with its policies.

**Views of responsible officials:** Agree



**2020 – 025 (Continued)**

**Corrective action plan:** The CHRS Information Custodians, LIDS Manager and LIDS Developer will update the password configuration to match the HHS Policy Standards based upon the data classification of the application.

**Implementation dates:** July 31, 2021

**Responsible persons:** Melissa Conner, Director, Public Health Applications

**2020 – 026 Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines and Special Tests and Provisions – Record of Immunization – Information Technology – User Access Reviews**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Immunization Cooperative Agreements  
CFDA Number: 93.268  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 6 NH23IP922616  
7/1/2019-6/30/2024  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the Department of State Health Services (DSHS) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

**Condition:** DSHS utilizes the Child Health Reporting System (CHRS) to track immunizations for childcare, daycares, and colleges. Providers that administer immunizations upload required information into the system in order for DSHS to meet reporting requirements. DSHS utilizes IPRM to onboard and track data exchange.

During our testing, we noted the following:

- DSHS had not completed a formal user access review over IPRM accounts to determine appropriateness based on user roles and employment status.
- DSHS had not completed a formal user access review over CHRS accounts to determine appropriateness based on user roles and employment status.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** DSHS does not have established policies and procedures that requires user access reviews over IPRM and CHRS accounts.

**Effect:** Failure to perform user access reviews increases the risk that suspicious activities may not be identified and investigated.

**2020 – 026 (Continued)**

**Repeat Finding:** No

**Recommendation:** We recommend that DSHS periodically perform user access reviews and maintain formal documentation of those reviews for tracking purposes.

**Views of responsible officials:** DSHS agrees that periodic user access reviews should be performed and documented. DSHS will work with HHSC IT to initiate new periodic user access reviews for these systems after the next close of data reporting periods.

**Corrective action plan:**

DSHS Response

IPRM

As of September 2020, DSHS Immunization Registry staff added offboarding procedures to employee separation protocols to immediately address this finding. By May 31, 2021 Immunization Registry will conduct a formal user access review over the approximately 30 user accounts to determine appropriateness based on user roles and employment status.

CHRS

By July 2021, DSHS School Compliance Staff will begin reviewing Child Health Reporting System (CHRS) user access, addressing internal users annually and external users on a rolling three-year schedule. External users include schools, school districts and local health departments across Texas.

HHSC Response

The HHS IT Application team will follow the policy and processes as outlined in the IT Access and Recertification and Access Compliance Review policy by: A) Providing a list or access to a query of all active users for each system to the information owner or program manager, based upon the access review timeline as indicated by the data classification. B) Documenting a ticket via the Remedy system that such access review list has been provided to the Information Owner. The Information Owner (Program participants) will be responsible for the review of the list and the disposition of any actions needed to be taken on users who should be updated per the review.

**Implementation dates:** 9/1/2021

**Responsible persons:** DSHS Responsible Person: Monica Gamez, Deputy Associate Commissioner Laboratory & Infectious Disease Services Division, Matthew Davis, IIS Operations Manager and Greg Leos, ACE Group Manager

HHSC Responsible Person: Melissa Conner, Director, Public Health Applications; Walter Romanowski, Audit Team Lead – ITBO Fed/State Rep Coordination

**DEPARTMENT OF STATE HEALTH SERVICES**

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**2020 – 027 Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines and Special Tests and Provisions – Record of Immunization – Information Technology – User Access**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Immunization Cooperative Agreements  
CFDA Number: 93.268  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 6 NH23IP922616  
7/1/2019-6/30/2024  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the Department of State Health Services (DSHS) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

**Condition:** DSHS utilizes the Immunization Tracking (ImmTrac) system to track immunizations and the Child Health Reporting System (CHRS) to track immunizations for childcare, daycares, and colleges. Providers that administer immunizations upload required information into the respective system in order for DSHS to meet reporting requirements. DSHS utilizes IPRM to onboard and track data exchange.

During our testing, we noted the following:

- From a population of eleven (11) new hires for the ImmTrac system in fiscal year 2020, we selected a sample of five (5) new hires for testing. During our testing we identified all 5 samples did not have formal documentation for requesting and approving system access.
- From a population of eight (8) new hires for the CHRS application in fiscal year 2020, we selected a sample of five (5) new hires for testing. During our testing we identified four (4) of the five (5) samples did not have formal documentation for requesting and approving system access.
- From a population of eleven (11) new hires for the IPRM application in fiscal year 2020, we selected a sample of five (5) new hires for testing. During our testing we identified all five (5) samples did not have formal documentation for requesting and approving system access.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** DSHS does not have established policies and procedures that require a formal request and approval for system access to ImmTrac, CHRS and IPRM accounts.

**Effect:** Failure to complete formal request and approvals for system access increases the risk of unauthorized users and suspicious activities that may not be identified and investigated.

**Repeat Finding:** No

**Recommendation:** We recommend that DSHS should implement enhanced procedures to ensure that new hire provisioning procedures are approved before access is granted.

**2020 – 027**      **(Continued)**

**Views of responsible officials:** DSHS agrees that procedures for approving access to these systems could be strengthened.

**Corrective action plan:** DSHS will initiate meetings with HHSC IT to consider feasibility and costs regarding new user provisions in use by other HHS programs. Because of the involvement of Immunization staff in responding to the pandemic, this decision making will not start immediately. Target Implementation date for these systems is approximately 3/31/2023.

**IMMTRAC and IPRM**

To immediately address the risk to IMMTRAC and IPRM, DSHS Immunization registry managers have now begun retaining electronic copies of all requests for system access on a program shared drive. Implemented 9/30/2020.

DSHS will explore the possibility of moving to a standard form for requesting and approving state employee access to each of these systems and subsequently update procedures accordingly. Target implementation date for this decision 4/15/2021.

**CHRS**

This risk is minimized by the access limitations of people external to the agency. School & childcare facility staff are only able to view and enter data for their own entity. Local & regional health department users are only able to view and enter data for facilities located within their area. A very limited number of Central Office staff can view and enter data for the entire State. Furthermore, the data submitted by school and health department users is in a comprehensive format. In other words, PHI is not available, and data is entered in whole numbers for one facility (e.g. # of students enrolled, # of students up to date, etc.).

The DSHS Immunization Unit will formalize procedures to reflect current onboarding activity, and initiate discussions and request training regarding HHS best practices by the end of this fiscal year, 8/31/2021.

**Implementation dates:**    3/31/2023

**Responsible persons:**    Matthew Davis, IIS Operations Manager  
   Greg Leos, ACE Group Manager

<b>Texas Division of Emergency Management</b>
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**2020 – 028 Allowable Costs/ Cost Principles – Time and Effort Reporting**

Federal Agency:	Federal Emergency Management Agency U.S. Department of Treasury
Federal Program Title:	Disaster Assistance – Public Assistance (Presidentially Declared Disasters) Coronavirus Relief Fund
CFDA Number:	97.036 21.019
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Numbers and Periods:	<u>Disaster Assistance – Public Assistance (Presidentially Declared Disasters)</u> 1780DRTXP00000001, 1791DRTXP00000001, 4029DRTXP00000001, 4269DRTXP00000001, 4272DRTXP00000001, 4332DRTXP00000001 7/24//2008-8/27/2020, 9/13/2008-3/13/2021, 9/9/2011-3/17/2020, 4/25/2016- 4/22/2021, 6/11/2016-6/8/2021, 8/25/2019-8/25/2021  <u>Coronavirus Relief Fund</u> 4181401 3/1/2020-12/31/2020
Statistically Valid Sample:	No, and not intended to be a Statistically Valid Sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.430(i-vii), the Texas Division of Emergency Management must ensure that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must: (i) be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; (ii) be incorporated into the official records of the non-federal entity; (iii) reasonably reflect the total activity for which the employee is compensated by the non-federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE’s definition of IBS); (iv) encompass both federally assisted and all other activities compensated by the non-federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-federal entity’s written policy; (v) comply with established accounting policies and practices of the non-federal entity; and (vii) support the distribution of the employee’s salary or wages among specific activities or cost objectives if the employee works on more than one federal award, a federal award and non-federal award, an indirect cost activity and a direct cost activity, two or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

**Condition:** We noted that the pay rate for one (1) of the two (2) employees selected for the Disaster Assistance grant did not match the pay rate of the employee’s personnel file that was in effect at the time of the activity. The rate charged to the federal grant was \$38.51 per hour, however, we noted that the employee’s pay rate in effect was \$31.25 per hour, resulting in \$779 of costs inappropriately charged to the grant.

In accordance with the Federal Register Notice Volume 86, Number 10 for the Coronavirus Relief Fund (CRF), TDEM utilized payments from CRF to meet the non-federal matching requirements for the Disaster Assistance – Public Assistance (Presidentially Declared Disasters). CRF funds were used to meet the cost share for the employee above, resulting in \$195 of costs inappropriately charged to the grant.

**Questioned costs:** None.

**Context:** See “Condition.”

**2020 – 028 (Continued)**

**Cause:** The incorrect pay rate was used for the employee as a result management error.

**Effect:** Failure to use appropriate pay rates to calculate costs charged to federal grants may lead to noncompliance with grant terms and conditions.

**Repeat Finding:** No.

**Recommendation:** We recommend that TDEM strengthen its internal controls over the review and approval of employee time charged to federal grants in order to ensure the pay rates in effect at the time of the activity are utilized.

**Views of responsible officials:** TDEM acknowledges and agrees with the known findings of \$778.64 for Disaster Assistance and \$194.66 for Coronavirus Relief Funds. TDEM has implemented corrective action to further improve the process and strengthen internal controls.

**Corrective action plan:** TDEM has updated procedures and implemented an automated process to assist with the preparation of the disaster compensation calculations. TDEM has also incorporated an additional review and approval process to further reduce the risk of possible errors.

**Implementation dates:** March 2021

**Responsible persons:** Finance Division Chief Vicki Newlin  
Finance Section Chief Jessica Hilton

**2020 – 029 Subrecipient Monitoring – Lack of Documentation**

Federal Agency: Federal Emergency Management Agency  
Federal Program Title: Disaster Assistance – Public Assistance (Presidentially Declared Disasters)  
CFDA Number: 97.036  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1780DRTXP00000001, 1791DRTXP00000001, 4029DRTXP00000001, 4269DRTXP00000001, 4272DRTXP00000001, 4332DRTXP00000001 7/24//2008-8/27/2020, 9/13/2008-3/13/2021, 9/9/2011-3/17/2020, 4/25/2016-4/22/2021, 6/11/2016-6/8/2021, 8/25/2019-8/25/2021  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** The Texas Division of Emergency Management is required to monitor subrecipients to ensure compliance with Federal rules and regulations, as well as the provisions of the contracts or grant agreements under the following federal guidelines:

- OMB Circular A-133 Section .400(d) – *Applicable to disasters prior to December 26, 2014* - Award Identification – At the time of the subaward, identifying to the subrecipient the Federal award information (i.e., CFDA title and number; award name and number; if the award is research and development; and name of Federal awarding agency) and applicable compliance requirements.

**2020 – 029 (Continued)**

- 2 CFR Part 200.332 - *Applicable to disasters after December 26, 2014* - Requirements for pass-through entities.

All pass-through entities must:

- (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:
  - (2) All requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award;
  - (3) Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports;
- (b) 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 described in paragraphs (d) and (e) of this section

**Condition:** Prior to December 26, 2014, TDEM obtained signed subrecipient agreements to communicate Federal award information and applicable compliance requirements in accordance with OMB Circular A-133 Section .400(d). For disasters subsequent to December 26, 2014, TDEM obtained signed subaward agreements and Grant Terms and Conditions to communicate award information in accordance with 2 CFR 200.332.

We tested 60 project worksheets issued to subrecipients that had payments to subrecipients during fiscal year 2020. We noted the following:

*Disasters prior to December 26, 2014*

- Six (6) of the sixty (60) project worksheets were for disasters prior to December 26, 2014, which was comprised of (3) subrecipients.
  - TDEM was unable to provide signed subrecipient agreements that communicated federal award information and applicable compliance requirements at the time of the subaward for two (2) of the four (4) subrecipients.
  - TDEM provided a subrecipient agreement with Federal Award Information and applicable compliance requirements at the time of the subaward for (1) of the four (4) subrecipients, however the agreement was not signed by the subrecipient. Accordingly, we were unable to conclude whether this information was communicated to the subrecipient at the time of the subaward.

*Disasters after December 26, 2014*

- Fifty-four (54) of the sixty (60) project worksheets were for disasters after December 26, 2014, which was comprised of thirty-seven (37) subrecipients. During our testing, we noted the following:
  - For one (1) of the thirty-seven (37) subrecipients, TDEM provided the Grant Terms and Conditions, however the agreement was not signed by the subrecipient. Accordingly, we were unable to conclude whether this information was communicated to the subrecipient at the time of the subaward.
  - One (1) of the thirty-seven (37) subrecipients did not have a Subrecipient Risk Assessment completed that documented the subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward.
  - For one (1) of the thirty-seven (37) subrecipients, TDEM had not completed the Subrecipient Assessment for Monitoring Plan that documented the appropriate subrecipient monitoring based on the risk assessment prior to the audit request. However, we noted that the Subrecipient Assessment for Monitoring Plan was subsequently completed. The subaward agreement was signed on October 18, 2019, however, the Subrecipient Assessment for Monitoring Plan was not completed until July 26, 2020.

**2020 – 029 (Continued)**

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** TDEM did not utilize its Grants Management System (GMS) at the time of the old disasters that occurred between 2008 – 2011. As documents were maintained in hardcopy prior to the implementation of GMS, TDEM was unable to locate some documents. Exceptions noted in newer disasters subsequent to the implementation of GMS are due to recovery officers not including documentation within GMS per TDEM policies and procedures or the timeliness of when risk assessments and monitoring plans are completed.

**Effect:** Failure to maintain adequate documentation or complete risk assessments and monitoring plans in a timely manner may lead to noncompliance with grant terms and conditions.

**Repeat Finding:** No.

**Recommendation:** We recommend that TDEM locate or obtain subrecipient agreements from subrecipients that continue to have project worksheets open for old disasters (2008-2011) and maintain the documents in GMS. Additionally, we recommend that TDEM strengthen its policies and procedures in place to require documentation to be maintained within GMS and subrecipient risk assessments and monitoring plans to be completed in a timely manner.

**Views of responsible officials:** TDEM will continue to obtain documentation in a timely and complete manner from its subrecipients and work with its contracted support affiliates. This finding has not appeared in prior Single Audits, despite the introduction of the Grants Management System in 2015 which is used to monitor subrecipient awards to ensure proper documentation is tracked from account activation to award closure.

**Corrective action plan:** TDEM will implement the following additional actions:

- 1) TDEM has completed the single Subrecipient Assessment for Monitoring Plan, required under 2 CFR 200.332, and entered it in GMS. TDEM will complete the single Subrecipient Risk Assessment, required under 2 CFR 200.332, and enter it in GMS.
- 2) TDEM will continue contacting subrecipients with missing Grant Terms and Conditions, required under OMB Circular A-133 Section .400(d) or 2 CFR 200.332, to obtain this documentation and enter it in GMS. Subrecipient responsiveness may affect this action.
- 3) TDEM will augment controls to ensure the review and monitoring of subrecipient accounts meet all documentation requirements outlined in Federal rules and regulations, as well as the provisions of the contracts or grant agreements under federal guidelines to include OMB Circular A-133 Section .400(d) or 2 CFR 200.332.
- 4) TDEM will strengthen its monitoring process for support affiliate deliverables to ensure we identify missing information or errors in the account activation process.
- 5) TDEM will strengthen its training and monitoring process for Recovery Coordinators to ensure they understand their role to verify risk assessments are completed and the subrecipients are receiving appropriate monitoring

**Implementation dates:** All corrective action items will be implemented by July 1, 2021

**Responsible persons:** TDEM Recovery Division Chief Sherri LaCour  
TDEM Recovery Section Chief Joshua Bryant  
TDEM Regional Recovery Unit Chiefs



**2020 – 030 Subrecipient Monitoring – Subrecipient Single Audit Submissions**

Federal Agency: U.S. Department of Treasury  
Federal Program Title: Coronavirus Relief Fund  
CFDA Number: 21.019  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 4181401  
3/1/2020-12/31/2020  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** The Texas Division of Emergency Management is required to monitor subrecipients to ensure compliance with Federal rules and regulations, as well as the provisions of the contracts or grant agreements under 2 CFR Part 200.332 - Requirements for pass-through entities as follows:

All pass-through entities must:

- (d) 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:
  - (2) 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 written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.

**Condition:** We selected 61 subawards made during fiscal year 2020 in order to verify that TDEM requested and obtained the subrecipient's Single Audit. We noted that TDEM did not request Single Audits for eight (8) of the sixty-one subrecipients.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** While TDEM has historically had the same subrecipients for which Single Audits are obtained, there were several new subrecipients under the CRF. Due to other priorities during the pandemic, TDEM was unable to send requests to new subrecipients.

**Effect:** Failure to complete proper monitoring over subrecipients may lead to noncompliance with grant terms and conditions.

**Repeat Finding:** No.

**Recommendation:** We recommend that TDEM strengthen its internal controls to ensure that monitoring over new subrecipients are completed in a timely manner.

**Views of responsible officials:** The Texas Division of Emergency Management (TDEM) disagrees with this finding for the following reasons:

1. TDEM's single audit communications are timely and were not delayed to TDEM's pandemic response. Under the uniform administrative requirements, subrecipients who are subject to audit must submit their reporting packages within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period.<sup>1</sup> However, as noted in the 2020 Compliance Supplement Addendum, awarding agencies must allow subrecipients that received COVID-19 funding with original due dates from October 1, 2020, through June 30, 2021, an extension for up to three (3) months beyond the normal due date in the completion and submission of the Single Audit reporting package.<sup>2</sup>

**2020 – 030 (Continued)**

OMB did not release the 2020 Compliance Supplement Addendum until December 2, 2020. It is TDEM's position that no FY 2020 audit of a non-federal entity receiving COVID-19 funding could be completed before this date. Indeed, TDEM notes that completion of CliftonLarsonAllen's (CLA) own single audit of TDEM's administration of the Coronavirus Relief Fund (CRF) was delayed until the addendum was published, and that the applicable compliance requirements for CRF changed from the initial draft addendum CLA used to begin preparing its workpapers.

Taking into consideration the Compliance Supplement Addendum publication date and the fiscal year ends of the selected sample of subrecipients, the below table illustrates the applicable single audit submission windows and clearly demonstrates timely outreach and follow-up with each:

Subrecipient	FY End	Earliest	Latest	First Notice from TDEM
College Station	9/30/2020	1/1/2021	9/30/2021	1/14/2021
Horseshoe Bay	9/30/2020	1/1/2021	9/30/2021	2/5/2021
New Braunfels	9/30/2020	1/1/2021	9/30/2021	1/14/2021
Pearland	9/30/2020	1/1/2021	9/30/2021	2/5/2021
Reno (Lamar Co)	9/30/2020	1/1/2021	9/30/2021	1/14/2021
Reno (Parker Co)	9/30/2020	1/1/2021	9/30/2021	1/14/2021
Wichita Falls	9/30/2020	1/1/2021	9/30/2021	12/30/2020
Burleson	9/30/2020	1/1/2021	9/30/2021	2/5/2021

- There are no prior audit findings or deficiencies to be addressed. The regulation at issue addresses deficiencies pertaining to the federal award provided to the subrecipient and contemplates actions planned or taken to address single audit findings related to the particular subaward. The Coronavirus Relief Fund was signed into law and existence on March 27, 2020, and TDEM began accepting subrecipients on May 11, 2020. Therefore, no prior deficiencies or single audit findings exist related to this subaward.

<sup>1</sup> 2 CFR 200.512(a)

<sup>2</sup> 2020 Compliance Supplement Addendum, 8-VII-I

**Corrective action plan:** TDEM's monitoring approach fully addresses subrecipient monitoring and appropriate action for noncompliance, when identified. At a minimum, all subrecipients receive the same level of support and monitoring, with additional support needs identified and tailored through continuous monitoring best practices. Subrecipients are presented with relevant guidance information, training opportunities, and points of contact for any programmatic questions. All procurement actions and payment requests undergo the same review regardless of the subrecipient's experience and are extensively documented in the workflows of the TDEM Grants Management System (GMS). On a daily basis, TDEM assesses the status of its subrecipients and engages in outreach on compliance requirements ranging from debarment registration, to missing supporting documentation, to conference calls providing technical assistance from subject matters experts directly to subrecipient representatives. Monitoring is performed consistently with established standard operating procedures built on best practices.

**Implementation dates:** TDEM consistently implements subrecipient monitoring practices.

**Responsible persons:** TDEM Hazard Mitigation Division Chief Josh Davies  
TDEM Quality Assurance Unit Chief Jennifer Charlton-Faia.

**CLA Response:** We have reviewed management's response and, based on the Criteria, Condition, Cause and Effect discussed above, we believe our finding is still valid.

**2020 – 031 Subrecipient Monitoring – Information Technology – Vendor Management**

Federal Agency: Federal Emergency Management Agency  
U.S. Department of Treasury

Federal Program Title: Disaster Assistance – Public Assistance (Presidentially Declared Disasters)  
Coronavirus Relief Fund

CFDA Number: 97.036  
21.019

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: Disaster Assistance – Public Assistance (Presidentially Declared Disasters)  
1780DRTXP00000001, 1791DRTXP00000001, 4029DRTXP00000001,  
4269DRTXP00000001, 4272DRTXP00000001, 4332DRTXP00000001  
7/24//2008-8/27/2020, 9/13/2008-3/13/2021, 9/9/2011-3/17/2020, 4/25/2016-  
4/22/2021, 6/11/2016-6/8/2021, 8/25/2019-8/25/2021

Coronavirus Relief Fund  
4181401  
3/1/2020-12/31/2020

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the Texas Division of Emergency Management (TDEM) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

**Condition:** Grant Management System (GMS) is a cloud-based application that assists TDEM in the administration of grants for the Disaster Assistance and Coronavirus Relief Fund programs. The system tracks expenses, awards, project progress, period of availability. In addition, reports on subrecipient risk assessments, monitoring, contractual agreements, record keeping/assessments are maintained on the system. A third-party vendor (GMS) manages the system and processes data.

During our testing we noted that TDEM currently outsources the hosting, maintenance, and enhancement over GMS to a third-party service organization. The third-party service organization does not currently provide a Service Organization Controls 1 (SOC 1) Type 2 report. SOC 1 Type 2 reports validate the suitability of design and operating effectiveness of the controls to meet the designed control objectives of internal controls over financial reporting. This report is critical to ensure that the service organization has the required controls infrastructure in place to process TDEM's data. Testing of controls infrastructure includes, but is not limited to, physical security, logical controls, and change management.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** The SOC 1 report was not obtained due to management oversight.

**Effect:** Outsourcing services does not relinquish an organization from the responsibility of ensuring an effective control environment is in place and operating effectively. In order to obtain assurance that service providers have a sound control environment, it is important to thoroughly review provided SOC reports and determine any operational risks associated with the noted control exceptions.

**Repeat Finding:** No.

**2020 – 031 (Continued)**

**Recommendation:** TDEM should ensure that they obtain and review SOC reports for each of their third-party vendors that provide services over critical applications in order to evaluate whether they can rely on the third party's overall control structure. In addition, TDEM should review and test the complementary user entity controls included in each SOC report and document the results of those procedures.

**Views of responsible officials:** The Texas Division of Emergency Management (TDEM) disagrees with this finding.

Civix (TDEM's third-party vendor) contracts with RackSpace to provide server space for the application and all TDEM data. The SOC 1 report for RackSpace was provided to the auditors during this review. The Grants Management System does not serve as TDEM's financial system of record, and TDEM's contract with Civix does stipulate IT Standards and Requirements and therefore a SOC 1 report would not be a requirement. The financial record for TDEM is FAMIS and is managed by the Texas A&M University System. The Grants Management System is a project management system. The agreement between TDEM and Civix provides various controls and safeguards that have been deemed appropriate in past single audits since the inception of GMS by TDEM.

**Corrective action plan:** TDEM will work with Civix to explore the ability for future reporting to include a SOC 1 report. As a provider of state-level solutions to many other states, TDEM will have the ability to confer with state partners to determine how future reporting may be adjusted if necessary.

**Implementation dates:** June 2021

**Responsible persons:** TDEM Hazard Mitigation Division Chief Josh Davies  
TDEM Quality Assurance Unit Chief Jennifer Charlton-Faia

**CLA Response:** We have reviewed management's response and, based on the Criteria, Condition, Cause and Effect discussed above, we believe our finding is still valid.

Texas Workforce Commission

**2020 – 032 Allowable Costs/ Cost Principles, Matching, Level of Effort, Earmarking, Period of Performance, Reporting – Information Technology – WRAPS User Access Reviews**

Federal Agency: U.S. Department of Education  
Federal Program Title: Rehabilitation Services – Vocational Rehabilitation Grants to States  
CFDA Number: 84.126  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: H126A180092; H126A190092; H126A200092  
10/1/2017-9/30/2018, 10/1/2018-9/30/2019, 10/1/2019-9/30/2020  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the Texas Workforce Commission (TWC) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

Per the Texas Workforce Commission Access Control Policy (AC-1), Access to agency IT assets is controlled and managed to ensure that only authorized devices/persons have appropriate access in accordance with an agency's business needs. All computers that are permanently or intermittently connected to the agency's network require an approved credentials-based access control system. Regardless of the network connections, all systems handling the agency's restricted and/or highly restricted data employ approved authentication credentials-based access control and encryption for data in transit. Access to agency systems is controlled by the following:

- a. User profiles that define roles and access.
- b. Documented review of standard users' rights, at least annually.
- c. Documented review of administrator user accounts every 6 months.

**Condition:** The TWC PeopleSoft (PS) application is a single system comprised of integrated process modules. The financial modules are referred to as WRAPS: Workforce, Reporting, Accounting and Purchasing System. PeopleSoft Financials are used for creating and inquiring on financial journals, payment requests and requisitions. Service accounts are non-employee accounts that are required to authenticate to the application to either perform a specific function (for example, backups or transaction processing).

During our testing we noted, as part of management's user access review for WRAPS, the review of service accounts was not documented. Service accounts are required to be reviewed as part of the periodic review process to ensure only accounts with a business purpose are maintained and all other accounts are removed or disabled.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** TWC completed reviews of service accounts during fiscal year 2020, however the reviews were not documented.

**2020 – 032 (Continued)**

**Effect:** Failure to perform and document user access reviews of service accounts increases the risk that suspicious activities may not be identified and investigated.

**Repeat Finding:** 2019-027

**Recommendation:** We recommend that TWC implement policies and procedures to require documentation of its review of service accounts.

**Views of responsible officials:** TWC agrees with the importance of reviewing & documenting appropriateness of user and administrative user accounts as noted in the TWC Access Control Policy (AC-1). TWC has a Standard Operating Procedure noting the frequency of user and administrative review requirements.

**Corrective action plan:** Documentation of WRAPS access reviews and their results will be maintained. WRAPS user accounts are reviewed annually. WRAPS user accounts were last reviewed July 2020. WRAPS administrative user accounts are reviewed twice annually. WRAPS administrative user accounts were last reviewed December 23, 2020.

**Implementation dates:** TWC last reviewed and corrected its WRAPS User and Service Account access in accordance with the TWC Access Control Policy requirement in December 2020.

**Responsible persons:** Jorge Guerra, Lead Analyst, Financial Systems Support

**2020 – 033 Allowable Costs/ Cost Principles, Matching, Level of Effort, Earmarking, Period of Performance, Reporting – Information Technology – CHAPS User Access Reviews**

Federal Agency: U.S. Department of Education  
Federal Program Title: Rehabilitation Services – Vocational Rehabilitation Grants to States  
CFDA Number: 84.126  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: H126A180092; H126A190092; H126A200092  
10/1/2017-9/30/2018, 10/1/2018-9/30/2019, 10/1/201-9/30/2020  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the Texas Workforce Commission (TWC) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

Per the Texas Workforce Commission Access Control Policy (AC-1), Access to agency IT assets is controlled and managed to ensure that only authorized devices/persons have appropriate access in accordance with an agency's business needs. All computers that are permanently or intermittently connected to the agency's network require an approved credentials-based access control system. Regardless of the network connections, all systems handling the agency's restricted and/or highly restricted data employ approved authentication credentials-based access control and encryption for data in transit. Access to agency systems is controlled by the following:

**2020 – 033 (Continued)**

- a. User profiles that define roles and access.
- b. Documented review of standard users' rights, at least annually.
- c. Documented review of administrator user accounts every 6 months.

**Condition:** The Comprehensive Human Resources and Payroll System (CHAPS) is software that combines several necessary HR functions, such as storing employee data, managing payrolls, recruitment processes, benefits administration, and tracking attendance records. Based on the TWC's policy, access reviews are to be performed on a periodic basis.

During our testing, we noted that TWC had not completed a recent review of its CHAPS administrator user accounts to determine appropriateness based on user roles and employment status. The last review conducted was in May 2019.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Due to the COVID outbreak, the Information Technology Department re-prioritized its responsibilities in order to address other matters related to the impact of COVID to TWC's operations. As a result, user access reviews were unable to be performed in fiscal year 2020 due to other priority matters.

**Effect:** Failure to perform user access reviews increases the risk that suspicious activities may not be identified and investigated.

**Repeat Finding:** No

**Recommendation:** We recommend that TWC should periodically perform user access reviews of its service accounts and document its review.

**Views of responsible officials:** TWC agrees with the importance of reviewing and documenting appropriateness of user and administrative user accounts. TWC will develop a Standard Operating Procedure (SOP) for performing CHAPS system access reviews in compliance with TWC's Access Control Policy (AC-1).

**Corrective action plan:** TWC will create a SOP to establish procedures for a CHAPS user account review annually and administrative user accounts every 6 months. The SOP will also include CHAPS user profiles that define roles and access for each role.

**Implementation dates:** SOP will be created by February 26, 2021.

**Responsible persons:** Jerry White, Director, Human Resources

**2020 – 034 Allowable Costs/ Cost Principles, Matching, Level of Effort, Earmarking, Period of Performance, Reporting – Information Technology – Password Management**

Federal Agency: U.S. Department of Education  
Federal Program Title: Rehabilitation Services – Vocational Rehabilitation Grants to States  
CFDA Number: 84.126  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: H126A180092; H126A190092; H126A200092  
10/1/2017-9/30/2018, 10/1/2018-9/30/2019, 10/1/201-9/30/2020  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the Texas Workforce Commission (TWC) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

Per the TWC Access Control Policy (AC-1),

- a. To the extent possible, an information system limits unsuccessful logon attempts to three (3) during a 120-minute period before the user's account is disabled, unless a Request for Policy Exception form has been completed. For example, if an incorrect password is provided three (3) consecutive times, remote access systems drop the connection.

Per the Texas Workforce Commission - Identification and Authentication Policy,

A non-privileged account is generally defined as a standard user account that does not have elevated privileges, such as administrator access to a system. For instance, non-privileged accounts cannot make configuration changes to an information system or change the security posture of a system. TWC information systems that use password-based authentication do the following:

- a. Passwords have a minimum lifetime of one (1) day and a maximum lifetime of sixty 60 days.
- b. Passwords [reuse thresholds are set to a level that exceeds the recommended setting]

**Condition:** The TWC PeopleSoft (PS) application is a single system comprised of integrated process modules. The financial modules are referred to as WRAPS: Workforce, Reporting, Accounting and Purchasing System. PeopleSoft Financials are used for creating and inquiring on financial journals, payment requests and requisitions. Service accounts are non-employee accounts that are required to authenticate to the application to either perform a specific function (for example, backups or transaction processing). The Comprehensive Human Resources and Payroll System (CHAPS) is software that combines several necessary HR functions, such as storing employee data, managing payrolls, recruitment processes, benefits administration, and tracking attendance records.

During our testing we noted various password configurations within the Network, CHAPS and WRAPS that were not in accordance with TWC's password policy:

- The Network password configuration for the TWC minimum password age does not align with the TWC password policy.
- The CHAPS and WRAPS password lock out configurations do not align with the TWC password.
- The CHAPS password configuration for password history does not align with the TWC password policy.



**2020 – 034 (Continued)**

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Password configurations were not in accordance with TWC Access Control Policy and Identification and Authentication Policy due to management oversight.

**Effect:** Failure to set password configurations and password lockout configurations increases the risk of inappropriate access.

**Repeat Finding:** No

**Recommendation:** We recommend that TWC should update password configurations and password lockout configurations for the Network, CHAPS and WRAPS to be compliant with its policies. Additionally, we recommend that TWC perform a periodic review to ensure password configurations continue to be compliant with its policies.

**Views of responsible officials:** TWC agrees with changes to CHAPS and WRAPS password configurations and password lockout configurations to be compliant with its policies. TWC agrees with the recommendation to have the network password configuration and TWC password policy align.

**Corrective action plan:** CHAPS and WRAPS password configurations and lockout configurations were updated in December 2020 to match TWC policy. A Standard Operating Procedure (SOP) will be created to establish procedures for periodic review to ensure password configurations are compliant with policies. TWC will ensure the network password configuration and TWC password policy are aligned.

**Implementation dates:** The SOP for periodic review of CHAPS and WRAPS password configurations and password lockout configurations will be created by March 31, 2021. TWC will ensure the network password configuration and TWC password policy are aligned by February 28, 2021.

**Responsible persons:** John Fowler, Director, Applications Development & Maintenance  
Jeff Peden, Deputy CIO Infrastructure Services

**2020 – 035 Matching, Level of Effort, Earmarking – Failure to Meet Maintenance of Effort Requirements**

Federal Agency: U.S. Department of Education  
Federal Program Title: Rehabilitation Services – Vocational Rehabilitation Grants to States  
CFDA Number: 84.126  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: H126A200092  
10/1/2019-9/30/2020  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Material Noncompliance (Modified Opinion)

**Criteria or specific requirement:** Per 34 CFR 361.62(a), the Secretary reduces the amount otherwise payable to a State for any fiscal year by the amount by which the total expenditures from non-Federal sources under the vocational rehabilitation services portion of the Unified or Combined State Plan for any previous fiscal year were less than the total of those expenditures for the fiscal year two years prior to that previous fiscal year.

**2020 – 035 (Continued)**

**Condition:** The Texas Workforce Commission (TWC) failed to meet its maintenance of effort (MOE) requirements by \$15,584,060 in fiscal year 2020. TWC's MOE requirement was \$66,887,141 in fiscal year 2020, based on non-federal amounts spent during fiscal year 2018. Total State funds expended to meet the MOE requirement in fiscal year 2020 were \$51,303,081.

**Questioned costs:** None

**Context:** See "Condition."

**Cause:** Due to the COVID outbreak, TWC was unable to administer many of its programs and expend its Vocational Rehabilitation funds. As a result, overall expenditures were significantly less in fiscal year 2020 than in previous years.

**Effect:** TWC may be required to reduce future grant awards for not meeting the fiscal year 2020 MOE requirement.

**Repeat Finding:** No

**Recommendation:** We recommend that TWC request a waiver from the Rehabilitation Service Administration to not withhold amounts due to its failure to meet its MOE requirement.

**Views of responsible officials:** TWC concurs with the recommendation. Unless Congress takes action to waive or reduce match requirements for the FFY 2020 grant award, TWC will submit a request for a waiver of the MOE penalty for the FFY 2020 award. RSA considers MOE waivers after final financial reports (SF-425) are submitted by agencies for each grant award. For the FFY 2020 award, the final report will be submitted by December 31, 2021. TWC VR will prepare and submit a request per RSA guidance on or after submission of the final report. On October 16, 2020, RSA issued FAQ-21-01 related to VR operations during the COVID-19 Pandemic. Question 18 in the FAQ addressed MOE requirements and requesting MOE waivers considering the pandemic. RSA's response in part stated, "The Rehabilitation Act and its implementing regulations allow a State to request a waiver or modification of its MOE requirement if the State does not meet that requirement because of certain circumstances. Section 111(a)(2)(C) of the Rehabilitation Act and 34 C.F.R. § 361.62(d) authorize the Secretary to grant a waiver or modification of the MOE shortfall when such an action would be an equitable response to exceptional or uncontrollable circumstances affecting the State.

**Corrective action plan:** TWC/VRD will submit an MOE waiver request to RSA for the FFY 2020 award on or after submission of the final SF-425 for the award period.

**Implementation dates:** Submission of the MOE waiver request will occur on or after December 31, 2021, pending further guidance from RSA on submission timelines.

**Responsible persons:** Chris Nelson, Chief Financial Officer  
Cheryl Fuller, Director Vocational Rehabilitation Program

**2020 – 036 Matching, Level of Effort, Earmarking – Failure to Meet Earmarking Requirements**

Federal Agency: U.S. Department of Education  
Federal Program Title: Rehabilitation Services – Vocational Rehabilitation Grants to States  
CFDA Number: 84.126  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: H126A200092  
10/1/2019-9/30/2020  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Noncompliance

**Criteria or specific requirement:** Per the 2020 Compliance Supplement, states must reserve and expend at least 15 percent of their VR allotment under Section 110(a) of the Act for the provision of pre-employment transition services to students with disabilities who are eligible, or potentially eligible, for VR services. State VR agencies may use the reserved funds to cover the costs of all pre-employment transition services activities described in Section 113(b) through (d) of the Act (29 USC 730(d)(1) and 733)).

**Condition:** The Texas Workforce Commission (TWC) failed to meet its requirement to earmark 15% of the 2019 Vocational Rehabilitation (VR) allotment for the provision of pre-employment transition (pre-ETS) services to students with disabilities who are eligible, or potentially eligible for VR services.

TWC was required to earmark 15% of its 2019 grant award, in the amount of \$248,760,884, for pre-ETS services to students with disabilities who are eligible, or potentially eligible for VR services, or \$37,314,133. TWC expended \$31,307,756 for these services in fiscal year 2020, thus missing its earmarking requirements by \$6,006,376.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Due to the COVID outbreak, TWC was unable to run its pre-ETS programs, which are generally occur during the summer. As a result, TWC was unable to expend the funds allocated for pre-ETS services.

**Effect:** Noncompliance with earmarking requirements could result in the future funding to the State being reduced.

**Repeat Finding:** No

**Recommendation:** We recommend that TWC request a waiver from the Rehabilitation Service Administration to not decrease funding due to its failure to meet its Earmarking requirement.

**2020 – 036 (Continued)**

**Views of responsible officials:** The Texas Workforce Commission (TWC) agrees that it did not meet the earmarked 15 percent pre-employment transition services expenditure requirement for Grant Year 2019. TWC had planned to meet the earmarked requirement through its Summer Earn and Learn (SEAL) program as well as through other programs for students conducted each summer, the peak time in which students with disabilities are available to participate in pre-ETS activities. The COVID-19 pandemic began to spread in Texas in March 2020, just as planning and registration was underway for the agency's summer programs for students with disabilities. Due to safety concerns for students and communities brought about by the rapid transmission rates of the virus, it was necessary to cancel the 2020 SEAL program, one of the largest summer programs in the nation for students with disabilities. The 2020 SEAL program was expected to be a \$10 million summer program, serving more than 2,500 students. Other summer programs were also cancelled. While VR staff were able to work with providers to convert 17 summer programs to virtual formats; it was not feasible to do so with all programs. The Texas experience was also playing out across the country. The Secretary of Education submitted a request to Congress on April 27, 2020, for authority to allow states an additional year to expend the FFY 2019 grant and to waive the requirement that states reserve not less than 15 percent of the allocated funds for pre-employment transition services for the FFY 2020 grant. Congress has not acted on this request.

**Corrective action plan:** TWC VR is taking several actions to ensure that the 15 percent expenditure requirement is met, including:

- Service contracts for the 2021 SEAL program were executed in January 2021 to provide additional time for the recruitment of students and program planning, an important step given the persistence of the pandemic. In addition, the 2021 SEAL contracts allow for virtual workplace learning, virtual worksite experiences and virtual workplace monitoring. SEAL participants will be provided the support services and equipment that is needed for them to participate in a virtual summer program, should that option be necessary.
- VR purchased a virtual job fair platform in late summer 2020 and adapted it to provide virtual career fairs and job exploration events for students. VR will continue to use the platform to provide pre-ETS to more students.
- Additional summer programs will be conducted in 2021 in addition to SEAL, including programs conducted in prior summers and adapted for a virtual or blended format, as well as new programs developed for 2021.

**Implementation dates:** The agency has already initiated the corrective actions, such as, service contracts for the 2021 SEAL program were executed in January 2021 and the ongoing use of a virtual job fair program to provide pre-ETS to more students. Additional summer programs will be implemented through August 2021.

**Responsible persons:** Tammy Martin, Deputy Division Director for Field Services Delivery  
Jason Vaden, Deputy Division Director for Program Policy and Support

**STATE OF TEXAS  
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS – OTHER AUDITORS  
YEAR ENDED AUGUST 31, 2020**

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**Section 3B – Federal Award Findings and Questioned Costs – Other Auditors**

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This section identifies material weaknesses, significant deficiencies, and instances of non-compliance, including questioned costs, as required to be reported by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Section 200.516 *Audit Findings*. This section is organized by state university.

Sam Houston State University

2020 – 101

**Special Tests and Provisions – Return of Title IV Funds**

**Activities Allowed or Unallowed**

**Cash Management**

**Eligibility**

**Reporting**

**Special Tests and Provisions – Verification**

**Special Tests and Provisions – Disbursements to or on Behalf of Students**

**Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)**

**Special Tests and Provisions – General Program Eligibility**

**Special Tests and Provisions – Distance Education Program**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194110; CFDA 84.063, Federal Pell Grant Program, P063P192301; CFDA 84.268, Federal Direct Student Loans, P268K202301; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202301; and CFDA 84.033, Federal Work-Study Program, P033A194110**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$970**

Return of Title IV Calculations

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on his/her behalf for the payment period or period of enrollment as of the student's withdrawal date (Title 34, CFR, Section 668.22(e)). Undisbursed Federal Direct Student Loans can be counted as Title IV aid that could have been disbursed only if the institution originated the loan before the date the student became ineligible (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 2, page 5-46).

Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)). The institution must return the lesser of the total amount of unearned Title IV assistance calculated above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance not earned by the student. For purposes of this calculation, "institutional charges" are tuition, fees, room and board (if the student contracts with the institution for the room and board), and other educationally related expenses assessed by the institution (Title 34, CFR, Section 668.22(g)).

**2020 – 101 (Continued)**

The institutional charges used in the calculation are usually the charges that were initially assessed to the student for the entire payment period or period of enrollment, as applicable. Initial charges may be adjusted only by those changes the institution made prior to the student's withdrawal (for example, for a change in enrollment status unrelated to the withdrawal) (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 1, page 5-18).

**Sam Houston State University (University) made errors in the Title IV return calculations for 5 (8 percent) of 60 students tested.** Specifically, the University made errors in determining the amount of institutional charges to be used in the return calculation for those 5 students. There were no questioned costs as a result of those errors because (1) the University returned more Title IV funds than required, (2) the error did not affect the amount of Title IV grant or loan assistance to be returned, or (3) a return of Title IV funds was not required per Section 3508 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Not calculating institutional charges correctly increases the risk that the University will not return the correct amount of Title IV assistance to the U.S. Department of Education or may return funds that students have earned.

However, for 1 of those 5 students, the University also incorrectly included in the return calculation loans that had not been originated at the time the student withdrew. As a result, the University incorrectly determined that there was no disbursed aid that needed to be returned. Therefore, there were \$970 in questioned costs associated with CFDA 84.268, Federal Direct Student Loans, award number P268K202301.

Those errors occurred because of (1) errors in the automated process within the University's student information system to calculate institutional charges, (2) manual errors made by the University, and/or (3) insufficient monitoring controls.

**Other Compliance Requirements and Award Number**

Although the general control weaknesses described below apply to activities allowed or unallowed; cash management; eligibility, reporting; special tests and provisions – verification; special tests and provisions – disbursements to or on behalf of students; special tests and provisions – borrower data transmission and reconciliation (direct loan); special tests and provisions – general program eligibility; and special tests and provisions – distance education program, auditors identified no compliance issues regarding those compliance requirements. The general control weaknesses described below also apply to CFDA 84.033, Federal Work-Study Program, award number P033A194110.

**General Controls**

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not have sufficient controls over its change management process for information systems.** Specifically, 9 (60 percent) of 15 changes tested lacked documentation showing one or more of the following: (1) validation from information technology staff or the business process owner, (2) approval from the University's change advisory board, and/or (3) implementation with adequate segregation of duties (for example, the change was migrated to the production environment by someone other than the individual responsible for developing the change). The University had change management policies; however, the University did not have documentation showing that it had recently reviewed those policies and those policies were not sufficiently detailed to help ensure that changes are appropriately documented, validated, reviewed, and approved. Not having sufficient controls over the change management process increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

**2020 – 101 (Continued)**

Recommendations:

The University should:

- Calculate institutional charges correctly in accordance to U.S. Department of Education requirements.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations.
- Strengthen its controls over its change management process.

Views of Responsible Officials:

Return of Title IV Calculations

*The University acknowledges and agrees with the findings of this audit. Management recognizes that institutional charges must be included in the Return of Title IV calculation.*

General Controls

*The University acknowledges the finding of inadequate documentation within the University's work order processing system related to Change Requests housed within the system. While the University has controls in place to validate and approve system changes with appropriate segregation of duties through incidents and service request tickets, the documentation within change request ticket types for some request was not as clear as it could have been at the time of this finding.*

*Prior to this audit, the University had undergone a Banner Change Management audit (issued January 19, 2019) conducted by the Office of Internal Audit for the Texas State University System. As an outcome from the internal audit, a remediation plan is being executed to revise and update the University's Change Management policy, revise and update change type definitions, update the methods used to document the validation and approval of change requests within the University's work order processing system and train staff on the new Change Management policy and procedures. SHSU Enterprise Services is completing revisions to the Banner Release and Deployment Management procedures. As of the date of this response, the following corrective action items have been completed as part of the internal change management audit.*

- *The University Change Management Policy has been updated, reviewed, and communicated internal to IT.*
- *A Retrospective Change type has been eliminated from the work order processing system such that the documentation issues related to this change type (6 of the 9 referenced change requests) no longer exists.*
- *Auto approval of the Emergency Change type has been eliminated such that all change requests require explicit review and approval by the Change Advisory Board as a post-change review. In addition, in the Release Management and Deployment procedures, all Emergency changes must be tested and approved as part of the post-change review. Approval is clearly documented in Emergency Change ticket such that issues (6 of the 9 referenced change requests) no longer exists.*
- *Automated controls have been added to the Change Management request system to ensure business process owner validation of all change requests are documented within the Change Request processing system such that this issue (1 of 9 referenced change requests) no longer exists.*
- *Procedural changes and controls have been put in place to ensure appropriate documentation of the segregation of duties. All Change Requests, and associated incident/service request tickets, identify who migrated the change to production as the owner of the change and cannot be the same person to request the change. This procedural change documents who migrates a change to production within the Change Request ticket without the need to retrieve this information from other systems such that this issue (6 of 9 referenced change requests) no longer exists.*



**2020 – 101** (Continued)

Corrective Action Plan:

Return of Title IV Calculations

*The University has verified that institutional charges are appropriately indicated within the student information system, Banner. The Financial Aid and Scholarships Office will also audit internally to be certain the charges exist in the appropriate areas in the system for accurate calculations.*

*Implementation Date: November 2020*

*Responsible Person: Lydia Hall*

General Controls

*The University has implemented significant process enhancements to its Change Management process and documentation. The following corrective items will be completed to strengthen the adherence and documentation of process controls.*

*1. The IT Change Management procedures are undergoing final revisions. In addition, SHSU Enterprise Services is completing revisions to the Banner Release and Deployment Management procedures. IT staff will receive training to properly document the validation, approval, and segregation of duties for all change requests.*

*Implementation Date: February 26, 2021*

*Responsible Persons: Lucrecia Chandler and Chuck Mize*

*2. IT Management will conduct a second level review to ensure that the University is in compliance with Change Management requirements on or before June 1, 2021.*

*Implementation Date: May 28, 2021*

*Responsible Person: Kevin Hammel*

**2020 – 102**

**Special Tests and Provisions – Enrollment Reporting**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P192301; and CFDA 84.268, Federal Direct Student Loans, P268K202301**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

**Enrollment Reporting**

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus- and program-level enrollment for the student, including enrollment status and the effective date of that enrollment status (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1).

Institutions may not be immediately aware of a student's enrollment status change when it happens. When the institution does become aware of such a change, it must report the status change using the actual enrollment status effective date, not the date when the institution became aware of the change (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 4; and U.S. Department of Education Electronic Announcement, *NSLDS Enrollment Reporting - Submission Dates, Effective Dates and Certification Dates*, April 20, 2017).

Sam Houston State University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 4 (7 percent) of 60 students tested, the University did not report the effective dates of enrollment status changes to NSLDS accurately. Specifically:**

- For 3 students, the University incorrectly reported the effective date of the student's withdrawn status. Two of those students unofficially withdrew from the Fall 2019 term and the University incorrectly reported the last day of the term instead of the student's last date of attendance. The other student officially withdrew from the Spring 2020 term and the University incorrectly reported the day it processed the withdrawal in the student information system, instead of the actual effective date of the withdrawal.
- For 1 student, the University incorrectly reported the effective date of the student's graduated status. The University reported the last day of the Fall 2019 term; however, the student graduated at the end of the Spring 2020 term.

**2020 – 102 (Continued)**

The University had a process to monitor enrollment information reported to NSC and NSLDS; however, that process was not sufficient to identify the errors discussed above. Not reporting student status changes accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not have sufficient controls over its change management process for information systems.** Specifically, 9 (60 percent) of 15 changes tested lacked documentation showing one or more of the following: (1) validation from information technology staff or the business process owner, (2) approval from the University's change advisory board, and/or (3) implementation with adequate segregation of duties (for example, the change was migrated to the production environment by someone other than the individual responsible for developing the change). The University had change management policies; however, the University did not have documentation showing that it had recently reviewed those policies and those policies were not sufficiently detailed to help ensure that changes are appropriately documented, validated, reviewed, and approved. Not having sufficient controls over the change management process increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Recommendations:

The University should:

- Strengthen its controls to ensure that student enrollment information is reported to NSLDS accurately.
- Strengthen its controls over its change management process.

Views of Responsible Officials:

Enrollment Reporting

*Sam Houston State University acknowledges and agrees with the auditor's findings and recommendations to strengthen controls as well as strengthening internal controls over change management processes. Through thorough analysis of the audit findings Sam Houston State University is developing and implementing enhanced internal control and monitoring procedures which will ensure accurate reporting through NCS to the NSLDS.*

General Controls

*The University acknowledges the finding of inadequate documentation within the University's work order processing system related to Change Requests housed within the system. While the University has controls in place to validate and approve system changes with appropriate segregation of duties through incidents and service request tickets, the documentation within change request ticket types for some request was not as clear as it could have been at the time of this finding.*

*Prior to this audit, the University had undergone a Banner Change Management audit (issued January 19, 2019) conducted by the Office of Internal Audit for the Texas State University System. As an outcome from the internal audit, a remediation plan is being executed to revise and update the University's Change Management policy, revise and update change type definitions, update the methods used to document the validation and approval of change requests within the University's work order processing system and train staff on the new Change Management policy and procedures. SHSU Enterprise Services is completing revisions to the Banner Release and Deployment Management procedures. As of the date of this response, the following corrective action items have been completed as part of the internal change management audit.*

**2020 – 102 (Continued)**

- *The University Change Management Policy has been updated, reviewed, and communicated internal to IT.*
- *A Retrospective Change type has been eliminated from the work order processing system such that the documentation issues related to this change type (6 of the 9 referenced change requests) no longer exists.*
- *Auto approval of the Emergency Change type has been eliminated such that all change requests require explicit review and approval by the Change Advisory Board as a post-change review. In addition, in the Release Management and Deployment procedures, all Emergency changes must be tested and approved as part of the post-change review. Approval is clearly documented in Emergency Change ticket such that issues (6 of the 9 referenced change requests) no longer exists.*
- *Automated controls have been added to the Change Management request system to ensure business process owner validation of all change requests are documented within the Change Request processing system such that this issue (1 of 9 referenced change requests) no longer exists.*
- *Procedural changes and controls have been put in place to ensure appropriate documentation of the segregation of duties. All Change Requests, and associated incident/service request tickets, identify who migrated the change to production as the owner of the change and cannot be the same person to request the change. This procedural change documents who migrates a change to production within the Change Request ticket without the need to retrieve this information from other systems such that this issue (6 of 9 referenced change requests) no longer exists.*

Corrective Action Plan:

Enrollment Reporting

*To address the Enrollment Reporting findings, the institution will develop and implement an updated Enrollment Status Reporting Procedure to include stronger internal controls. This will include the following actions:*

- 1. Financial Aid, in collaboration with the Registrar's Office, will develop an internal verification process to identify students that are considered unofficially withdrawn due to receiving grades of F and verify accuracy within our student information system.*
- 2. The Registrar's Office will review and check for accuracy the reported information provided to the NSC versus the information showing in the NSLDS system and correct any discrepancies.*

*Implementation Date: February 2021*

*Responsible Person: Teresa Ringo*

General Controls

*The University has implemented significant process enhancements to its Change Management process and documentation. The following corrective items will be completed to strengthen the adherence and documentation of process controls.*

- 1. The IT Change Management procedures are undergoing final revisions. In addition, SHSU Enterprise Services is completing revisions to the Banner Release and Deployment Management procedures. IT staff will receive training to properly document the validation, approval, and segregation of duties for all change requests.*

*Implementation Date: February 26, 2021*

*Responsible Persons: Lucrecia Chandler and Chuck Mize*

- 2. IT Management will conduct a second level review to ensure that the University is in compliance with Change Management requirements on or before June 1, 2021.*

*Implementation Date: May 28, 2021*

*Responsible Person: Kevin Hammel*

**Stephen F. Austin State University**

**2020 – 103**

**Special Tests and Provisions – Disbursements to or on Behalf of Students**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award number: CFDA 84.268, Federal Direct Student Loans, P268K202315**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Disbursement Notification Letters

If an institution credits a student's ledger account with Federal Direct Student Loan (Direct Loan) funds, the institution must notify the student of (1) the anticipated date and amount of the disbursement, (2) the student's right to cancel all or a portion of that loan and have the loan proceeds returned to the U.S. Department of Education, and (3) the procedures and time by which the student must notify the institution that he or she wishes to cancel the loan or loan disbursement. The institution must provide the notice in writing no earlier than 30 days before, and no later than 30 days after, crediting the student's ledger account at the institution. (Title 34, Code of Federal Regulations, Section 668.165).

**For 5 (25 percent) of 20 Direct Loan disbursements tested, Stephen F. Austin State University (University) did not send disbursement notification letters within the required time frame.** For those students, the University sent disbursement notification letters 34 days after crediting the students' ledger accounts with subsidized and/or unsubsidized Direct Loans. Those errors occurred because the University did not initiate the automated process for sending the notifications for the Spring 2020 term until more than 30 days after the initial disbursements were made for the term. Based on an analysis of Direct Loan disbursements made for the Spring 2020 term, this issue affected 3,602 subsidized Direct Loan disbursements and 4,925 unsubsidized Direct Loan disbursements. Receiving disbursement notifications late impairs students' ability to cancel their loans.

Recommendation:

The University should strengthen its controls to ensure that it sends disbursement notifications within the required time frame.

Views of Responsible Officials:

*The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.*

Corrective Action Plan:

*The University has strengthened controls to ensure that disbursement notifications are sent within the required time frame. Disbursement notifications were appropriately sent for Fall 2020 terms.*

*Implementation Date: December 31, 2020*

*Responsible Person: H. Rachele' Garrett, Director of Financial Aid*

2020 – 104

**Special Tests and Provisions – Return of Title IV Funds**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194129; CFDA 84.063, Federal Pell Grant Program, P063P192315; CFDA 84.268, Federal Direct Student Loans, P268K202315; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202315**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)). If the total amount of calculated Title IV grant or loan assistance, or both, that a student earned is greater than the total amount of Title IV grant or loan assistance, or both, that was disbursed to the student, as of the date of the institution's determination that the student withdrew, the difference between those amounts must be treated as a post-withdrawal disbursement in accordance with Title 34, CFR, Section 668.164(j) (Title 34, CFR, Section 668.22(a)(5)).

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**Stephen F. Austin State University (University) did not always return Title IV funds within the required time frame.** For 1 (2 percent) of 43 students tested who withdrew and required a return of Title IV funds, the University returned funds 74 days after it determined that the student had withdrawn. Not making returns within the required time frame reduces the information available to the U.S. Department of Education for its program management.

**In addition, for 2 (6 percent) of 32 students tested, the University did not perform a return calculation to determine whether the students were eligible for a post-withdrawal disbursement.** Both students had not received Title IV assistance at the time they withdrew from the Fall 2019 term because they had not completed the University's verification requirements. When one of those students completed the verification requirements, the University incorrectly disbursed the full amount of Title IV assistance to the student, instead of performing a return calculation to determine the amount of assistance the student earned. After auditors brought the error to the University's attention, it performed a return calculation and returned Title IV funds as required; therefore, there were no questioned costs. For the other student, the University did not perform a return calculation and did not disburse any Title IV assistance to the student. After auditors brought the error to the University's attention, it performed a return calculation and disbursed the amount of Title IV assistance that the student earned.

The University had a process to review return of Title IV calculations it performed to verify the accuracy of the calculations; however, the errors identified above occurred because it did not have sufficient controls to ensure that return calculations were performed when required or that funds were returned within the required time frame.

**2020 – 104** (Continued)

Recommendation:

The University should strengthen its controls to ensure that it performs return of Title IV calculations and returns funds within the required time frame.

Views of Responsible Officials:

*The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.*

Corrective Action Plan:

*The University will strengthen controls to ensure that return of Title IV calculations and the return of funds are within the required time frame.*

*Implementation Date: January 31, 2021*

*Responsible Person: H. Rachele' Garrett, Director of Financial Aid*

**2020 – 105**

**Special Tests and Provisions – Enrollment Reporting**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P192315; and CFDA 84.268, Federal Direct Student Loans, P268K202315**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

**2020 – 105 (Continued)**

Institutions may not be immediately aware of a student's enrollment status change when it happens. When the institution does become aware of such a change, it must report the status change using the actual enrollment status effective date, not the date when the institution became aware of the change (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 4, and U.S. Department of Education Electronic Announcement, *NSLDS Enrollment Reporting - Submission Dates, Effective Dates and Certification Dates*, April 20, 2017).

Stephen F. Austin State University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 7 (11 percent) of 61 students tested, the University did not accurately report campus-level or program-level data elements to NSLDS. Specifically:**

- For 4 students, the enrollment status effective date was reported incorrectly. The date reported for those enrollment level changes was the date when the University processed the student's drop request, rather than the actual effective date of the enrollment status change. The dates reported for those 4 students ranged from 3 days to 57 days after the actual effective date of the enrollment level change.
- For 2 students, the program-level enrollment status effective date was reported incorrectly because it was updated with a new date although the student did not have a change in enrollment level.
- For 1 student, the effective date for the student's withdrawn status was reported incorrectly. That student was determined to have never attended the Fall 2019 term. The University incorrectly reported the date that it determined the student never began attendance, rather than the student's actual last date of attendance, which was the last day of the prior term (Spring 2019).

The errors discussed above occurred because the University (1) has not configured its student information system to accurately report student enrollment information to NSLDS and (2) did not have a process to ensure that student enrollment information reported to NSC was accurately reported to NSLDS. Not reporting student status changes accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

**Recommendation:**

The University should strengthen its controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately.

**Views of Responsible Officials:**

*The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.*

**Corrective Action Plan:**

*The University will strengthen controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately.*

**Implementation Date:** July 31, 2021

**Responsible Person:** Erma Brecht, Executive Director of Enrollment Management



Texas A&M University

**2020 – 106**

**Reporting**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P195286; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T205286**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Institutions must submit Federal Pell Grant, Iraq and Afghanistan Service Grant, Direct Loan, and Teacher Education Assistance for College and Higher Education (TEACH) Grant disbursement records to the Common Origination and Disbursement (COD) system no later than 15 days after making the disbursement or becoming aware of the need to adjust a previously reported disbursement. Reporting this information helps ensure that institutions have the most accurate information available about students' federal awards and to help prevent an institution from over awarding students (Title 34, Code of Federal Regulations (CFR), Section 690.83(b); U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 3, Chapter 1; and *Federal Register*, Volume 84, Number 212). Certain data elements are required to be reported as part of a student's origination and disbursement record, including the student's Social Security number, Central Processing System transaction number, enrollment date, disbursement amount, and disbursement date (*2019-2020 COD Technical Reference*, Volume II).

**For 22 (35 percent) of 62 students tested, Texas A&M University (University) did not accurately report origination record data elements to COD.** Specifically, the University reported incorrect enrollment dates for students receiving Federal Pell Grant or TEACH Grant assistance. Those errors occurred because the automated reporting process the University used to report information to COD pulled dates from a table in the University's student information system that had not been updated to reflect the correct enrollment start dates for the 2019-2020 award year. As a result, this issue would have affected the origination record data for all students who received Federal Pell Grant or TEACH Grant assistance for the 2019-2020 award year. Not accurately reporting information to the COD system could result in the over awarding of federal funds.

Recommendation:

The University should strengthen its controls to ensure that enrollment dates are reported to COD accurately.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University has implemented process enhancements to address this finding. A script has been written that will identify enrollment dates that do not match between the different background tables in Banner. This script will run during the new aid year setup time period. Scholarships & Financial Aid has also included a review process when in the new academic year set up.*

*Implementation Date: August 20, 2020*

*Responsible Person: Delisa Falks, AVP Scholarships & Financial Aid*

**2020 – 107**

**Special Tests and Provisions – Return of Title IV Funds**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194136; CFDA 84.063, Federal Pell Grant Program, P063P195286; CFDA 84.268, Federal Direct Student Loans, P268K205286; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T205286; and CFDA 84.408, Postsecondary Education Scholarships for Veteran’s Dependents, P408A195286**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student’s withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution’s determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on his/her behalf for the payment period or period of enrollment as of the student’s withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on his/her behalf as of the date of the institution’s determination that the student withdrew (Title 34, CFR, Section 668.22(e)). The institution must return the lesser of the total amount of unearned Title IV assistance calculated above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance not earned by the student. For purposes of this calculation, “institutional charges” are tuition, fees, room and board (if the student contracts with the institution for the room and board), and other educationally related expenses assessed by the institution (Title 34, CFR, Section 668.22(g)). The institutional charges used in the calculation are usually the charges that were initially assessed to the student for the entire payment period or period of enrollment, as applicable. Initial charges may be adjusted only by those changes the institution made prior to the student’s withdrawal (for example, for a change in enrollment status unrelated to the withdrawal) (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 1, page 5-18).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution’s determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**2020 – 107 (Continued)**

**Texas A&M University (University) made errors in Title IV return calculations for 2 (3 percent) of 61 students tested.** Specifically:

- For one student, the University incorrectly calculated the total number of break days for the payment period in which the student was enrolled in a non-traditional term. That error resulted in the University returning \$8 less in Federal Direct Student Loan assistance than it should have. After auditors brought that error to the University's attention, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs. The University made the initial return within the required time frame, but the additional funds were returned outside of the 45-day time frame.
- For one student, the University omitted one of the tuition and fee charges assessed to the student in its determination of institutional charges for the return calculation. That error did not affect the amount of Title IV grant or loan assistance to be returned; therefore, there were no questioned costs.

Those errors occurred because of manual errors the University made in performing the return calculations and the University did not have an effective monitoring process to identify those errors. Having a process that does not consistently calculate and return the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

**For 2 (3 percent) of 60 students tested who withdrew and required a return of Title IV funds, the University did not return the funds within the required time frames.** For those two students, the University determined the withdrawal dates and performed the return calculations in a timely manner; however, it did not return the Title IV funds within the required 45-day time frame due to an oversight in processing the return of those funds. The University identified the error during its reconciliation process and returned the funds for those two students 48 and 60 days after it had determined that those students had withdrawn. Not making returns within required time frames reduces the information available to the U.S. Department of Education for its program management.

Recommendations:

The University should:

- Strengthen its controls to ensure that it accurately calculates returns of Title IV funds when required, including review of the variables it uses in those calculations.
- Ensure that it returns Title IV funds within required time frames.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University will conduct additional training as well as review its procedures as it pertains to this area. In addition to a secondary review process of R2T4 calculations conducted by the Assistant Director of Compliance, a triple-check process is being designed to further ensure accuracy in these calculations and will be conducted by the Associate Director of Auxiliary Services. Any questions or issues regarding the variables, timeframe, or result of a calculation will be discussed in weekly meetings between the Assistant and Associate Director. Additionally, as part of the review processes, the Assistant and/or Associate Director will monitor COD for returned funds to be credited.*

*Implementation Date: February 22, 2021*

*Responsible Person: Delisa Falks, AVP Scholarships & Financial Aid*

**2020 – 108**

**Special Tests and Provisions – Enrollment Reporting**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P195286; and CFDA 84.268, Federal Direct Student Loans, P268K205286**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

Institutions may not be immediately aware of a student's enrollment status change when it happens. When the institution does become aware of such a change, it must report the status change using the actual enrollment status effective date, not the date when the institution became aware of the change (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 4, and U.S. Department of Education Electronic Announcement, *NSLDS Enrollment Reporting - Submission Dates, Effective Dates and Certification Dates*, April 20, 2017).

Texas A&M University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 23 (37 percent) of 62 students tested, the University did not accurately report campus-level or program-level data elements to NSLDS. Specifically:**

- For 12 students, the program-level enrollment status effective date was reported incorrectly because it did not align with the date reported at the campus-level. Both the program-level and campus-level enrollment data reflected that those 12 students had a decrease in enrollment level between two academic terms. At the campus-level, the effective date was appropriately reported as the day after the last day of the previous term. However, the date at the program-level was incorrectly reported as the first day of the subsequent term.

**2020 – 108 (Continued)**

- For 2 students, the program-level program begin date was reported incorrectly. Those errors occurred because the University incorrectly set up academic term dates in the student information system for certain graduate programs.
- For 1 student, both the program-level enrollment status effective date and the program-level program begin date were reported incorrectly, because of the issues discussed above.
- For 7 students, the program-level enrollment status effective date was incorrect because it was updated with a new date although the student did not have a change in enrollment level. Those errors occurred because the enrollment reporting processes in the University's student information system (1) incorrectly compared the student's enrollment status to the advanced registration files instead of the official enrollment files or (2) incorrectly considered the summer term as a break in attendance.
- For 1 student, the enrollment status effective date was reported incorrectly at both the campus- and program-levels. The date reported for that student's enrollment level change was the date that the University processed the student's drop request, rather than the actual effective date of the enrollment status change. That error was caused by issues related to the configuration of the enrollment reporting processes in the University's student information system. Specifically, the system is configured to report the date when a change is processed rather than the actual effective date.

Not reporting student status changes accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendation:

The University should strengthen its controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

Issue: For 12 students, the program-level enrollment status effective date was reported incorrectly because it did not align with the date reported at the campus-level. Both the program-level and campus-level enrollment data reflected that those 12 students had a decrease in enrollment level between two academic terms. At the campus-level, the effective date was appropriately reported as the day after the last day of the previous term. However, the date at the program-level was incorrectly reported as the first day of the subsequent term.

*We have identified the cause of the error as the Banner baseline process for extracting student data for enrollment reporting and are currently working on development of a modification to our file generation process that will consider whether that status represents an increase or decrease in enrollment and report the correct program-level status effective date.*

*Implementation Date: August 2021*

*Responsible Person: Venesa Heidick*

Issue: For 2 students, the program-level program begin date was reported incorrectly. Those errors occurred because the University incorrectly set up academic term dates in the student information system for certain graduate programs.

Issue: For 1 student, both the program-level enrollment status effective date and the program-level program begin date were reported incorrectly, because of the issues discussed above.

**2020 – 108 (Continued)**

*Banner rules for program semester dates were initially entered incorrectly for two academic programs, causing inaccurate program-level begin date reporting for students in those programs. The rules have been corrected. NSLDS enrollment records for all students affected by this issue have been corrected. Any future rules added for new programs will undergo a second level of review prior to implementation. This is the same issue and corrective action for both bullet points listed above.*

*Implementation Date: August 2020 (Completed)*

*Responsible Person: Venesa Heidick*

Issue: For 7 students, the program-level enrollment status effective date was incorrect because it was updated with a new date although the student did not have a change in enrollment level. Those errors occurred because the enrollment reporting processes in the University's student information system (1) incorrectly compared the student's enrollment status to the advanced registration files instead of the official enrollment files or (2) incorrectly considered the summer term as a break in attendance.

*(1) Advanced Registration files sent to the National Student Clearinghouse remain on a table in Banner after they are generated. These files contain unofficial (pre-registration) enrollment information. The official enrollment file generation process refers to the most recent file stored on the table, whether unofficial or official, to compare the student's current enrollment status and determine whether there has been a status change. This causes the official enrollment files generated at the beginning of a semester to report incorrect status start dates based on a student's changing enrollment status during the pre-registration period. To correct this, we have implemented a new step in the Advanced Registration file generation process whereby the file is deleted from the Banner table immediately after it has been sent. The deletion of these files ensures that the official enrollment file generation process has only official files to refer to and compare with student's current enrollment status.*

*Implementation Date: September 2020 (Completed)*

*Responsible Person: Venesa Heidick*

*(2) A form in Banner used to identify required semesters was used incorrectly. It was assumed that summer semesters should be included on this form so summer enrollment would be taken into consideration when students enrolled in the summer semester. Consultation with Ellucian after this error was uncovered clarified that summer should not be included on this form, as it is not a required semester. The enrollment file generation process will take into consideration all enrollment, including summers, and report accordingly, whether summer is a required semester or not. Including the summer semesters on the form causes the file generation process to view non-enrollment in a summer semester as a break in enrollment, thereby, assigning a new status start date, even if the student's status did not change from spring to fall. We are currently in testing to ensure enrollment will be reported accurately in all scenarios related to summer enrollment and non-enrollment if summer semesters are not included on this form.*

*Implementation Date: April 2021*

*Responsible Person: Venesa Heidick*

Issue: For 1 student, the enrollment status effective date was reported incorrectly at both the campus- and program-levels. The date reported for that student's enrollment level change was the date that the University processed the student's drop request, rather than the actual effective date of the enrollment status change. That error was caused by issues related to the configuration of the enrollment reporting processes in the University's student information system. Specifically, the system is configured to report the date when a change is processed rather than the actual effective date.

*We are currently working on developing a modification to our reporting file generation process that will pull and report the effective date of the status change, rather than the date the change was processed in the system.*

*Implementation Date: June 2021*

*Responsible Person: Venesa Heidick*

Texas A&M University – Corpus Christi

**2020 – 109**

**Eligibility**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agencies: U.S. Department of Education and U.S. Department of Health and Human Services**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194138; CFDA 84.033, Federal Work-Study Program, P033A194138; CFDA 84.063, Federal Pell Grant Program, P063P193425; CFDA 84.268, Federal Direct Student Loans, P268K203425; and CFDA 93.925, Scholarships for Health Professions Students from Disadvantaged Backgrounds, 5 T08HP30163-04-00**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Cost of Attendance

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus their expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution may also include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Subchapter IV, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his/her family are expected to pay for educational expenses, and it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds his/her need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301). In determining whether a student is eligible for scholarships for health professions students from disadvantaged backgrounds, an institution must determine that the student has a financial need for the scholarship (Title 42, USC, Chapter 6A, Subchapter V, Part B, Section 293a(d)(2)).

Texas A&M University – Corpus Christi (University) uses algorithmic budgeting to build COA budgets for each term based on a student's classification (undergraduate or graduate); residency (in-state or out-of-state); living status (on-campus, off-campus, or living with parents); and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). The University also includes an allowance for loan fees for students who were disbursed loans. Budgeting rules within the University's student information system are established to assign various budget components based on the factors noted above. Certain budget components are calculated amounts. For example, the tuition and fee budget component is calculated based on the actual amount of tuition and fees a student is assessed for each term.

**For 17 (28 percent) of 61 students tested, the University incorrectly calculated the COA. Specifically:**

- For 16 students, the University did not adjust the student's tuition and fees budget component and/or the loan fee budget component to reflect the student's actual tuition and fees assessed for the Summer 2020 term. Those errors occurred because the University did not appropriately configure its budgeting rules for the Summer 2020 term.

**2020 – 109** (Continued)

- For 1 student, the University did not update the student's COA to reflect a less-than-half-time enrollment status. The University's process is to manually adjust the COA for students with less-than-half-time enrollment; however, this student's COA was not adjusted due to a staff oversight.

Although those students' COAs were overstated or understated, the errors did not affect the amount of student financial assistance those students received. However, incorrectly calculating COA budgets increases the risk of overawarding or underawarding financial assistance to students.

Recommendation:

The University should strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*When bills are calculated at the start of each term, the Financial Aid Compliance Officer will select 100 students who are enrolled, and Risk Assessment Team will conduct an audit to validate the accuracy of the student's cost of attendance. Additional exception report will be created to help identify students that are enrolled in a term less-than-half time and have not had their cost of attendance adjusted. This report will be emailed daily after census to financial aid staff for review.*

*Implementation Date: May 2021*

*Responsible Person: Enrique Garcia*

**2020 – 110**

**Special Tests and Provisions – Verification**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194138; CFDA 84.033, Federal Work-Study Program, P033A194138; CFDA 84.063, Federal Pell Grant Program, P063P193425; and CFDA 84.268, Federal Direct Student Loans, P268K203425**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: Unknown**

For each applicant whose Free Application for Federal Student Aid (FAFSA) is selected for verification by the Secretary of the U.S. Department of Education, an institution must verify all of the applicable items, which include household size, number of household members who are in college, adjusted gross income (AGI), U.S. income taxes paid, education credits, individual retirement account deductions, high school completion, the student's identity, and the student's statement of educational purpose (Title 34, Code of Federal Regulations (CFR), Sections 668.54 and 668.56; and *Federal Register*, Volume 83, Number 60).



**2020 – 110 (Continued)**

When the verification of an applicant's eligibility results in any change to a non-dollar item or a change to a single dollar item of \$25 or more from the applicant's FAFSA, the institution must submit a correction to the U.S. Department of Education and adjust the applicant's subsidized financial aid awards on the basis of the expected family contribution (EFC) on the corrected Institutional Student Information Record (ISIR) (Title 34, CFR, Section 668.59).

For students who have not filed and are not required to file an income tax return, the institution must obtain confirmation of non-filing from the Internal Revenue Service (IRS) or other relevant tax authority (*Federal Register*, Volume 83, Number 60).

Students who are selected for verification are placed in a verification tracking group (V1, V4, or V5) to determine which FAFSA information must be verified. A student may move from verification tracking group V1 or V4 to group V5 based on corrections made to his or her ISIR or on other information available to the U.S. Department of Education. If verification was already completed for the previous group, the institution is required to verify only the V5 information that was not already verified (U.S. Department of Education, *2019-2020 Federal Student Handbook, Application and Verification Guide*, Chapter 4).

**For 6 (10 percent) of 61 students tested, Texas A&M University – Corpus Christi (University) did not accurately verify certain required items on the students' FAFSAs or did not obtain the required documentation from the student.** Specifically:

- For 4 students, the University did not accurately verify the household size, number of household members who are in college, or the parent's U.S. income taxes paid. Those errors occurred because of manual errors the University made during its verification process. When auditors brought those errors to the University's attention, it corrected them in its student information system; however, it did not request updated ISIRs for those affected students because the deadline had passed for the University to submit corrections. The University performed procedures in its student information system to correct the ISIR information and asserted that there were no overawards or underawards of student financial assistance as a result of those errors.
- For 1 student, the University did not obtain a confirmation of non-filing from the IRS at the time it performed its verification processes. When auditors brought that error to the University's attention, it obtained confirmation of the student's non-filing status; therefore, no changes to the student's ISIR were required.
- For 1 student, the University did not verify all required information for the V5 tracking group. That student's ISIR was initially placed in a V4 tracking group and the University appropriately verified the applicable items for that tracking group. However, the student's subsequent ISIR was placed in a V5 tracking group and the University did not verify the V5 information that was not already verified as part of the initial V4 verification. After auditors brought that error to the University's attention, it verified the additional V5 information. No changes to the student's ISIR were required as a result.

The University has monitoring controls in place to identify students selected for verification to ensure that verification was performed; however, the University does not have a process to review student files to ensure that the verification was performed accurately. Not accurately verifying FAFSA information could result in the University overawarding or underawarding financial assistance.

Recommendation:

The University should strengthen its controls to ensure that it accurately verifies and requests supporting documentation for all required FAFSA information for students selected for verification.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

**2020 – 110** (Continued)

Corrective Action Plan:

*The Financial Aid Compliance Officer will select 100 students who were verified and the Risk Assessment Team will conduct a complete desk audit to validate the accuracy of the verification process. An additional exception report will be created to identify students whose verification group has changed. The report will be emailed daily to financial aid staff for review.*

Implementation Date: August 2021

Responsible Person: Enrique Garcia

**2020 – 111**

**Special Tests and Provisions – Return of Title IV Funds**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194138; CFDA 84.063, Federal Pell Grant Program, P063P193425; and CFDA 84.268, Federal Direct Student Loans, P268K203425**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on his/her behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)). The institution must return the lesser of the total amount of unearned Title IV assistance calculated above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance not earned by the student. For purposes of this calculation, "institutional charges" are tuition, fees, room and board (if the student contracts with the institution for the room and board), and other educationally related expenses assessed by the institution (Title 34, CFR, Section 668.22(g)). The institutional charges used in the calculation are usually the charges that were initially assessed to the student for the entire payment period or period of enrollment, as applicable. Initial charges may be adjusted only by those changes the institution made prior to the student's withdrawal (for example, for a change in enrollment status unrelated to the withdrawal) (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 1, page 5-18).

**2020 – 111 (Continued)**

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**Texas A&M University – Corpus Christi (University) made errors in Title IV return calculations for 1 (1 percent) of 69 students tested.** Specifically, the University incorrectly overstated the student's institutional charges by including the student's Title IV credit balance in its calculation. That error resulted in the University returning \$280 more than required in Federal Direct Student Loans; therefore, there are no questioned costs. However, having a process that does not consistently calculate and return the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

**In addition, for 2 (3 percent) of 62 students tested who withdrew and required a return of Title IV funds, the University did not perform the return calculation within the required time frames.** For 1 of those students, the University did not disburse the amount of Title IV assistance that the student earned until 84 days after the student withdrew. For the other student, the University did not return Title IV assistance to the U.S. Department of Education until 49 days after the student withdrew. Not making returns within the required time frames reduces the information available to the U.S. Department of Education for its program management.

Those errors occurred because of manual errors the University made in performing the return calculations and because the University did not have a monitoring process to identify those errors.

Recommendation:

The University should strengthen its controls to ensure that it accurately performs return calculations and returns Title IV funds within required time frames.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The Financial Aid Compliance Officer will select 10 percent of students who withdrew each term and conduct a complete desk audit to validate the accuracy of the Return to Title IV calculations. An additional compliance report will be created to identify students who withdrew and date that the Return to Title IV calculation was done to ensure timely return of funds.*

*Implementation Date: September 2021*

*Responsible Person: Enrique Garcia*

2020 – 112

**Special Tests and Provisions – Enrollment Reporting**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P193425; and CFDA 84.268, Federal Direct Student Loans, P268K203425**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

Texas A&M University – Corpus Christi (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 35 (57 percent) of 61 students tested, the University did not accurately report program-level data elements to NSLDS.** Specifically, the University incorrectly reported the program enrollment effective date as the date that it ran the enrollment reporting process in its student information system, rather than the actual effective date of the student's enrollment status. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.

**For 2 (10 percent) of 21 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the students' graduated status was not reported to NSLDS in a timely manner.** Those two students' graduated statuses were reported to NSLDS 84 days and 92 days after the students graduated. Those errors occurred because the University did not certify its Fall 2019 graduated statuses to NSC in a timely manner.

**2020 – 112 (Continued)**

**In addition, the University did not always ensure that the files it uploaded to NSC were complete.** Auditors reviewed the transmission of graduated student records to NSC for the Summer 2020 term and determined that only 338 of the 638 total records were uploaded. After auditors brought the issue to the University's attention, it resubmitted the file to NSC.

The errors discussed above occurred because the University (1) has not configured its student information system to accurately report student enrollment information to NSLDS, (2) has not developed policies and procedures for reporting enrollment and program information to NSLDS, and (3) does not have a process to monitor student enrollment and program information reported to NSC and NSLDS. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendations:

The University should strengthen its controls to:

- Ensure that program-level data elements are reported to NSLDS accurately.
- Ensure that all graduated statuses are reported to NSLDS in a timely manner.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes. Our institution's planned transmission schedule for the Clearinghouse is used as the framework to complete timely compliance reporting. It also sets reporting expectations for the various departments within the institution, the Clearinghouse, and student loan community, including the Department of Education. The transmission schedule comprises of 12 transmissions per academic year. The reporting frequency enables the institution to communicate enrollment status changes in a timely manner.*

- *Once a transmission has gone through Clearinghouse system edits, and the institution has corrected any errors within the file, the enrollment information is loaded into the Clearinghouse database.*
- *The institution's enrollment information is then sent to the student loan community, which is covered in detail below.*
- *This process enables guarantors, lenders, and servicers to obtain the most recent enrollment information on their student borrowers, as well as service each student borrower's loan in a timely fashion.*

*Clearinghouse data flows are in accordance with federal regulations, specifically CFR 682.610 and 685.309. These regulations provide guidance for the institution to communicate enrollment status changes via a Student Status Confirmation Report (SSCR). The Clearinghouse completes SSCRs whenever they receive them from NSLDS (National Student Loan Data System).*

*Typically, NSLDS creates and sends an SSCR transmission to the Clearinghouse on the first business day of each month of the year (January through December). The SSCR contains specific students at specific institutions who received Title IV Federal Financial Aid at your school, or a school other than yours, as determined by NSLDS. As the institution's agent, the Clearinghouse responds to the SSCR with the students' current information that we have in the Clearinghouse database, as provided by the institution. The Clearinghouse completes and returns the NSLDS SSCR within 15 days of receipt, in accordance with DCL 14- 07 (federal regulation(s) 682.610/685.309).*

**2020 – 112 (Continued)**

Corrective Action Plan:

*Internal review will be conducted quarterly, where we pull known Title IV award students in various enrollment circumstances:*

- Dropped in status between terms*
- Increased in status between terms*
- Changed programs between terms*
- Graduated after Spring, Summer, Fall*

*Verification of how students are reported to the clearinghouse as well as the effective program dates to match the catalog terms in Banner.*

*Internal Audit Procedures Checklist:*

*Gather audit sample: The audit sample is typically obtained from the institution's student information system, and is only comprised of students with disbursed and outstanding Title IV Federal Financial Aid, as determined by NSLDS.*

*Clearinghouse Website: Use the Clearinghouse Web site to review the records in the audit sample. Obtaining a full picture of enrollment reporting for each student assists the auditor in establishing timely compliance reporting in accordance with federal regulations 682.610 and 685.309.*

*Review student's enrollment history: The enrollment history creates an event timeline that includes enrollment status, effective date of status change, the date of the institution reported the change.*

*Reporting timeline: Timeline will reflect the timeliness of reporting via the clearinghouse to the student loan community. Compare the "date of determination" date with the "sent date". We will count from the date of the students' determined enrollment status changed to the date of the certification of enrollment sent to NSLDS.*

*Implementation Date: February 2021*

*Responsible Persons: Christie Roberts and Melissa Chapa*

Texas Southern University

**2020 – 113**

**Eligibility**

**Activities Allowed or Unallowed**

**Cash Management**

**Reporting**

**Special Tests and Provisions – Verification**

**Special Tests and Provisions – Disbursements to or on Behalf of Students**

**Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)**

**Special Tests and Provisions – General Program Eligibility**

**Special Tests and Provisions – Distance Education Program**

(Prior Audit Issue 2017-119, 2017-120 (General Controls), 2016-109, 2016-110 (General Controls), 2016-111 (General Controls), 2016-112 (General Controls), and 2016-114 (General Controls))

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194145; CFDA 84.033, Federal Work-Study Program, P033A194145; CFDA 84.063, Federal Pell Grant Program, P063P192327; CFDA 84.268, Federal Direct Student Loans, P268K202327; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202327**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Cost of Attendance

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus their expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution may also include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Subchapter IV, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his/her family are expected to pay for educational expenses, and it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds his/her need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

Texas Southern University (University) uses algorithmic budgeting to build COA budgets for each term based on a student's classification (undergraduate or graduate); residency (in-state or out-of-state); living status (on-campus, off-campus, or living with parents); and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting rules within the University's student information system are established to assign various budget components based on the factors noted above.

**2020 – 113 (Continued)**

**For 8 (13 percent) of 62 students tested, the University incorrectly calculated the COA.** Specifically, those students should have been assigned a books and supplies budget component for graduate and pharmacy students; however, because of an issue in the configuration of the University’s automated budgeting rules, the books and supplies budget component for undergraduate students was incorrectly assigned to those students’ COAs. The overall COA was understated for those students, which could inappropriately reduce the amount of financial assistance available to the student. After auditors brought that error to the University’s attention, it corrected those students’ COAs and the budgeting rules. Incorrectly calculating COA budgets increases the risk of overawarding or underawarding financial assistance to students.

Federal Direct Student Loans

Direct Subsidized and Unsubsidized Loans have annual and aggregate limits that are the same for all students at a given grade level and dependency status. In general, a loan may not be more than the amount the borrower requests, the borrower’s COA, the borrower’s maximum borrowing limit, or the borrower’s unmet financial need. The Budget Control Act of 2011 eliminated subsidized loan eligibility for graduate and professional students for loan periods/periods of enrollment beginning on or after July 1, 2012 (U.S. Department of Education *2019-2020 Federal Student Aid Handbook*, Volume 3, Chapter 5).

**The University did not always disburse Federal Direct Student Loans in accordance with applicable limits.** Specifically:

- For 1 (2 percent) of 62 students tested, the University disbursed a Subsidized Direct Loan that was \$513 in excess of the student’s financial need. That student was initially awarded based on a Fall/Spring COA; however, the student enrolled in only the Spring 2020 term. The University did not identify the overaward after the COA was updated to reflect the student’s enrollment.
- For 1 (2 percent) of 62 students tested, the University disbursed an Unsubsidized Direct Loan that was \$17,631 in excess of the student’s aggregate limit. That error was due to a staff oversight when reviewing the student’s remaining eligibility.
- Based on auditors’ review of the full population of federal student financial assistance recipients, the University disbursed 1 graduate student \$2,721 in Subsidized Direct Loan funds that the student was not eligible to receive. That student was enrolled as a post-baccalaureate student for the Fall 2019 term and was admitted to a graduate program for the Spring 2020 term. The University did not adjust the student’s loans after the student’s classification changed mid-year.

After auditors brought the above errors to the University’s attention, the University returned the loan funds to the U.S. Department of Education; therefore, there were no questioned costs.

Other Compliance Requirements

Although the general control weaknesses described below apply to activities allowed or unallowed, cash management, reporting, special tests and provisions–verification, special tests and provisions–disbursements to or on behalf of students, special tests and provisions–borrower data transmission and reconciliation (direct loan), special tests and provisions–general program eligibility, and special tests and provisions–distance education program, auditors identified no compliance issues regarding those compliance requirements.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict access to its student information system.** Specifically, the University did not always ensure that access to modify key processes in the student information system was limited to only users who needed access based on their job responsibilities.

The University had a process to review user access to its systems; however, it did not always implement changes based on the results of that review. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to those systems.



**2020 – 113 (Continued)**

Recommendations:

The University should:

- Strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process.
- Strengthen its controls to ensure that it identifies and corrects overawards of student financial assistance.
- Disburse Direct Loans within the student's applicable aggregate limit.
- Disburse Subsidized Direct Loans only to eligible undergraduate students.
- Ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.

Views of Responsible Officials:

Cost of Attendance

*The Office of Student Financial Assistance agrees with the recommendation to ensure that COA budgets are calculated correctly and over awards are corrected.*

Federal Direct Student Loans

*Texas Southern University agrees with the recommendation to strengthen the process of disbursing Direct Loans within the student's aggregate limits and in accordance with applicable limits.*

General Controls

*The Office of Student Financial Assistance agrees with the recommendation to ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.*

Corrective Action Plan:

Cost of Attendance

*Texas Southern University agrees with recommendation to strengthen its controls to ensure the COA is calculated correctly and students are not under awarded. The Office of Student Financial Assistance will develop a report in Argos to consistently conduct an inclusive review of all term periods to strengthen the consistency and accuracy in calculating all budget components. This review will be performed on a weekly basis and will decrease the risk of incorrectly calculating the COA budgets, and over awarding or under awarding financial assistance to students.*

*Implementation Date: March 2021*

*Responsible Person: Mrs. Joy Dailey, Interim Director - Student Financial Assistance*

Federal Direct Student Loans

*The Office of Student Financial Assistance will strengthen its current process to identify students awarded more than their aggregate limit.*

*The Office of Student Financial Assistance will develop a reporting tool to identify students with mixed enrollment changes to make updates to the student COA and ensure awards are adjusted accordingly. The reporting tool will be implemented by April 2021.*

*Implementation Date: April 2021*

*Responsible Person: Mrs. Joy Dailey, Interim Director - Student Financial Assistance*

**2020 – 113** (Continued)

General Controls

The Office of Information Technology (OIT) will adopt new roles and responsibility access controls for ERP/SIS (Banner 9) system to establish new security access classes and account privileges based on job descriptions/responsibilities. OIT will develop educational sessions for the automation of requesting, reviewing, approving, and disabling accounts per data/module owners' certifications. OIT will continue to conduct quarterly quality assurance checks with data/module owners and conduct monthly sample reviews to ensure the accuracy of access roles and privileges. The new automated system and quality assurance process, along with a redesigned User Access Permissions Report will be implemented by June 2021.

Implementation Date: June 2021

Responsible Persons: Dr. Mario Berry, Vice President for Information Technology/Chief Information Office, and Mr. Sonny Gulati, Executive Director, Enterprise Applications Solutions

**2020 – 114**

**Special Tests and Provisions - Return of Title IV Funds**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194145; CFDA 84.063, Federal Pell Grant Program, P063P192327; CFDA 84.268, Federal Direct Student Loans, P268K202327; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202327**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Return of Title IV Funds

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

For students who do not begin attendance, the institution must return those funds for which it is responsible as soon as possible, but no later than 30 days after the date that the institution becomes aware that the student will not or has not begun attendance (Title 34, CFR, Section 668.21(b)).

**2020 – 114 (Continued)**

**For 3 (12 percent) of 26 students tested, Texas Southern University (University) did not return Title IV funds or did not return funds within the required time frame.** Specifically:

- For 1 student, the University did not perform a return of Title IV funds calculation after the student withdrew from the Summer 2020 term. After auditors brought that issue to the University's attention, it performed a return calculation and returned funds as required; therefore, there are no questioned costs.
- For 2 students who were determined to have never begun attendance in the Fall 2019 term, the University returned funds 61 and 72 days after the University became aware that the student did not begin attendance.

Although the University had monitoring controls in place to ensure that return calculations it performed were accurate, it did not have an effective process to identify when a return was required or to ensure that Title IV funds were returned within the required time frame. Not making returns within the required time frame reduces the information available to the U.S. Department of Education for its program management.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict access to its student information system.** Specifically, the University did not always ensure that access to modify key processes in the student information system was limited to only users who needed access based on their job responsibilities.

The University had a process to review user access to its systems; however, it did not always implement changes based on the results of that review. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to those systems.

Recommendations:

The University should:

- Develop and implement monitoring controls to ensure that return of Title IV calculations are performed and funds are returned within the required time frame.
- Ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.

Views of Responsible Officials:

Return of Title IV Funds

*Texas Southern University agrees with the recommendation to develop and implement monitoring controls to ensure that returns of Title IV calculations are performed, and funds are returned within the required time frame.*

General Controls

*The Office of Student Financial Assistance agrees with the recommendation to ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.*

**2020 – 114 (Continued)**

Corrective Action Plan:

Return of Title IV Funds

*The Office of Student Accounting and the Office of Student Financial Assistance will develop and implement monitoring controls to ensure that returns of Title IV calculations are performed, and funds are returned within the required time frame. The Office of Student Financial Assistance and the Office of Student Accounting will strengthen its policy by working with the Registrar's office to gain access to the reports that identify withdrawals and students reported as non-attending. The reports will be reviewed on a weekly basis, to ensure all students with a withdrawn status are captured for R2T4 processing. The withdrawal pending Status Change Report will assist in identifying the students with "0" hours of enrollment but have not officially withdrawn and have grades that indicate they did not successfully complete the course. The withdrawn student report will help to identify students with enrollment status codes that indicate they have withdrawn, but do not yet have a withdrawal record with the same enrollment status code and date. The University will also work with the Registrar's office and the Office of the Provost to create a policy that adds restrictions to our current policy on late withdrawals.*

*Implementation Date: May 2021*

*Responsible Persons: Mrs. Joy Dailey, Interim Director - Student Financial Assistance, and Mr. Jeffrey Thomas, Director - Student Accounting*

General Controls

*The Office of Information Technology (OIT) will adopt new roles and responsibility access controls for ERP/SIS (Banner 9) system to establish new security access classes and account privileges based on job descriptions/responsibilities. OIT will develop educational sessions for the automation of requesting, reviewing, approving, and disabling accounts per data/module owners' certifications. OIT will continue to conduct quarterly quality assurance checks with data/module owners and conduct monthly sample reviews to ensure the accuracy of access roles and privileges. The new automated system and quality assurance process, along with a redesigned User Access Permissions Report will be implemented by June 2021.*

*Implementation Date: June 2021*

*Responsible Persons: Dr. Mario Berry, Vice President for Information Technology/Chief Information Office, and Mr. Sonny Gulati, Executive Director, Enterprise Applications Solutions*

**2020 – 115**

**Special Tests and Provisions – Enrollment Reporting**

(Prior Audit Issues 2017-121 (General Controls) and 2016-113 (General Controls))

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P192327; and CFDA 84.268, Federal Direct Student Loans, P268K202327**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Enrollment Reporting

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis, (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended, or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment-level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

Texas Southern University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 23 (38 percent) of 60 students tested, the University did not report enrollment status changes or did not accurately report enrollment status changes to NSLDS.** Specifically:

- For 11 students, the University did not report a graduated status.
- For 10 students, the University incorrectly reported the enrollment level status change. The enrollment level for those students should have been reported as three-quarter-time, but it was incorrectly reported as half-time. For 2 of those 10 students, the University also reported an incorrect enrollment status effective date.
- For 1 student, the University did not report the enrollment level status.
- For 1 student, the University incorrectly reported the program-level enrollment status effective date for the student's withdrawal. The effective date was incorrectly reported as the first day of the academic term, instead of the date the student withdrew from the term.

**2020 – 115 (Continued)**

**In addition, for 10 (17 percent) of 60 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the students' enrollment status was not reported to NSLDS in a timely manner.** The University asserted that it reported those statuses to NSC in a timely manner; however, NSLDS received those statuses between 83 and 246 days after the effective date of the change.

The errors discussed above occurred because the University (1) has not developed sufficiently detailed policies and procedures to assist staff when performing enrollment reporting processes, (2) has not configured its student information system to accurately report student enrollment information to NSLDS, and (3) does not have a process to monitor student enrollment and program information reported to NSC and NSLDS. Not reporting student status changes or not reporting status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict access to its student information system.** Specifically, the University did not always ensure that access to modify key processes in the student information system was limited to only users who needed access based on their job responsibilities.

The University had a process to review user access to its systems; however, it did not always implement changes based on the results of that review. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to those systems.

Recommendations:

The University should:

- Develop and implement controls to ensure that status changes are reported to NSLDS accurately and in a timely manner.
- Ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.

Views of Responsible Officials:

Enrollment Reporting

*Texas Southern University agrees with the recommendation to develop and implement controls to ensure that status changes are reported to NSLDS accurately and in a timely manner.*

General Controls

*The Office of Student Financial Assistance agrees with the recommendation to ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.*

**2020 – 115 (Continued)**

Corrective Action Plan:

Enrollment Reporting

*To further enhance the reporting capabilities, key personnel hired, trained and have been granted direct access to the National Student Loan Database. On-line reporting will be added to mitigate late reporting of post-year updates. Deadlines have been imposed and monitored to ensure the timely reporting of grades lessening the possibility of late reporting. TSU continues to research best practices to determine how it may further enhance the timely reporting of grade changes based on industry standards in higher education. The Office of the Registrar will conduct a review to ensure reporting to NSC and NSLDS, is conducted in a timely manner.*

*Implementation Date: May 2021*

*Responsible Person: Ms. LaWanna Hobbs, Executive Registrar*

General Controls

*The Office of Information Technology (OIT) will adopt new roles and responsibility access controls for ERP/SIS (Banner 9) system to establish new security access classes and account privileges based on job descriptions/responsibilities. OIT will develop educational sessions for the automation of requesting, reviewing, approving, and disabling accounts per data/module owners' certifications. OIT will continue to conduct quarterly quality assurance checks with data/module owners and conduct monthly sample reviews to ensure the accuracy of access roles and privileges. The new automated system and quality assurance process, along with a redesigned User Access Permissions Report will be implemented by June 2021.*

*Implementation Date: June 2021*

*Responsible Persons: Dr. Mario Berry, Vice President for Information Technology/Chief Information Office, and Mr. Sonny Gulati, Executive Director, Enterprise Applications Solutions*

Texas Tech University

2020 – 116

**Eligibility**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194151; CFDA 84.033, Federal Work-Study Program, P033A194151; CFDA 84.063, Federal Pell Grant Program, P063P192328; CFDA 84.268, Federal Direct Student Loans, P268K202328; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202328**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Cost of Attendance

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution and including costs for rental or purchase of any equipment materials, or supplies required of all students in the same course of study." An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his/her family are expected to pay for educational expenses and is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds his/her need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

Texas Tech University (University) uses algorithmic budgeting to build COA budgets based on student classification (undergraduate or graduate), academic program (for example, certain programs have increased tuition costs), enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time), living status (on-campus, off-campus, or living with parents), and residency (in-state or out-of- state). Budgeting rules within the University's student information system are established to assign various budget components based on the student's reported expected enrollment.

**For 5 (8 percent) of 61 students tested, the University incorrectly calculated the COA.** Specifically:

- For two students, the University made errors when manually adjusting the COA. For one student, the University transposed the tuition and fee budget component and for the other student, the University deleted the room and board budget component. For both students, the overall COA was understated; therefore, those errors did not result in an overaward and there were no questioned costs.
- For one student, the University overstated the COA by assigning a room and board budget component that did not reflect the student's living status. The University budgeted the student based on an off-campus living status prior to receiving an ISIR for the student. When the ISIR was received, the University did not update the student's COA to reflect that the student was living with parents. As a result, that student was overawarded \$3,500 associated with CFDA 84.268, Federal Direct Student Loans, award number P268K202328. After auditors brought that error to the University's attention, it adjusted the student's COA and returned funds to the U.S. Department of Education; therefore, there were no questioned costs.



**2020 – 116 (Continued)**

- For one student, the University calculated the COA using an incorrect tuition and fees budget component because it incorrectly set up the 2019-2020 award year budget tables in its student information system for full-time graduate students. The University identified that issue and asserted that the budget tables were corrected in February 2019; however, the University did not recalculate the COA for students who were previously budgeted. Through data analysis, auditors identified 138 additional students who received Title IV financial assistance who were affected by this issue. Those students' COAs were understated by amounts between \$386 (in-state residents) to \$801 (out-of-state residents) for each full-time term attended. Because the COA for those students was understated, those errors did not result in any overawards and there were no questioned costs.
- For one student, the University calculated the COA using incorrect room and board, transportation, and miscellaneous personal expense budget components because it incorrectly set up the Summer 2020 budget tables in its student information system for Executive Master of Business Administration students. As a result, the student's COA was overstated by \$3,224 and the student was overawarded \$1,947 associated with CFDA 84.268, Federal Direct Student Loans, award number P268K202328. Through data analysis, auditors identified 62 additional students who received Title IV financial assistance who were affected by this issue; 11 of those 62 students were overawarded a total of \$24,114 associated with CFDA 84.268, Federal Direct Student Loans, award number P268K202328. After auditors brought those errors to the University's attention, it adjusted the students' COAs and returned funds to the U.S. Department of Education; therefore, there were no questioned costs.

Incorrectly calculating COA budgets increases the risk of overawarding or underawarding financial assistance to students.

Recommendation:

The University should strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.

Views of Responsible Officials:

*Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.*

Corrective Action Plan:

*The University has already implemented significant process enhancements in this area.*

*We have implemented a monthly internal review of a random sample of students and their cost of attendance budget components. The sample includes a variety of student levels and enrollment statuses. A dedicated group meets monthly to discuss budget component exceptions to ensure the system budget process is running correctly. The internal review also offers an opportunity for staff training should a manual adjustment be incorrectly input.*

*We have administered mandatory cost of attendance training for all staff. Training topics included cost of attendance development, cost of attendance components with a detailed discussion for each component, and cost of attendance resources.*

*Implementation Date: December 1, 2020*

*Responsible Persons: Shannon Venezia and Shannon Crossland*

*We have implemented an overall review of budget components generated from the budget tables during our aid year rollforward.*

*Implementation Date: November 1, 2020*

*Responsible Persons: Shannon Venezia, Shannon Crossland, Vanessa Negrete, and Eric Thompson*

**2020 – 117**

**Special Tests and Provisions – Enrollment Reporting**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P192328; and CFDA 84.268, Federal Direct Student Loans, P268K202328**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Sections 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, program begin date (which is the date the student first began attending the program being reported), and other data about the program (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

Texas Tech University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 22 (37 percent) of 60 students tested, the University did not report enrollment level changes or did not accurately report campus-level or program-level data elements to NSLDS.** Specifically:

- For 19 students, the University did not report the student's change in enrollment status at the campus-level or the program-level, as required. Those students dropped a course or courses after the University's census date for that term. Those errors occurred because the University configured its student information system based on its grading methodology for state reporting purposes, and as a result, the system is not configured to report changes for students who drop courses after the census date of a term.
- For 1 student, the University incorrectly reported the student's enrollment status as less-than-half-time, although the student was not enrolled for that term. The University asserted that when NSC updated the enrollment roster, it incorrectly reported that student's status.
- For 1 student, the student's program begin date was reported incorrectly. The student began his/her program in the Spring 2020 term; however, the University reported the first day of the Fall 2019 term as the student's program begin date.

**2020 – 117 (Continued)**

- For 1 student, the CIP code for the student's program was reported incorrectly. The student graduated from an electrical engineering program; however, the University reported the student's program as pre-engineering, which is a generic CIP code used for students who are taking pre-requisites to be admitted into an engineering program.

**For 2 (6 percent) of 35 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the students' graduated status was not reported to NSLDS in a timely manner.** Both students graduated in December 2019; however, the University did not report the students' graduated status until July 2020. The University asserted that it had issues when submitting its degree verification files to NSC that caused the delay in reporting.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayments schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendations:

The University should:

- Develop and implement a process to report enrollment level changes to NSLDS for students who drop courses after the census date of a term.
- Strengthen its controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately and in a timely manner.

Views of Responsible Officials:

*Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.*

Corrective Action Plan:

*The University has already implemented significant process enhancements in this area.*

*We have updated our student record rule tables so that any drop (both before the census day and after the census day) is calculated in time status immediately.*

*We asked NSC to remove the Graduated student option as it was applied to our account without our knowledge. This allows our enrollment file and graduation file to work together to update student records prior to being sent to NSLDS.*

*We ceased using the delivered Ellucian job and file to generate enrollment files. We now create our list from the tables using live data.*

*Implementation Date: January 1, 2021*

*Responsible Persons: Bobbie Brown and Shannon Crossland*

**2020 – 118**

**Allowable Costs/Cost Principles**

**Federal Program Title: Education Stabilization Fund**

**Federal Agency: U.S. Department of Education**

**Award year: May 6, 2020, to May 5, 2021**

**Award number: CFDA 84.425F, Higher Education Emergency Relief Fund Institutional Portion, P425F200816**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned costs: \$4,968**

Allowable costs charged to federal programs must (1) be necessary and reasonable; (2) conform to any limitations or exclusions set forth in the cost principles or in the federal award; (3) be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-federal entity; (4) be accorded consistent treatment; (5) be determined in accordance with generally accepted accounting principles, (6) not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program; and (7) be adequately documented (Title 2, Code of Federal Regulations (CFR), Section 200.403).

**Texas Tech University (University) did not ensure that all costs charged to its Higher Education Emergency Relief Fund (HEERF) awards were adequately documented.** Specifically, for 12 (18 percent) of 65 transactions tested, the University did not maintain adequate documentation to support the allowability of the cost. The University used a portion of its HEERF awards to reimburse students for costs associated with the cancellation of study abroad programs or other planned trips. The University required students to complete a request for reimbursement and to provide receipts or other evidence of flights purchased or other travel-related costs; however, the University did not always ensure that the documentation the students provided included the dates associated with the travel, whether the flight(s) had been cancelled, and/or if the airlines had issued any credits or refunds to the student. The University expended \$15,375 associated with those 12 reimbursements. After auditors brought those errors to the University's attention, it obtained additional documentation from some of those students to support the cost; therefore, only \$4,968 associated with 4 of those reimbursements were considered questioned costs.

Recommendation:

The University should ensure that it obtains and maintains adequate documentation to support costs charged to federal awards.

Views of Responsible Officials:

*The University acknowledges the finding.*

Corrective Action Plan:

*The University will ensure adequate documentation supports international travel refunds during an emergency situation. While the expenses were in line with the intent of the HEERF funding, we acknowledge that the State Auditor's Office's position is that the documentation does not meet required standards. Out of caution, in addition to the expenses detailed above, the University has removed from the still-currently active award all costs associated with the reimbursements to students for the cancellation of study abroad programs. The University has eligible expenses in excess of the award during the performance period, resulting in full utilization of the HEERF funding on allowable expenditures and no cash on hand.*

*Implementation Date: February 2021*

*Responsible Person: Eric Fisher, Controller*

**2020 – 119**

**Reporting**

**Federal Program Title: Education Stabilization Fund**

**Federal Agency: U.S. Department of Education**

**Award year: April 20, 2020, to April 19, 2021**

**Award number: CFDA 84.425E, Higher Education Stabilization Fund Student Portion, P425E200163**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned costs: \$0**

An institution receiving funds under Section 18004(a)(1) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act was required to report (1) an acknowledgement that the institution signed and returned the Certification and Agreement document; (2) the total amount of funds that the institution will receive for Emergency Financial Aid Grants to Students; (3) the total amount of Emergency Financial Aid Grants distributed to students as of the date of submission; (4) the estimated total number of students at the institution eligible to receive Emergency Financial Aid Grants; (5) the total number of students who have received Emergency Financial Aid Grants; (6) the method(s) used by the institution to determine which students receive Emergency Financial Aid Grants and how much they would receive; and (7) any instructions, directions, or guidance the institution provided to students concerning the Emergency Financial Aid Grants. An initial report was required to be posted publicly on the institution's website within 30 days from the date of the Recipient's Funding Certification and Agreement; subsequent reports are then required to be posted publicly every 45 days after the initial posting. On August 31, 2020, the U.S. Department of Education changed the reporting requirement from every 45 days to quarterly (Public Law 116-136, Section 18004(e); U.S Department of Education Electronic Announcement titled *Higher Education Emergency Relief Fund Reporting - Emergency Financial Aid Grants to Students*, May 6, 2020; and *Federal Register*, Volume 85, Number 169).

**Texas Tech University (University) did not maintain documentation to support some of the information it was required to report for the Student Portion of the Higher Education Emergency Relief Fund (HEERF).** Specifically, for both its initial 30-day report and subsequent 45-day report, the University did not maintain support for (1) the total amount of grants disbursed to students, (2) the estimated total number of students eligible to receive grants, and (3) the total number of students who received grant funds. The University used its student information system to generate the data at the time it posted the report on its website; however, it did not maintain that data and it could not recreate the information it reported. As a result, auditors could not verify the accuracy of the information posted on the University's website for the Student Portion of the HEERF award.

Recommendation:

The University should ensure that it maintains documentation to support reports for federal awards.

Views of Responsible Officials:

*Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.*

Corrective Action Plan:

*Texas Tech will maintain all queries and outputs for reports. We were able to provide the SQL queries, but we did not save the outputs from the day that they were run. Going forward, all data will be saved for documentation.*

**Implementation Date:** February 2021

**Responsible Persons:** Shannon Venezia and Kyle Phillips

Texas Woman's University

2020 – 120

**Cash Management  
Reporting**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194153; and CFDA 84.033, Federal Work-Study Program, P033A194153**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Cash Management

An institution must (1) identify, in its accounts, all federal awards received and expended and the federal programs under which they were received; (2) provide for accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the reporting requirements in Title 2, Code of Federal Regulations (CFR), Sections 200.328 and 200.329; (3) maintain records that adequately identify the source and application of funds for federally funded activities; (4) establish effective internal control, and accountability for, all funds, property, and other assets; (5) compare actual expenditures with the approved budget for the federal award; (6) establish written procedures to implement the requirements of Title 2, CFR, Section 200.305; and (7) establish written procedures for determining the allowability of costs in accordance with the terms and conditions of the federal award (Title 2, CFR, Section 200.302).

In addition, an institution must establish and maintain effective internal control over federal programs that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**Texas Woman's University (University) did not always manage its federal awards in compliance with federal statutes, regulations, and the terms and conditions of its federal awards.** For 1 (3 percent) of 30 drawdowns tested, the University erroneously drew down funds from the wrong award year and wrong federal award number. Specifically, in August 2019, using the U.S. Department of Education's G5 System (G5 System), it drew down funds from its 2018-2019 Federal Work-Study (FWS) Program to reimburse itself for \$16,669 in 2019-2020 Federal Supplemental Educational Opportunity Grant (FSEOG) expenditures and \$6,703 in 2019-2020 FWS expenditures. After auditors brought the issue to the University's attention, it made appropriate adjustments to its FWS and FSEOG awards; therefore, there were no questioned costs.

The University uses the G5 system to request reimbursement of federal funds. For financial reporting purposes, the University is considered to have submitted a financial report at the time it makes a request for reimbursement using the G5 system. Therefore, as a result of the errors discussed above, the University did not accurately report financial information.

The University had a review and approval process for its drawdowns of federal awards; however, that process was not adequate and did not identify the error discussed above. The University also did not have adequate monitoring controls over its cash management process. Specially, the University maintains a worksheet to monitor cash needs on a daily basis and reconcile its general ledger, student information system, and the G5 system; however, that process also did not identify the error noted above. Not having adequate controls over cash management increases the risk that the University could draw down funds in excess of its needs.

**2020 – 120 (Continued)**

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict access to its student information system.** Specifically, the University did not always limit access to the student information system to only current employees. The University had a process to periodically review user access; however, that review was not sufficient to identify the inappropriate access. Allowing users inappropriate access to its student information system increases the risk of inappropriate changes to that system.

Recommendations:

The University should:

- Request drawdowns only from the correct award number and award year.
- Strengthen its controls to ensure compliance with cash management and financial reporting requirements.
- Appropriately limit user access to current employees and strengthen its user access review process.

Views of Responsible Officials:

*TWU is committed to the management of federal awards in compliance with federal statutes, regulations and the terms and conditions of its federal awards as it is with all University funds. To this end, the University has added additional staff this fiscal year in this area and will review all operating procedures. We will also strengthen our user access review process and ensure user access is limited to current employees.*

Corrective Action Plan:

*TWU will complete the review of internal processes this spring. The University will revise, as appropriate, internal processes and procedures to review, plan and act upon the findings and recommendations. This will include establishing a dual verification process to ensure compliance with cash management and financial reporting. Furthermore, quarterly assessments will be incorporated to ensure the efficacies of the dual verification process.*

*The Office of Student Financial Aid's management will disable and remove access when users are no longer active or will terminate users in the system when users are no longer employed at TWU. A procedure will be created so that both full time and temporary employees will follow a prescribed checklist upon their exit from TWU. In cases where an employee is terminated, management will review the checklist to verify that access to University systems has been deactivated. In addition, management will conduct an access review annually. As part of this access review, management will ensure access privileges exist for only active employees.*

Implementation Date: May 2021

Responsible Person: Melanie Ramirez

**2020 – 121**

**Eligibility**

**Activities Allowed or Unallowed**

**Special Tests and Provisions – Disbursements to or on Behalf of Students**

**Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)**

**Special Tests and Provisions – General Program Eligibility**

**Special Tests and Provisions – Distance Education Program**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agencies: U.S. Department of Education and U.S. Department of Health and Human Services**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194153; CFDA 84.033, Federal Work-Study Program, P033A194153; CFDA 84.063, Federal Pell Grant Program, P063P192330; CFDA 84.268, Federal Direct Student Loans, P268K202330; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202330; CFDA 93.264, Nurse Faculty Loan Program, 2 E01HP31828-02-00; CFDA 93.364, Nursing Student Loans, Award Number Not Applicable; and CFDA 93.925, Scholarships for Health Professions Students from Disadvantaged Backgrounds, 5 T08HP30222-04-00**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

**Cost of Attendance**

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus their expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution may also include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Subchapter IV, Section 1087ll). Nurse faculty loan program assistance may be used to pay the cost of tuition, fees, books, laboratory expenses, and other reasonable education expenses (Title 42, USC, Chapter 6A, Subchapter VI, Part E, Section 297n-1(c)).

For Title IV programs, the EFC is the amount a student and his/her family are expected to pay for educational expenses, and it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds his/her need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301). In determining whether a student is eligible for scholarships for health professions students from disadvantaged backgrounds or nursing student loans, an institution must determine that the student has a financial need for the assistance (Title 42, USC, Chapter 6A, Subchapter V, Part B, Section 293a(d)(2); and Title 42, CFR, Section 57.306).

Texas Woman's University (University) builds COA budgets for each term based on a student's classification (undergraduate or graduate); residency (in-state or out-of-state); living status (on-campus, off-campus, or living with parents); and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). The University also includes an allowance for loan fees for students who were disbursed loans. Budgeting rules within the University's student information system are established to assign various budget components based on students' anticipated enrollment. After the census date for each term, the University re-performs the budgeting process to recalculate students' budgets based on actual enrollment, if necessary.



**2020 – 121 (Continued)**

**For 5 (7 percent) of 68 students tested, the University incorrectly calculated the COA.** Specifically:

- For 2 students, certain budget components were not accurately calculated due to an error in the University's student information system. For one of those students, the COA incorrectly excluded budget components for tuition and fees and books. As a result, the student's COA was understated by \$6,318, which could inappropriately reduce the amount of financial assistance available to the student. For the other student, the COA incorrectly included an additional room and board component, which overstated the student's COA by \$10,068. As a result, the University overawarded that student \$784 in Federal Direct PLUS Loan funds. After auditors brought the error to the University's attention, it returned the loan funds to the U.S. Department of Education; therefore, there were no questioned costs.
- For 2 students, the University did not account for all terms in the 2019-2020 award year in which the students enrolled and received student financial assistance. Both students were enrolled in the Summer 2019, Fall 2019, and Spring 2020 terms; however, not all terms were included in the students' COA due to a staff oversight. As a result, the COA for each student was understated, which could inappropriately reduce the amount of financial assistance available to the students.
- For 1 student, the University did not adjust the student's tuition and fees budget component to reflect the student's actual enrollment. That error occurred because the University had locked the student's COA after a previous review, which prevented the automated process from recalculating that budget component. The University also did not remove the loan fee budget component after the student did not accept loans for the award year, per its process. The student's COA was overstated by \$1,977; however, the University did not overaward financial assistance to that student.

Incorrectly calculating COA budgets increases the risk of overawarding or underawarding financial assistance to students.

Federal Supplemental Educational Opportunity Grants (FSEOG)

The FSEOG program provides grants to eligible undergraduate students. Institutions are required to award FSEOG first to Federal Pell Grant recipients who have the lowest expected family contribution (EFC). If an institution has FSEOG funds remaining after giving FSEOG awards to all Federal Pell Grant recipients, it can then award the remaining FSEOG funds to eligible students with the lowest EFCs who did not receive Federal Pell Grants (Title 34, Code of Federal Regulations (CFR), Section 676.10).

**Based on a review of the full population of student financial assistance recipients, the University awarded a total of \$3,003 in FSEOG assistance to 4 students who were not eligible for that assistance. The University had not awarded FSEOG assistance to all other Federal Pell Grant recipients before awarding FSEOG assistance to those 4 students.** Those students were initially awarded Federal Pell Grant funds, but the funds were not disbursed because the University determined the students were ineligible to receive a Federal Pell Grant because they (1) had already received the maximum lifetime eligibility amount for Federal Pell Grants or (2) received Federal Pell Grant funds from another institution for the same period. After auditors brought the errors to the University's attention, it canceled the FSEOG awards; therefore, there were no questioned costs.

Teacher Education Assistance for College and Higher Education (TEACH) Grants

The Budget Control Act of 2011 requires changes in the percentage reduction that institutions must apply to awards in the TEACH Grant program. A TEACH Grant for which the first disbursement is on or after October 1, 2019, and before October 1, 2020, requires a reduction of 5.9 percent from the award amount for which the student would otherwise have been eligible. (U.S. Department of Education Electronic Announcement, *FY 2020 Sequester - Required Changes to Award Amounts*, May 30, 2019).

**2020 – 121 (Continued)**

**Based on a review of the entire population of student financial assistance recipients, the University awarded an incorrect amount of TEACH Grant assistance to 7 students.** The University underawarded those students a total of \$84 in TEACH Grant assistance because it reduced the awards by the incorrect percentage. After auditors brought those errors to the University's attention, it adjusted the TEACH Grant awards to reflect the correct award amounts.

Other Compliance Requirements

Although the general control weaknesses described below apply to activities allowed or unallowed; special tests and provisions—disbursements to or on behalf of students; special tests and provisions—borrower data transmission and reconciliation (direct loan); special tests and provisions—general program eligibility; and special tests and provisions—distance education program, auditors identified no compliance issues regarding those compliance requirements.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict access to its student information system.** Specifically, the University did not always limit access to the student information system to only current employees. The University had a process to periodically review user access; however, that review was not sufficient to identify the inappropriate access. Allowing users inappropriate access to its student information system increases the risk of inappropriate changes to that system.

Recommendations:

The University should:

- Strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.
- Award FSEOG assistance only to eligible students.
- Award TEACH Grants to students based on the correct percentage reduction.
- Appropriately limit user access to current employees and strengthen its user access review process.

Views of Responsible Officials:

*TWU acknowledges and agrees with the findings and recommendations. We will strengthen our controls to ensure that we correctly calculate students' COA budgets in accordance with our process and do not over award financial assistance to students. We will strengthen our controls to ensure FSEOG is only awarded to eligible students. We will strengthen our controls to ensure TEACH Grants are awarded based on the correct percentage reduction. And we will strengthen our user access review process and ensure user access is limited to current employees.*

Corrective Action Plan:

*The inaccuracies with calculating Cost of Attendance (COA) were identified and immediately corrected. The following corrective actions will also be implemented to address all findings related to COA: (1) to further improve consistency, the Office of Student Financial Aid will develop a monitoring report to be run after census date to conduct a quality control review and identify any students whose budget is not consistent with census enrollment, and (2) the Office of Student Financial Aid will also conduct a quality control review on budgets that were manually adjusted to ensure accuracy and consistency with the established COA tables.*

*The process of monitoring and reconciling FSEOG has been revised and the updated process is currently in place. A report is run to identify potentially ineligible FSEOG awards prior to running the disbursement process each semester.*

*The population of TEACH Grant recipients is relatively low, therefore, the Office of Student Financial Aid has implemented a manual internal quality control check of TEACH Grants to review enrollment, award amounts and disbursements. Each student awarded the TEACH Grant is evaluated after every term to ensure accuracy of awards.*

*The Office of Student Financial Aid's management will disable and remove access when users are no longer active or will terminate users in the system when users are no longer employed at TWU. A procedure will be created so that both full time and temporary employees will follow a prescribed checklist upon their exit from TWU. In cases where an employee is terminated, management will review the checklist to verify that access to University systems has been deactivated. In addition, management will conduct an access review annually. As part of this access review, management will ensure access privileges exist for only active employees.*

*Implementation Date: February 2021*

*Responsible Persons: Lacey Thompson and Kimberly Adams*

## **2020 – 122**

### **Special Tests and Provisions – Verification**

(Prior Audit Issue 2017-126 and 2016-124)

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194153; CFDA 84.033, Federal Work-Study Program, P033A194153; CFDA 84.063, Federal Pell Grant Program, P063P192330; CFDA 84.268, Federal Direct Student Loans, P268K202330; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202330**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: Unknown**

#### Verification of Applications

For each applicant whose Free Application for Federal Student Aid (FAFSA) is selected for verification by the Secretary of the U.S. Department of Education, an institution must verify all of the applicable items, which include household size, number of household members who are in college, adjusted gross income (AGI), U.S. income taxes paid, education credits, individual retirement account deductions, high school completion, the student's identity, and the statement of educational purpose (Title 34, Code of Federal Regulations (CFR), Sections 668.54 and 668.56, and *Federal Register*, Volume 83, Number 60).

When the verification of an applicant's eligibility results in any change to a non-dollar item or a change to a single dollar item of \$25 or more from the applicant's FAFSA, the institution must submit a correction to the U.S. Department of Education and adjust the applicant's subsidized financial aid awards on the basis of the expected family contribution (EFC) on the corrected Institutional Student Information Record (ISIR) (Title 34, CFR, Section 668.59).

**2020 – 122 (Continued)**

Acceptable documentation for verifying household size and the number of household members who are in college includes a statement signed by the applicant, and if the applicant is a dependent student, by one of the applicant's parents. That statement must list the name and age of each household member, the relationship of each household member to the applicant, and the name of the educational institution for each household member who is or will be attending at least half-time in a program that leads to a degree or certificate (Title 34, CFR, Sections 668.57(b) and (c); and *Federal Register*, Volume 83, Number 60).

**For 2 (3 percent) of 62 students tested, Texas Woman's University (University) did not accurately verify certain required items on the students' FAFSA.** Specifically:

- For one of those students, the University did not accurately verify the education credits on the student's parent's tax return. This error occurred because of a manual error the University made during its verification process. When auditors brought that error to the University's attention, the deadline to submit corrections for the award year had passed. However, the University performed procedures in its student information system to correct the error and asserted the error did not result in a change to the student's EFC or student financial assistance awards.
- For the other student, the University did not obtain acceptable documentation to verify the student's household size. Specifically, the University obtained the names of each household member, but not the age or relationship of each household member to the student, as required. As a result, auditors could not determine whether the student's household size was accurate and the effect on the students' EFCs or financial assistance awards, if applicable.

Not accurately verifying and not obtaining sufficient documentation to verify FAFSA information could result in the University overawarding or underawarding student financial assistance.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict access to its student information system.** Specifically, the University did not always limit access to the student information system to only current employees. The University had a process to periodically review user access; however, that review was not sufficient to identify the inappropriate access. Allowing users inappropriate access to its student information system increases the risk of inappropriate changes to that system.

Recommendations:

The University should:

- Strengthen its controls to ensure that it accurately verifies and obtains sufficient documentation for all required FAFSA information for students selected for verification.
- Appropriately limit user access to current employees and strengthen its user access review process.

Views of Responsible Officials:

*TWU acknowledges and agrees with the findings and recommendations. We will strengthen our controls to ensure that we collect sufficient documentation and accurately verify students selected for verification. And we will strengthen our user access review process and ensure user access is limited to current employees.*

**2020 – 122** (Continued)

Corrective Action Plan:

*The Office of Student Financial Aid will enhance monitoring controls in this area of compliance and implement modifications including introducing a form to collect required household and number in college information to verify the student's household size. In addition, the Office of Student Financial Aid's management will sample a portion of the total verification population with a second level review to identify and correct errors more readily.*

*The Office of Student Financial Aid's management will disable and remove access when users are no longer active or will terminate users in the system when users are no longer employed at TWU. A procedure will be created so that both full time and temporary employees will follow a prescribed checklist upon their exit from TWU. In cases where an employee is terminated, management will review the checklist to verify that access to University systems has been deactivated. In addition, management will conduct an access review annually. As part of this access review, management will ensure access privileges exist for only active employees.*

Implementation Date: February 2021

Responsible Persons: Lacey Thompson and Jessica Hogan

**2020 – 123**

**Special Tests and Provisions – Return of Title IV Funds**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194153; CFDA 84.033, Federal Work-Study Program, P033A194153; CFDA 84.063, Federal Pell Grant Program, P063P192330; CFDA 84.268, Federal Direct Student Loans, P268K202330; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202330**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Return of Title IV Funds

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)). If the total amount of calculated Title IV grant or loan assistance, or both, that a student earned is greater than the total amount of Title IV grant or loan assistance, or both, that was disbursed to the student, as of the date of the institution's determination that the student withdrew, the difference between those amounts must be treated as a post-withdrawal disbursement in accordance with Title 34, Section 668.164(j) (Title 34, CFR, Section 668.22(a)(5)).

**2020 – 123 (Continued)**

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on his/her behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)). The institution must return the lesser of the total amount of unearned Title IV assistance calculated above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance not earned by the student. For purposes of this calculation, "institutional charges" are tuition, fees, room and board (if the student contracts with the institution for the room and board), and other educationally related expenses assessed by the institution (Title 34, CFR, Section 668.22(g)). The institutional charges used in the calculation are usually the charges that were initially assessed to the student for the entire payment period or period of enrollment, as applicable. Initial charges may be adjusted only by those changes the institution made prior to the student's withdrawal (for example, for a change in enrollment status unrelated to the withdrawal) (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 1, page 5-18).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

A "crossover payment period" is a payment period that falls into two award years (in that it begins before July 1 and ends on or after July 1). For Federal Pell Grant purposes, an institution must consider a crossover payment period to occur entirely within one award year and calculate the student's Pell award and disburse Pell funds from the award year the institution selected for inclusion of that crossover period. If the student has a valid Institutional Student Information Record (ISIR) for both award years, an institution may make a payment for a crossover payment period out of either award year. The institution must assign the crossover payment period to the award year that will be most beneficial to the student based on the student's remaining eligibility (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 3, Chapter 3, page 3-75 and Title 34, CFR, Section 690.64).

A program is offered in modules if a course or courses in the program do not span the entire length of the payment period or period of enrollment (Title 34, CFR, Section 668.22(l)(6)). For all programs offered in modules, a student is considered to have withdrawn for Title IV purposes if the student ceases attendance in all courses at any point prior to completing the payment period or period of enrollment, unless the institution obtains written confirmation from the student at the time of the withdrawal that he or she will attend a module that begins later in the same payment period or period of enrollment (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 2, page 5-66).

**Texas Woman's University (University) made errors in Title IV return calculations for 16 (27 percent) of 60 students tested.** Specifically:

- For 6 students, the University incorrectly cancelled the students' Federal Pell Grant awards because the students withdrew from the Summer 2019 term prior to July 1, 2019. The University asserted that due to a limitation in its student information system, students could not receive 2019-2020 Federal Pell Grant funds during the Summer 2019 term if the student withdraws prior to July 1. Therefore, the University implemented an improper policy to cancel Pell awards for students who withdrew prior to July 1. As a result, those students were under-awarded a total of \$1,991 in Federal Pell Grant funds.
- For 4 students, the University inappropriately made adjustments to the students' aid prior to performing the return calculation or incorrectly included a negative adjustment in the students' return calculation. As a result, those students were underawarded a total of \$1,529 in Federal Pell Grant funds.

**2020 – 123 (Continued)**

- For 3 students, the University did not consider the total number of days enrolled for the payment period. The University incorrectly performed return calculations for those students based only on the specific module from which the students withdrew and did not consider the students' enrollment in the overall Fall 2019 payment period. As a result, the University did not accurately determine the amount of Title IV aid to return. After auditors brought the errors to the University's attention, it recalculated those students' return amounts. For two of those students, the University returned more Title IV funds than required. For one student, the University returned less Federal Direct Student Loan funds than it should have returned. After auditors brought that error to the University's attention, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs.
- For 3 students, the University used in the return calculation an incorrect (1) percentage of the payment period completed, (2) amount of institutional charges, or (3) withdrawal date. Two of those errors resulted in the University returning less Title IV funds than required. After auditors brought those two errors to the University's attention, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs. One of those errors resulted in the University returning more Title IV funds than required; therefore, there were no questioned costs for that student.

**In addition, for 2 (3 percent) of 60 students tested, the University did not perform the required Title IV return calculation. Specifically:**

- For 1 student, the University did not perform a return calculation because it incorrectly determined the student was not eligible to receive Federal Pell Grant funds because the student withdrew from the Summer 2019 term prior to July 1, 2019, as discussed above.
- For 1 student, the University incorrectly disbursed Federal Pell Grant funds for a term in which the student withdrew. Because the student had not received Title IV assistance at the time of withdrawal, the University did not perform a return calculation. Due to a system error, the University inadvertently made a post-withdrawal disbursement to the student for that term, rather than completing a return calculation to determine whether the student was eligible for a post-withdrawal disbursement. The University later identified this issue and canceled the Federal Pell Grant disbursement for that term; however, it did not perform a return calculation to determine the amount of Title IV assistance the student earned.

Those errors occurred because of issues with the configuration of the University's student information system and manual errors the University made in performing the return calculations. In addition, the University did not have an effective monitoring process to identify those errors. Having a process that does not consistently calculate and return the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict access to its student information system.** Specifically, the University did not always limit access to the student information system to only current employees. The University had a process to periodically review user access; however, that review was not sufficient to identify the inappropriate access. Allowing users inappropriate access to its student information system increases the risk of inappropriate changes to that system.

Recommendations:

The University should:

- Develop and implement a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period before July 1.

**2020 – 123 (Continued)**

- Strengthen its controls to ensure that it accurately calculates returns of Title IV funds when required, including review of the variables it uses in those calculations.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations.
- Appropriately limit user access to current employees and strengthen its user access review process.

Views of Responsible Officials:

*TWU acknowledges and agrees with the findings and recommendations. We will develop and implement a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period. We will strengthen our controls to ensure returns of Title IV funds are calculated correctly. We will strengthen our monitoring controls to detect and correct errors. And we will strengthen our user access review process and ensure user access is limited to current employees.*

Corrective Action Plan:

*The Office of Student Financial Aid has developed and implemented a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period before July 1. The Office of Student Financial Aid will review and update procedures to ensure that returns of Title IV funds are accurately calculated in regards to modules within a term. The Office of Student Financial Aid management will work with the Registrar's Office to ensure that all withdrawals are properly documented to ensure that federal aid, for a student who has withdrawn, is accurately calculated, adjusted and returned to the Title IV programs appropriately. The Office of Student Financial Aid will complete the return of Title IV funds calculation and adjustments once a week to capture withdrawals that have occurred for the week. The Office of Student Financial Aid will ensure a second level review is completed so that the University is in compliance with the requirements. To mitigate possible errors and review our process and procedures, the Office of Student Financial Aid's management will conduct a quality control review with the assistance from an accounting firm.*

*The Office of Student Financial Aid's management will disable and remove access when users are no longer active or will terminate users in the system when users are no longer employed at TWU. A procedure will be created so that both full time and temporary employees will follow a prescribed checklist upon their exit from TWU. In cases where an employee is terminated, management will review the checklist to verify that access to University systems has been deactivated. In addition, management will conduct an access review annually. As part of this access review, management will ensure access privileges exist for only active employees.*

*Implementation Date: February 2021*

*Responsible Persons: Lacey Thompson and Kimberly Adams*



**2020 – 124**

**Special Tests and Provisions – Enrollment Reporting**

(Prior Audit Issues 2017-129 and 2016-126)

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P192330; and CFDA 84.268, Federal Direct Student Loans, P268K202330**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

**Enrollment Reporting**

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment-level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported. (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

Texas Woman's University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 10 (17 percent) of 60 students tested, the University did not report enrollment status changes or did not accurately report campus-level or program-level data elements to NSLDS.** Specifically:

- For 4 students, the University incorrectly reported different enrollment effective dates at the program- and campus-levels for the same enrollment status.
- For 3 students, the University incorrectly reported the program begin date for the CIP code at the program-level. The University reported the date of administrative changes to the student's majors, instead of the first day of the term in which the students actually began attendance in the programs.
- For 2 students, the University did not report a graduated status at the campus-level. However, the graduated status for both students was correctly reported at the program-level.

**2020 – 124 (Continued)**

- For 1 student, the University incorrectly reported the program begin date and program enrollment effective date as the first day of the Fall 2019 term; however, the student did not begin attendance until the Spring 2020 term.

The errors discussed above occurred because the University does not have a documented process to monitor student enrollment and program information reported to NSLDS. Not reporting student status changes accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict access to its student information system.** Specifically, the University did not always limit access to the student information system to only current employees. The University had a process to periodically review user access; however, that review was not sufficient to identify the inappropriate access. Allowing users inappropriate access to its student information system increases the risk of inappropriate changes to that system.

Recommendations:

The University should:

- Strengthen its controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately.
- Appropriately limit user access to current employees and strengthen its user access review process.

Views of Responsible Officials:

*The Registrar's Office accepts the recommendations of the State Auditors to strengthen our controls for NSLDS reporting, specifically in regards to the campus and program level data. Per the findings from the 2016 and 2017 audits, the Registrar's Office has implemented additional reporting measures to address the graduated student status at the campus level. A graduates-only file is sent to the National Student Clearinghouse prior to the start of the subsequent term that reflects the students on the previous term's enrollment files with the new graduated status. This ensures that continuing students are reported as graduated at the campus and program level before the next term's initial enrollment file is submitted.*

Corrective Action Plan:

*The Registrar will perform regular checks of NSLDS to confirm accurate data transmission. These checks will occur 2-3 times per semester and will be documented via spreadsheet with the sample students' information. To mitigate possible errors and review our process and procedures, the Registrar will conduct a quality control review with the assistance from an accounting firm.*

*The Office of Student Financial Aid's management will disable and remove access when users are no longer active or will terminate users in the system when users are no longer employed at TWU. A procedure will be created so that both full time and temporary employees will follow a prescribed checklist upon their exit from TWU. In cases where an employee is terminated, management will review the checklist to verify that access to University systems has been deactivated. In addition, management will conduct an access review annually. As part of this access review, management will ensure access privileges exist for only active employees.*

*Implementation Date: February 2021*

*Responsible Person: Jenna Lee*

**2020 – 125**

**Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agencies: U.S. Department of Education and U.S. Department of Health and Human Services**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194153; CFDA 84.033, Federal Work-Study Program, P033A194153; CFDA 84.063, Federal Pell Grant Program, P063P192330; CFDA 84.268, Federal Direct Student Loans, P268K202330; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202330; CFDA 93.264, Nurse Faculty Loan Program, 2 E01HP31828-02-00; CFDA 93.364, Nursing Student Loans, Award Number Not Applicable; and CFDA 93.925, Scholarships for Health Professions Students from Disadvantaged Backgrounds, 5 T08HP30222-04-00**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

**Gramm-Leach-Bliley Act**

The Gramm-Leach-Bliley Act (GLBA) requires institutions to safeguard sensitive data, which includes information obtained in support of the administration of the federal student financial assistance programs (Public Law 106-102). In order to develop, implement, and maintain an information security program, institutions must:

- (a) designate an employee or employees to coordinate the information security program;
- (b) perform a risk assessment that addresses (1) employee training and management, (2) information systems, including network and software design, as well as information processing, storage, transmission, and disposal, and (3) detecting, preventing, and responding to attacks, intrusions, or other systems failures; and
- (c) design and implement information safeguards to control the risks identified (Title 16, Code of Federal Regulations (CFR), Section 314.4).

**Texas Woman's University (University) did not perform a risk assessment for its information security program as required by the GLBA.** The University has designated an individual to coordinate its information security program and has information security policies and controls in place; however, it does not have a documented process or procedure to perform a risk assessment. Not performing a risk assessment for its information security program as required by the GLBA increases the risk that the University's information technology safeguards may not be aligned to risks the University faces, which may increase the risk of data breach or loss.

**Recommendation:**

The University should develop and implement a process to perform a risk assessment as required by the GLBA and document safeguards for each risk identified.

**Views of Responsible Officials:**

*TWU has previously completed an internal assessment of its information security program in FY20. The report on this assessment, the Agency Security Plan has been submitted and is on file with the Texas Department of Information Resources (DIR). It currently addresses some, but not all aspects of the GLBA. TWU has requested, and DIR as approved, an institution-wide security risk assessment to be performed by an independent 3<sup>rd</sup> party. This 3<sup>rd</sup> party assessment is provided through DIR's Managed Security Services program, and the assessment is based on the security objectives of the Texas Cybersecurity Framework. TWU has completed initial planning calls with the 3<sup>rd</sup> party assessor, and is continuing to work with the assessors to finalize the timeframe for execution of the assessment. The outcome of this assessment will provide TWU with a report identifying the risks to the institution and documented safeguards, as well as recommendations.*

**2020 – 125 (Continued)**

*Corrective Action Plan:*

*TWU will complete the independent 3<sup>rd</sup> party security risk assessment within the current fiscal year. TWU will also develop internal processes and procedures for Plan of Actions and Milestones (POA&Ms) to review, plan and act upon the findings and recommendations of the independent assessment. Furthermore, periodic institution-wide security risk assessments will be incorporated into the overall information security program planning.*

*Implementation Date: August 2021*

*Responsible Person: Nelson Lee*

University of Houston
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**2020 – 126****Eligibility****Special Tests and Provisions – Institutional Eligibility****Activities Allowed or Unallowed****Cash Management****Special Tests and Provisions – Verification****Special Tests and Provisions – Disbursements to or on Behalf of Students****Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)****Special Tests and Provisions – General Program Eligibility****Special Tests and Provisions – Distance Education Program****Federal Program Title: Student Financial Assistance Cluster****Federal Agency: U.S. Department of Education****Award year: July 1, 2019, to June 30, 2020****Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P192333; CFDA 84.268, Federal Direct Student Loans, P268K202333; CFDA 84.033, Federal Work-Study Program, P033A194166; and CFDA 93.925, Scholarships for Health Professions Students from Disadvantaged Backgrounds, 5 T08HP30152-04-00****Statistically valid sample: No and not intended to be a statistically valid sample****Type of finding: Significant Deficiency and Noncompliance****Questioned Costs: \$0****Incarcerated Students**

An institution does not qualify as an eligible institution if, for its latest complete award year, more than 25 percent of its regular enrolled students were incarcerated (Title 34, CFR, Section 600.7(a)(1)(iii)), and institutions must demonstrate compliance with that requirement (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 2, Chapter 1).

**The University of Houston (University) did not have procedures to identify incarcerated students, and it was not able to demonstrate that less than 25 percent of its enrolled students were incarcerated for the 2019-2020 award year.** The University did not have a process to identify incarcerated students to demonstrate that it is meeting the incarcerated student limitation; however, auditors did not note any evidence of incarceration for the 60 students tested. Not having procedures in place to identify incarcerated students increases the risk that the University may not qualify as an eligible institution.

**Other Compliance Requirements and Award Numbers**

Although the general control weaknesses described below apply to activities allowed or unallowed; cash management; special tests and provisions–verification; special tests and provisions–disbursements to or on behalf of students; special tests and provisions–borrower data transmission and reconciliation (direct loan); special tests and provisions–general program eligibility; and special tests and provisions–distance education program, auditors identified no compliance issues regarding those compliance requirements. The general control weaknesses described below also apply to CFDA 84.033, Federal Work-Study Program, P033A194166 and CFDA 93.925, Scholarships for Health Professions Students from Disadvantaged Backgrounds, award number 5 T08HP30152-04-00.

**General Controls**

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**2020 – 126 (Continued)**

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University's policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Recommendations:

The University should:

- Develop and implement procedures to demonstrate its compliance with the incarcerated student limitation.
- Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

Views of Responsible Officials:

Incarcerated Students

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has developed and will begin to implement corrective action to further improve the process.*

General Controls

*We agree that the UHS change management policies and procedures should be consistently followed and the required approvals obtained for changes to university information systems used to administer student financial assistance.*

Corrective Action Plan:

Incarcerated Students

*The University has identified a process to determine if students in completely online programs are incarcerated to ensure that not more than 25 percent of its regular enrolled students are incarcerated. A short-term, manual process, which would require online-only students who apply for financial aid to confirm they are not incarcerated prior to disbursement of funds, can be implemented rather quickly, but a more accurate, systematic process will require the coordinated efforts of multiple departments across the University and will be pursued as a long-term solution.*

*Implementation Date: February 26, 2021*

*Responsible Persons: Scott Moore and Lety Gallegos*

General Controls

*In both cases documented in the finding, the requestors have been reminded by their supervisors to follow all proper procedures. Additionally, as was noted in the finding, both of these changes were scheduled and discussed with the PeopleSoft Technical and Support committees (separate groups from the CMC committee) and documented via the "schedule of upcoming changes" spreadsheets prior to the changes being implemented. In cases such as these, the CMC committee approval becomes a formality. But, we agree that it is a formality that is part of the procedures and should be completed. Therefore, UIT Management will ensure that all appropriate staff are reminded of the change management policies and procedures and that required approvals are obtained in accordance with the policies.*

*Implementation Date: January 29, 2021*

*Responsible Person: Mary Dickerson*

**2020 – 127**

**Reporting**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award number: CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202333**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

**COD Reporting**

Institutions must submit Teacher Education Assistance for College and Higher Education (TEACH) Grant disbursement records to the Common Origination and Disbursement (COD) system no later than 15 days after making the disbursement or becoming aware of the need to adjust a previously reported disbursement. Reporting this information helps ensure that institutions have the most accurate information available about students' federal awards and to help prevent an institution from overawarding students (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 3, Chapter 1; and *Federal Register*, Volume 84, Number 212). Certain data elements are required to be reported as part of a student's origination and disbursement record, including the student's Social Security number, Central Processing System (CPS) transaction number, enrollment date, disbursement amount, and disbursement date (*2019-2020 COD Technical Reference*, Volume II). An institution must report the following information for each TEACH Grant recipient: (1) the student's eligibility for a TEACH Grant, (2) the student's TEACH Grant amounts, and (3) the anticipated and actual disbursement date(s) and disbursement amount(s) of the TEACH Grant funds (Title 34, Code of Federal Regulations, Section 686.37(a)).

**The University of Houston (University) incorrectly reported origination and/or disbursement information for all 10 (100 percent) TEACH Grant awards it made for the 2019-2020 award year.** For all 10 students, the University reported incorrect disbursement dates for one or more disbursements made to the students during the award year. The incorrect disbursement dates ranged from 161 days prior to 8 days after the actual dates the TEACH Grants were disbursed to the students. In addition, the University reported the incorrect enrollment date for 5 of those students and an incorrect CPS transaction number for 2 of those students.

The University also incorrectly reported disbursement amounts for 3 of those students. Specifically:

- For 2 students, the University disbursed the student's TEACH Grant award in two separate payments: a disbursement for the Fall 2019 term and a disbursement for the Spring 2020 term. However, the University incorrectly reported the total amount paid to the student as one disbursement record in COD.
- For one student, the University inaccurately reported the disbursement amount for each term; however, the overall amount reported as disbursed for the 2019-2020 award year was correct.

The University's process is to manually report TEACH Grant awards on COD's website; the incorrect award and disbursement information reported for all 10 students was a result of manual entry errors made during that process. In addition, the University did not have a process to review the manual data entries for accuracy. Not accurately reporting information to the COD system could result in the institution overawarding federal funds.

**General Controls**

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**2020 – 127 (Continued)**

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University's policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Recommendations:

The University should:

- Strengthen its controls to ensure that TEACH Grant origination and disbursement information is reported to COD accurately.
- Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

Views of Responsible Officials:

COD Reporting

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has developed and will begin to implement corrective action to further improve the process.*

General Controls

*We agree that the UHS change management policies and procedures should be consistently followed and the required approvals obtained for changes to university information systems used to administer student financial assistance.*

Corrective Action Plan:

COD Reporting

*The functional area responsible for processing TEACH Grants underwent a number of staffing changes during the year, including the departure of the assistant director responsible for overseeing the program, resulting in incorrect reporting of enrollment dates. The new assistant director and program coordinator responsible for creating TEACH applications in COD have received thorough training and understand the importance of timely and accurate reporting of the enrollment dates for the program. The University is in the process of re-opening the year to correct the reported dates in COD to ensure the student's enrollment dates are accurate.*

*Implementation Date: February 12, 2021*

*Responsible Person: Joshua Trevino*

General Controls

*In both cases documented in the finding, the requestors have been reminded by their supervisors to follow all proper procedures. Additionally, as was noted in the finding, both of these changes were scheduled and discussed with the PeopleSoft Technical and Support committees (separate groups from the CMC committee) and documented via the "schedule of upcoming changes" spreadsheets prior to the changes being implemented. In cases such as these, the CMC committee approval becomes a formality. But, we agree that it is a formality that is part of the procedures and should be completed. Therefore, UIT Management will ensure that all appropriate staff are reminded of the change management policies and procedures and that required approvals are obtained in accordance with the policies.*

*Implementation Date: January 29, 2021*

*Responsible Person: Mary Dickerson*



**2020 – 128****Special Tests and Provisions – Return of Title IV Funds****Federal Program Title: Student Financial Assistance Cluster****Federal Agency: U.S. Department of Education****Award year: July 1, 2019, to June 30, 2020****Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194166; CFDA 84.063, Federal Pell Grant Program, P063P192333; CFDA 84.268, Federal Direct Student Loans, P268K202333; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202333****Statistically valid sample: No and not intended to be a statistically valid sample****Type of finding: Significant Deficiency and Noncompliance****Questioned Costs: \$0**Return of Title IV Calculations

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)). If the total amount of calculated Title IV grant or loan assistance, or both, that a student earned is greater than the total amount of Title IV grant or loan assistance, or both, that was disbursed to the student, as of the date of the institution's determination that the student withdrew, the difference between those amounts must be treated as a post-withdrawal disbursement in accordance with Title 34, CFR, Section 668.164(j) (Title 34, CFR, Section 668.22(a)(5)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on his/her behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)). The institution must return the lesser of the total amount of unearned Title IV assistance calculated above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance not earned by the student. For purposes of this calculation, "institutional charges" are tuition, fees, room and board (if the student contracts with the institution for the room and board), and other educationally related expenses assessed by the institution (Title 34, CFR, Section 668.22(g)). The institutional charges used in the calculation are usually the charges that were initially assessed to the student for the entire payment period or period of enrollment, as applicable. Initial charges may be adjusted only by those changes the institution made prior to the student's withdrawal (for example, for a change in enrollment status unrelated to the withdrawal) (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 1, page 5-18).

**The University of Houston (University) made errors in the Title IV return calculations for 3 (5 percent) of 66 students tested.** Specifically, the University made errors in determining the amount of institutional charges to be used in the return calculation for those students. There were no questioned costs as a result of those errors because (1) the University returned more than the required amount, (2) the error did not affect the amount of Title IV grant or loan assistance to be returned, or (3) a return of Title IV funds was not required per Section 3508 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

**2020 – 128 (Continued)**

Those errors occurred because of manual errors the University made in its calculation; in addition, the University's review of return calculations was not sufficient to identify those errors. Not calculating institutional charges correctly increases the risk that the University will not return the correct amount of Title IV assistance to the U.S. Department of Education or may return funds that students have earned.

**In addition, the University did not perform the required Title IV return calculations for 2 (3 percent) of 66 students tested.** Specifically:

- For 1 student, the University did not identify that the student withdrew from the Spring 2020 term and had received Title IV assistance for that term. That error occurred because of a staff oversight. After auditors brought the issue to the University's attention, it performed the return calculation and returned Title IV funds as required; therefore, there were no questioned costs.
- For 1 student, the University incorrectly disbursed Title IV assistance for a term in which the student withdrew. Because the student had not completed the University's verification requirements, the student had not received Title IV assistance at the time of withdrawal. As a result, the University did not perform a return calculation. When the student completed the verification requirements, the University incorrectly disbursed Title IV assistance to the student for the term in which the student withdrew, rather than completing a return calculation to determine whether the student was eligible for a post-withdrawal disbursement. After auditors brought the error to the University's attention, it performed a return calculation and returned Title IV funds as required; therefore, there were no questioned costs.

The University did not have sufficient monitoring controls to identify all students requiring a Title IV return calculation. In addition, the University did not have controls to prevent its student information system from disbursing Title IV assistance to withdrawn students.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University's policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Recommendations:

The University should:

- Strengthen its controls to ensure that it accurately calculates returns of Title IV funds when required, including review of the variables it uses in those calculations.
- Develop and implement controls to prevent its student information system from disbursing Title IV assistance to withdrawn students prior to performing a return of Title IV funds calculation.
- Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

**2020 – 128 (Continued)**

Views of Responsible Officials:

Return of Title IV Calculations

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has developed and will begin to implement corrective action to further improve the process.*

General Controls

*We agree that the UHS change management policies and procedures should be consistently followed and the required approvals obtained for changes to university information systems used to administer student financial assistance.*

Corrective Action Plan:

Return of Title IV Calculations

*A new, highly experienced staff member is now sharing responsibilities for processing R2T4 calculations, which is expected to reduce human error and allow for better quality control measures to monitor that R2T4 calculations are being accurately completed. To ensure aid is not incorrectly disbursed to students who have withdrawn, responsible staff have been advised on how to properly package late applicants, as well as to not manually override holds preventing disbursement without first confirming a student's true eligibility.*

*Implementation Date: December 23, 2020*

*Responsible Person: Frank Gomez*

General Controls

*In both cases documented in the finding, the requestors have been reminded by their supervisors to follow all proper procedures. Additionally, as was noted in the finding, both of these changes were scheduled and discussed with the PeopleSoft Technical and Support committees (separate groups from the CMC committee) and documented via the "schedule of upcoming changes" spreadsheets prior to the changes being implemented. In cases such as these, the CMC committee approval becomes a formality. But, we agree that it is a formality that is part of the procedures and should be completed. Therefore, UIT Management will ensure that all appropriate staff are reminded of the change management policies and procedures and that required approvals are obtained in accordance with the policies.*

*Implementation Date: January 29, 2021*

*Responsible Person: Mary Dickerson*

**2020 – 129****Special Tests and Provisions – Enrollment Reporting**

(Prior Audit Issues 2017-134, 2016-131, 2015-124, 2014-140, 2013-165, 13-147, 12-153, 11-154, 10-98, 09-87, 08-74, and 07-58)

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P192333; and CFDA 84.268, Federal Direct Student Loans, P268K202333**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Enrollment Reporting

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment-level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported. (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

The University of Houston (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 40 (66 percent) of 61 students tested, the University did not report enrollment status changes or did not accurately report campus-level or program-level data elements to NSLDS.** For many of the students tested, there were one or more data elements reported incorrectly. Specifically:

- For 27 students, the enrollment effective date was reported incorrectly at the program-level. For enrollment level changes and withdrawals occurring in the Fall 2019 term, the program-level effective date was incorrectly backdated to the first day of the term instead of the actual effective date of the status change.

**2020 – 129 (Continued)**

- For 19 students, the program begin date was reported incorrectly. The University reported a date related to an administrative action (for example, the date that the student was approved to enroll in the program or the date the student applied for graduation), instead of the first day of the term in which the student actually began attendance in the program. The University asserted that it had correctly reported the program begin dates to NSC; however, the dates were reported incorrectly to NSLDS.
- For 3 students, the University did not report a graduated status to NSLDS. The University asserted that it reported those graduated statuses to NSC; however, those statuses were not reported to NSLDS.
- For 3 students, a withdrawal status was reported incorrectly. For those students, the University (1) reported an incorrect effective date for the withdrawal, (2) did not report the withdrawal status at the program-level, or (3) incorrectly reported the student's status as withdrawn instead of never attended.

**For 4 (11 percent) of 35 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the students' enrollment status was not reported to NSLDS in a timely manner.** Those four students either withdrew or dropped to less-than-half-time enrollment. The University asserted that it reported those statuses to NSC in a timely manner; however, NSLDS received those statuses between 67 and 69 days after the effective date of the change.

The errors discussed above occurred because the University (1) has not configured its student information system to accurately report student enrollment and program information to NSLDS and (2) did not have a process to ensure that student enrollment and program information reported to NSC was accurately reported to NSLDS in a timely manner. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayments schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University's policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Recommendations:

The University should:

- Develop and implement controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately and in a timely manner.
- Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

**2020 – 129 (Continued)**

Views of Responsible Officials:

Enrollment Reporting

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has developed and will begin to implement corrective action to further improve the process.*

General Controls

*We agree that the UHS change management policies and procedures should be consistently followed and the required approvals obtained for changes to university information systems used to administer student financial assistance.*

Corrective Action Plan:

Enrollment Reporting

*The Enrollment Report sent to the National Student Clearinghouse (NSC) contains two levels of reporting: Campus Level and Program Level. In fall 2019, UH was using a custom report that did not generate data correctly. This custom report had accurate reporting at the campus level but not at the program level. We identified this issue and moved to the delivered process in spring 2020. The first delivered enrollment report was sent to the NSC on February 3, 2020. I have confirmed that data points for the program begin dates and enrollment status changes are appearing correctly on the delivered enrollment report.*

*Implementation Date: February 3, 2020*

*Responsible Person: Rachel Honora*

General Controls

*In both cases documented in the finding, the requestors have been reminded by their supervisors to follow all proper procedures. Additionally, as was noted in the finding, both of these changes were scheduled and discussed with the PeopleSoft Technical and Support committees (separate groups from the CMC committee) and documented via the “schedule of upcoming changes” spreadsheets prior to the changes being implemented. In cases such as these, the CMC committee approval becomes a formality. But, we agree that it is a formality that is part of the procedures and should be completed. Therefore, UIT Management will ensure that all appropriate staff are reminded of the change management policies and procedures and that required approvals are obtained in accordance with the policies.*

*Implementation Date: January 29, 2021*

*Responsible Person: Mary Dickerson*

**2020 – 130**

**Activities Allowed or Unallowed  
Allowable Costs/Cost Principles  
Matching, Level of Effort, Earmarking  
Reporting**

**Federal Program Title: Education Stabilization Fund  
Federal Agency: U.S. Department of Education  
Award years: See below  
Award numbers: See below  
Statistically valid sample: No and not intended to be a statistically valid sample  
Type of finding: Significant Deficiency and Noncompliance  
Questioned costs: \$0**

<u>CFDA No.</u>	<u>Program Name</u>	<u>Award Number</u>	<u>Award Year</u>
84.425E	Higher Education Emergency Relief Fund Student Portion	P425E200642	April 28, 2020, to April 27, 2021
84.425F	Higher Education Emergency Relief Fund Institutional Portion	P425F202865	May 12, 2020, to May 11, 2021
84.425L	Higher Education Emergency Relief Fund Minority Serving Institutions	P425L200374	June 4, 2020, to June 3, 2021

**Allowable Costs**

Allowable costs charged to federal programs must (1) be necessary and reasonable; (2) conform to any limitations or exclusions set forth in the cost principles or in the federal award; (3) be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-federal entity; (4) be accorded consistent treatment; (5) be determined in accordance with generally accepted accounting principles, (6) not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program; and (7) be adequately documented (Title 2, Code of Federal Regulations (CFR), Section 200.403).

Section 18004(c) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act allows recipients to use up to 50 percent of the funds received for the Institutional Portion of the Higher Education Emergency Relief Fund (HEERF) award to cover any costs associated with significant changes to the delivery of instruction due to the coronavirus so long as such costs do not include payment (1) to contractors for the provision of pre-enrollment recruitment activities, (2) to endowments, or (3) for capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship. Section 18004(a)(2) of the CARES Act allows recipients to use funds received for the Minority Serving Institutions portion of the HEERF award under that section to defray expenses incurred by the recipient, including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll (Public Law 116-136).

**The University of Houston (University) did not ensure that all costs charged to its Higher Education Emergency Relief Fund (HEERF) awards were allowable.** For 6 (14 percent) of 42 transactions tested, the University charged \$3,113,517 to its HEERF awards that was not related to the University's response to the coronavirus. Specifically:

- For one of those transactions, the University was unable to provide evidence that the pre-planned technology improvement project totaling \$39,000 addressed a need directly related to the coronavirus. The University's review process was not sufficient to identify the unallowable cost.

**2020 – 130 (Continued)**

- For the remaining five transactions, the University charged approximately \$3.1 million in lost revenue related to food service commission revenue and uncollected fees to the Institutional Portion of its HEERF award. The University recorded those transactions prior to October 2020 when the U.S Department of Education clarified its guidance to explain that using the Institutional Portion of the HEERF award to defray revenue losses the institution incurred is not allowable per section 18004(c) of the CARES Act.

After auditors brought the errors related to the 6 transactions discussed above to the University's attention, it transferred those costs to an institutional account; therefore, there were no questioned costs.

Other Compliance Requirements and Award Number

Although the general control weaknesses described below apply to matching, level of effort, earmarking, and reporting, auditors identified no compliance issues regarding those compliance requirements. The general control weaknesses described below also apply to CFDA 84.425E, Higher Education Emergency Relief Fund Student Portion, award number P425E200642.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University's policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Recommendations:

The University should:

- Ensure that only allowable costs are charged to federal awards.
- Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding and will develop a corrective action plan.*

Corrective Action Plan:

*The University has drafted guidelines for the oversight of Education Stabilization Funds based on review of guidelines issued to date for the HEERF II funds (which are applicable to HEERF funds unspent as of December 27, 2020). These guidelines include the creation of a list of compliance requirements, regularly checking the Department of Education's website for updated guidance, establishing a time frame for corrections required by updated or clarified guidance, identification of allowable costs and time frames, establishment of documentation and approval processes for all uses of funds, and reconciliation processes. This guideline will be finalized once open questions regarding the HEERF II funding are addressed by the Department of Education.*

*Implementation Date: August 1, 2021*

*Responsible Person: Karin Livingston, AVC/AVP Finance, University of Houston*



**2020 – 130** (Continued)

*We agree that the UHS change management policies and procedures should be consistently followed and the required approvals obtained for changes to university information systems used to administer student financial assistance. In both cases documented in the finding, the requestors have been reminded by their supervisors to follow all proper procedures. Additionally, as was noted in the finding, both of these changes were scheduled and discussed with the PeopleSoft Technical and Support committees (separate groups from the CMC committee) and documented via the “schedule of upcoming changes” spreadsheets prior to the changes being implemented. In cases such as these, the CMC committee approval becomes a formality. But, we agree that it is a formality that is part of the procedures and should be completed. Therefore, UIT Management will ensure that all appropriate staff are reminded of the change management policies and procedures and that required approvals are obtained in accordance with the policies.*

Implementation Date: January 29, 2021

Responsible Person: Mary Dickerson, Assistant Vice President/Vice Chancellor and CIO, University of Houston/University of Houston System

**2020 – 131**

**Period of Performance**

**Federal Program Title: Education Stabilization Fund**

**Federal Agency: U.S. Department of Education**

**Award year: June 4, 2020, to June 3, 2021**

**Award number: CFDA 84.425L, Higher Education Emergency Relief Fund Minority Serving Institutions, P425L200374**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned costs: \$0**

Period of Performance

A recipient may charge to a federal award only allowable costs incurred during the period of performance and any costs incurred before the federal award that were authorized by the federal awarding agency or pass-through entity (Title 2, Code of Federal Regulations (CFR), Section 200.309).

Pre-award costs are those incurred prior to the effective date of the federal award or subaward directly pursuant to the negotiation and in anticipation of the federal award for which such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the federal award and only with the written approval of the federal awarding agency (Title 2, CFR, 200.458). Pre-award costs incurred on or after March 13, 2020, the date of the Proclamation of National Emergency, are approved per the Recipient’s Funding Certification and Agreement for the Institutional Portion of the Higher Education Emergency Relief Fund (HEERF), as well as for the Minority Serving Institutions portion of the funding (Public Law 116-136).

**The University of Houston (University) did not ensure that all costs charged to its HEERF awards were incurred within the period of performance.** Specifically, for 8 (19 percent) of 42 expenditures tested, the University incurred the cost between February 12, 2020, and March 12, 2020. The University charged those expenditures totaling \$5,035 to the Minority Serving Institutions portion of its HEERF award. The University had a process to identify costs related to its response to the coronavirus and to transfer those costs to its HEERF awards; however, the University’s review process for the transfer of those costs was not sufficient to identify that those expenditures were outside of the period of performance.

**2020 – 131 (Continued)**

After auditors brought those errors to the University's attention, it transferred those expenditures to an institutional account; therefore, there were no questioned costs.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University's policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Recommendations:

The University should:

- Ensure that all costs it charges to federal awards are incurred within the period of performance.
- Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding and will develop a corrective action plan.*

Corrective Action Plan:

*The University has drafted guidelines for the oversight of Education Stabilization Funds based on review of guidelines issued to date for the HEERF II funds (which are applicable to HEERF funds unspent as of December 27, 2020). These guidelines include the creation of a list of compliance requirements, regularly checking the Department of Education's website for updated guidance, establishing a time frame for corrections required by updated or clarified guidance, identification of allowable costs and time frames, establishment of documentation and approval processes for all uses of funds, and reconciliation processes. This guideline will be finalized once open questions regarding the HEERF II funding are addressed by the Department of Education.*

*Implementation Date: August 1, 2021*

*Responsible Person: Karin Livingston, AVC/AVP Finance, University of Houston*

*We agree that the UHS change management policies and procedures should be consistently followed and the required approvals obtained for changes to university information systems used to administer student financial assistance. In both cases documented in the finding, the requestors have been reminded by their supervisors to follow all proper procedures. Additionally, as was noted in the finding, both of these changes were scheduled and discussed with the PeopleSoft Technical and Support committees (separate groups from the CMC committee) and documented via the "schedule of upcoming changes" spreadsheets prior to the changes being implemented. In cases such as these, the CMC committee approval becomes a formality. But, we agree that it is a formality that is part of the procedures and should be completed. Therefore, UIT Management will ensure that all appropriate staff are reminded of the change management policies and procedures and that required approvals are obtained in accordance with the policies.*

*Implementation Date: January 29, 2021*

*Responsible Person: Mary Dickerson, Assistant Vice President/Vice Chancellor and CIO, University of Houston/University of Houston System*

University of Houston – Clear Lake

2020 – 132

**Eligibility**

**Special Tests and Provisions – Institutional Eligibility**

**Activities Allowed or Unallowed**

**Cash Management**

**Reporting**

**Special Tests and Provisions – Disbursements to or on Behalf of Students**

**Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)**

**Special Tests and Provisions – General Program Eligibility**

**Special Tests and Provisions – Distance Education Program**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194160; CFDA 84.033, Federal Work-Study Program, P033A194160; CFDA 84.063, Federal Pell Grant Program, P063P193465; CFDA 84.268, Federal Direct Student Loans, P268K203465; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T203465**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$135,318**

Cost of Attendance

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus their expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his/her family are expected to pay for educational expenses, and it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds his/her need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

The University of Houston – Clear Lake (University) established different COA budgets for each term based on a student's classification (undergraduate or graduate); residency (in-state or out-of-state); living status (on-campus, off-campus, or living with parents); and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time).

**For 27 (42 percent) of 64 students tested, the University incorrectly calculated the COA.** Those errors occurred because the University did not correctly load the budget components for the Summer 2020 term into its student information system. This issue would have affected all students who enrolled in the Summer 2020 term. Auditors did not identify students during testing who were overawarded financial assistance as a result of the COA issue; therefore, there are no questioned costs. However, incorrectly establishing COA budgets increases the risk of overawarding or underawarding financial assistance to students.

**2020 – 132 (Continued)**Federal Pell Grant

When awarding Federal Pell Grant assistance to students, institutions use the payment and disbursement schedules provided each year by the U.S. Department of Education for determining award amounts (Title 34, CFR, Section 690.62). Those schedules provide the maximum annual amount a student would receive for a full academic year for a given enrollment status, EFC, and COA. There are separate schedules for three-quarter-time, half-time, and less-than-half-time students (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 3, Chapter 3, page 3-56; and Title 34, CFR, Section 690.63(b)).

**For 1 (3 percent) of 36 students tested who received Federal Pell Grants, the University did not award the correct amount of Federal Pell Grant assistance.** Specifically, the University awarded the student an amount that was less than the amount the student was eligible to receive. That occurred because the University awarded Federal Pell Grants to the student based on three-quarter-time enrollment, instead of the student's actual enrollment (full-time). As a result, the student was underawarded \$774 in Federal Pell Grant assistance.

Federal Supplemental Educational Opportunity Grants (FSEOG)

The FSEOG program provides grants to eligible undergraduate students. Institutions are required to award FSEOG first to Federal Pell Grant recipients who have the lowest expected family contribution (EFC). If an institution has FSEOG funds remaining after giving FSEOG awards to all Federal Pell Grant recipients, it can then award the remaining FSEOG funds to eligible students with the lowest EFCs who did not receive Federal Pell Grants (Title 34, CFR, Section 676.10).

**Based on a review of the full population of student financial assistance recipients, the University awarded \$7,000 in FSEOG assistance to 5 students who were not eligible for that assistance. The University had not awarded FSEOG assistance to all other Federal Pell Grant recipients before awarding FSEOG assistance to those 5 students.** Those 5 students had already received their lifetime eligibility amount for Federal Pell Grants; therefore, they were no longer eligible to receive Federal Pell Grants. After auditors brought those errors to the University's attention, it corrected the FSEOG awards; therefore, there were no questioned costs.

Eligibility and Certification Approval Report

Each institution's most recent *Eligibility and Certification Approval Report* (ECAR) lists the institution's main campus and any additional approved locations. For any other locations at which an institution offers 50 percent or more of an eligible program, the institution must notify the U.S. Department of Education of that location if the institution wants to disburse Title IV funds to students enrolled at that location (Title 34, CFR, Section 600.21(a)(3)). An institution may not disburse Title IV funds to students at that location before it reports to the U.S. Department of Education about that location (Title 34, CFR, Section 600.21(d)).

**The University's most recent ECAR did not include all additional locations.** Specifically, the University offers eligible programs for incarcerated students at three of the state's prison units. The University reported one of those locations on its ECAR; however, the University did not include the other two locations on its most recent ECAR. That error occurred because the University did not adequately review its ECAR to ensure that it reported all locations at which it offered more than 50 percent of an eligible program. The University disbursed \$135,318 in federal student financial assistance to 27 students at the unreported locations during the 2019-2020 award year. Those disbursements were associated with CFDA 84.063, Federal Pell Grant Program, award number P063P193465, and they were considered questioned costs.

Other Compliance Requirements

Although the general control weaknesses described below apply to activities allowed or unallowed; cash management; reporting; special tests and provisions—disbursements to or on behalf of students, special tests and provisions—borrower data transmission and reconciliation (direct loan), special tests and provisions—general program eligibility, and special tests and provisions—distance education program, auditors identified no compliance issues regarding those compliance requirements.

**2020 – 132 (Continued)**

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University's policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Recommendations:

The University should:

- Strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process.
- Award students the correct amount of Federal Pell Grant assistance for an award year.
- Award FSEOG assistance only to eligible students.
- Update its ECAR as required, and ensure that it does not disburse financial assistance to students at locations that are not on its ECAR.
- Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

Recommendation: Strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process.

*The department has implemented multi-level review to ensure accuracy and compliance. Upper-level management within Financial Aid will review information input for each budget item, as well as perform testing to ensure accurate values and computations are established within Peoplesoft.*

*Implementation Date: April 2021*

*Responsible Person: Holly Nolan*

Recommendation: Award students the correct amount of Federal Pell Grant assistance for an award year.

*Office of Financial Aid will review a Pell Chart Report available in PeopleSoft as an additional review of all Pell awards. This will provide additional support to a query to find errors in Federal Pell Grant amounts.*

*Implementation Date: July 2021*

*Responsible Person: Holly Nolan*

**2020 – 132 (Continued)**

Recommendation: Award FSEOG assistance only to eligible students.

*Students were awarded FSEOG to Pell eligible students that had reached their LEU and therefore not awarded Federal Pell Grant in the same term as FSEOG. A query has been created to identify students in this scenario to remove the FSEOG. The query will be reviewed at the beginning of each term.*

*Implementation Date: March 2021*

*Responsible Person: Holly Nolan*

Recommendation: Update its ECAR as required, and ensure that it does not disburse financial assistance to students at locations that are not on its ECAR.

*The current ECAR has been reviewed on multiple levels and updates to correct locations submitted to the Department of Education. UHCL will create a Business Process to ensure departments communicate with the Office of Student Financial Aid when any changes are needed and are educated about the changes that require updates.*

*Implementation Date: May 2021*

*Responsible Person: Holly Nolan*

Recommendation: Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

*We agree that the UHS change management policies and procedures should be consistently followed and the required approvals obtained for changes to university information systems used to administer student financial assistance.*

*In both cases documented in the finding, the requestors have been reminded by their supervisors to follow all proper procedures. Additionally, as was noted in the finding, both of these changes were scheduled and discussed with the PeopleSoft Technical and Support committees (separate groups from the CMC committee) and documented via the “schedule of upcoming changes” spreadsheets prior to the changes being implemented. In cases such as these, the CMC committee approval becomes a formality. But, we agree that it is a formality that is part of the procedures and should be completed. Therefore, UIT Management will ensure that all appropriate staff are reminded of the change management policies and procedures and that required approvals are obtained in accordance with the policies.*

*Implementation Date: January 2021*

*Responsible Person: Mary Dickerson*

**2020 – 133**

**Special Tests and Provisions – Verification**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award number: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194160; CFDA 84.033, Federal Work-Study Program, P033A194160; CFDA 84.063, Federal Pell Grant Program, P063P193465; CFDA 84.268, Federal Direct Student Loans, P268K203465; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T203465**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

**Verification of Applications**

For each applicant whose Free Application for Federal Student Aid (FAFSA) is selected for verification by the Secretary of the U.S. Department of Education, an institution must verify all of the applicable items, which include household size, number of household members who are in college, adjusted gross income (AGI), U.S. income taxes paid, education credits, individual retirement account deductions, high school completion, the student's identity, and the statement of educational purpose (Title 34, Code of Federal Regulations (CFR), Sections 668.54 and 668.56; and *Federal Register*, Volume 83, Number 60).

When the verification of an applicant's eligibility results in any change to a non-dollar item or a change to a single dollar item of \$25 or more from the applicant's FAFSA, the institution must submit a correction to the U.S. Department of Education and adjust the applicant's subsidized financial aid awards on the basis of the expected family contribution (EFC) on the corrected Institutional Student Information Record (ISIR) (Title 34, CFR, Section 668.59).

**For 2 (3 percent) of 62 students tested, the University of Houston – Clear Lake (University) did not accurately verify certain required items on the students' FAFSAs.** For one of those students, the University did not accurately verify the student's U.S. income taxes paid. For the other student, the University did not accurately verify the parent's AGI. Those errors occurred because of manual errors the University made during its verification process.

When auditors brought those errors to the University's attention, the University made corrections to the students' ISIRs. Although those errors caused the EFC to be incorrect for both students, there was no impact on the amount of student financial assistance the student received; therefore, there were no questioned costs. However, not verifying FAFSA information accurately could result in the University overawarding or underawarding student financial assistance.

**General Controls**

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University's policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

**2020 – 133 (Continued)**

Recommendations:

The University should:

- Strengthen its controls to ensure that it accurately verifies all required FAFSA information for students selected for verification.
- Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

Recommendation: Strengthen its controls to ensure that it accurately verifies all required FAFSA information for students selected for verification.

*Additional training and webinars will be provided to Financial Aid staff on required documentation and verification procedures. Sample files will be selected for upper-level management to review for accuracy. Any issues will be resolved in a timely manner if identified.*

*Implementation Date: May 2021*

*Responsible Person: Holly Nolan*

Recommendation: Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

*We agree that the UHS change management policies and procedures should be consistently followed and the required approvals obtained for changes to university information systems used to administer student financial assistance.*

*In both cases documented in the finding, the requestors have been reminded by their supervisors to follow all proper procedures. Additionally, as was noted in the finding, both of these changes were scheduled and discussed with the PeopleSoft Technical and Support committees (separate groups from the CMC committee) and documented via the “schedule of upcoming changes” spreadsheets prior to the changes being implemented. In cases such as these, the CMC committee approval becomes a formality. But, we agree that it is a formality that is part of the procedures and should be completed. Therefore, UIT Management will ensure that all appropriate staff are reminded of the change management policies and procedures and that required approvals are obtained in accordance with the policies.*

*Implementation Date: January 2021*

*Responsible Person: Mary Dickerson*



**2020 – 134**

**Special Tests and Provisions – Return of Title IV Funds**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194160; CFDA 84.063, Federal Pell Grant Program, P063P193465; CFDA 84.268, Federal Direct Student Loans, P268K203465; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T203465**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

**Return of Title IV Calculations**

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on his/her behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)). The institution must return the lesser of the total amount of unearned Title IV assistance calculated above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance not earned by the student. For purposes of this calculation, "institutional charges" are tuition, fees, room and board (if the student contracts with the institution for the room and board), and other educationally related expenses assessed by the institution (Title 34, CFR, Section 668.22(g)). The institutional charges used in the calculation are usually the charges that were initially assessed to the student for the entire payment period or period of enrollment, as applicable. Initial charges may be adjusted only by those changes the institution made prior to the student's withdrawal (for example, for a change in enrollment status unrelated to the withdrawal) (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 1, page 5-18).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

**2020 – 134 (Continued)**

**For 13 (48 percent) of 27 students tested, the University of Houston – Clear Lake (University) incorrectly calculated the amount of Title IV funds to be returned or returned the incorrect amount of funds.** For a majority of the students discussed below, there were multiple errors in the return calculation. Specifically:

- For 10 students, the University incorrectly determined the total number of days in the payment period for the Spring 2020 or Summer 2020 terms. Specifically, the University used start and end dates for the payment period that did not correspond to the actual start and end dates for the specific parts of the term that each student was scheduled to complete. Although the amount of unearned Title IV assistance calculated for those students was incorrect, funds were not required to be returned per Section 3508 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act; therefore, there were no questioned costs.
- For five students, the University did not exclude any break days from the Spring 2020 term as required. Those errors occurred because the University did not load the break days into its student information system when setting up the payment period; therefore, this issue would have affected all students who withdrew from the Spring 2020 term. Although the amount of unearned Title IV assistance calculated for those five students was incorrect, there were no questioned costs because (1) the University returned more funds than required or (2) funds were not required to be returned per Section 3508 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.
- For three students, the University made a manual error in determining the amount of institutional charges to be used in the return calculation. For two of those students who withdrew from the Summer 2020 term, a return of Title IV funds was not required per Section 3508 of the CARES Act; therefore, there are no questioned costs. However, for one student who withdrew from the Fall 2019 term, the University returned \$949 less than it should have returned. After auditors brought the error to the University's attention, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs.
- For one student, the University returned the incorrect amount of Title IV funds due to a manual entry error. Specifically, the University returned \$36 less than it should have returned. After auditors brought the error to the University's attention, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs.
- For one student, the University incorrectly included a loan in the return calculation that had not been originated at the time the student withdrew. As a result, the amount of unearned Title IV assistance calculated for that student was incorrect. However, a return of Title IV funds was not required per Section 3508 of the CARES Act; therefore, there were no questioned costs.

**In addition, for 6 (17 percent) of 36 students tested who did not have a return of Title IV funds made, the University did not perform a return calculation as required.** Specifically:

- For five students who withdrew from the Spring 2020 or Summer 2020 terms, the University did not perform a return calculation as required. After auditors brought those errors to the University's attention, it performed return calculations as required. However, returns of Title IV funds were not required per Section 3508 of the CARES Act; therefore, there were no questioned costs.
- For one student, the University did not perform a return calculation and return funds as required due to a staff oversight. That student did not begin attendance in the Spring 2020 term; therefore, the student did not earn any Title IV funds for that term. After auditors brought the error to the University's attention, it returned the \$12,218 in Federal Direct Student Loans for which the student was not eligible to the U.S. Department of Education; therefore, there were no questioned costs.

The University did not have an effective monitoring process to identify those errors. Having a process that does not consistently calculate and return the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

**2020 – 134 (Continued)**

Returning Funds in the Required Order

Unearned funds returned by the institution or the student must be credited to outstanding balances on Title IV loans made to the student or on behalf of the student for the payment period or period of enrollment for which a return of funds is required. Those funds must be credited to outstanding balances for the payment period or period of enrollment for which a return of funds is required in the following order: (1) Unsubsidized Federal Direct Loans; (2) Subsidized Federal Direct Loans; and (3) Federal Direct PLUS received on behalf of the student. If unearned funds remain to be returned after repayment of all outstanding loan amounts, the remaining excess must be credited to any amount awarded for the payment period or period of enrollment for which a return of funds is required in the following order: (1) Federal Pell Grants; (2) FSEOG Program aid; and (3) TEACH Grants (Title 34, CFR, Section 668.22(i)).

**For 2 (10 percent) of 20 students tested who withdrew and required a return of Title IV funds, the University did not return the Title IV funds in the required order. Specifically:**

- For one student, the University incorrectly returned the student's Federal Pell Grant and did not return any of the student's unsubsidized or subsidized Federal Direct Student Loan funds as required. As a result, the student was overawarded \$3,030 in Federal Direct Student Loan funds. After auditors brought the error to the University's attention, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs.
- For one student, the University correctly returned the student's unsubsidized Federal Direct Student Loan amount; however, it incorrectly returned \$34 from the student's Federal Pell Grant instead of returning that amount from the student's subsidized Federal Direct Student Loan. After auditors brought the error to the University's attention, it returned the \$34 in Federal Direct Student Loans to the U.S. Department of Education; therefore, there were no questioned costs.

Those errors occurred because the University (1) made manual errors in interpreting the return calculation for those students and should have returned the students' loan funds prior to returning Federal Pell Grant funds and (2) did not have an effective monitoring process to identify those errors.

Timeliness of Returns

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**For 2 (10 percent) of 20 students tested who withdrew and required a return of Title IV funds, the University did not return the funds within the required time frame.** Specifically, for those students, the University determined the withdrawal dates and performed the return calculations; however, it did not return the Title IV funds within the required 45-day time frame due to an oversight in processing the return of those funds. The University returned the funds for those two students 62 and 208 days after it had determined that those students had withdrawn. Not making returns within required time frames reduces the information available to the U.S. Department of Education for its program management.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University's policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

**2020 – 134 (Continued)**

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Recommendations:

The University should:

- Strengthen its controls to ensure that it accurately calculates returns of Title IV funds when required, including review of the variables it uses in those calculations.
- Return Title IV funds in the order required by the U.S. Department of Education.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations and returns Title IV funds within required time frames.
- Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

Recommendation: Strengthen its controls to ensure that it accurately calculates returns of Title IV funds when required, including review of the variables it uses in those calculations.

*Peoplesoft system is being reviewed to update some functions to automatically calculate certain variables of the Return to Title IV worksheet. The institutional charges will automatically calculate, eliminating manual processing errors. Days and number of days will be checked prior to term by upper-level management to ensure accurate calculations. Business Process documents will be reviewed and updated accordingly to serve as how-to-guide for staff.*

*Implementation Date: May 2021*

*Responsible Person: Holly Nolan*

Recommendation: Return Title IV funds in the order required by the U.S. Department of Education.

*Training will be provided to staff for Return to Title IV processes and procedures. Any additional webinars or NASFAA credential testing will be offered to update skills in processing returns. A new Assistant Director has been hired to process Return to Title IV. She will be trained and returns reviewed and monitored for accuracy by upper-level administration.*

*Implementation Date: May 2021*

*Responsible Person: Holly Nolan*

Recommendation: Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations and returns Title IV funds within required time frames.

*A new Assistant Director has been hired to process calculations; upper-level management will review completed calculations to ensure accuracy. Any issues that come about will be review and discussed with the staff to ensure understanding and on-going compliance. Reports will be reviewed to ensure timeliness of the returns.*

*Implementation Date: March 2021*

*Responsible Person: Holly Nolan*

**2020 – 134** (Continued)

Recommendation: Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

*We agree that the UHS change management policies and procedures should be consistently followed and the required approvals obtained for changes to university information systems used to administer student financial assistance.*

*In both cases documented in the finding, the requestors have been reminded by their supervisors to follow all proper procedures. Additionally, as was noted in the finding, both of these changes were scheduled and discussed with the PeopleSoft Technical and Support committees (separate groups from the CMC committee) and documented via the “schedule of upcoming changes” spreadsheets prior to the changes being implemented. In cases such as these, the CMC committee approval becomes a formality. But, we agree that it is a formality that is part of the procedures and should be completed. Therefore, UIT Management will ensure that all appropriate staff are reminded of the change management policies and procedures and that required approvals are obtained in accordance with the policies.*

*Implementation Date: January 2021*

*Responsible Person: Mary Dickerson*

**2020 – 135**

**Special Tests and Provisions – Enrollment Reporting**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P193465; and CFDA 84.268, Federal Direct Student Loans, P268K203465**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Enrollment Reporting

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

**2020 – 135 (Continued)**

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

The University of Houston – Clear Lake (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University’s behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University’s responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 22 (35 percent) of 62 students tested, the University did not report the enrollment status change or did not accurately report program-level data elements to NSLDS.** Specifically:

- For 13 students, the program begin date was reported incorrectly. The University reported the date that the students declared their majors or changed their academic programs, instead of the first day of the term in which the student actually began attendance in the program. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University’s student information system.
- For 6 students, the enrollment effective date was reported correctly to NSLDS at the campus-level; however, a different enrollment effective date was incorrectly reported at the program-level for the same enrollment status. The effective date reported at the program-level should be the same date reported at the campus-level because those dates reflect the same enrollment status change. The University did not have a process to ensure that information was reported accurately at the program-level.
- For 2 students, both the program begin date and the program-level enrollment status effective date were reported incorrectly because of the issues discussed above.
- For 1 student, the University did not report the student’s withdrawal status to NSLDS. That student unofficially withdrew from the Spring 2020 term. The University did not report any students who were determined to have unofficially withdrawn from the Spring 2020 term. The University asserted that it did not report the student withdrawals because it had been waiting on guidance for reporting requirements under Section 3508 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which waived the statutory requirement for institutions to return Title IV funds as the result of student withdrawals related to a qualifying emergency. The CARES Act did not waive the requirement for institutions to report student withdrawals to NSLDS.

Not reporting student enrollment and program information accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**2020 – 135 (Continued)**

**The University did not always comply with its change management process for information systems.** Specifically, for 2 (25 percent) of 8 changes tested, the University did not ensure that its change manager and/or change management committee formally approved the change prior to migrating that change to the production environment, as required by the University's policies and procedures. The University asserted that occurred due to staff oversight, and that informal approvals had been obtained prior to migrating those changes.

Not obtaining approvals in accordance with University policies and procedures increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Recommendations:

The University should:

- Strengthen its controls to ensure that program-level data elements are reported to NSLDS accurately.
- Ensure that students who unofficially withdrew from a term are reported to NSLDS.
- Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

Recommendation: Strengthen its controls to ensure that program-level data elements are reported to NSLDS accurately.

*The University will adjust the business process for program changes and implement a methodology for review of program dates reported.*

*Implementation Date: June 2021*

*Responsible Person: Bryan Heard*

Recommendation: Ensure that students who unofficially withdrew from a term are reported to NSLDS.

*A process for reporting unofficial withdrawals is in place and will be followed.*

*Implementation Date: February 2021*

*Responsible Person: Bryan Heard*

Recommendation: Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

*We agree that the UHS change management policies and procedures should be consistently followed and the required approvals obtained for changes to university information systems used to administer student financial assistance.*

**2020 – 135 (Continued)**

*In both cases documented in the finding, the requestors have been reminded by their supervisors to follow all proper procedures. Additionally, as was noted in the finding, both of these changes were scheduled and discussed with the PeopleSoft Technical and Support committees (separate groups from the CMC committee) and documented via the “schedule of upcoming changes” spreadsheets prior to the changes being implemented. In cases such as these, the CMC committee approval becomes a formality. But, we agree that it is a formality that is part of the procedures and should be completed. Therefore, UIT Management will ensure that all appropriate staff are reminded of the change management policies and procedures and that required approvals are obtained in accordance with the policies.*

*Implementation Date: January 2021*

*Responsible Person: Mary Dickerson*



University of North Texas
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**2020 – 136****Special Tests and Provisions – Enrollment Reporting****Federal Program Title: Student Financial Assistance Cluster****Federal Agency: U.S. Department of Education****Award year: July 1, 2019, to June 30, 2020****Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P192293; and CFDA 84.268, Federal Direct Student Loans, P268K202293****Statistically valid sample: No and not intended to be a statistically valid sample****Type of finding: Significant Deficiency and Noncompliance****Questioned Costs: \$0**

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported. (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

For instances in which a student completes one academic program and then enrolls in another academic program at the same school, the school must report two separate enrollment transactions: one showing the completion of the first program and its effective date and credential level, and the other showing the enrollment in the second program and its effective date (*Dear Colleague Letter*, March 30, 2012 (GEN-12-06)). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a “G” status at the campus-level and/or program-level as appropriate. The graduated status may protect the interest subsidy on the student’s current loans (*NSLDS Enrollment Reporting Guide*, Chapter 4).

The University of North Texas (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University’s behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University’s responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**2020 – 136 (Continued)**

**For 60 (95 percent) of 63 students tested, the University did not accurately report campus-level and/or program-level data elements to NSLDS or did not report enrollment statuses in a timely manner.** For a majority of the students tested, there were one or more data elements reported incorrectly. Specifically:

- For 57 students, the program begin date was reported incorrectly. The University reported the date that the student declared their major or was otherwise approved to enroll in the program, instead of the first day of the term in which the student actually began attendance in the program. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University’s student information system.
- For 30 students, the enrollment effective date was reported correctly to NSLDS at the campus-level; however, a different enrollment effective date was incorrectly reported at the program-level for the same enrollment status. The effective date reported at the program-level should be the same date reported at the campus-level because those dates reflect the same enrollment status change. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University’s student information system.
- For 2 students, a withdrawal status was not reported to NSLDS within 60 days of the date the University determined that the student unofficially withdrew from the Spring 2020 term. The University’s process is to (1) identify the last date of attendance for students who unofficially withdraw from the term during the end-of-term grade processing and (2) manually update the student’s record on the NSLDS website. However, the unofficial withdrawal status was not reported for those two students due to staff turnover and delays in processing. After auditors notified the University about the oversight, the University reported the status changes to NSLDS, but that reporting was done 71 and 80 days after the University determined the students’ dates of withdrawal.
- For one student, a graduated status was not reported at the campus-level. That student graduated at the end of the Spring 2020 term and subsequently enrolled half-time in another program in the Summer 2020 term. The graduated status was correctly reported at the program-level; however, only the half-time status was reported at the campus-level.
- For one student, a graduated status was not reported timely to NSLDS. The student was appropriately reported as withdrawn after the Fall 2019 term; however, a graduated status was not reported after the student’s degree was conferred after the Spring 2020 term. After auditors brought the issue to the University’s attention, it reported the graduated status to NSLDS 119 days after the student’s graduated status became effective.
- For one student, the effective date for the student’s withdrawal status was reported incorrectly at the campus- and program-levels. The University initially correctly reported the effective date as the student’s last day of attendance; however, it asserted that NSC overrode that effective date with the last day of the term.
- For one student, the program length was reported incorrectly. The student was enrolled in a 4-year Bachelor’s program; however, the program length was incorrectly reported as 2 years. That error was caused by a data entry error in the University’s student information system.
- For one student, the enrollment level was reported incorrectly using graduate-level enrollment (three-quarter-time). Because that student was enrolled in a post-baccalaureate program and was treated as an undergraduate for student financial assistance purposes (for example, the student’s cost of attendance was based on undergraduate-level enrollment), the enrollment level should have been reported using undergraduate-level enrollment (half-time). The University asserted it made this error because it admits post-baccalaureate students through its graduate school; however, the enrollment level reported to NSLDS should be consistent with the University’s student financial assistance processes.

The errors discussed above occurred because the University does not have a process to monitor student enrollment and program information reported by NSC to NSLDS. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

**2020 – 136 (Continued)**

Recommendation:

The University should develop and implement controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately and in a timely manner.

Views of Responsible Officials:

*The University acknowledges the findings. The University recognizes the importance of accurate and timely enrollment reporting and will work accordingly for timely processing of updates and that system audit controls are in place to ensure updates to programs, like change of majors, comply with the program effective dates for start of a term.*

*The University acknowledges and agrees with the finding regarding the unofficial withdrawal reporting to NSLDS. Through analysis of this exception identified in the audit, the University has worked to develop and implement corrective action to further improve the process.*

Corrective Action Plan:

*As of December 2020, a new assistant registrar has been assigned to oversee the enrollment reporting process, additional cross training has started with staff, audit controls are being put in place and the reporting schedule has been modified to allow more timely updates. The procedures manuals are being revised to include policies and detailed procedures related to these findings to ensure the errors do not continue. Audit reports are being revised for ongoing checks with data entry. With the UNT System office for Information Technology Systems Support the UNT Registrar's Office and Enrollment Systems will update program logic so student program effective dates reflect the first day of a term.*

*Implementation Date: Beginning December 2020 with completion early Spring*

*Responsible Persons: Sabina Hernandez, Senior Assistant Registrar, and Ashley Wheelis, Deputy Registrar*

*The University of North Texas has implemented significant process enhancements in the area of manually reporting unofficial withdrawals to NSLDS. The responsible office has been changed from the Registrar's Office to Student Financial Aid and Scholarships. Unofficial withdrawal procedures have been revised to reflect processing timelines to report to NSLDS within the required 60 days after the institution determines that the students unofficially withdrew.*

*Implementation Date: September 2020*

*Responsible Persons: Kimberley Wells, Student Financial Aid and Scholarships Director of Operations, and Melissa Boyer, Assistant Director for Loans*

University of North Texas at Dallas

2020 – 137

**Eligibility**

**Activities Allowed or Unallowed**

**Cash Management**

**Special Tests and Provisions – Disbursements to or on Behalf of Students**

**Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)**

**Special Tests and Provisions – Institutional Eligibility**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A199321; CFDA 84.033, Federal Work-Study Program, P033A199321; CFDA 84.063, Federal Pell Grant Program, P063P198229; CFDA 84.268, Federal Direct Student Loans, P268K208229; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T208229**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$1,584**

Cost of Attendance

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus their expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his/her family are expected to pay for educational expenses, and it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds his/her need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

The University of North Texas at Dallas (University) established different COA budgets for each term based on a student's classification (undergraduate or graduate); residency (in-state or out-of-state); living status (on-campus, off-campus, or living with parents); and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). The University used a student's expected enrollment level to calculate COA.

**For 7 (11 percent) of 62 students tested, the University incorrectly or inconsistently calculated the COA. Specifically:**

- For 6 students, the University (1) did not assign a budget component for living status in accordance with its process, or (2) made errors when manually adjusting the COA. Although the COA was over- or understated, those errors did not affect the amount of student financial assistance the students received.

**2020 – 137 (Continued)**

- For 1 student, the University did not budget the student correctly based on expected enrollment. That student indicated that expected enrollment for the Fall 2019 term was three-quarter-time and no enrollment was expected for the Spring 2020 term. However, the student was budgeted for both the Fall 2019 and Spring 2020 terms, which caused the student to be overawarded. After auditors brought this issue to the University's attention, it updated the student's Fall 2019 budget to reflect the student's actual enrollment for that term (half-time) and removed the student's Spring 2020 budget. As a result of the error, the University overawarded the student \$1,584 associated with CFDA 84.268, Federal Direct Student Loans, award number P268K208229.

Incorrectly calculating COA budgets increases the risk of overawarding or underawarding financial assistance to students.

Federal Pell Grant

When awarding Federal Pell Grant assistance to students, institutions use the payment and disbursement schedules provided each year by the U.S. Department of Education for determining award amounts (Title 34, CFR, Section 690.62). Those schedules provide the maximum annual amount a student would receive for a full academic year for a given enrollment status, EFC, and COA. There are separate schedules for three-quarter-time, half-time, and less-than-half-time students (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 3, Chapter 3; and Title 34, CFR, Section 690.63(b)).

**For 2 (6 percent) of 34 students tested who received Federal Pell Grants, the University did not award the correct amount of Federal Pell Grant assistance.** Specifically, the University awarded the students an amount that was less than the amount the students were eligible to receive. That occurred because the University awarded Federal Pell Grants to those students based on expected enrollment (three-quarter-time), instead of actual enrollment (full-time). As a result, each student was underawarded \$775 in Federal Pell Grant assistance. After auditors brought those errors to the University's attention, it corrected those awards.

Satisfactory Academic Progress

A student is eligible to receive Title IV assistance if the student maintains satisfactory progress in his/her course of study according to the institution's published standards of satisfactory progress (SAP) that satisfy the provisions of Title 34, CFR, Section 668.34 (Title 34, CFR, Section 668.32(f)). An institution's SAP policy should include a qualitative component that consists of grades or comparable factors that are measureable against a norm and a quantitative component that consists of the pace at which students must progress through their program to ensure that they will graduate within the maximum time frame required to complete their education. For a graduate program, a period defined by the institution that is based on the length of the educational program should be used to determine the maximum time frame for the quantitative component of SAP. (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 1, Chapter 1, and Title 34, CFR, Section 668.34(b)).

**The University did not always calculate SAP in accordance with its SAP policy.** The University's policy states that all students must complete degree program requirements within 150 percent of the published length of their degree, which is measured in credit hours. However, for Graduate and Law students, the automated process in the University's student information system calculated the maximum time frame based on the number of academic terms in which a student enrolled, rather than the number of credit hours a student attempted.

Because the number of hours a student can enroll in per academic term can vary, calculating the maximum time frame based on the number of academic terms, rather than based on a student's attempted credit hours, increases the risk that the University could deny student financial assistance to eligible students or disburse student financial assistance to ineligible students.

**2020 – 137 (Continued)**

Other Compliance Requirements

Although the control weaknesses described below apply to activities allowed or unallowed, cash management, special tests and provisions - disbursements to or on behalf of students, special tests and provisions - borrower data transmission and reconciliation (direct loan), and special tests and provisions - institutional eligibility, auditors identified no compliance issues regarding those compliance requirements.

Policies and Procedures

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not have updated policies and procedures for the 2019-2020 award year.** The University's most recent operational policy manual was updated for the 2017-2018 award year and that manual was last reviewed and approved in 2016. In addition, some policies were updated or created when requested by auditors. The University did have other informal procedures available for staff to use when performing various functions; however, having incomplete and/or outdated policies and procedures increases the risk that the University may not administer student financial assistance programs in compliance with requirements.

Recommendations:

The University should:

- Strengthen controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.
- Award students Federal Pell Grant assistance based on actual enrollment.
- Configure its student information system to align with its SAP policy by defining maximum time frame based on 150 percent of credit hours attempted for Graduate and Law students.
- Review policies and procedures and update as needed for each award year.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

Recommendation: Strengthen controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.

*The University will implement significant process enhancements in this area. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

*Implementation Date: August 2021*

*Responsible Person: Garrick Hildebrand, Director of Financial Aid*

Recommendation: Award students Federal Pell Grant assistance based on actual enrollment.

*The University will implement significant process enhancements in this area, specifically implementing a Pell repackaging process in our SIS environment. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

**2020 – 137 (Continued)**

*Implementation Date: September 2021*

*Responsible Persons: Garrick Hildebrand, Director of Financial Aid, and Carla Dixson, Associate Director of Financial Aid*

Recommendation: Configure its student information system to align with its SAP policy by defining maximum time frame based on 150 percent of credit hours attempted for Graduate and Law students.

*The University will implement significant process enhancements in this area, specifically updating the SAP setup pages in our SIS environment for the graduate and law academic careers. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

*Implementation Date: August 2021*

*Responsible Person: Garrick Hildebrand, Director of Financial Aid*

Recommendation: Review policies and procedures and update as needed for each award year.

*The University will implement significant process enhancements in this area. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

*Implementation Date: December 2021*

*Responsible Person: Carla Dixson, Associate Director of Financial Aid*

**2020 – 138**

**Reporting**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award number: CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T208229**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Institutions must submit Teacher Education Assistance for College and Higher Education (TEACH) Grant disbursement records to the Common Origination and Disbursement (COD) system no later than 15 days after making the disbursement or becoming aware of the need to adjust a previously reported disbursement. Reporting this information helps ensure that institutions have the most accurate information available about students' federal awards and to help prevent an institution from overawarding students (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 3, Chapter 1; and *Federal Register*, Volume 84, Number 212). Certain data elements are required to be reported as part of a student's origination and disbursement record, including the student's Social Security number, Central Processing System (CPS) transaction number, enrollment date, disbursement amount, and disbursement date (*2019-2020 COD Technical Reference*, Volume II). An institution must report the following information for each TEACH Grant recipient: (1) the student's eligibility for a TEACH Grant, (2) the student's TEACH Grant amounts, and (3) the anticipated and actual disbursement date(s) and disbursement amount(s) of the TEACH Grant funds (Title 34, Code of Federal Regulations, Section 686.37(a)).

**2020 – 138** (Continued)

**The University of North Texas at Dallas (University) incorrectly reported origination and/or disbursement information for all 8 (100 percent) TEACH Grant awards it made for the 2019-2020 award year.** For all 8 students, the University reported an incorrect disbursement date for one or more disbursements made to the students during the award year. The actual disbursement dates for those students ranged from 1 to 32 days after the disbursement dates reported to COD. The University also reported the CPS transaction number incorrectly for 2 students and the TEACH Grant award amount incorrectly for one student. The University's process is to manually report TEACH Grant awards on COD's website; the incorrect award and disbursement information reported for all 8 students was a result of manual entry errors made during that process. In addition, the University did not have a process to review the manual data entries for accuracy. Not accurately reporting information to the COD system could result in the institution overawarding federal funds.

Recommendation:

The University should strengthen its controls to ensure that TEACH Grant origination and disbursement information is reported to COD accurately.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University will implement significant process enhancements in this area, specifically implementing an automated TEACH Grant origination\disbursement process in our SIS environment. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

*Implementation Date: December 2021*

*Responsible Person: Garrick Hildebrand, Associate Director of Financial Aid*

**2020 – 139**

**Special Tests and Provisions – Verification**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A199321; CFDA 84.033, Federal Work-Study Program, P033A199321; CFDA 84.063, Federal Pell Grant Program, P063P198229; CFDA 84.268, Federal Direct Student Loans, P268K208229; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T208229**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: Unknown**

Verification of Applications

For each applicant whose Free Application for Federal Student Aid (FAFSA) is selected for verification by the Secretary of the U.S. Department of Education, an institution must verify all of the applicable items, which include household size, number of household members who are in college, adjusted gross income (AGI), U.S. income taxes paid, education credits, individual retirement account deductions, high school completion, the student's identity, and the statement of educational purpose (Title 34, Code of Federal Regulations (CFR), Sections 668.54 and 668.56, and *Federal Register*, Volume 83, Number 60).



**2020 – 139 (Continued)**

When the verification of an applicant's eligibility results in any change to a non-dollar item or a change to a single dollar item of \$25 or more from the applicant's FAFSA, the institution must submit a correction to the U.S. Department of Education and adjust the applicant's subsidized financial aid awards on the basis of the expected family contribution (EFC) on the corrected Institutional Student Information Record (ISIR) (Title 34, CFR, Section 668.59).

Household size for a dependent student includes (1) the student; (2) the student's parents; (3) the student's siblings and children, if they will receive more than half their support from the student's parent(s) for the entire award year; and (4) other persons who live with and receive more than half their support from the student's parent(s) and will receive more than half support for the entire award year. Household size for an independent student includes (1) the student; (2) his or her spouse; (3) the student's children if they will receive more than half their support from the student for the entire award year; and (4) other persons who live with and receive more than half their support from the student and will receive more than half support for the entire award year. Number in college always includes (1) the student and (2) those in the household size who are or will be enrolled at least half time during the award year in a degree or certificate program at a Title IV-eligible school and who can reasonably be expected to receive aid from the family for their education (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook, Application and Verification Guide*, Chapter 2). Acceptable documentation for verifying household size and the number of household members who are in college includes a statement signed by the applicant and, if the applicant is a dependent student, by one of the applicant's parents that lists the name and age of each household member, the relationship of that household member to the applicant, and the name of the educational institution for each household member who is or will be attending at least half-time in a program that leads to a degree or certificate (Title 34, CFR, Sections 668.57(b) and (c), and *Federal Register*, Volume 83, Number 60).

**For 2 (3 percent) of 61 students tested, the University of North Texas at Dallas (University) did not accurately verify certain items on the FAFSA.** For one of those students, the University did not accurately verify the parent's U.S. income taxes paid. For the other student, the University inappropriately removed the student's spouse from the number in household. Those errors occurred because of manual errors the University made during its verification process that it did not identify in its monitoring of the verification process. When auditors brought those errors to the University's attention, it corrected them in its student information system; however, it did not request updated ISIRs for those affected students because the deadline had passed for the University to submit corrections. The University performed procedures in its student information system to correct the ISIR information. As a result, the errors did not result in changes to the EFC, and those students were not overawarded or underawarded student financial assistance.

**For 5 (8 percent) of 61 students tested, the University did not document its justification for removing individuals from the student's household size and/or number in college reported on the student's FAFSA.** Per the University's procedures, staff are instructed to have a conversation with the student to determine if individuals listed in the household size receive more than half of their support from the student or parent. For those 5 students, the University asserts that it followed that process and determined that an individual should be removed from the household size; however, because the University did not document those determinations in the students' records or in the University's student information system, auditors could not verify that assertion. As a result, auditors could not determine whether there was an effect on the students' EFCs or financial assistance awards.

#### Verification Policies and Procedures

An institution must establish and use written policies and procedures for verifying an applicant's FAFSA information. Those policies must include (1) the time period within which an applicant must provide any documentation requested by the institution in accordance with Title 34, CFR, Section 668.57; (2) the consequences of an applicant's failure to provide the requested documentation within the specified time period; (3) the method by which the institution notifies an applicant of the results of its verification if, as a result of verification, the applicant's EFC changes and that results in a change in the amount of the applicant's assistance under Title IV, Higher Education Act of 1965 (HEA) programs; (4) the procedures the institution will follow itself or the procedures the institution will require an applicant to follow to correct FAFSA information determined to be in error; and (5) the procedures for making referrals under Title 34, CFR, Section 668.16(g).

**2020 – 139** (Continued)

An institution's procedures must provide that it will furnish, in a timely manner, to each applicant whose FAFSA information is selected for verification a clear explanation of (1) the documentation needed to satisfy the verification requirements and (2) the applicant's responsibilities with respect to the verification of FAFSA information, including the deadlines for completing any required actions and the consequences of failing to complete any required action. An institution's procedures also must provide that an applicant whose FAFSA information is selected for verification is required to complete verification before the institution exercises any authority under Section 479A(a) of the HEA to make changes to the applicant's cost of attendance or to the values of the data items required to calculate the EFC (Title 34, CFR, Section 668.53).

**The University did not have updated verification policies and procedures for the 2019-2020 award year.** The University's most recent operational policy manual was updated for the 2017-2018 award year and that policy was last reviewed and approved in 2016. Because the policy had not been updated, it contained outdated information (for example, the policy described the verification tracking groups for prior award years, including verification of child support paid and Supplemental Nutrition Assistance Program benefits, which were not applicable items to verify for the 2019-2020 award year). In addition, the policy that included a statement specifying that an applicant whose FAFSA information is selected for verification is required to complete verification before the institution makes changes based on professional judgment to the applicant's cost of attendance or to the values of the data items required to calculate the EFC had not been updated since 2014.

The University did have other informal procedures available for staff to use when performing verification of applications; however, those procedures were inconsistent with the University's operational policy manual. Having incomplete, outdated, and inconsistent policies and procedures increases the risk that the University may not perform verifications in compliance with requirements.

Recommendations:

The University should:

- Strengthen its controls to ensure that it accurately verifies all required FAFSA information for students selected for verification.
- Retain documentation to support changes it makes to student FAFSA information.
- Include all required elements in its verification policies and procedures and ensure that those policies are reviewed and updated for each award year.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

**Recommendation:** Strengthen its controls to ensure that it accurately verifies all required FAFSA information for students selected for verification.

*The University will implement significant process enhancements in this area, specifically management will implement a second level review of those files selected for verification. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

**Implementation Date:** August 2021

**Responsible Person:** Garrick Hildebrand, Associate Director of Financial Aid

**2020 – 139** (Continued)

Recommendation: Retain documentation to support changes it makes to student FAFSA information.

*The University will implement significant process enhancements in this area, specifically retraining staff regarding the documentation requirements in the verification process. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

*Implementation Date:* August 2021

*Responsible Person:* Garrick Hildebrand, Associate Director of Financial Aid

Recommendation: Include all required elements in its verification policies and procedures and ensure that those policies are reviewed and updated for each award year.

*The University will implement significant process enhancements in this area. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

*Implementation Date:* August 2021

*Responsible Person:* Carla Dixson, Associate Director of Financial Aid

**2020 – 140**

**Special Tests and Provisions – Return of Title IV Funds**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A199321; CFDA 84.063, Federal Pell Grant Program, P063P198229; CFDA 84.268, Federal Direct Student Loans, P268K208229; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T208229**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: Unknown**

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)). If the total amount of calculated Title IV grant or loan assistance, or both, that a student earned is greater than the total amount of Title IV grant or loan assistance, or both, that was disbursed to the student, as of the date of the institution's determination that the student withdrew, the difference between those amounts must be treated as a post-withdrawal disbursement in accordance with Title 34, CFR, Section 668.164(j) (Title 34, CFR, Section 668.22(a)(5)).

**2020 – 140 (Continued)**

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**The University of North Texas at Dallas (University) did not always return Title IV funds within the required time frame.** For 2 (14 percent) of 14 students tested who withdrew and required a return of Title IV funds, the University returned funds 52 and 156 days after the students had withdrawn. The University processed the adjustments in its student information system within the required time frame; however, the funds were not returned to the U.S. Department of Education at that time. Not making returns within the required time frame reduces the information available to the U.S. Department of Education for its program management.

**In addition, for 1 (3 percent) of 31 students tested, the University did not perform a return calculation to determine whether the student was eligible for a post-withdrawal disbursement.** The University disbursed Title IV funds to that student in January 2020 for the Fall 2019 term; however, the student did not earn any passing grades for that term. The University has a process to determine last dates of attendance for unofficially withdrawn students who have received Title IV funds. However, the University had not yet disbursed funds to the one student at the time it performed that process and the University did not perform any other procedures prior to the disbursement of funds to determine whether (1) the student completed the coursework and was therefore eligible for the full amount of Title IV funds, or (2) the student unofficially withdrew from the term and was therefore eligible for only a post-withdrawal disbursement based on the last day of attendance in an academically related activity. As a result, that student's eligibility was not reviewed and auditors were unable to determine whether there were any questioned costs associated with that error. The University did not have a formal review process or monitoring controls to ensure that return of Title IV funds calculations were performed and funds were returned within required timeframes.

Recommendation:

The University should develop and implement monitoring controls to ensure that it performs return of Title IV calculations and returns funds within the required time frame.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University will implement significant process enhancements in this area, specifically management will retrain staff regarding the All-F process, develop a second-level review, as well as update our business processes regarding related reports. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

*Implementation Date: August 2021*

*Responsible Person: Carla Dixson, Associate Director of Financial Aid*

**2020 – 141**

**Special Tests and Provisions – Enrollment Reporting**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P198229; and CFDA 84.268, Federal Direct Student Loans, P268K208229**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment-level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported. (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

The University of North Texas at Dallas (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For all 60 (100 percent) students tested, the University did not report enrollment status changes or did not accurately report campus-level or program-level data elements to NSLDS.** Specifically:

- For all 60 students tested, the program credential level was reported incorrectly. The University reported the program credential level as "99 - Non-Credential Program (Preparatory Coursework/Teacher Certification)" for all students instead of the student's actual credential level (for example, Bachelor's degree or Master's degree). Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system and would have affected all students enrolled at the University.
- For all 60 students tested, the program begin date was reported incorrectly. The University reported the date that the students declared their majors or were otherwise approved to enroll in the programs, instead of the first day of the term in which the students actually began attendance in the programs. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.

**2020 – 141 (Continued)**

The University made additional reporting errors for 59 (98 percent) of the 60 students tested:

- For 30 students, the University did not report a graduated status to NSLDS. The University asserted that it reported those graduated statuses to NSC; however, it did not have a process in place to ensure that graduated statuses were reported to NSLDS. This issue would have affected all students that graduated from the University in the 2019-2020 award year.
- For 5 students, the University did not report a withdrawal status to NSLDS. Those 5 students unofficially withdrew from either the Fall 2019 or Spring 2020 term. The University had a process to identify students who have unofficially withdrawn from a term for purposes of the return of Title IV funds; however, the University did not have a process to report those students as withdrawn to NSLDS.
- For 7 students, the University did not report a withdrawal status to NSLDS for students who officially withdrew or reported the withdrawal status incorrectly.
- For 17 students, the University did not report enrollment level status changes to NSLDS or reported those changes incorrectly.

The errors discussed above occurred because the University (1) has not established formal policies and procedures for its enrollment reporting processes, (2) has not configured its student information system to accurately report student enrollment and program information to NSLDS, and (3) does not have a process to monitor student enrollment and program information reported to NSLDS. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendations:

The University should:

- Develop and implement controls to ensure that campus-level and program-level data elements are accurately reported to NSLDS.
- Ensure that graduated statuses are reported to NSLDS.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University will implement significant changes and improvements in the external reporting function to help ensure accurate and timely data submission. The University has identified three key areas requiring change – data validation, ownership, and organizational structure.*

- *The University will evaluate ways to improve data validation in certain systems where data are initially captured. This change will help reinforce data integrity and mitigate errors in data submissions.*
- *The University will update and simplify related process flows, policy manuals, and master calendars. This change will help ensure continuity, redundancy, and end-to-end ownership.*
- *The University will consider changes to the organizational structure. This change will help improve review control and overall accountability.*

*Implementation Date: September 2021*

*Responsible Persons: Garrick Hildebrand, Director of Financial Aid, John Capocci, University Registrar, and Brody Du, Data Scientist*

University of Texas at Arlington

2020 – 142

Special Tests and Provisions – Return of Title IV Funds  
 Activities Allowed or Unallowed  
 Cash Management  
 Eligibility  
 Reporting  
 Special Tests and Provisions – Verification  
 Special Tests and Provisions – Disbursements to or on Behalf of Students  
 Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)  
 Special Tests and Provisions – General Program Eligibility  
 Special Tests and Provisions – Distance Education Program

Federal Program Title: Student Financial Assistance Cluster  
 Federal Agency: U.S. Department of Education  
 Award year: July 1, 2019, to June 30, 2020  
 Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194172; CFDA 84.063, Federal Pell Grant Program, P063P192335; CFDA 84.268, Federal Direct Student Loans, P268K202335; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202335; and CFDA 84.033, Federal Work-Study Program, P033A194172  
 Statistically valid sample: No and not intended to be a statistically valid sample  
 Type of finding: Significant Deficiency and Noncompliance  
 Questioned Costs: \$0

Return of Title IV Funds

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student’s withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on his or her behalf as of the date of the institution’s determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

For an institution that is not required to take attendance, the 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 (1) payment period or period of enrollment, (2) academic year in which the student withdrew, or (3) educational program from which the student withdrew (Title 34, CFR, Section 668.22(j)(2)).

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date when the institution made its determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**The University of Texas at Arlington (University) did not always identify students that required Title IV funds to be returned or did not identify students in a timely manner.** Specifically:

- For 3 (5 percent) of 60 students tested who withdrew and required a return of Title IV funds, the University did not identify the student’s withdrawal date in a timely manner. Those students unofficially withdrew from the Fall 2019 term. The University asserted that there was an issue with the automated report used to identify unofficially withdrawn students that caused the University to not identify those three students. The University identified the issue related to the automated report in June 2020, 182 days after the end of the Fall 2019 term. The University appropriately performed return calculations and returned Title IV funds for those students within 45 days of when it determined that those students withdrew.

**2020 – 142 (Continued)**

- For 1 (2 percent) of 60 students tested who did not have a return of Title IV funds made, the University did not perform a return calculation or return Title IV funds as required. That student unofficially withdrew from the Summer 2019 term and the University did not identify this student as withdrawn. After auditors brought the issue to the University's attention, it performed a return calculation and returned Title IV funds as required; therefore, there are no questioned costs.

**Other Compliance Requirements and Award Number**

Although the general control weaknesses described below apply to activities allowed or unallowed; cash management; eligibility; reporting, special tests and provisions–verification, special tests and provisions–disbursements to or on behalf of students, special tests and provisions–borrower data transmission and reconciliation (direct loan), special tests and provisions–general program eligibility, and special tests and provisions–distance education program, auditors identified no compliance issues regarding those compliance requirements. The general control weaknesses described below also apply to CFDA 84.033, Federal Work-Study Program, award number P033A194172.

**General Controls**

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict user access to its student information system.** Specifically, an excessive number of users outside of the student financial assistance office had access to modify key processes in the student information system. In addition, the University could not always provide evidence that administrative access to system accounts was limited only to users who needed access. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to systems.

**Recommendations:**

The University should:

- Strengthen its controls to ensure that it identifies withdrawn students and returns Title IV funds within required time frames.
- Ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.

**Views of Responsible Officials:**

**Return of Title IV Funds**

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

**General Controls**

*The University acknowledges and agrees with the general controls finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.*



**2020 – 142** (Continued)

Corrective Action Plan:

Return of Title IV Funds

*The University has implemented significant process enhancements in this area. The policy manual will be revised to include detailed procedures. Management will conduct a second-level review to ensure that the University complies with the requirements. The old database used for this report is now phased out and all information will be pulled directly from PeopleSoft Campus Solutions. The Office of Financial Aid will continue to run queries to determine students who have withdrawn unofficially from the university to determine if an R2T4 must be calculated and if funds are required to be returned. To verify, an additional report will be run at the end of each semester confirm that all students were identified.*

Implementation Date: May 2020

Responsible Persons: Michelle Toney and Laurie Rosenkrantz

General Controls

*The University is currently reviewing all roles and will revise as needed. The Office of Information Technology will work with the Office of Financial Aid to determine appropriate access, including new roles and responsibilities based on job function. This work includes creating read-only roles for pages. The University conducts periodic access reviews annually to ensure compliance.*

Implementation Date: August 31, 2021

Responsible Persons: Karen Krause, Office of Financial Aid, and Keith Halman, Office of Information Technology

**2020 – 143**

**Special Tests and Provisions – Enrollment Reporting**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P192335; and CFDA 84.268, Federal Direct Student Loans, P268K202335**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Enrollment Reporting

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

**2020 – 143 (Continued)**

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

The University of Texas at Arlington (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 46 (77 percent) of 60 students tested, the University did not accurately report program-level data elements to NSLDS.** Specifically:

- For 30 students, the program begin date was reported incorrectly. The University reported a date other than the first day of the term in which the student actually began attendance in the program. For example, the University reported dates related to administrative actions such as the date that students declared their majors or changed their academic plan within the same CIP code. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.
- For 6 students, the enrollment effective date was reported correctly to NSLDS at the campus-level; however, a different enrollment effective date was incorrectly reported at the program-level for the same enrollment status. The effective date reported at the program-level should be the same date reported at the campus-level because those dates reflect the same enrollment status change. As noted above, the errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.
- For 9 students, both the program begin date and the program-level enrollment status effective date were reported incorrectly because of the issues related to the University's student information system discussed above.
- For 1 student, the program enrollment status was reported incorrectly. That student was enrolled full-time in a graduate nursing program for the Spring 2020 academic term and that status was reported correctly at the campus-level; however, the enrollment status was incorrectly reported as half-time at the program-level. The University asserted that it manually reported the enrollment status for students enrolled in the graduate nursing program during the 2019-2020 award year and it did not have a process to reconcile differences in campus- and program-level information. In addition, both the program begin date and the program-level enrollment status effective date were reported incorrectly for this student, because of the issues related to the University's student information system discussed above.

Not reporting student enrollment and program information accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

**2020 – 143 (Continued)**

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict user access to its student information system.** Specifically, an excessive number of users outside of the student financial assistance office had access to modify key processes in the student information system. In addition, the University could not always provide evidence that administrative access to system accounts was limited only to users who needed access. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to systems.

Recommendations:

The University should:

- Strengthen its controls to ensure that program-level data elements are reported to NSLDS accurately.
- Ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.

Views of Responsible Officials:

Enrollment Reporting

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

General Controls

*The University acknowledges and agrees with the general controls finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.*

Corrective Action Plan:

Enrollment Reporting

*The University has implemented significant process enhancements in this area. The University is working with OIT to modify our NSC reporting to indicate the term start date as the program start date when a student changes their program in advance of an upcoming term. This should eliminate the issues outlined in the audit report related to enrollment reporting. We believe we will have the reporting modified in time for our summer enrollment reporting cycle.*

*Implementation Date: May 2021*

*Responsible Persons: Nichole Mancone Fisher, Kimberly Tate, and Jamie Hensley (Office of the Registrar)*

General Controls

*The University is currently reviewing all roles and will revise as needed. The Office of Information Technology will work with the Office of Financial Aid to determine appropriate access, including new roles and responsibilities based on job function. This work includes creating read-only roles for pages. The University conducts periodic access reviews annually to ensure compliance.*

*Implementation Date: August 31, 2021*

*Responsible Persons: Karen Krause, Office of Financial Aid, and Keith Halman, Office of Information Technology*

University of Texas at Austin
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**2020 – 144****Special Tests and Provisions – Enrollment Reporting****Federal Program Title: Student Financial Assistance Cluster****Federal Agency: U.S. Department of Education****Award year: July 1, 2019, to June 30, 2020****Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P192336; and CFDA 84.268, Federal Direct Student Loans, P268K202336****Statistically valid sample: No and not intended to be a statistically valid sample****Type of finding: Significant Deficiency and Noncompliance****Questioned Costs: \$0**

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

The University of Texas at Austin (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 10 (17 percent) of 60 students tested, the University did not accurately report program-level data elements to NSLDS. Specifically:**

- For 8 students, the program enrollment effective date was reported incorrectly. The University incorrectly reported the first day of the term in which the student's enrollment level changed at the program-level, instead of the actual effective date of the change. The University reported the correct enrollment effective date at the campus-level for those students.

**2020 – 144 (Continued)**

- For 1 student, the program begin date was reported incorrectly. The University reported the date the student's major was changed, instead of the first day of the term in which the student actually began attendance in the program.
- For 1 student, both the program enrollment effective date and the program begin date were reported incorrectly. The University reported the date the student's major was changed, instead of the first day of the term in which the student actually began attendance in the program.

The errors discussed above occurred because the University had not configured its student information system to accurately report student program information to NSLDS. Not reporting student program information accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendation:

The University should strengthen its controls to ensure that program-level data elements are reported to NSLDS accurately.

Views of Responsible Officials:

*The University acknowledges and agrees with the Program Enrollment Effective Date finding. Program Enrollment Effective Date is defined as the date a student's enrollment status changes during a semester of enrollment (i.e. student's enrollment status changes from full-time to half-time status). Through analysis of the exceptions identified in the audit, the University has developed and implemented corrective action to further improve the processes.*

*The University acknowledges and agrees with the Program Begin Date finding. The State Auditor's Office's (SAO) Enrollment Reporting finding for the 2019-2020 financial aid award year for the University of Texas at Austin cites the 7.14.4 Improper Reporting of Program Begin Date (2019-20 NSLDS Enrollment Reporting Guide) regarding how the Department of Education defines Program Begin Date for federal financial aid recipients.*

*NSLDS defines Program Begin Date as follows, "The Program Begin Date is the date on which the student began attending the program. This date should not change based on a new term or interruption in enrollment at the same school location. Additionally, NSLDS will use COD's Payment Period Begin Date as the Program Begin Date for the first program data reported to NSLDS by COD. Schools must verify and correct Program Begin Date as needed. COD data will never replace school certified data."*

Corrective Action Plan:

*The University has implemented significant process enhancements to ensure Program Enrollment (Status) Effective Date and Campus-Level Enrollment (Status) Effective Date are concordant. Management will conduct a second level review to ensure that the University is compliant with this requirement.*

*To address the Program Enrollment (Status) Effective Date finding, the University of Texas at Austin has made modifications to our business and technical processes to identify and report the accurate students' program enrollment status date to match their campus-level enrollment status date. Our institution implemented this modified process for our fall semester 2020 subsequent of term 3 enrollment file on November 18, 2020. As part of the data integrity review process prior to transmitting an enrollment file to the NSC, staff and management confirms that students' program enrollment status dates and campus-level enrollment status dates match, as applicable. Our new process allows us to report the accurate program enrollment status effective dates for all students who had enrollment status changes in the course of the semester for which they were enrolled. Going forward we will continue this same iterative process for each enrollment file we transmit to the NSC.*

**2020 – 144 (Continued)**

*In response to the Program Begin Date finding, the University intends to implement a solution to modify our business and technical processes to report Program Begin Date to NSLDS based on COD's definition of Payment Period Begin Date. Our goal is to report Program Begin Date for the University's students in concordance with the U.S. Department of Education's (DoE) definition of Payment Period Begin Date to meet compliance requirements by April 30, 2021.*

*Implementation Date: November 2020/April 2021*

*Responsible Person: Eric Poch*

University of Texas at Dallas

2020 – 145

**Eligibility**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194174; CFDA 84.033, Federal Work-Study Program, P033A194174; CFDA 84.063, Federal Pell Grant Program, P063P193234; CFDA 84.268, Federal Direct Student Loans, P268K203234; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T203234**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Cost of Attendance

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus their expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution and including costs for rental or purchase of any equipment materials, or supplies required of all students in the same course of study." An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his/her family are expected to pay for educational expenses, and it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds his/her need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

The University of Texas at Dallas (University) established different COA budgets for each term based on a student's tuition rate (guaranteed or variable), classification (undergraduate or graduate); residency (in-state and out-of-state); living status (on-campus, off-campus, or living with parents), and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting rules within the University's student information system are used to assign various budget components based on the factors noted above.

**For 3 (5 percent) of 63 students tested, the University incorrectly or inconsistently calculated the COA. Specifically:**

- For 1 student, the University assigned an incorrect budget for the cost of tuition. That student was incorrectly assigned a budget based on the University's summer 2016 tuition rates, but the student should have been assigned a budget based on the University's summer 2018 tuition rates. That error was caused by an issue related to the budget component configuration in the University's student information system. After auditors brought that issue to the University's attention, it identified a total of 42 students that were affected by it. The overall COA was understated for those students, which could inappropriately reduce the amount of financial assistance available to the student.

**2020 – 145 (Continued)**

- For 1 student, the University incorrectly overstated the COA by assigning a half-time tuition budget based on 6 hours of enrollment, instead of 5 hours of enrollment, which is its process for graduate students. That error was caused by an issue related to the budget component configuration in the University's student information system. After auditors brought that issue to the University's attention, it identified a total of 20 students that were affected by it; 5 of those 20 students were overawarded a total of \$5,178 in student financial assistance. The University adjusted those students' COAs and corrected the overawards; therefore, there were no questioned costs.
- For 1 student, the University did not assign a budget component to account for student loan fees in accordance with its process. After auditors brought that issue to the University's attention, it identified 10 additional students that were affected by it. The overall COA was understated for those students, which could inappropriately reduce the amount of financial assistance available to the students.

Incorrectly calculating COA budgets increases the risk of overawarding or underawarding financial assistance to students.

Satisfactory Academic Progress

A student is eligible to receive Title IV, Higher Education Act Program assistance if the student maintains satisfactory progress in his or her course of study according to the institution's published standards of satisfactory progress that comply with the provisions of Title 34, CFR, Section 668.34 (Title 34, CFR, Section 668.32(f)). An institution's satisfactory academic progress (SAP) policy must include a qualitative component that consists of grades or comparable factors that are measurable against a norm, and a quantitative component that consists of the pace at which students must progress through their program to ensure that they will graduate within the maximum time frame required to complete their education (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 1, Chapter 1; and Title 34, CFR, Section 668.34).

**For 2 (5 percent) of 44 students tested, the University did not apply its SAP policy standards consistently.** Specifically:

- For 1 student, the University incorrectly calculated the student's pace of completion. The University made a manual error when it entered the student's transfer credit hours into its student information system, which caused the student's earned credit hours to exceed the student's attempted credit hours.
- For 1 student, the University did not perform a SAP calculation after the Spring 2020 term, as required by its SAP policy. That error was the result of staff oversight.

Those two students were ultimately eligible for the student financial assistance they received; however, not calculating pace correctly and not performing required SAP calculations at the end of each term increases the risk that students could receive financial assistance for which they are not eligible or be denied financial assistance for which they are eligible.

Recommendations:

The University should strengthen its controls to ensure that it:

- Correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.
- Performs SAP calculations accurately and timely in accordance with its SAP policy.

Views of Responsible Officials:

*The University of Texas at Dallas acknowledges and agrees with the Cost of Attendance and Satisfactory Academic Progress finding. The University has identified the cause of error and will work to further develop procedures to minimize potential for error and develop additional quality controls to identify errors if any should occur.*



**2020 – 145 (Continued)**

Corrective Action Plan:

*The University will add an additional level of review to the annual Cost of Attendance (COA) setup process and to the term-based Satisfactory Academic Progress (SAP) review process. The review will be completed using additional quality control queries and manual review completed by a financial aid compliance officer.*

*The financial aid compliance officer will review the COA setup using quality control queries and view access to UT Dallas' COA setup before awarding commences each award cycle.*

*Before the conclusion of each term, the financial aid compliance officer will review a SAP quality control query looking for outlier data that may indicate an issue with the data used for calculating SAP. If any issues are found, the financial aid compliance officer will notify the director and document the issue and resolution. At the conclusion of each term, the financial aid compliance officer and director will review a final SAP report to ensure all SAP processes were completed as required.*

*Implementation Date: June 2021*

*Responsible Person: Beth Novak Tolan*

**2020 – 146**

**Special Tests and Provisions – Enrollment Reporting**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P193234; and CFDA 84.268, Federal Direct Student Loans, P268K203234**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was attended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Sections 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C).

**2020 – 146 (Continued)**

The University of Texas at Dallas (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 2 (3 percent) of 61 students tested, the University did not report the effective dates of enrollment level changes to NSLDS accurately.** For one of those students, the effective date was incorrectly reported as the date the student's academic plan was changed. For the other student, the effective date was incorrectly reported as the first day of the term instead of the date the student dropped to a half-time enrollment status. Those errors were due to manual errors the University made during its enrollment reporting process. In addition, the University's monitoring process was not sufficient to identify those errors.

Not reporting student status changes accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendation:

The University should strengthen its controls to ensure that enrollment level changes are reported to NSLDS accurately.

Views of Responsible Officials:

*The University acknowledges and agrees with the enrollment reporting finding. Based on previous findings, the University is reporting more frequently to the NSLDS ensuring more accurate reporting. Due to the frequency of the reporting, the frequency of the accompanying manual review can offer the possibility of error.*

Corrective Action Plan:

*The University has reviewed catalog policies regarding change of majors/programs begin dates. New policy was approved. With the new catalog language in 2021, the University will be able to report the actual change. Manual adjustment will not be needed. This action will lessen manual manipulation to the file and allow for further detailed review of the data being submitted.*

*Implementation Date: August 2021*

*Responsible Person: Jennifer McDowell*

University of Texas at El Paso
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**2020 – 147**

**Eligibility**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agencies: U.S. Department of Education and U.S. Department of Health and Human Services**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194176; CFDA 84.033, Federal Work-Study Program, P033A194176; CFDA 84.063, Federal Pell Grant Program, P063P192338; CFDA 84.268, Federal Direct Student Loans, P268K202338; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202338; and CFDA 93.925, Scholarships for Health Professions Students from Disadvantaged Backgrounds, 5 T08HP30206-04-00, 5 T08HP30178-04-00, and 4 T08HP30184-04-01**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus their expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution and including costs for rental or purchase of any equipment materials, or supplies required of all students in the same course of study." An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll). For a term-based program, a student's workload may include repeating any coursework previously taken in the program but may not include more than one repetition of a previously passed course (Title 34, CFR, Section 668.2(b)).

For Title IV programs, the EFC is the amount a student and his/her family are expected to pay for educational expenses, and it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds his/her need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301). In determining whether a student is eligible for scholarships for health professions students from disadvantaged backgrounds, an institution must determine that the student has a financial need for the scholarship (Title 42, USC, Chapter 6A, Subchapter V, Part B, Section 293a(d)(2)).

The University of Texas at El Paso (University) uses algorithmic budgeting to build COA budgets for each term based on a student's classification (undergraduate or graduate); residency (in-state or out-of-state); academic program (certain programs have increased tuition costs); living status (on-campus, off-campus, or living with parents); and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting rules within the University's student financial assistance system are established to assign various budget components based on the factors noted above.

**For 3 (5 percent) of 63 students tested, the University incorrectly calculated the COA. Specifically:**

- For 1 student, the University did not calculate the budget component for tuition and fees based on the student's actual enrollment (three-quarter-time) and did not include a budget component for miscellaneous personal expenses, for which the student was eligible. As a result, the student's COA was understated by \$2,456.
- For 1 student, the University incorrectly assigned a budget component for books and supplies based on full-time enrollment; however, the student was enrolled for only half-time. As a result, the student's COA was overstated by \$436.

**2020 – 147** (Continued)

- For 1 student, the University incorrectly assigned a COA based on full-time enrollment; however, the student was eligible to receive student financial assistance only for three-quarter-time enrollment due to repeat coursework. The University overstated the student's COA by \$1,242; however, it appropriately awarded financial assistance to the student based on three-quarter-time enrollment.

The errors discussed above occurred because of manual errors the University made when adjusting those students' COAs. Although those students' COAs were overstated or understated, the errors did not affect the amount of student financial assistance those students received. However, incorrectly calculating COA budgets increases the risk of overawarding or underawarding financial assistance to students.

Recommendation:

The University should strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process.

Views of Responsible Officials:

*The University acknowledges the findings and recommendations. For all three students documented in the audit, the errors were caused by manual adjustments made to the student's Cost of Attendance.*

Corrective Action Plan:

*The University has provided staff members with more detailed instructions when manually adjusting a student's Cost of Attendance and added this information to the Student Financial Services Policy Manual. Staff members will be provided with supplementary training and support and an internal, random review of manual adjustments will occur on a more consistent basis as part of the Office of Student Financial Aid's quality assurance controls.*

*Implementation Date: December 2020*

*Responsible Person: Silvia Pena - Office of Student Financial Aid*

**2020 – 148**

**Special Tests and Provisions – Verification**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194176; CFDA 84.033, Federal Work-Study Program, P033A194176; CFDA 84.063, Federal Pell Grant Program, P063P192338; CFDA 84.268, Federal Direct Student Loans, P268K202338; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202338**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: Unknown**

For each applicant whose Free Application for Federal Student Aid (FAFSA) is selected for verification by the Secretary of the U.S. Department of Education, an institution must verify all of the applicable items, which include household size, number of household members who are in college, adjusted gross income (AGI), U.S. income taxes paid, education credits, individual retirement account deductions, high school completion, the student's identity, and the student's statement of educational purpose (Title 34, Code of Federal Regulations (CFR), Sections 668.54 and 668.56, and *Federal Register*, Volume 83, Number 60).

**2020 – 148 (Continued)**

When the verification of an applicant's eligibility results in any change to a non-dollar item or a change to a single dollar item of \$25 or more from the applicant's FAFSA, the institution must submit a correction to the U.S. Department of Education and adjust the applicant's subsidized financial aid awards on the basis of the expected family contribution (EFC) on the corrected Institutional Student Information Record (ISIR) (Title 34, CFR, Section 668.59).

Household size for a dependent student includes (1) the student; (2) the student's parents; (3) the student's siblings and children, if they will receive more than half their support from the student's parent(s) for the entire award year; and (4) other persons who live with and receive more than half their support from the student's parent(s) and will receive more than half support for the entire award year. Household size for an independent student includes (1) the student; (2) his or her spouse; (3) the student's children if they will receive more than half their support from the student for the entire award year; and (4) other persons who live with and receive more than half their support from the student and will receive more than half support for the entire award year. Number in college always includes (1) the student and (2) those in the household size who are or will be enrolled at least half time during the award year in a degree or certificate program at a Title IV-eligible school and who can reasonably be expected to receive aid from the family for their education (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook, Application and Verification Guide*, Chapter 2). Acceptable documentation for verifying household size and the number of household members who are in college includes a statement signed by the applicant and, if the applicant is a dependent student, by one of the applicant's parents that lists the name and age of each household member, the relationship of that household member to the applicant, and the name of the educational institution for each household member who is or will be attending at least half-time in a program that leads to a degree or certificate (Title 34, CFR, Sections 668.57(b) and (c); and *Federal Register*, Volume 83, Number 60).

**For 3 (5 percent) of 60 students tested, the University of Texas at El Paso (University) did not accurately verify certain required items on the FAFSA or update its records and request updated ISIRs as required. Specifically:**

- For 1 student, the University did not accurately verify the student's parent's income taxes paid because of an error in translating taxes paid in a foreign currency. The University asserted that it identified that error and performed procedures in its student information system to correct the ISIR information and recalculate the student's EFC. The University asserted that there was no effect on the student's EFC or student financial assistance; however, it did not submit a correction to the U.S. Department of Education as required.
- For 2 students, the University did not accurately verify the number of household members who are in college. Those students certified the number of household members in college on the verification forms they submitted to the University. However, for one of those students, the University incorrectly removed the student's sibling from the number in college. For the other student, the University did not update the student's ISIR with the correct information as required. After auditors brought those errors to the University's attention, it did not request updated ISIRs for those students because the deadline had passed for the University to submit corrections. As a result, auditors could not determine whether there was an effect on the students' EFCs or financial assistance awards.

The University contracts with a third-party to perform its verification processing; however, the University's monitoring of the contractor was not sufficient to detect those errors. Not properly verifying FAFSA information could result in the University overawarding or underawarding financial assistance.

**Recommendation:**

The University should strengthen its controls to ensure that it accurately verifies all required FAFSA information for students selected for verification.

**Views of Responsible Officials:**

*The University acknowledges the findings and recommendations.*

**2020 – 148** (Continued)

Corrective Action Plan:

*In addition to the staff member assigned directly to work with the third-party contractor and the quality assurance checks and balances performed in-house by the contractor, the University will augment its present monitoring controls for verification processes. The University has worked with its third-party contractor to ensure that all changes greater than \$25 be submitted as a correction to the U.S. Department of Education even though the modification to the student's information did not cause a change to the student's award amount. In addition, the University has worked with the contractor to implement a new process to better identify the number of household members in college.*

Implementation Date: December 2020

Responsible Person: Rolph Zehntner – Office of Student Financial Aid

**2020 – 149**

**Special Tests and Provisions – Return of Title IV Funds**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194176; CFDA 84.063, Federal Pell Grant Program, P063P192338; CFDA 84.268, Federal Direct Student Loans, P268K202338; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202338**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on his/her behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)). The institution must return the lesser of the total amount of unearned Title IV assistance calculated above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance not earned by the student (Title 34, CFR, Section 668.22(g)).

**2020 – 149 (Continued)**

A program is offered in modules if a course or courses in the program do not span the entire length of the payment period or period of enrollment (Title 34, CFR, Section 668.22(l)(6)). For all programs offered in modules, a student is considered to have withdrawn for Title IV purposes if the student ceases attendance in all courses at any point prior to completing the payment period or period of enrollment, unless the institution obtains written confirmation from the student at the time of the withdrawal that he or she will attend a module that begins later in the same payment period or period of enrollment (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 2, page 5-66). In determining the percentage of the payment period or period of enrollment completed for a student who withdraws from a program offered in modules, an institution must (1) include all days within the period that the student was scheduled to complete prior to ceasing attendance and (2) exclude any scheduled breaks of at least five consecutive days when the student was not scheduled to attend a module or other course offered during that period of time. Scheduled breaks include both those that take place within and between modules (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 2, page 5-75).

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**The University of Texas at El Paso (University) made errors in Title IV return calculations for 2 (3 percent) of 60 students tested.** Specifically, the University incorrectly determined the number of days in the payment period because it included scheduled breaks of more than five consecutive days when the students were not scheduled to attend courses between modules. As a result, the University returned more Title IV funds than required for those students; therefore, there were no questioned costs.

**In addition, for 1 (2 percent) of 60 students tested who withdrew and required a return of Title IV funds, the University did not return the funds within the required time frame.** Specifically, the University did not return Federal Direct Student Loan assistance to the U.S. Department of Education until 56 days after the student withdrew and did not return Federal Pell Grant assistance until 62 days after the student withdrew. Not making returns within the required time frames reduces the information available to the U.S. Department of Education for its program management.

The University did not detect those errors because it did not have adequate monitoring controls to review its return calculations for accuracy or to ensure that funds were returned timely.

Recommendations:

The University should:

- Accurately determine the number of days in the payment period for students enrolled in modules and exclude any scheduled breaks as required.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations and returns funds within the required time frame.

Views of Responsible Officials:

*The University acknowledges the findings and recommendations. The University offers accelerated courses ("parts of term") that are not considered as part of a modular program. Although the courses are not modular, the Institution understands the need to exclude any breaks that are more than 5 days between the parts of term. Additionally, in the one-off situation in which the Registration and Records Office reported the student withdrawal late, which caused the Office of Student Financial Aid to return funds outside the regulatory time-frame, the University will address the importance of reporting all withdrawals in a timely manner with the Registration and Records Office.*

**2020 – 149** (Continued)

Corrective Action Plan:

*The Student Financial Services Policy Manual has been revised to incorporate detailed procedures that include scheduled breaks of 5 days or more for students enrolled in parts of term (modules). To prevent any future inconsistencies/errors with the timing of the Registration and Records Office's reporting of student withdrawals, an additional control has been put in place within the Office of Student Financial Aid to help ensure that withdrawn students are identified within the required Federal time-frame.*

Implementation Date: December 2020

Responsible Persons: Diana Valle – Office of Student Financial Aid and Nohemi Gallarzo – Registration and Records Office

**2020 – 150**

**Special Tests and Provisions – Enrollment Reporting**

(Prior Audit Issues 2017-148 and 2016-146)

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award number: CFDA 84.063, Federal Pell Grant Program, P063P192338; and CFDA 84.268, Federal Direct Student Loans, P268K202338**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Sections 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, program begin date (which is the date the student first began attending the program being reported), and other data about the program (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).



**2020 – 150 (Continued)**

To protect a student's interest subsidy, institutions are required to report a graduated status for students who have completed their course of study (*NSLDS Enrollment Reporting Guide*, Chapter 4 and Appendix C). For instances in which a student completes one academic program and then enrolls in another academic program at the same institution, the institution must report two separate enrollment transactions: one showing the completion of the first program and its effective date and credential level, and the other showing the enrollment in the second program and its effective date (*Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

The University of Texas at El Paso (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 8 (13 percent) of 61 students tested, the University did not report enrollment status changes or did not accurately report program-level data elements to NSLDS.** Specifically:

- For 5 students, the University did not report a graduated status to NSLDS. For 4 of those students, the University reported those statuses to NSC; however, due to issues with the student's CIP code or because the student enrolled in another academic program for the subsequent term, those statuses were not reported from NSC to NSLDS. For 1 of those students, the University did not report the graduated status to NSC until auditors identified the error.
- For 3 students, the University incorrectly reported the program begin date. Specifically, the University did not report the date the students actually began attending the program being reported.

The errors discussed above occurred because the University did not have a process to ensure that student enrollment and program information was accurately reported to NSC and NSLDS. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayments schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendations:

The University should:

- Strengthen its controls to ensure that program-level data elements are reported to NSLDS accurately.
- Ensure that graduated statuses are reported to NSLDS in a timely manner.

Views of Responsible Officials:

*The University's Enrollment Reporting falls under the responsibility of the Registration and Records Office. The University will continue to strengthen its controls and monitor program-level data elements and graduation status processes to remain in compliance with Federal Enrollment Reporting regulations.*

Corrective Action Plan:

*The Registration and Records Office will modify its processes to ensure that all reporting student status changes are accurate and submitted in a timely manner. Specifically, the graduated status procedures will be modified to ensure accuracy and timeliness of submission, including correct reporting of the student's actual program begin date and CIP Codes.*

*Implementation Date: Immediately following the receipt of the draft of the federal compliance findings for the Student Financial Assistance Cluster at The University of Texas at El Paso audit*

*Responsible Person: Nohemi Gallarzo – Registration and Records Office*

University of Texas Rio Grande Valley
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**2020 – 151****Special Tests and Provisions – Enrollment Reporting****Federal Program Title: Student Financial Assistance Cluster****Federal Agency: U.S. Department of Education****Award year: July 1, 2019, to June 30, 2020****Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P192296; and CFDA 84.268, Federal Direct Student Loans, P268K202296****Statistically valid sample: No and not intended to be a statistically valid sample****Type of finding: Significant Deficiency and Noncompliance****Questioned Costs: \$0**

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

Institutions may not be immediately aware of a student's enrollment status change when it happens. When the institution does become aware of such a change, it must report the status change using the actual enrollment status effective date, not the date when the institution became aware of the change (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 4, and U.S. Department of Education Electronic Announcement, *NSLDS Enrollment Reporting - Submission Dates, Effective Dates and Certification Dates*, April 20, 2017).

The University of Texas Rio Grande Valley (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**2020 – 151 (Continued)**

**For 12 (20 percent) of 60 students tested, the University did not accurately report campus-level or program-level data elements to NSLDS or did not report enrollment statuses in a timely manner.**

Specifically:

- For 7 students, the enrollment status effective date was reported incorrectly at both the campus- and program-levels. The date reported for those enrollment level changes was the date when the University processed the student's drop request, rather than the actual effective date of the enrollment status change. The dates reported for those 7 students ranged from 1 to 29 days after the actual effective date of the enrollment level change. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system. Specifically, the system is configured to report the date when a change is processed rather than the actual effective date.
- For 2 students, the enrollment effective date was reported accurately to NSLDS at the campus-level; however, a different enrollment effective date was inaccurately reported at the program-level for the same enrollment status. As noted above, those errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.
- For 3 students, a withdrawal status was not reported to NSLDS within 60 days of the date the University determined that the student unofficially withdrew from the Spring 2020 term. The University's process is to (1) identify the last date of attendance for students who unofficially withdraw from the term during the end of term grade processing and (2) manually update the student's record on the NSLDS website. However, the unofficial withdrawal status was not reported for those three students due to a staff oversight. After auditors notified the University about the oversight, the University reported the status changes to NSLDS, but that reporting was done 79 days after the University determined the students' date of withdrawal.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendations:

The University should:

- Strengthen its controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately.
- Ensure that students who unofficially withdrew from a term are reported to NSLDS in a timely manner.

Views of Responsible Officials:

*UTRGV acknowledges and concurs with the audit finding and is in the process of strengthening existing policies and procedures to address and correct each of the recommendations listed above. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

**Recommendation:** Strengthen its controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately.

*To strengthen enrollment reporting, the University has updated business procedures that ensure students' drop transactions are recorded by staff in the student information system in a way that yields accurate reporting. Furthermore, to prevent inaccurate reporting of enrollment effective dates at the campus-level to NSLDS, as well as mismatched dates between the campus-level and program-level, procedures for enrollment reporting and registration were modified to align campus-level and program-level effective dates.*

**Implementation Date:** January 2021

**Responsible Persons:** Sofia Almeda, Registrar, and Esteban Martin, Associate Registrar

**2020 – 151 (Continued)**

Recommendation: Ensure that students who unofficially withdrew from a term are reported to NSLDS in a timely manner.

*The University has updated business processes to ensure timely reporting of unofficial withdrawals to NSLDS in partnership with registrar staff. Specifically, monitoring controls were added to ensure unofficial withdrawal are reported accurately and timely to NSLDS.*

*Implementation Date:* July 2020

*Responsible Persons:* Elias Ozuna, Financial Aid Director, and Karla Flores, Financial Aid Senior Associate Director

**2020 – 152**

**Activities Allowed or Unallowed  
Allowable Costs/Cost Principles**

**Federal Program Title: Education Stabilization Fund**

**Federal Agency: U.S. Department of Education**

**Award years: See below**

**Award numbers: See below**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned costs: \$0**

<u>CFDA No.</u>	<u>Program Name</u>	<u>Award Number</u>	<u>Award Year</u>
84.425F	Higher Education Emergency Relief Fund Institutional Portion	P425F201597	May 6, 2020, to May 5, 2021
84.425L	Higher Education Emergency Relief Fund Minority Serving Institutions	P425L200083	June 1, 2020, to May 31, 2021

**Direct Costs**

Allowable costs charged to federal programs must (1) be necessary and reasonable; (2) conform to any limitations or exclusions set forth in the cost principles or in the federal award; (3) be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-federal entity; (4) be accorded consistent treatment; (5) be determined in accordance with generally accepted accounting principles, (6) not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program; and (7) be adequately documented (Title 2, Code of Federal Regulations (CFR), Section 200.403).

Section 18004(c) of the Coronavirus Aid, Relief, and Economic Security (CARES) Act allows recipients to use up to 50 percent of the funds received for the Institutional Portion of the Higher Education Emergency Relief Fund (HEERF) award to cover any costs associated with significant changes to the delivery of instruction due to the coronavirus so long as such costs do not include payment (1) to contractors for the provision of pre-enrollment recruitment activities, (2) to endowments, or (3) for capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship. Section 18004(a)(2) of the CARES Act allows recipients to use funds received for the Minority Serving Institutions portion of the HEERF award under that section to defray expenses incurred by the recipient, including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll (Public Law 116-136).

**2020 – 152 (Continued)**

**The University of Texas Rio Grande Valley (University) did not ensure that all costs charged to its Higher Education Emergency Relief Fund (HEERF) awards were allowable.** Specifically, for 2 (3 percent) of 61 non-payroll expenditures tested, the University expended \$1,836 on floor mats and live streaming software that were not related to the University’s response to the coronavirus. In addition, for 3 (5 percent) of 60 payroll expenditures tested, the University allocated payroll expenditures totaling \$5,232 for unallowable activities. While the University’s review and approval process identified those costs as unallowable, the University recorded the expenditures in its financial system as a result of staff oversight.

After auditors brought those errors to the University’s attention, it transferred those expenditures to an institutional account and reversed the associated indirect costs; therefore, there were no questioned costs. After correcting those errors, the University performed a self-review and identified and corrected other unallowable non-payroll expenditures totaling \$3,972 and payroll expenditures totaling \$4,495.

Indirect Costs

Indirect costs are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. Indirect costs shall be distributed to applicable federal awards on the basis of modified total direct costs, consisting of all salaries and wages, fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward. Modified total direct costs excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, and participant support costs, as well as the portion of each subaward in excess of \$25,000 (Title 2, CFR, Part 200, Section 200.68 and Appendix III).

**For 2 (20 percent) of 10 indirect cost charges tested, the University included unallowable costs in the direct cost base it used to calculate the indirect cost charge.** Specifically, the University included a capital equipment expense of \$10,710 and a rental cost expense of \$2,170 in the direct cost base. As a result, the University overcharged \$2,872 in indirect costs for those two charges tested. After auditors brought those errors to the University’s attention, the University removed those expenses from the direct cost base and reversed the \$2,872 in indirect costs; therefore, there were no questioned costs.

Recommendations:

The University should:

- Strengthen its review and approval process to ensure that only allowable costs are charged to federal awards.
- Use the correct modified total direct cost base to calculate indirect cost charges.

Views of Responsible Officials:

*The University of Texas Rio Grande Valley (UTRGV) concurs with the recommendations to strengthen reviews of expenditures charged to federal awards, including using the correct modified total direct cost base to calculate indirect cost charges.*

Corrective Action Plan:

*As noted in the audit report, UTRGV implemented additional control procedures during the review process and self-identified and corrected other unallowable costs. These internal procedures include:*

- *Re-educating staff and supervisors on existing internal control procedures when verifying and approving financial transactions.*
- *Implementing weekly review and reconciliation process to ensure financial transactions are accurate, valid (include period of performance), coded correctly, complete, and have the proper approvals. This incorporates validating the correct modified total direct cost base, prior to calculating indirect cost charges.*
- *Reaffirming the importance of the existing monthly mandatory financial activity reconciliation process, where the cost center/project manager approves the transactions for allowability through workflow and the reconciler reviews/validates the transactions as posted before the cost center/project manager certifies the reconciliation.*

**2020 – 152 (Continued)**

- *Re-educating UTRGV campus community of the Grants and Contracts process to ensure financial transactions have been reviewed properly through internal workflow approval. Ensure Grants and Contracts' will review and approve financial transactions charged and submitted through the workflow to a specific sponsored project and determine if costs are allowable to the grant.*

*Implementation Date: December 2020*

*Responsible Persons: Michael Mueller, Senior Associate Vice President Planning & Resource Development, Geoffrey Scarpelli, Associate Vice President for Financial Services, and Mari Perez, Executive Director of Research Administration*

**2020 – 153**

**Cash Management**

**Federal Program Title: Education Stabilization Fund**

**Federal Agency: U.S. Department of Education**

**Award years: See below**

**Award numbers: See below**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned costs: Unknown**

<u>CFDA No.</u>	<u>Program Name</u>	<u>Award Number</u>	<u>Award Year</u>
84.425E	Higher Education Emergency Relief Fund Student Portion	P425E202806	April 25, 2020, to April 24, 2021
84.425F	Higher Education Emergency Relief Fund Institutional Portion	P425F201597	May 6, 2020, to May 5, 2021
84.425L	Higher Education Emergency Relief Fund Minority Serving Institutions	P425L200083	June 1, 2020, to May 31, 2021

**Cash Draws**

For non-federal entities, payments methods must minimize the time between the transfer of funds from the United States Treasury and the disbursement of those funds by the non-federal entity. Advance payments to a non-federal entity must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the non-federal entity in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-federal entity for any direct program or project costs and the proportionate share of any allowable indirect costs (Title 2, Code of Federal Regulations (CFR), Section 200.305(b)).

**The University of Texas Rio Grande Valley (University) did not minimize the time between transfer of funds from the U.S. Treasury and the disbursement of those funds.** The University drew down its full allocation of Higher Education Emergency Relief Fund (HEERF) awards upon authorization from the U.S. Department of Education; however, it did not have actual or immediate cash requirements at the time it drew down those funds. Specifically:

- For the HEERF Student Portion, the University drew down \$17,167,129 on April 28, 2020; however, it had expended only approximately \$476,000 at the time of the draw. As of the end of the fiscal year (August 31, 2020), the University still had not expended approximately \$4.5 million of those funds.

**2020 – 153 (Continued)**

- For the HEERF Institutional Portion, the University drew down \$17,167,129 on May 11, 2020; however, it did not begin expending those funds until 42 days later. As of the end of the fiscal year (August 31, 2020), the University still had not expended approximately \$10 million of those funds.
- For the HEERF Minority Serving Institutions Portion, the University drew down \$2,425,833 on June 2, 2020; however, it did not begin expending those funds until 20 days later. The University expended all of those funds as of the end of the fiscal year (August 31, 2020).

The University had established policies and procedures for managing federal funds and for requesting and documenting cash draws; however, it did not follow those procedures when it drew down its HEERF awards.

Interest on Advances

A non-federal entity must maintain advances of federal funds in interest-bearing accounts unless: (1) the non-federal entity receives less than \$120,000 in federal awards per year, (2) the best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on federal cash balances, or (3) the depository would require an average or minimum balance so high that it would not be feasible within the expected federal and non-federal cash resources (Title 2, CFR, Section 200.305(b)(8)). Interest earned up to \$500 per year may be retained by the non-federal entity for administrative expense. Any additional interest earned on federal advance payments deposited in interest-bearing accounts must be remitted annually to the U.S. Department of Health and Human Services Payment Management System (Title 2, CFR, Section 200.305(b)(9)).

**The University did not identify, track, or remit to the U.S. Department of Health and Human Services interest it earned on federal funds received in advance of program expenses for fiscal year 2020.** The University did not maintain its advances of HEERF funds, as described above, in interest-bearing accounts. As a result, auditors were unable to determine the amount of interest that it would have been required to remit, if any, to the federal government for fiscal year 2020.

Recommendations:

The University should:

- Return unexpended funds to the U.S. Department of Education.
- Follow its established cash management policies and procedures when requesting cash draws for all federal funds.
- Maintain advances of federal funds in interest-bearing accounts.

Views of Responsible Officials:

*UTRGV concurs with the recommendations of returning unexpended funds to the U.S. Department of Education, following our established cash management policies and procedures when requesting cash draws for all federal funds, and maintaining advances of federal funds in interest-bearing accounts.*

Corrective Action Plan:

*UTRGV returned all unexpended funds to the U.S. Department of Education in December 2020. Additionally, UTRGV will follow the institution's established cash management policies and procedures when requesting cash draws for all federal awards, including the timely refund of any excess federal funds, as well as maintaining any federal funds provided in advance in an interest-bearing account.*

*Implementation Date: December 2020*

*Responsible Persons: Michael Mueller, Senior Associate Vice President Planning & Resource Development, Geoffrey Scarpelli, Associate Vice President for Financial Services, and Mari Perez, Executive Director of Research Administration*

**2020 – 154**

**Period of Performance**

**Federal Program Title: Education Stabilization Fund**

**Federal Agency: U.S. Department of Education**

**Award years: See below**

**Award numbers: See below**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned costs: \$0**

<u>CFDA No.</u>	<u>Program Name</u>	<u>Award Number</u>	<u>Award Year</u>
84.425F	Higher Education Emergency Relief Fund Institutional Portion	P425F201597	May 6, 2020, to May 5, 2021
84.425L	Higher Education Emergency Relief Fund Minority Serving Institutions	P425L200083	June 1, 2020, to May 31, 2021

A recipient may charge to a federal award only allowable costs incurred during the period of performance and any costs incurred before the federal award that were authorized by the federal awarding agency or pass-through entity (Title 2, Code of Federal Regulations (CFR), Section 200.309).

Pre-award costs are those incurred prior to the effective date of the federal award or subaward directly pursuant to the negotiation and in anticipation of the federal award for which such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the federal award and only with the written approval of the federal awarding agency (Title 2, CFR, 200.458). Pre-award costs incurred on or after March 13, 2020, the date of the Proclamation of National Emergency, are approved per the Recipient’s Funding Certification and Agreement for the Institutional Portion of the Higher Education Emergency Relief Fund (HEERF), as well as for the Minority Serving Institutions portion of the funding (Public Law 116-136).

**The University of Texas Rio Grande Valley (University) did not ensure that all costs charged to its HEERF awards were incurred within the period of performance.** Specifically, for 10 (16 percent) of 61 expenditures tested, the University incurred the costs between March 4, 2020, and March 12, 2020, before the date of the Proclamation of National Emergency. Those expenditures and associated indirect costs totaled \$14,853. The University’s review process was not sufficient to identify those errors. After auditors brought those errors to the University’s attention, the University transferred those expenditures to an institutional account and reversed the associated indirect costs; therefore, there were no questioned costs.

In addition, based on an analysis of the full population of the University’s HEERF expenditures, auditors identified 15 additional expenditures and associated indirect costs that were incurred prior to March 13, 2020, totaling \$34,684. However, the University independently identified and corrected those errors in October 2020 prior to being notified by the auditors.

**Recommendation:**

The University should ensure that all costs it charges to federal awards are incurred within the period of performance.

**Views of Responsible Officials:**

*UTRGV concurs with the recommendation that all costs charged to federal awards be incurred within the period of performance.*



**2020 – 154 (Continued)**

Corrective Action Plan:

*UTRGV implemented the following additional control procedures during the review process:*

- *Re-educating staff and supervisors on existing internal control procedures when verifying and approving financial transactions.*
- *Implementing weekly review and reconciliation process to ensure financial transactions are accurate, valid (include period of performance), coded correctly, complete, and have the proper approvals.*
- *Reaffirming the importance of the existing monthly mandatory financial activity reconciliation process, where the cost center/project manager approves the transactions for allowability through workflow and the reconciler reviews/validates the transactions as posted before the cost center/project manager certifies the reconciliation.*
- *Re-educating UTRGV campus community of the Grants and Contracts process to ensure financial transactions have been reviewed properly through internal workflow approval. This will provide Grants and Contracts' oversight on the expenditures processed through the workflow verifying that costs fall within the period of performance, ultimately determining that they are allowable expenses.*

*Implementation Date: December 2020*

*Responsible Persons: Michael Mueller, Senior Associate Vice President Planning & Resource Development, Geoffrey Scarpelli, Associate Vice President for Financial Services, and Mari Perez, Executive Director of Research Administration*

University of Texas at San Antonio

2020 – 155

**Special Tests and Provisions – Disbursements to or on Behalf of Students**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019 to June 30, 2020**

**Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P193294; CFDA 84.268, Federal Direct Student Loans, P268K203294; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T203294**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$0**

Disbursement Notification Letters

If an institution credits a student's ledger account with Teacher Education Assistance for College and Higher Education (TEACH) Grants, the institution must notify the student of (1) the anticipated date and amount of the disbursement, (2) the student's right to cancel all or a portion of that grant and have the grant proceeds returned to the U.S. Department of Education, and (3) the procedures and time by which the student must notify the institution that he/she wishes to cancel the grant or grant disbursement. The institution must provide the notice in writing no earlier than 30 days before, and no later than 30 days after, crediting the student's ledger account at the institution (Title 34, Code of Federal Regulations (CFR), Section 668.165).

**For 1 (2 percent) of 43 disbursements tested, the University of Texas at San Antonio (University) did not send a disbursement notification letter within the required time frame.** For that student, the University sent the disbursement notification letter 46 days after crediting the student's ledger account with TEACH Grant funds. That error occurred because of an issue related to the configuration of the University's automated process for sending TEACH Grant disbursement notification letters to students during the Fall 2019 academic term. Based on an analysis of TEACH Grant disbursements made for the Fall 2019 term, this issue affected a total of 84 disbursements. The University identified and corrected the problem, and disbursement notification letters were sent to students. However, those letters were sent between 40 and 46 days after the initial disbursements were made for the term. Receiving disbursement notification letters late impairs students' ability to cancel their grants.

Transfer Monitoring

If a student transfers from one institution to another institution during the same award year, the institution to which the student transfers must request from the Secretary of the U.S. Department of Education, through the National Student Loan Data System (NSLDS), updated information about that student so that it can make certain eligibility determinations. The institution may not make a disbursement to that student for seven days following its request, unless it (1) receives the information from NSLDS in response to its request or obtains that information directly by accessing NSLDS and (2) the information it receives allows it to make the disbursement (Title 34, CFR, Section 668.19).

**For 2 (67 percent) of 3 transfer students tested, the University disbursed funds without first reviewing the students' financial assistance history from NSLDS.** Both students were admitted to the University for the Spring 2020 term. The University received the application for student financial assistance for those two students in January 2020; however, the University had already performed its transfer monitoring process for the Spring 2020 term in December 2019 and did not perform it again after that date. The University did not overaward student financial assistance as a result of those two errors; however, not reviewing the financial assistance history from NSLDS prior to disbursing funds increases the risk that the University could overaward financial assistance to students.

**2020 – 155 (Continued)**

Recommendations:

The University should strengthen its controls to ensure that it:

- Sends disbursement notifications within the required time frame.
- Reviews the financial assistance history from NSLDS for all transfer students prior to disbursing funds.

Views of Responsible Officials:

TEACH Grant

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Transfer Monitoring

*The University acknowledges the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

TEACH Grant

*The University has implemented process enhancements in this area. Our office will now include an additional review at disbursement and each following week to ensure that notifications have been sent out in an accurate and timely manner.*

*Implementation Date: January 4<sup>th</sup>, 2021*

*Responsible Persons: Jennifer Lowe and Rosanna Mendiola*

Transfer Monitoring

*The University has implemented process enhancements in this area. Our office will implement two separate enhancements for the Transfer Monitoring process. We will have a new selection identifier set up in the Banner system to find all students who require transfer monitoring as well as exclude students who have already had transfer monitoring run. Secondly, we will create a RRAAREQ Report which adds a hold to the RRAAREQ form that allows funds to memo but NOT disburse. This report will be reviewed daily. When the above Transfer Monitoring process is run with the selection identifier, the NSLDS record returns and updates the RNASL form. These holds will be satisfied manually on RRAAREQ after the federally mandated seven-day Transfer Monitoring hold is expired.*

*Implementation Date: May 1<sup>st</sup>, 2021*

*Responsible Persons: Lisa Allison and Jennifer Lowe*

**2020 – 156**

**Special Tests and Provisions – Return of Title IV Funds**

**Federal Program Title: Student Financial Assistance Cluster**

**Federal Agency: U.S. Department of Education**

**Award year: July 1, 2019, to June 30, 2020**

**Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194169; CFDA 84.063, Federal Pell Grant Program, P063P193294; CFDA 84.268, Federal Direct Student Loans, P268K203294; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T203294**

**Statistically valid sample: No and not intended to be a statistically valid sample**

**Type of finding: Significant Deficiency and Noncompliance**

**Questioned Costs: \$971**

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on his or her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)). If the total amount of calculated Title IV grant or loan assistance, or both, that a student earned is greater than the total amount of Title IV grant or loan assistance, or both, that was disbursed to the student, as of the date of the institution's determination that the student withdrew, the difference between those amounts must be treated as a post-withdrawal disbursement in accordance with Title 34, CFR, Section 668.164(j) (Title 34, CFR, Section 668.22(a)(5)).

**For 2 (3 percent) of 61 students tested, the University of Texas at San Antonio (University) did not perform the required Title IV return calculations. Specifically:**

- For 1 student, the University did not identify that the student unofficially withdrew from the Fall 2019 term. That error occurred because of a manual error the University made during its process for determining unofficial withdrawals for the term. After auditors brought the issue to the University's attention, it performed the return calculation and returned Title IV funds as required; therefore, there were no questioned costs.
- For 1 student, the University incorrectly disbursed Title IV assistance for a term in which the student withdrew. Because the student had not completed all of the University's requirements to receive aid, the student had not received Title IV assistance at the time of withdrawal. As a result, the University did not perform a return calculation. When the student completed those requirements, the University incorrectly disbursed Title IV assistance to the student for the term in which the student withdrew, rather than completing a return calculation to determine whether the student was eligible for a post-withdrawal disbursement. As a result, the University disbursed \$971 associated with CFDA 84.063, Federal Pell Grant Program, award number P063P193294 more than the student was eligible to receive based on the percentage of the term the student completed.

The University did not have sufficient monitoring controls to identify all students requiring a Title IV return calculation. In addition, the University did not have controls to prevent its student information system from disbursing Title IV assistance to withdrawn students.

**Recommendations:**

The University should:

- Strengthen its controls to ensure that it identifies withdrawn students and performs return of Title IV calculations when required.
- Develop and implement controls to prevent its student information system from disbursing Title IV assistance to withdrawn students prior to performing a return of Title IV funds calculation.

**2020 – 156 (Continued)**

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University has implemented process enhancements in this area. The procedures and manual for the R2T4 process and have been updated to include funding locks to ensure that funds do not disburse for terms that the student has withdrawn. Secondly, the Compliance team will perform a second review of all students who are selected for R2T4.*

*Implementation Date: September 1, 2020*

*Responsible Persons: Lisa Allison, Jennifer Lowe, and Rosanna Mendiola*

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT**  
**YEAR ENDED AUGUST 31, 2020**

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**STATE OF TEXAS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
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**Summary Schedule of Prior Audit Findings – CLA**

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Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511, state, “the auditee is responsible for follow-up and corrective action on all audit findings.” As part of this responsibility, the auditee reports the corrective action it has taken for the following:

- Each finding in the 2019 Schedule of Findings and Questioned Costs
- Each finding in the 2019 Summary Schedule of Prior Audit Findings that was not identified as implemented or reissued as a current year finding.

The Summary Schedule of Prior Audit Findings for the year ended August 31, 2020 has been prepared to address these responsibilities.

<b>Department of Agriculture</b>
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**2019 – 001 Allowable Costs/Cost Principle, Cash Management**

Federal Agency: U.S. Department of Agriculture  
Federal Program Title: Food Distribution Cluster  
CFDA Number: 10.565, 10.568, 10.569  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 6TX430816, 6TX801816, 6TX810817, 6TX810877  
10/1/2017-9/30/2018, 7/1/2018-9/30/2018, 10/1/2018-9/30/2019, 6/1/2019-9/30/2019  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, Texas Department of Agriculture (TDA) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

TDA uses Active Directory to grant network access to TDA personnel. TDA utilizes Personnel, Accounting, Timekeeping, Human Resource System (PATHS) to process time and effort reporting under 2 CFR 200.430. TDA utilizes Contracts, Awards Management, and Procurement System (CAMPS) for procurement of vendors and approval of the associated payments on the resulting contracts, including subrecipients. Additionally, TDA utilizes TXUNPS Pentaho as a reporting tool to assist in federal reporting requirements.

**Condition:**

- 1) As part of TDA’s internal controls procedures, periodic user access reviews are required to be completed for Active Directory, PATHS and CAMPS applications in order to ensure that access granted to TDA personnel are consistent with their respective job description. During fiscal year 2019, user reviews were not performed for Active Directory, PATHS, and CAMPS applications. User access reviews should include reviewing users with privilege access, ensuring all active service accounts (i.e., non-employee accounts) have a required business purpose, verifying that users are assigned to security groups or roles based on their existing job description, and ensuring that accounts no longer required are adequately removed.

**2019 – 001 (Continued)**

- 2) In fiscal year 2019, two (2) terminated users had access to requesting coding changes to the CAMPS application after termination. Access to coding changes allows users to request changes to configurations or program functionalities. The two users had not logged in subsequent to their date of termination, which mitigated the risk of inappropriate access, and access for these accounts was removed on September 24, 2019. Additionally, one (1) terminated user had access to Active Directory after termination. The user was terminated on November 30, 2019; however, the request to remove access to Active Directory was not submitted until December 13, 2019. The user had not logged in subsequent to their date of termination, which mitigated the risk of inappropriate access. An effective mechanism should be in place to ensure that access is appropriately removed when an employee is terminated. Without an effective termination control, the risk of unauthorized access to programs and data is increased.
- 3) For the TXUNPS Pentaho application, TDA maintained a shared administrative account. Administrative accounts allow a user to add users, remove users, as well as make report configuration changes. Shared administrative accounts limit the effectiveness of audit logs in identifying the origination of changes to access or report configurations. Each administrator should have a unique administrative account in order to monitor changes made to the application. Without unique administrative accounts, the risk of unauthorized changes to report configurations or user access is increased.

**Questioned costs:** No questioned costs were noted with regard to allowable costs/cost principles or cash management as a result of the issues noted above.

**Repeat finding:** No

**Recommendation:** TDA should enforce its policies and procedures in place to ensure user access reviews are performed and documented on a periodic basis. This review should entail verifying that privilege access, service accounts, and employee access are restricted to authorized personnel in accordance with their respective job description. Regarding terminated users, TDA should immediately remove a user's access upon termination. Additionally, regarding shared administrative accounts, TDA should revise its policies and procedures to eliminate shared administrative accounts. A unique account should exist for each administrator and TDA should continue to perform reviews of audit logs to ensure inappropriate changes are not made to report configurations.

**Views of responsible officials:** TDA management agrees with the concept that system controls are necessary. The TDA ISO, IT and Program staff will continue to follow and adhere to all posted agency policies and procedures as they pertain to "Quarterly Security Access Reviews" for all in-scope agency applications.

**Corrective action plan:** TDA will ensure quarterly security access reviews are performed, CAMPS users and F&N Pentaho administrative accounts are reviewed and performed according to the agency's posted policies. TDA Corrective Actions are detailed below:

**Quarterly Security Access Reviews**

1. The PATHS application has been upgraded and now uses AD for credentialing.
2. IT and the ISO have collaborated to create tools, scripts and reports, which are now scheduled and/or automated to help ensure consistency and overall compliance.
3. The ISO will be reviewing all training materials previously provided to TDA managers charged with reviewing their staff's access rights and groups. The additional training will take place to ensure all managers understand the requirements needed to effectively evaluate and approve quarterly access reviews as well as the AD groups and relationships.

**2019 – 001 (Continued)**

**Terminated CAMPS Users**

1. TDA IT will continue to follow and adhere to posted agency policies and procedures as they pertain to employee separations and terminations in AD. TDA IT acted correctly and timely regarding processing the termination requests received from HR in a timely manner for these two users and will continue to work with the other impacted business areas of the agency to ensure timely ticket submission to TDA IT is performed regarding any future separations and/or terminations in AD.
2. The CAMPS application has been decommissioned.
3. The (2) users listed with access did not have static IPs matching the range needed along with a current TDA email account, which would have had to be in place in an effort to submit or attempt to make a change to the CAMPS application.
4. The (2) users also lacked any access to the TEST, DEV and PROD environments and had no elevated user's rights, which could have allowed them any opportunity to upload or push any potentially requested changes into any of the agency's environments.

**F&N Pentaho "Administrative Account"**

1. The (1) shared administrative account(s) has been terminated, disabled and new dev/ops processes were put in place to eliminate shared administrative accounts moving forward.

**Implementation dates:** All CAMPS & F&N Pentaho user access issues were resolved and completed on or around August 2019 (Items 2 and 3). All quarterly security access reviews (Item 1) were resumed on or around September 2019 and all new ISO instructions and training will be completed by August 2020.

**Responsible persons:** Wes Williams, Information Security Officer  
William Butch Grote, Information Resources Manager/Chief Information Officer  
Melissa Dozier Gonzales, Director for F&N Program Support

**Status:** Corrective action plan was implemented.

**DEPARTMENT OF AGRICULTURE**

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**2019 – 002 Allowable Costs/Cost Principles, Cash Management, Eligibility, Special Tests and Provisions  
– Accountability for USDA Foods**

Federal Agency: U.S. Department of Agriculture  
Federal Program Title: Food Distribution Cluster  
CFDA Number: 10.565, 10.568, 10.569  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 6TX430816, 6TX801816, 6TX810817, 6TX810877  
10/1/2017-9/30/2018, 7/1/2018-9/30/2018, 10/1/2018-9/30/2019, 6/1/2019-9/30/2019  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the Texas Department of Agriculture (TDA) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

TDA utilizes TXUNPS, a web application that allows TDA personnel and subrecipients to submit and approve documents. TXUNPS manages information regarding subrecipient contracts, entitlement, inventory, orders, and other Food Distribution Cluster (FDC) functions. Specific functions of TXUNPS include submitting and tracking commodity orders, viewing or declining commodity allocations, viewing invoices, and submitting and maintaining annual commodity contract packets and contract entitlements.

**Condition:** TDA currently outsources the hosting, maintenance, and enhancement over TXUNPS to a third-party service organization. The third-party service organization does not currently provide a Service Organization Controls 1(SOC 1) Type 2 report. SOC 1 Type 2 reports validate the suitability of design and operating effectiveness of the controls to meet the designed control objectives of internal controls over financial reporting. This report is critical to ensure that the service organization has the required controls infrastructure in place to process TDA's data. Testing of controls infrastructure includes, but is not limited to, physical security, logical controls, and change management.

**Questioned costs:** No questioned costs were noted with regard to allowable costs/cost principles or cash management as a result of the issues noted above.

**Repeat finding:** No

**Recommendation:** TDA should ensure that they obtain and review SOC reports for each of their third-party vendors that provide services over critical applications in order to evaluate whether they can rely on the third party's overall control structure. In addition, TDA should review and test the complementary user entity controls included in each SOC report and document the results of those procedures.

**Views of responsible officials:** TDA management agrees with the concept that system controls are necessary. We have process and procedures in place, but we will refine those procedures to incorporate a formal review of the SOC reports and strengthen our related complementary controls.

**2019 – 002 (Continued)**

**Corrective action plan:** TDA will develop procedures and a standard template to document the review of the SOC reports, identification of the related complementary controls, testing of those controls and determine any residual risk as it relates to the services provided.

TDA will conduct the review of SOC reports at least annually.

**Implementation dates:** Establish procedures and a review template. April 2020  
Review the SOC reports and document the review annually.

**Responsible persons:** Wes Williams, Information Security Officer  
William Butch Grote, Information Resources Manager/Chief Information Officer  
Melissa Dozier Gonzales, Director for F&N Program Support

**Status:** This corrective action was partially implemented and the finding was reissued in the current year reference number 2020-003.

TDA has developed procedures and a standard template to document the review of SOC reports and is conducting the reviews annually to determine any risk to the agency. However, TDA did not obtain and review the SOC 1 Type 2 report for the third-party service organization over its TXUNPS application.

<b>Department of Family and Protective Services</b>
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**2019 – 003 Allowable Costs/Cost Principles**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Medicaid Cluster TANF Child Care and Development Fund Cluster Guardianship Assistance (nonmajor) Foster Care – Title IV-E (nonmajor) Adoption Assistance (nonmajor)
CFDA Number:	93.775, 93.777, 93.778 93.558 93.489, 93.575, 93.596 93.090 (nonmajor) 93.658 (nonmajor) 93.659 (nonmajor)
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Numbers and Periods:	1905TXINCT, 1905TXIMPL, 1905TX5MAP, 1905TX5ADM, 1805TXINCT, 1805TXIMPL, 1805TX5MAP, 1805TX5ADM, 1705TXINCT, 1705TXIMPL, 1705TX5MAP, 1705TX5ADM 1901TXTANF, 1901TXTAN3, 1801TXTANF, 1801TXTAN3, 1701TXTANF, 1701TXTAN3 G1901TXCCDF, G1801TXCCDF, G1701TXCCDF, G1601TXCCDF 10/1/2018-9/30/2019, 10/1/2017-9/30/2018, 10/1/2016-9/30/2017 10/1/2018-9/30/2019, 10/1/2017-9/30/2018, 10/1/2016-9/30/2017 10/1/2018-9/30/2021, 10/1/2017-9/30/2020, 10/1/2016-9/30/2019, 10/1/2015-9/30/2018
Statistically Valid Sample:	No, and not intended to be a Statistically Valid Sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303, Department of Family and Protective Services (DFPS) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. Per 45 CFR Section 95.507, the State shall submit a cost allocation plan for the State agency as required below to the Director, Division of Cost Allocation (DCA), in the appropriate HHS Regional Office. The plan shall describe the procedures used to identify, measure, and allocate all costs to each of the programs operated by the State agency. The cost allocation plan shall contain the procedures used to identify, measure, and allocate all costs to each benefitting program and activity. Per 45 CFR Section 95.509, the State shall promptly amend the cost allocation plan and submit the amended plan to the Director, DCA, if any of the following events occur, including if other changes occur which make the allocation basis or procedures in the approval cost allocation plan invalid.

DFPS's approved Public Assistance Cost Allocation Plan (PACAP) expenditures and revenues are initially allocated based on an estimate of Project ID percentages. After actual base statistical data is available, expenditures are reallocated and adjustments between estimated and actual costs are made. The adjustments result in costs claimed for each period being allocated based on actual base statistics for the same period. Data is updated either monthly or quarterly depending on the Project ID. There are approximately 20 Project IDs. Control procedures are in place to review these reallocation entries.

**2019 – 003 (Continued)**

During fiscal year 2019, reallocations were done through December 2018 for recording in the general ledger. Monthly reconciliations were completed through June 2019, and posted through a top-side entry. However, reallocations required for projects reallocations for the months of July and August were not completed. As of January 2020, reallocations were not complete. As such, the amount of questioned costs was unable to be determined. DFPS has determined that this delay for completing the final reallocations timely is related to current year changes to the process implemented for automated data collection procedures in preparing the reallocation rates.

**Questioned costs:** Unknown

**Repeat finding:** 2018-002, 2017-005, and 2016-008

**Recommendation:** DFPS should continue to improve the timeliness of reallocations to ensure the amounts included in the Schedule of Federal Expenditures meet 2 CFR 200.303.

**Views of responsible officials – 2019:** In October 2019, DFPS observed a declining number of children in the “reasonable candidates for foster care” case count methodology. This was attributed to an issue identified with the IMPACT system. As a result, reallocation for Q4 could not be completed until this issue was resolved. A correction to the system was implemented in late December 2019. The data warehouse refresh was completed in February 2020, allowing DFPS to move forward with Q4 reallocation using the new counts.

**Corrective action plan – 2019:** DFPS plans to process the Q4 reallocations within the next 30 days.

**Status:** This corrective action was partially implemented and the finding was reissued in the current year reference number 2020-005.

The 4th quarter 2019 reallocations were posted and the 4<sup>th</sup> quarter 2020 reallocations were calculated as of February 2021. However, the calculations were not completed in time to record adjustments to the SEFA and management had not evaluated the net effect to the SEFA.

**2019 – 004 Eligibility**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	TANF
CFDA Number:	93.558
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Numbers and Periods:	1901TXTANF, 1901TXTAN3, 1801TXTANF, 1801TXTAN3, 1701TXTANF, 1701TXTAN3 10/1/2018-9/30/2019, 10/1/2017-9/30/2018, 10/1/2016-9/30/2017
Statistically Valid Sample:	No, and not intended to be a Statistically Valid Sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance



**2019 – 004 (Continued)**

**Criteria or specific requirement:** Per 2 CFR 200.303, Department of Family and Protective Services (DFPS) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. Per the TANF State Plan, DFPS provides any service the State previously was authorized to use IV-A or IV-F funds under prior law, as in effect on September 30, 1995 and as clarified by the State's 1997 plan amendment. This includes the TANF Emergency Assistance (EA) program.

Per the Texas Administrative Code, Title 40, Part 19, Chapter 700, Subchapter Z, Rule §700.2703:

- (a) The Department of Family and Protective Services (DFPS) or its authorized designee determines eligibility of a child and/or his family for Title IV-A Emergency Services if all of the following criteria are met:
  - (1) An emergency exists, as defined in subsection (b) of this section.
  - (2) The family applies for care and services available in emergency situations, or DFPS or its authorized designee applies on behalf of a child whose parents are unavailable or unwilling to apply.
  - (3) The child has lived with a relative at sometime within the six-month period prior to application.
  - (4) The emergency arose for a reason other than an adult family member's refusal to accept employment without good cause.
  - (5) The applicant, child, or family declares annual income of less than \$63,000.
- (b) An emergency exists when DFPS:
  - (1) Determines that a child is at risk;
  - (2) Has removed a child from the child's home and placed the child in its care; or
  - (3) Determines that a child formerly in its care is at risk of being returned to that care.

There are no automated controls to require recertification of EA recipients in Information Management Protecting Adults and Children in Texas (IMPACT), DFPS's eligibility system. The process of gathering information related to EA eligibility is done in conjunction with the case investigation process. Information, including the reason for an emergency and income levels, is determined based on the caseworker's interviews with the family and child. This information is input into IMPACT to determine eligibility. IMPACT's automated controls to determine if the child is EA eligible were found to be effective, including the assignment of service codes that determine monthly payment amounts. Only the information that the caseworker considers necessary to support the conclusions regarding eligibility is included in IMPACT as case notes. A supervisor within Child Protective Services will then review and approve the entire case for placement.

Of the 65 cases sampled, one instance was noted where the supervisor approval was not received until after the participant was determined to be eligible to receive benefit payments. Of the 65 cases sampled, there was one instance where the Emergency Assistance application within IMPACT was not used; however, assistance was provided.

**Questioned costs:** None

**Repeat finding:** 2018-003, 2017-006, 2016-010 and 2015-008

**Recommendation:** DFPS should continue to enhance the automation between authorization of participant eligibility and the applications within IMPACT that determine eligibility. These automations should also apply for recertification and exits from the applicable programs. Additionally, DFPS should ensure that appropriate documentation related to cases is maintained.

**Views of responsible officials – 2019:** DFPS will continue to work in enhancing the automation with the applications within IMPACT for eligibility.

**2019 – 004** (Continued)

**Corrective action plan – 2019:** DFPS will reassess automation between authorization of participant eligibility and the applications within IMPACT that determine eligibility, and assess, as necessary, for any other automations as applicable to the program. DFPS staff will be researching implementation approaches to determine next steps to release in the 4th quarter FY 2021. In addition, DFPS will ensure that INV/AR staff receive ongoing communication/training regarding EA and Timely Documentation.

**2020 update:** Per inquiry with the department, management is continuing to implement the corrective action.

**Views of responsible officials – 2020:** Correcting this issue has been assessed as a Priority 1 which means it is designated as high priority to be completed by August 31, 2021.

**Corrective action plan – 2020:** DFPS will continue to work in enhancing the automation with the applications within IMPACT for eligibility.

**Implementation date:** Ongoing communication – will vary, first communication by June 1, 2020; IMPACT changes by August 31, 2021

**Responsible person:** Gwen Gray, Director of Policy and Practice

HEALTH AND HUMAN SERVICES COMMISSION

Health and Human Services Commission

**2019 – 005 Allowable Costs/Cost Principles**

**Health and Human Services Commission / Department of Family and Protective Services**

Federal Agency: U.S. Department of Agriculture  
U.S. Department of Education  
U.S. Department of Health and Human Services  
U.S. Department of Homeland Security

Federal Program Title: WIC Special Supplemental Nutrition Program for Women, Infants, and Children  
Medicaid Cluster  
SNAP Cluster  
TANF  
Special Education-Grants for Infants and Families (nonmajor)  
HIV Care Formula Grants (nonmajor)  
Block Grants for Community Mental Health Services (nonmajor)  
Presidential Declared Disaster Assistance to Individuals and Households – other Needs (nonmajor)  
Aging Cluster (nonmajor)

CFDA Number: 10.557  
93.775, 93.777, 93.778  
10.551, 10.561  
93.558  
84.181 (nonmajor)  
93.917 (nonmajor)  
93.958 (nonmajor)  
97.050 (nonmajor)  
93.044, 93.045, 93.053 (nonmajor)

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: WIC Special Supplemental Nutrition Program for Women, Infants, and Children  
6TX700507, 6TX700527  
10/1/2018-9/30/2019, 10/1/2017-9/30/2019, 10/1/2017-9/30/2018,  
1/1/2017-9/30/2018, 10/1/2016-9/30/2017, 1/1/2016-9/30/2018

Medicaid Cluster  
1905TXINCT, 1905TXIMPL, 1905TX5MAP, 1905TX5ADM, 1805TXINCT,  
1805TXIMPL, 1805TX5MAP, 1805TX5ADM  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018

SNAP Cluster  
6TX430165, 6TX400106, 6TX400105, 6TX430176  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018, 10/1/2016-9/30/2018

TANF  
1901TXTANF, 1901TXTAN3, 1801TXTANF, 1801TXTAN3  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance

**2019 – 005 (Continued)**

**Criteria:** Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

HHSC has their own instance of the Centralized Accounting and Payroll/Personnel System – Financials (CAPPS Financials). CAPPS Financials is the HHSC accounting system of record. This system is responsible for financial-related transaction processing that occurs for the entire Enterprise, encompassing the Accounts Payables, General Ledger, Asset Management and Purchasing functions for administrative and client services related to provider payments. CAPPS Financials personnel provide system support, including development changes. CAPPS Financials is an Oracle PeopleSoft application.

**Condition:** Based on our review, we determined CAPPS Financials developers have the ability to migrate PeopleSoft objects into the production environment, which creates a segregation of duties conflict since developers should not have the ability to migrate their own code changes into production. The process of performing migrations utilizing PeopleSoft may require that tables be built in the subsequent environments, and to perform this function the migrator must log into PeopleSoft Application Designer to build the scripts to run against the database. The ability to perform this function requires the same level of access as a developer, which impedes the ability to segregate a PeopleSoft migrator from a developer.

The STAT workflow process utilized to migrate code changes into production does not have the functionality to ensure the migrator and developer are different individuals. While a procedure is outlined in a memo instruction to developers to not migrate their own changes into production, there are no detective controls in place to ensure this procedure is adhered to.

Based on our review of CAPPS Financials privileged access, we determined one (1) individual with Data Base Administrator (DBA) access had a last logon date of August 31, 2017. The individual was terminated on January 26, 2018 and the CAPPS Financials access was locked on October 10, 2019. Privileged accounts pose an increased risk since they have the ability to directly access and change data. The risk of unauthorized access is increased when an account is not timely locked when a user is terminated.

**Questioned cost:** None

**Repeat finding:** 2018-026 and 2017-025

**Recommendation:**

Change Management: HHSC should consider implementing a detective control to monitor code migration to ensure developers are not migrating their own changes to production.

User Access: HHSC should timely lock accounts at the application layer to prevent unauthorized access

**Views of responsible officials:** Agree

**Corrective action plan:**

Change Management: HHSC will remove access to migrate production program changes from development staff. PeopleSoft migration training and system access will be given to non-development staff to achieve the separation of duties requirement. Program changes would then be promoted only by non-development staff.

User Access: HHSC will take two actions. The first is to move all privileged access to a small number of emergency accounts. Emergency accounts are required to allow for recovery from a system outage or issue within the timelines expected by program.

Second, user accounts will be reviewed quarterly to ensure only the emergency accounts have privileged access. Any other existing privileged accounts will have their privileged access removed.

## HEALTH AND HUMAN SERVICES COMMISSION

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### **2019 – 005 (Continued)**

**Implementation dates:** Change Management: June 30, 2020  
User Access: June 30, 2020

**Responsible person:** Leatha Marr, Director of IT Applications

**Status:** This corrective action was partially implemented and the finding was reissued in the current year as reference number 2020-013.

HHSC removed access to migrate production program changes from development staff and move all privileged access to a small number of emergency accounts in fiscal year 2020. However, user access reviews were not completed over privileged accounts.

### **2019 – 006 Allowable Costs/Cost Principles Matching, Level of Effort, Earmarking**

**Federal Agency:** U.S. Department of Agriculture  
U.S. Department of Education  
U.S. Department of Health and Human Services  
Social Security Administration

**Federal Program Title:** WIC Special Supplemental Nutrition Program for Women, Infants, and Children  
Children's Health Insurance Program (CHIP)  
Money Follows the Person Rebalancing Demonstration  
Medicaid Cluster  
SNAP Cluster  
TANF  
CCDF Cluster  
WIC Grants to States (WGS) (nonmajor)  
Child Nutrition Discretionary Availability (nonmajor)  
Rehabilitation Services Vocational Rehabilitation Grants to States (nonmajor)  
Special Education-Grants for Infants and Families (nonmajor)  
National Family Caregiver Support, Title III, Part E (nonmajor)  
Medicare Enrollment Assistance Program (nonmajor)  
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (nonmajor)  
Projects for Assistance in Transition from Homelessness (PATH) (nonmajor)  
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program (nonmajor)  
Substance Abuse and Mental Health Services Projects of Regional and National Significance (nonmajor)  
State Partnership Grant Program to Improve Minority Health (nonmajor)  
Foster Care Title IV-E (nonmajor)  
Social Services Block Grant (nonmajor)  
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services (nonmajor)

HEALTH AND HUMAN SERVICES COMMISSION

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**2019 – 006 (Continued)**

Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds (nonmajor)  
Opioid STR (nonmajor)  
State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid (nonmajor)  
Section 223 Demonstration Programs to Improve Community Mental Health Services (nonmajor)  
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations (nonmajor)  
Block Grants for Community Mental Health Services (nonmajor)  
Block Grants for Prevention and Treatment of Substance Abuse (nonmajor)  
Maternal and Child Health Services Block Grant to the States (nonmajor)  
SSI Cluster  
Aging Cluster

CFDA Number: 10.557  
93.767  
93.791  
93.775, 93.777, 93.778  
10.551, 10.561  
93.558  
93.575, 93.596, 93.489  
10.578 (nonmajor)  
10.579 (nonmajor)  
84.126 (nonmajor)  
84.181 (nonmajor)  
93.052 (nonmajor)  
93.071 (nonmajor)  
93.104 (nonmajor)  
93.150 (nonmajor)  
93.235 (nonmajor)  
93.243 (nonmajor)  
93.296 (nonmajor)  
93.658 (nonmajor)  
93.667 (nonmajor)  
93.671 (nonmajor)  
93.752 (nonmajor)  
93.788 (nonmajor)  
93.796 (nonmajor)  
93.829 (nonmajor)  
93.898 (nonmajor)  
93.958 (nonmajor)  
93.959 (nonmajor)  
93.994 (nonmajor)  
96.001, 96.006 (nonmajor)  
93.044, 93.045, 93.053

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

## HEALTH AND HUMAN SERVICES COMMISSION

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### **2019 – 006 (Continued)**

Award Numbers and Periods: WIC Special Supplemental Nutrition Program for Women, Infants, and Children  
6TX700507, 6TX700527  
10/1/2018-9/30/2019, 10/1/2017-9/30/2019, 10/1/2017-9/30/2018, 1/1/2017-9/30/2018, 1/1/2016-9/0/2018

Children's Health Insurance Program (CHIP)  
1905TX5021, 1705TX0301  
10/1/2018-9/30/2020, 10/1/2016-9/30/2018

Money Follows the Person Rebalancing Demonstration  
1LICMS300151  
1/1/2007-9/30/202

Medicaid Cluster  
1905TXINCT, 1905TXIMPL, 1905TX5MAP, 1905TX5ADM, 1805TXINCT,  
1805TXIMPL, 1805TX5MAP, 1805TX5ADM  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018

SNAP Cluster  
6TX430165, 6TX400106, 6TX400105, 6TX430176  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018, 10/1/2016-9/30/2018

TANF  
1901TXTANF, 1901TXTAN3, 1801TXTANF, 1801TXTAN3  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018

CCDF Cluster  
G1901TXCCDF, G1801TXCCDF, G1701TXCCDF, G1601TXCCDF  
10/1/2018-9/30/2021, 10/1/2017-9/30/2020, 10/1/2016-9/30/2019, 10/1/2015-9/30/2018

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria:** Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. Per 45 CFR Section 95.507, the State shall submit a cost allocation plan for the State agency as required below to the Director, Division of Cost Allocation (DCA), in the appropriate HHS Regional Office. The plan shall describe the procedures used to identify, measure, and allocate all costs to each of the programs operated by the State agency. The cost allocation plan shall contain the procedures used to identify, measure, and allocate all costs to each benefitting program and activity. Per 45 CFR Section 95.509, the State shall promptly amend the cost allocation plan and submit the amended plan to the Director, DCA, if any of the following events occur, including if other changes occur which make the allocation basis or procedures in the approval cost allocation plan invalid.

HHSC's approved Public Assistance Cost Allocation Plan (PACAP) expenditures and revenues are initially allocated based on an estimate of Project ID percentages. After actual base statistical data is available, expenditures are reallocated and adjustments between estimated and actual costs are made. The adjustments will result in costs claimed for each period being allocated based on actual base statistics for the same period. Data is updated either by voucher, monthly, quarterly, semi-annually, or annually, depending on the Project ID.

**2019 – 006 (Continued)**

**Condition:** During testing over the application of the 2019 PACAP, the following items were noted:

- The PACAP does not include all department codes that HHSC is using to charge items. One department was not included in the PACAP and could not be tied to an allocation method.
- The PACAP contains department IDs that are allocated using two different Project IDs/allocation factors. Two departments were listed to two different allocation factors and determined to be allocated using one of the two indicated allocation methods.
- As changes occur in business operations, the Department can update the information in PACAP and adjust what allocation factor is used for different groups of costs. During 2019, one department ID was updated in the PACAP, but did not complete the process to be updated in the CAPPs system, resulting in the department being charged according to the incorrect allocation factor.
- The PACAP also summarizes whether current or historical statistics will be used in each allocation method. In application, one of the factors tested used both current and prior month's metrics.
- The PACAP includes allocation methods that are dependent on other allocation methods. One of the allocations tested was based on factors that are no longer included in the PACAP, due to updates to the plan.
- The PACAP summarizes the funding sources, including state general revenue and federal programs, which will be used by each allocation method. There are two federal program funding sources which, for budget reasons, are not being charged to the federal programs; rather, they are being charged to the State General Revenue in lieu of those programs.
- The estimates that are used for each project ID are not subject to review periodically and are only being adjusted for the new grant years and adjusted FMAP rates.

HHSC is required to pay part of the costs of providing health care to the poor and part of the costs of administering the program. Different State participation rates apply to medical assistance payments. The Federal Medical Assistance Percentage (FMAP) is updated in each allocation method in CAPPs FIN, the book of record, annually based on the Federal Register Circular. The FMAP is effective on October 1 of each year. Although there is no documented policy over when the FMAP should be updated, HHSC will allocate costs at the FMAP that is in effect at the time of the transaction and will reallocate the transactions using the FMAP in effect at the time of the reallocation. This procedure was not followed in 2019, when the costs for the months of July and August 2018 were allocated using the federal fiscal year 2018 FMAP rates, when they were reallocated during federal fiscal year 2019.

**Questioned costs:** Unknown

**Repeat finding:** 2018-005, 2017-009, and 2016-024

**Recommendation:** HHSC should review and update the cost allocation plan to ensure that the PACAP accurately describes how costs will be allocated between the federal programs and the state. HHSC should also document how the PACAP will be applied, including how the FMAP will be applied to transactions and reallocations.

**Views of responsible officials:** HHSC acknowledges and agrees with the finding.

**Corrective action plan:** The Cost Allocation Team will add a step to the annual expenditure and budget analysis to check for old Dept IDs that get re-activated without a notification to Cost Allocation through the Dept ID setup process. (Quality Control)

The Cost Allocation Team will make the Project ID fields in Section VI and Exhibit IV-2 use the exact same naming and numbering conventions so that the files can be electronically checked to ensure that all Dept IDs in one file are in the other file and that all Project IDs are the same in both files for each Dept ID. (Quality Control)



**2019 – 006 (Continued)**

The Cost Allocation Team will coordinate with the Budget Team to help ensure that budget analysts who are assigned to Dept IDs have procedures in place to ensure that setups or changes that they have requested have been completed in CAPPs-Fin, CAPPs-HR (when applicable), COGNOS, speed charts (or any other reference crosswalks used by Financial Services or program staff), and the PACAP (when applicable). (Quality Control)

The roll-out/implementation of the Electronic Dept-ID form along with concurrent training with all participants in the Dept ID routing/approval process will occur soon. This will help prevent future miscommunications and errors in completing the Dept-ID set up. (Prevention)

The Cost Allocation Team will add narrative to the PACAP that explains how HHSC may use state general revenue in place of federal funds in any award to prevent the agency from overcharging federal funds. The Budget Team is responsible for notifying the Fund Accounting Team when a federal fund source needs to be switched to a GR in lieu of counterpart.

HHSC will enhance communication between key stakeholders including the Budget Team, the Accounting Team, and the Cost Allocation Team to help ensure the necessary review of project ID fund source percentages.

The Accounting Team has updated its factor calculation and reallocation desk procedures to include language specific to always using the current CHIP FMAP rate in effect during the month in which a factor that contains the CHIP and GRCHIP fund sources is being calculated regardless of which month is being calculated.

**Implementation date:** December 31, 2020

**Responsible persons:** Justin Pickens, HHSC Budget  
Paula Reed, Accounting  
Racheal Kane, Cost Allocation

**Status:** This corrective action was not implemented and the finding was reissued in the current year as reference number 2020-016.

**2019 – 007 Allowable Costs/Cost Principles**

Federal Agency: U.S. Department of Agriculture  
U.S. Department of Health and Human Services

Federal Program Title: Children's Health Insurance Program (CHIP)  
Money Follows the Person Rebalancing Demonstration  
Medicaid Cluster  
SNAP Cluster  
TANF

CFDA Number: 93.767  
93.791  
93.775, 93.777, 93.778  
10.551, 10.561  
93.558

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

## HEALTH AND HUMAN SERVICES COMMISSION

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### **2019 – 007 (Continued)**

Award Numbers and Periods: Children's Health Insurance Program (CHIP)  
1905TX5021, 1705TX0301  
10/1/2018-9/30/2020, 10/1/2016-9/30/2018

Money Follows the Person Rebalancing Demonstration  
1LICMS300151  
1/1/2007-9/30/2020

Medicaid Cluster  
1905TXINCT, 1905TXIMPL, 1905TX5MAP, 1905TX5ADM, 1805TXINCT,  
1805TXIMPL, 1805TX5MAP, 1805TX5ADM  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018

SNAP Cluster  
6TX430165, 6TX400106, 6TX400105, 6TX430176  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018, 10/1/2016-9/30/2018

TANF  
1901TXTANF, 1901TXTAN3, 1801TXTANF, 1801TXTAN3  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

HHSC oversees the operations of the Health and Human Services system, provides administrative oversight of Texas Health and Human Services programs, and provides direct administration of some programs, such as Medicaid, Children's Health Insurance Program (CHIP), Temporary Assistance for Needy Families (TANF), and SNAP Food Benefits and Nutritional Programs. To determine eligibility for these programs, HHSC uses the Texas Integrated Eligibility Redesign System (TIERS).

**Condition:** Based on HHSC's policy, user access reviews are to be performed on a periodic basis. We determined a review was performed in May 2019 and during the review, a user with privileged access was identified to be removed. However, the user's access was not removed until October 16, 2019 after it was brought to management's attention. Upon further investigation, we noted that the last logon date for this account was November 8, 2008. We also identified another privileged account that had not been utilized since January 21, 2010. This particular account was removed on November 6, 2019 after it was brought to management's attention. There was a third privileged account which did not appear to be assigned to an individual. The account was removed on October 16, 2019. A qualitative user review should include monitoring of last logon activity to identify accounts which are not being used.

Title 1, Part 10, Texas Administrative Code (TAC), Chapter 202, Rule §202.24 Agency Information Security Program requires that all state agencies have an information security program consistent with the rules defined in the TAC 202. The Texas Health and Human Services (HHS) Circular C-021 establishes the Information Security Program for HHSC, which is promulgated within the HHS Information Security – Information Security Controls document. One of the policies addresses minimum password age, which is utilized to prevent users from reverting to their old password immediately after an enforced password change. The policy indicates the minimum password age should have a value of one (1) day. We determined that TIERS had a minimum password age value of zero (0), which is not in compliance with the password policy.

**2019 – 007 (Continued)**

**Questioned costs:** None.

**Repeat finding:** No

**Recommendation:**

User Access

HHSC should ensure user access reviews include monitoring of last logon activity to identify accounts which are not being used and to reduce the risk of unauthorized access.

Authentication

HHSC should periodically review system password policy configurations to ensure they are in compliance with the HHS Information Security – Information Security Controls.

**Views of responsible officials:** Agree

**Corrective action plan:** In accordance with CMS requirements, HHSC has secured annual assessment services with Guidehouse (formally PWC). This independent assessment team will review HHSC compliance with the Information Security Controls for password-based authentication (IA-05-01), which include the password controls for the service accounts and password policy. This review will also include user account review and service account review and include monitoring of last logon activity.

This annual CMS assessment will be completed by June 30, 2020. Upon completion of the annual report and potential corrective action plan and risk level report HHSC will perform a business impact analysis to consider business functionality. The business impact analysis will include addressing the controls in the table below.

<b>POAM IDs</b>	<b>Control ID</b>	<b>Weakness Description</b>
TIERS_2018_D_0381	AC-02	Service accounts are not reviewed within every 180 days
TIERS_2018_D_0360 TIERS_2018_D_0418 TIERS_2018_D_0419	IA-05	Passwords do not comply with IA-05-1 settings

The review of service accounts and password policies will change from an annual review to 180-day (bi-annual) review initially. This policy will be documented within HHSC IT policies, standards, processes, and procedures. HHS will be reviewing the expiration policy for the service accounts as part of the business impact analysis to determine that appropriate frequency.

In accordance with AC-02, all user accounts, with the exception of service accounts, are evaluated based on the last login date every night. A warning email notification is sent to the account owner if an account has not logged in to the system for last 50 days. If the owner does not login within the following 10 days, the user account is then suspended, and a final email notification is sent to the account owner and to the owner’s supervisor. All user accounts are also reviewed annually as required by the annual account review. Service accounts are part of a semi-annual account review and will be suspended if there is no conformation for the continuous need of these accounts from the responsible account owner.

**Implementation date:** Perform a password-based authentication review (includes service account and password policy review) every 180 days: July 31, 2020.  
Perform and Complete a Business Impact Analysis: December 31, 2020

**Responsible persons:** Joe (Marty) Martinez, Director, HHS TIERS Infrastructure and Operations  
Lorie Ramirez, Director, HHS Data Center Services  
Walter Romanowski, Audit Team Lead – ITBO Federal/State Coordination

**Status:** Corrective action plan was implemented.

## HEALTH AND HUMAN SERVICES COMMISSION

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### **2019 – 008 Allowable Costs/Cost Principles**

Federal Agency: U.S. Department of Agriculture  
U.S. Department of Health and Human Services

Federal Program Title: WIC Special Supplemental Nutrition Program for Women, Infants, and Children  
TANF

CFDA Number: 10.557  
93.558

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: WIC Special Supplemental Nutrition Program for Women, Infants, and Children  
6TX700507, 6TX700527  
10/1/2018-9/30/2019, 10/1/17-9/30/19, 10/1/17-9/30/18, 1/1/17-9/30/18, 1/1/2016-  
9/30/2018

TANF  
1901TXTANF, 1901TXTAN3, 1801TXTANF, 1801TXTAN3  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.430(i-vii), the Department of Health and Human Services Commission must ensure that charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must: (i) be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; (ii) be incorporated into the official records of the non-federal entity; (iii) reasonably reflect the total activity for which the employee is compensated by the non-federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS); (iv) encompass both federally assisted and all other activities compensated by the non-federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-federal entity's written policy; (v) comply with established accounting policies and practices of the non-federal entity; and (vii) support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award, a federal award and non-federal award, an indirect cost activity and a direct cost activity, two or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

**Condition:** The process in place for verification of the employee pay towards a federal grant includes the use of the Financial Services CFO System hosted by the HHS Enterprise Portal in FSS-CFO to certify employee time on a semi-annual basis. During testing of TANF for one out of 13 selections, the time and effort was not certified. The individual who was not certified was due to an IT system error. During testing of CFDA #10.557, for six out of 40 selections, the time and effort was not certified. Certification was missed as the project ID used to identify an individual's time was a temporary id that was not linked with the certification system. Therefore, these individuals for this time period were not certified until inquired through the audit.

**Questioned costs:** None.

**Repeat finding:** No

**Recommendation:** HHSC should implement procedures to ensure certification of time and effort. These procedures should include a monthly or quarterly review of time and effort reports to ensure all are signed.

**2019 – 008** (Continued)

**Views of responsible officials:** The HHSC Chief Financial Officer Area agrees with the IT system error noted and that time and effort not initial paid with a sole source are not certified in the FSS-CFO system but instead certified via the agency's expenditure transfer process as corrections.

**Corrective action plan:** The HHSC CFO Area will continue to provide training related to sole source certification requirements and process.

The HHSC Chief Financial Officer Area will develop Quality Controls to validate the FSS-CFO system is identifying all appropriation information for certification.

The HHSC Chief Financial Officer Area will enhance the current certification process to better consolidate certification information, affirmations from managers and corrections.

**Implementation date:** Establish Quality Controls for FSS-CFO Sole Source Certification function – May 1, 2020.

**Responsible person:** Sheila Hyde, Manager, Office of the CFO

**Status:** Corrective action plan was implemented.

## HEALTH AND HUMAN SERVICES COMMISSION

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### **2019 – 009 Procurement and Suspension and Debarment**

#### **Health and Human Services Commission / Department of State Health Services**

Federal Agency: U.S. Department of Agriculture  
U.S. Department of Health and Human Services

Federal Program Title: WIC Special Supplemental Nutrition Program for Women, Infants, and Children  
Hospital Preparedness Program (HPP) and Public Health Emergency  
Preparedness (PHEP) Aligned Cooperative Agreements  
Money Follows the Person Rebalancing Demonstration

CFDA Number: 10.557  
93.074  
93.791

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: WIC Special Supplemental Nutrition Program for Women, Infants, and Children  
6TX700507, 6TX700527  
10/1/2018-9/30/2019, 10/1/17-9/30/19, 10/1/17-9/30/18, 1/1/17-9/30/18, 1/1/2016-  
9/30/2018

Hospital Preparedness Program (HPP) and Public Health Emergency  
Preparedness (PHEP) Aligned Cooperative Agreements  
NU90TP921879  
7/1/2017-6/30/2020

Money Follows the Person Rebalancing Demonstration  
1LICMS300151  
1/1/2007-9/30/2020

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Material Weakness in Internal Control and Material Noncompliance

**Criteria:** Per 2 CFR Section 200.317, States and governmental subrecipients of States, will use the same State policies and procedures used for procurements from non-federal funds. They also must ensure that every purchase order or other contract includes any clauses required by federal statutes and executive orders and their implementing regulations. Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

An open market solicitation is used to purchase a good or service by soliciting from any available source. The open market solicitation procedure is authorized by Texas Government Code §2155.062(a) (3) and 2156.061. Open market informal solicitations can be used for procurements of commodities or services greater than \$5,000 but not greater than \$25,000. Open Market Formal Solicitation is used for agency-administered open market purchases of services greater than \$25,000 and for commodities if delegated by Texas Comptroller or through statutory authority specific to an agency. Per the HHSC Procurement Manual, for small purchases (\$5,000 or less excluding IT purchases) competition is not required; however, HHSC's PCS Division does require contact with at least one Historically Underutilized Business (HUB) vendor to provide them with an opportunity to quote. HHSC

PCS conducts procurement activities for all HHSC agencies, resulting in a purchase order, contract, or other agreement for the requesting agency. Following the procurement process, HHSC agency staff are responsible for subsequent contract management and monitoring activities.

**2019 – 009 (Continued)**

Per Texas Government Code 531.0055, for each health and human services system agency or division, the operational authority and responsibility for the contracting, purchasing, and related policies rests with HHSC's Procurement and Contracting Services (PCS). In addition, all procurement functions are performed by HHSC PCS on behalf of the Department of State Health Services.

**Condition:** Audit procedures included a review of procurement files related to 15 WIC purchases, five Money Follows the Person Rebalancing Demonstration purchases, and 12 HPP & PHEP purchases. Results of test work are as follows:

**WIC**

- One out of 15 procurement files were coded to the wrong PCC code. PO amounts were approximately \$27,266. No questioned costs as documentation error only.
- One out of 15 procurement files did not contain evidence that a TCI search was performed. Contract amount was approximately \$248,525.

**Money Follows the Person Rebalancing Demonstration**

- Three out of five procurement files reviewed were later determined to be subrecipient contracts. The PO amounts were approximately \$1,163,710. No questioned cost as these were coded to the wrong general ledger account.

**Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements**

- Three out of 12 procurement files did not contain evidence that a TCI search was performed. PO amounts were approximately \$74,726.

**Questioned costs:** \$323,251

**Repeat finding:** 2018-007, 2017-023, 2016-026, and 2015-024

**Recommendation:** We recommend that HHSC PCS continue to provide training to employees, including supervisors and management, to ensure compliance of internal procedures, Texas Government Code, and federal regulations. HHSC PCS should implement effective controls that include a review and approval process to address the significant elements of the procurement process. HHSC PCS should review their current checklists and procurement tools to determine if revision is necessary to further facilitate compliance with State and Federal regulations. Also, automated controls should be considered to ensure segregation of duties between initiation of procurement activities and buying activities.

**Views of responsible officials:** Health and Human Services Commission (HHSC) agrees with the finding and has fully implemented a corrective action plan to address the recommendations.

**Corrective action plan:** HHSC management concurs with the recommendation to continue to provide training to employees, supervisors, and management, to ensure compliance of internal procedures, and state and federal regulations. HHSC Procurement and Contracting Services (PCS) has implemented several improvements, including checklist updates to ensure compliance with internal policies and procedures, Comptroller of Public Accounts (CPA) guidelines and state law. The checklist also requires a review and management signature after the completion of the procurement to insure all steps were followed and documented correctly. The HHSC Compliance and Quality Control (CQC) team reviews various stages of the solicitation process, manages the evaluation tool and scoring process, and reviews, revises and creates processes and procedures to ensure compliance with state law and the CPA State of Texas Procurement and Contract Management Guide.

**2019 – 009 (Continued)**

HHSC PCS has provided trainings for purchasing staff on the policies and procedures that have been reviewed and updated by CQC. HHSC PCS utilizes its CAPPs Financials automated system to process procurements which distinguishes the roles of program vs buyer-during the procurement process

The corrective action for the findings of the reviewed POs with Dates of Procurement ranging from 9/1/2017 to 11/29/2018 has been fully implemented.

PCS updated the PCS 150 and 160 Checklists for greater clarification with versions specific to each type of procurement in May 2019. PCS staff were trained on the new forms in May and June of 2019. PCS management continues to review documentation used by purchasers to ensure they comply with internal procedures, Comptroller of Public Accounts regulations and state law and trains purchasers on any required updates.

Trainings on updated policies and procedures were offered in November of 2019 and completed in December of 2019. PCS will continue to target trainings as needed.

CAPPs Financials 9.2 system provides segregation of the agency's business processes related to the requisition, purchasing, solicitation and contract creation processes. The new system ensures pre-procurement planning and initiation is correctly documented and handled by program staff before being assigned to a procurement professional for processing.

**Implementation date:** Implemented December 31, 2019

**Responsible persons:** Linda Dominguez, PCS Audit and Review Team Lead  
Glenn Garvey, Deputy Associate Commissioner, PCS

**Status:** This corrective action was partially implemented and the finding was reissued in the current year as reference number 2020-020.

Corrective action was implemented for the Money Follows the Person Rebalancing Demonstration and the HPP and PHEP Aligned Cooperative Agreements. Additionally, while updates to the PCS 150 checklist was implemented, retention of those checklists was not fully implemented.

**2019 – 010 Special Tests and Provisions – Compliance Investigations of High-Risk Vendors**

Federal Agency: U.S. Department of Agriculture  
Federal Program Title: WIC Special Supplemental Nutrition Program for Women, Infants, and Children  
CFDA Number: 10.557  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 6TX700507, 6TX700527  
10/1/2018-9/30/2019, 10/1/17-9/30/19, 10/1/17-9/30/18, 1/1/17-9/30/18, 1/1/2016-9/30/2018  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance



**2019 – 010 (Continued)**

**Criteria:** A State agency operating a retail food delivery system must conduct compliance investigations. These investigations consist of inventory audits and/or compliance buys, on a minimum of 5% of the vendors authorized as of October 1 of each year. Farmers are not included in this requirement. A State agency must conduct compliance investigations on its high-risk vendors up to the 5% minimum. High-risk vendors are identified at least once annually, using criteria developed by FNS and/or other statistically based criteria developed by the State agency and approved by FNS. If the number of high-risk vendors exceeds 5% of the total, then the State agency must prioritize vendors for investigative purposes based on their potential for noncompliance and/or loss. If the number of high-risk vendors falls short of 5% of the total, the State agency must randomly select enough additional vendors to meet the 5% requirement. When a compliance investigation discloses vendor violations, the State agency must take appropriate action against the vendor. Such action includes delaying payment or establishing a claim if a violation affects payment to the vendor; imposing sanctions mandated by program regulations for certain stated violations; and imposing other, less severe sanctions prescribed by the State agency's sanction schedule for lesser violations (7 CFR sections 246.2 (definitions of "compliance buy," "high-risk vendor," and "inventory audit"), 246.12(j)(4)(i) through (iii), 246.12(k)(2) through (4), and 246.12(l)(1) and (2)). Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

HHSC performs compliance buys and invoice audits in each given fiscal year for high risk vendors selected from the risk assessment. The inspector performing the audit summarizes the results provided to the WIC Vendor Monitoring Manager for review. The summary results are reviewed in detail by the Women, Infants, and Children (WIC) Vendor Monitoring Manager for consistency with the supporting data prior to the vendor being notified.

**Condition:** During our testing, four out of four samples reviewed did not have formal documentations of review documented. Per WIIC/VMO - Compliance Oversight Branch - Procedures, the Compliance Oversight Branch (COB) Manager or Vendor Management Operations (VMO) Director sign off with approval for Inspector General Vendor Management Unit (IG VMU) to continue the process. The signed document is saved to the shared drive and the IG VMU staff is notified via email. The Program is not following or updating its policy to reflect the current review process.

**Questioned costs:** None

**Repeat finding:** 2018-009

**Recommendation:** We recommend that HHSC revise its policy or continue to assist the Programs by providing training to employees, including supervisory-level employees, to ensure compliance with Program policy and federal regulations.

**Views of responsible officials:** HHSC concurs that the policy needs to be updated to reflect the current review process.

**Corrective action plan:** HHSC WIC management will update their review process to formally document the receipt of workpapers from HHSC-OIG.

**Implementation date:** March 6, 2020

**Responsible person:** LaDon Woodson, Manager, WIC

**Status:** Corrective action plan was implemented.

**2019 – 011 Equipment/Real Property Management**

Federal Agency: U.S. Department of Agriculture  
U.S. Department of Health and Human Services

Federal Program Title: WIC Special Supplemental Nutrition Program for Women, Infants, and Children  
Money Follows the Person Rebalancing Demonstration

CFDA Number: 10.557  
93.791

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: WIC Special Supplemental Nutrition Program for Women, Infants, and Children  
6TX700507, 6TX700527  
10/1/2018-9/30/2019, 10/1/17-9/30/19, 10/1/17-9/30/18, 1/1/17-9/30/18, 1/1/2016-  
9/30/2018

Money Follows the Person Rebalancing Demonstration  
1LICMS300151  
1/1/2007-9/30/2020

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per Texas Government Code Title 4. Subchapter L, Sec. 403.273. (g), “At all times, the property records of a state agency must accurately reflect the property possessed by the agency. Property may be deleted from the agency’s records only in accordance with rules adopted by the comptroller.”

According to SPA Process User’s Guide – Chapter 2 – General Policies – Records Retention, “The Texas State Records Retention Schedule requires agencies to maintain property records for the life of the asset and for a period not less than three fiscal years after the disposal of property. Property records should include any payment-related source documentation (i.e., invoices, payment vouchers, receipts, etc.) necessary to substantiate the value of the asset. When applicable, agencies must adhere to the federal rules and regulations for retention of records for property purchased with federal grants or funds. Where federal guidelines and state guidelines apply, the greater required time period for records retention applies. If a state agency fails to keep the records, the Comptroller’s office may refuse to draw warrants or initiate electronic funds transfers on behalf of the agency.”

Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. Per SPA Process User’s Guide – Chapter 2 – General Policies – Policy and Contacts, “Per Government Code, Section 403.271, each state agency (and university choosing to report to SPA) is responsible for ensuring that its fiscal year-end capitalized asset balance(s) reflected in SPA are accurate and materially correct.”

According to SPA Process User’s Guide – Chapter 6 – Deleting Property and Funds – Disposal method 15, “Property must be in a disposal method 5c before it can be updated to disposal method 15.”

**Condition:** During our testing, we noted the following:

- 1 out of 40 samples does not have the correct asset description per the invoice.
- 17 out of 40 samples did not maintain disposal record.
- 8 out of 40 samples were not disposed timely
- 6 out of 40 samples did not utilize disposal method 5c before utilizing disposal method 15 per the SPA Manual.

**2019 – 011 (Continued)**

**Questioned costs:** None.

**Repeat finding:** No.

**Recommendation:** We recommend that HHSC continue to providing training to employees, including supervisory-level employees, to ensure compliance with State policy and federal regulations.

**Views of responsible officials:** Agree

**Corrective action plan:** Asset Management Office will coordinate with Federal Funds Office to expand on developed training. The Asset Management Office will provide training to designated asset inventory coordinators, employees, including supervisory-level employees, to ensure compliance with State policy and federal regulations related to asset management. The Federal Funds Office will provide training to HHSC staff who manage federal awards to ensure compliance with federal requirements.

**Implementation date:** August 31, 2020

**Responsible persons:** Monica Reyes, Deputy Director, Asset Management  
Jackson Kramer, Director, Asset Management

**Status:** This corrective action was partially implemented and the finding was reissued in the current year as reference number 2020-018.

Corrective action was implemented over asset additions. However, corrective action was not implemented over the maintenance, timeliness and methodology for asset disposals.

**2019 – 012 Special Tests and Provisions – EBT Reconciliation**

Federal Agency: U.S. Department of Agriculture

Federal Program Title: SNAP Cluster

CFDA Number: 10.551, 10.561

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: 6TX430165, 6TX400106, 6TX400105, 6TX430176  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018, 10/1/2016-9/30/2018

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria:** Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

**2019 – 012 (Continued)**

The SNAP Cluster is an entitlement program with standard eligibility and benefits. The benefits each household receives are used to purchase food at authorized retail stores. States issue benefits in the form of debit cards, which recipients can use to purchase food. This is known as electronic benefits transfer (EBT). The State's EBT contractor is responsible for settlement, or payment, to retailers that have accepted EBT cards for food purchases. The contractor's "concentrator bank" makes the payment through the National Automated Clearing House (ACH) system.

The concentrator bank is reimbursed for the payments by a draw made on the State's EBT benefit account with the U.S. Treasury. The State is responsible for reconciling the payments made to retailers by its EBT contractor with the amounts drawn from its EBT account with the U.S. Treasury. Per the Compliance Supplement, Texas must obtain a system and organization controls for service organization examination report (SOC 1) by an independent auditor of the State EBT service providers (service organization) regarding the issuance, redemption, and settlement of benefits under SNAP. States must have systems in place to reconcile all of the funds entering into, exiting from, and remaining in the system each day with the State's benefit account with Treasury and EBT contractor records (7 CFR sections 274.3(a)(1) and 274.4(a)). Also, the State is required to maintain adequate security over, and documentation/records for, EBT cards, to prevent their theft, embezzlement, loss, damage, destruction, unauthorized transfer, negotiation, or use (7 CFR section 274.8(b)(3)).

**Condition:** HHSC is responsible for determining eligibility of the SNAP recipients and validating amounts paid to the retailers by performing daily reconciliations between the EBT system and the Automated Standard Application for Payments (ASAP) and Account Management Agent (AMA) maintained by the US Treasury. No compliance exceptions were noted with regard to eligibility or the daily EBT reconciliations to cash.

**EBT Reconciliations to Eligible Recipients:** HHSC must have systems in place to reconcile all of the funds entering into, exiting from, and remaining in the system each day with the State's Treasury benefit account and EBT contractor records. This includes a reconciliation of the State's issuance files of posting to recipient accounts with the EBT contract. HHSC must also have systems in place to reconcile retailer credit activity as reported into the banking system to client transactions maintained by the processor and to the funds drawn down from the EBT benefit account with Treasury (7 CFR section 274.4(a)).

HHSC utilizes the Texas Integrated Eligibility Reporting System (TIERS) for determining eligibility for SNAP. However, there were no reconciliations from the EBT system to TIERS performed during fiscal year 2018 to fulfill the requirement to reconcile to client transactions maintained by the processor (i.e., eligible recipients utilized the EBT card benefits). No compliance exceptions were noted with regard to eligibility.

**Questioned costs:** None.

**Repeat finding:** 2018-015

**Recommendation:** HHSC should perform reconciliations from the EBT system to TIERS to fulfill the requirement to reconcile retailer credit activity as reported into the banking system to client transaction.

**Views of responsible officials:** HHSC agrees with the finding related to EBT system to TIERS client benefit issuance reconciliation. TIERS benefit issuance requests are sent to EBT via automated interface and EBT returns an acknowledgement for each record. Records that do not match generate issuance exceptions which are reconciled on a daily basis. Additionally, HHSC has processes in place to reconcile benefits issued in TIERS and EBT on a daily basis through issuance summary reports with the EBT vendor. HHSC will strengthen existing processes by adding a reconciliation of benefit issuance summaries between EBT and TIERS on a monthly basis.

**Corrective action plan:** To address the finding, HHSC will develop and implement a reconciliation process and reconcile past months going back to the start of the current fiscal year. Additionally, HHSC will implement management oversight of the process to ensure compliance.

**2019 – 012 (Continued)**

**Implementation dates:** Determine data needed: April 30, 2020  
 Develop and document processes: May 15, 2020  
 Train staff: May 31, 2020  
 Implement monthly reconciliation: June 30, 2020 (for May 2020)  
 Implement management oversight: July 31, 2020  
 Reconcile past months to September 2019: August 31, 2020

**Responsible person:** Todd Byrnes, Associate Commissioner, Eligibility Operations

**Status:** Corrective action plan was implemented.

**2019 – 013 Allowable Costs/Cost Principles**

**Federal Agency:** U.S. Department of Health and Human Services  
**Federal Program Title:** Children’s Health Insurance Program (CHIP)  
 Medicaid Cluster  
**CFDA Number:** 93.767  
 93.775, 93.777, 93.778  
**Pass-Through Agency:** N/A  
**Pass-Through Number(s):** N/A  
**Award Numbers and Periods:** Children’s Health Insurance Program (CHIP)  
 1905TX5021, 1705TX0301  
 10/1/2018-9/30/2019, 10/1/2016-9/30/2018  
Medicaid Cluster  
 1905TXINCT, 1905TXIMPL, 1905TX5MAP, 1905TX5ADM, 1805TXINCT,  
 1805TXIMPL, 1805TX5MAP, 1805TX5ADM  
 10/1/2018-9/30/2019, 10/1/2017-9/30/2018  
**Statistically Valid Sample:** No, and not intended to be a Statistically Valid Sample  
**Type of Finding:** Material Weakness in Internal Control and Material Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

HHSC utilizes various service providers to perform system processing and other functions on behalf of HHSC. One service provider is Accenture State Healthcare Services, LLC (Accenture), who commenced the full responsibility for operations of the Texas Medicaid Claims Administration System on August 1, 2014 to provide services to the State of Texas (State) and the State’s Medicaid clients and providers. Prior to August 2014, Accenture performed only the information technology services to support the maintenance and operation of the Medicaid Claims Administration System as part of a team referred to as the Texas Medicaid & Healthcare Partnership (TMHP).

**2019 – 013 (Continued)**

Another service provider is Conduent State Healthcare, LLC (Conduent), who began processing outpatient pharmacy claims through the Medicaid/Children's Health Insurance Program (CHIP) Vendor Drug Program's point-of-sale pharmacy claim system starting in 2010. They now perform services related to the pharmacy claims processing system and managing the rebate administration functions for the HHSC Vendor Drug Program (VDP). The Medicaid Vendor Drug Program processes prescription drug claims for: Medicaid, Children with Special Health Care Needs (CSHCN) Services Program, and the Kidney Health Care (KHC) program. The Vendor Drug Program provides services for nearly 5,000 Texas pharmacies.

Service providers annually provide a System and Organization Controls (SOC) report. The report from a Certified Public Accounting (CPA) firm provides their opinion on the fairness of the presentation of the description and the suitability of the design and operating effectiveness of the controls to achieve the control objectives stated in the description, based on the firm's examination.

**Condition:** Based on our review, we noted a qualified opinion was issued by the CPA firm for the Accenture SOC report. A qualified opinion effectively means one or more controls were not designed and/or operating effectively. For Accenture, the qualified opinion was due to a developer having access to production, which is a segregation of duties conflict.

Our review of the Conduent SOC report noted that, while their CPA firm issued an unqualified opinion (meaning in the CPA firm's opinion the controls appear to be designed and operating effectively), Conduent had a similar segregation of duties conflict of a developer having access to production. Conduent also had numerous other exceptions.

Outsourcing services does not relinquish an organization from the responsibility of ensuring an effective control environment is in place and operating effectively. In order to obtain assurance that service providers have a sound control environment, it is important to thoroughly review provided SOC reports and determine any operational risks associated with the noted control exceptions.

We determined the HHSC Contract Administration & Provider Monitoring group does perform a review of the SOC reports and, when warranted, follow-up with the service providers based on the exceptions identified. However, we did note there are no documented procedures in place to ensure consistency of the review process, which is especially beneficial when there is staff turnover.

**Questioned cost:** None.

**Repeat finding:** No.

**Recommendation:** We recommend management document their process for reviewing service provider's SOC reports. Items to consider include assessing the service auditor's opinion, identified control exceptions and the service provider's response, complementary user entity controls, and reliance on subservice providers.

**Questioned costs:** None.

**Views of responsible officials:** CAPM agrees with the finding.

**Corrective action plan:** CAPM will develop and implement an SOP (Standard Operating Procedure) document to include assessing the service auditor's opinion, identified control exceptions and the service provider's response, complementary user entity controls, and reliance on subservice providers.

**Implementation dates:** May 1, 2020

**Responsible persons:** Michael Blood, Director, Contract Administration  
Dana Collins, Director, Contract Administration and Provider Monitoring

**Status:** Corrective action plan was implemented.

**2019 – 014 Special Tests and Provisions – ADP Risk Analysis and System Security Review**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Medicaid Cluster  
CFDA Number: 93.775, 93.777, 93.778  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1905TXINCT, 1905TXIMPL, 1905TX5MAP, 1905TX5ADM, 1805TXINCT, 1805TXIMPL, 1805TX5MAP, 1805TX5ADM  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria:** State agencies must establish and maintain a program for conducting periodic risk analyses to ensure that appropriate, cost effective safeguards are incorporated into new and existing systems. State agencies must perform risk analyses whenever significant system changes occur. State agencies shall review the ADP system security installations involved in the administration of Health and Human Services (HHS) programs on a biennial basis. At a minimum, the reviews shall include an evaluation of physical and data security operating procedures and personnel practices. The State agency shall maintain reports on its biennial ADP system security reviews, together with pertinent supporting documentation, for HHS on-site reviews (45 CFR section 95.621). Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

**Condition:** SysCat, HHSC's enterprise-wide repository for approved HHS systems, is HHSC's book of record of all information technology (IT) systems, including both in-house and third party systems. During 2018, HHSC worked to consolidate the list by linking subsystems to the parent system, resulting in 83 Medicaid related systems. HHSC refreshed the Information Security Controls Guide and completed standardizing security assessment templates for both in-house and third party systems. Additional templates were developed to track potential deficiencies and resolution. The deficiencies and resolutions are tracked in a centralized database and a review is conducted to close any open recommendations. During fiscal year 2018, 19 risk assessments were executed based on internal methodology or third party assessments. In fiscal year 2019, an additional 12 risk assessments were completed. Noncompliance is due to HHSC not performing risk assessments over all 83 systems in a two-year period.

**Questioned costs:** None

**Repeat finding:** 2018-023, 2017-015, 2016-020, and 2015-021

**Recommendation:** HHSC should ensure all systems are reviewed in a two year period. HHSC should also implement oversight controls to ensure progress toward the plan is executed during the two year period, including resolution of remediation items.

**Views of responsible officials:** Agree

**Corrective action plan:** HHSC will create a formal project following Project Management Office guidelines and assign a project manager from the Applications team who will report monthly through established project management processes on completion of risk assessments and track required remediation efforts.

**2019 – 014 (Continued)**

HHSC has hired two security analysts and one business analyst dedicated to conducting risk assessments for internal Medicaid-funded systems and coordinating risk assessments by vendor-managed systems which receive Medicaid funding. The team will continue to complete risk assessments with the following charges:

- A goal of completion of eight or more assessments per quarter has been established.
- Remediation items identified during assessments will be assigned to the appropriate support team and prioritized through established change management processes.
- Development of a biannual schedule for on-going assessments by August 31, 2020.
- Completion of assessments on remaining systems is targeted for December 31, 2020.

**Implementation date:** December 31, 2020

**Responsible persons:** P.J. Fritsche, HHSC IT Director, Medical and Social Services Applications  
Thuy Cao, Chief Information Security Officer

**Status:** This corrective action was not implemented and the finding was reissued in the current year as reference number 2020-024.

**2019 – 015 Special Tests and Provisions – Provider Health and Safety Standards**

Federal Agency: U.S. Department of Health and Human Services

Federal Program Title: Medicaid Cluster

CFDA Number: 93.775, 93.777, 93.778

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: 1905TXINCT, 1905TXIMPL, 1905TX5MAP, 1905TX5ADM, 1805TXINCT, 1805TXIMPL, 1805TX5MAP, 1805TX5ADM  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria:** Per 42 CFR part 442, providers must meet the prescribed health and safety standards for hospitals, nursing facilities, and ICF/MR. The standards may be modified in the State plan. Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

**Condition:**

Acute Care: An out-of-state (OOS) provider may come into the program based on several different circumstances, including: (1) the client being sent out of state for services that are not readily available in Texas; and (2) border states where it is the norm for clients to receive a service in that border state. Under current HHSC procedures, HHSC requires OOS providers to fill out the same application as an in-state provider. OOS providers are to receive a letter that tells them that their enrollment is limited and informing them of the amount of time that has been granted.



**2019 – 015 (Continued)**

Effective June 18, 2018, the Termination Notification Database (CMS Medicaid Termination File and the CMS Medicare for Cause Revocations File) was combined into one file titled the Averse Action File. As directed by HHSC, TMHP implemented a project (deploying end of January 2019) to perform monthly post-enrollment data matches against the Adverse Actions file in order to identify TMHP-enrolled providers, including their owner and managing employees, who Texas is required to take termination action against, to include out of state providers. Although the service organization utilizes Medicare enrollment as a prerequisite for the provider adhering to standards, the monitoring protocol was not finalized until December 2019 to check on the providers Medicare numbers to ensure that they are current and up to date.

**Questioned costs:** None

**Repeat finding:** 2018-020, 2017-016, 2016-021, 2015-026, 2014-015, and 2013-017

**Recommendation:**

Acute Care: The implementation date of the new monitoring protocol for OOS providers was outside of fiscal year 2019. HHSC should continue performing monthly checks on all providers to ensure that they are not excluded or prohibited from participation in Medicaid through contract requirement and validate that the contractor is fulfilling its requirements through the Functional Requirement review.

**Views of responsible officials:** CAPM agrees with and has as of December 2019 fully complied with the Acute Care Recommendation.

**Corrective action plan:**

Acute Care: Accenture State Healthcare Services (the service organization) performs monthly checks on all providers per contract requirement PRV-0405. HHSC validated that Accenture is fulfilling its requirements via Functional Requirement review PRVENMNT001, which was completed in December 2019.

**Implementation date:** December 11, 2019

**Responsible persons:** Michael Blood, Director, Contract Administration  
Dana Collins, Director, Contract Administration and Provider Monitoring

**Status:** Corrective action plan was implemented.

**2019 – 016 Matching, Level of Effort, Earmarking**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Children’s Health Insurance Program (CHIP)
CFDA Number:	93.767
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Numbers and Periods:	1905TX5021, 1705TX0301 10/1/2018-9/30/2020, 10/1/2016-9/30/2018
Statistically Valid Sample:	No, and not intended to be a Statistically Valid Sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance

**2019 – 016** (Continued)

**Criteria or specific requirement:** Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. Per the 2018 Compliance Supplement, expenditures not directly related to providing child health insurance assistance under the plan are limited to 10% of the state's total expenditures through CHIP.

**Condition:** In prior years, HHSC Budget staff were monitoring compliance with this requirement through a series of calculations. In fiscal year 2019, this calculation was not being performed to review compliance. No compliance issues were noted during the recalculation of the requirements.

**Questioned costs:** None.

**Repeat finding:** No.

**Recommendation:** HHSC should ensure that the controls over earmarking requirements are being followed to ensure that any future changes to the program funding will not result in noncompliance.

**Views of responsible officials:** Concur with the finding.

**Corrective action plan:** Will ensure that the 10% administrative cap calculation is reinstated into the process.

**Implementation date:** May 31, 2020

**Responsible person:** Randolph Lovejoy, Deputy Budget Director

**Status:** This corrective action was not implemented and the finding was reissued in the current year as reference number 2020-019.

**2019 – 017** Eligibility

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Money Follows the Person Rebalancing Demonstration  
CFDA Number: 93.791  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 1LICMS300151  
1/1/2007-9/30/2020  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Material Weakness and Material Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

**2019 – 017 (Continued)**

The Money Follows the Person Demonstration (MFPD) was implemented to eliminate barriers and enable Medicaid-eligible individuals to transition from nursing facilities (NF) to the community and receive necessary long term services and supports (LTSS) in the setting of the individual's choice. Individuals can participate in the program through the STAR+ program and through the Home and Community Based Services (HCS) program. To be eligible for MFPD, the individual must meet eligibility criteria that requires the individual to:

- reside continuously in an institutional setting for at least 90 days prior to the eligibility date and be enrolled from a Medicaid certified nursing facility (NF);
  - be Medicaid eligible under Title XIX of the Social Security Act;
  - be transitioning\* from a NF into a qualified residence that includes:
    - a home owned or leased by the individual or individual's family member;
    - an apartment with an individual lease that includes living, sleeping, bathing, and cooking areas in which the individual/or family member has domain;
    - Assisted Living (AL) apartment (service code 19);
    - Residential Care apartment (service code 19A); and
    - Adult Foster Care (AFC) home (no more than four unrelated individuals living in the home);
  - agree to participate in the MFPD by completing Form 1580, Texas Money Follows the Person Demonstration Project Informed Consent for Participation, signed by the individual or authorized representative (AR) and MCO staff after explanation of MFPD and prior to delivery of services.
- \*The MCO must include the AR in the actual transition planning, if applicable.

HHSC has outsourced the eligibility determination for the STAR+ program and the HCS program to Managed Care Organizations (MCO) and Local Intellectual and Developmental Disability Authorities (LIDDA).

**Condition:** During our testing, we noted the following:

- Out of 40 individuals determined eligible by MCOs/LIDDAs, HHSC did not retain or receive Form 1580 for six individuals.
- HHSC did not retain or receive documentation showing that the MCO/LIDDAs screened the case for eligibility for the MFPD program for 2 out of 40 cases.
- One out of 40 participants reviewed stayed in the program more than 365-days entitlement period.
- One out of 40 participants reviewed did not stay in a qualified institutions for 90 days or more.
- 14 out of 40 participants reviewed were not eligible for MFPD.
- 40 out of 40 samples selected did not have a monitoring process in place to ensure if the MCO/service coordinator determined eligibility correctly.

**Questioned costs:** \$225,695

**Repeat finding:** No.

**Recommendation:** We recommend the Program to maintain effective internal controls, implement monitoring procedures, and provide training to staff to ensure proper record retention in order to comply with applicable procedures and federal regulations.

**Views of responsible officials – 2019:** In accordance with The Centers for Medicare and Medicaid (CMS) approved Sustainability Plan, Texas ended MFPD enrollment December 31, 2017, with the entitlement period continuing for the following 12 months.

MFPD was modeled after the Texas Promoting Independence initiative, the state's model to transition people from institutional services to community settings. Texas implemented MFPD with sustainability in mind, using its own waiver structure. Over the course of the project, functions such as informed consent and verifying eligibility for the demonstration were transferred through contract changes to the entities performing service coordination or transition planning. The contracts are to be monitored by the specific HHSC division issuing the contract.

**2019 – 017 (Continued)**

The informed consent form was used to obtain permission to be in the national evaluation. During the evaluation, DADS/HHSC monitored those closely each month. The evaluation ended in September 2017. The consent form also identified unique demonstration services. Those services were incorporated into the service array and are now available to anyone who transitions from an institution to STAR+PLUS HCBS or HCS.

Verifying MFPD eligibility continues to be important. For people in HCS, the LIDDAs were required to determine eligibility. For members enrolled in STAR+PLUS HCBS, the MCOs check eligibility, the PSU is required to verify eligibility before entering the MFPS code.

**Corrective action plan – 2019:** To improve internal controls, program staff will:

- Coordinate with the LIDDA, Program Support Unit, Managed Care Contract Compliance and Oversight, and Money Follows the Person Demonstration staff to clarify roles and responsibilities for MFP demonstration enrollment, verification of demonstration qualifications, and monitoring. September 30, 2020
- Revise the Informed Consent Form (Form 1580) to add signature of MCO and LIDDA service coordinators to sign they verified the person's qualifications and request the form be securely emailed to a program email address to reduce the reliance on a staff member or FAX machine. June 2020
- Provide training to MCO and LIDDA staff on obtaining informed consent to participate in the MFP demonstration. November 2020

**2020 Update:** Per inquiry with the department, the Informed Consent Form was revised per the corrective action plan as of August 31, 2020. Management had implemented the remaining corrective action by the implementation date of November 2020. However, as this corrective action was not implemented until after August 31, 2020, the finding remained for fiscal year 2020.

In addition, HHSC provided the Centers for Medicare and Medicaid Services (CMS) the support information and documentation related to this finding in December 2020. CMS confirmed the issue was resolved based on their review of the information and documentation provided.

**Views of responsible officials – 2020:** Agree

**Corrective action plan – 2020:** To improve internal controls, program staff will:

- Coordinate with the LIDDA, Program Support Unit, Managed Care Contract Compliance and Oversight, and Money Follows the Person Demonstration staff to clarify roles and responsibilities for MFP demonstration enrollment, verification of demonstration qualifications, and monitoring. September 30, 2020
- Revise the Informed Consent Form (Form 1580) to add signature of MCO and LIDDA service coordinators to sign they verified the person's qualifications and request the form be securely emailed to a program email address to reduce the reliance on a staff member or FAX machine. June 2020
- Provide training to MCO and LIDDA staff on obtaining informed consent to participate in the MFP demonstration.

**Implementation date:** Michelle Erwin, Deputy Associate Commissioner for Medicaid/CHIP Program & Policy

**Responsible person:** November 30, 2020

**2019 – 018 Allowable Costs/Cost Principles**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: TANF  
CFDA Number: 93.558  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1901TXTANF, 1901TXTAN3, 1801TXTANF, 1801TXTAN3  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** According to §200.303 Internal Controls of 2 CFR Part 200, 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. Beginning September 1, 2017, HHSC utilizes version 9.2 of PeopleSoft's General Ledger (referred to at HHSC as CAPPs FIN) as a financial management application. HHSC relies on information produced from CAPPs FIN to comply with various aspects of compliance requirements, including Allowable Costs/Cost Principles. Specific to the Department, each voucher is reviewed and approved prior to the payment being made. The item noted below appeared to not have been reviewed appropriately.

**Condition:** During our testing, we noted the following:

- One out of nine invoices coded the incorrect department ID, resulting in the expense being drawn off the incorrect grant and, therefore, resulting in an over payment by the federal grant awards involved.

**Questioned costs:** None

**Repeat finding:** No.

**Recommendation:** We recommend the Department implements procedures to ensure compliance with federal Allowable Costs/Cost Principles regulation.

**Views of responsible officials:** The prosecuting authority's payment voucher was divided between the two programs involved in the beneficiary prosecution case (Medicaid and the Supplemental Nutrition Assistance Program). However, the wrong budget code (the one assigned with TANF) was associated with the Medicaid portion of the invoice allocation.

**Corrective action plan:** In order to better prevent further recurrence, OIG's Benefits Program Integrity (BPI) division will develop and implement a job aid to supplement the OIG's 'Invoice Processing and Receiving Goods' policy, which will better guide staff and managers who process and verify invoices on what to look for when confirming appropriate billing and payment (including the definitions of each budget code, what they are for, and tips for verifying that the proper budget codes are associated with invoice payment) to ensure compliance with federal Allowable Costs/Cost Principles regulations.

**Implementation date:** April 1, 2020

**Responsible person:** Diane Salisbury, Deputy IG of Benefits Program Integrity

**Status:** Corrective action plan was implemented.

**2019 – 019 Eligibility**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: TANF  
CFDA Number: 93.558  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1901TXTANF, 1901TXTAN3, 1801TXTANF, 1801TXTAN3  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per policy in the Texas Works Handbook, Part A, Section 2110, caretakers, second parents, payees, and disqualified adults are required to sign form H1073, the Personal Responsibility Agreement (PRA), in order to receive TANF benefits. Per Texas Works Handbook, Part A, Section 1600, school attendance by the dependent children is required. Staff must verify school attendance at application, if school is in session, and at each complete review. Staff must document their verification source and the date they verified school attendance.

**Condition:** Out of 40 TANF cases sampled:

- One case did not have a Personal Responsibility Agreement (PRA) on file. A signed PRA is required at initial application and at redeterminations.
- One case did not have school verification on file. School attendance must be verified for children receiving TANF benefits at initial application and at redeterminations.

A signed PRA was either not obtained or not retained electronically in TIERS as it should be. School attendance was not verified, or the verification procedures were not documented in TIERS as it should be.

**Questioned costs:** \$343

**Repeat finding:** No.

**Recommendation:** When a case worker is verifying all components of eligibility are documented to begin issuing benefits or to recertify benefits for another period, they should check to see that a signed PRA and verified school attendance exists in the recipient's case in TIERS.

**Views of responsible officials:** HHSC agrees with the finding. After a thorough review of both cases, HHSC determined the PRA was likely obtained, but not imaged for document retention. The client demonstrates knowledge of the requirements by complying with all requirements over the past three years. The case missing the school attendance verification was completed while school in the Houston Independent School District was not in session for Spring Break and the eligibility advisor followed policy in place for summer breaks.

**Corrective action plan:** HHSC will send written reminders to eligibility staff on the importance of document imaging and school attendance verification policy.

**Implementation date:** August 31, 2020  
**Responsible person:** Todd Byrnes, Associate Commissioner, Eligibility Operations  
**Status:** Corrective action plan was implemented.

**2019 – 020 Special Tests and Provisions – Child Support Non-Cooperation**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: TANF  
CFDA Number: 93.558  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1901TXTANF, 1901TXTAN3, 1801TXTANF, 1801TXTAN3  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per policy in the Texas Works Handbook, Part B, Section 810, households are entitled to restored benefits when HHSC makes an error in the household's amount of benefits and the household was not at fault. Per policy in Texas Works Handbook, Part A, Section 2146 case workers should apply sanctions received from the OAG Child Support Division within five workdays. Per policy in the Texas Works Handbook, Part B, Section 700, staff must file an overpayment referral when a household receives benefits the household is not entitled to receive.

**Condition:** Out of 40 TANF cases sampled:

- One case did not receive benefits for a month in which they should have. The case had been sanctioned for non-cooperation, but it was later determined that the sanction was imposed in error. Upon removal of the sanction, the case should have received the benefit amount for the month they were sanctioned. TIERS did not automatically issue this corrective benefit and no manual issuance was processed for the case.
- One case received benefits for a month in which they were not eligible. The case was sanctioned for non-cooperation, but the sanction was not input into TIERS timely, resulting in the case receiving an additional month of benefits. Additionally, recoupment for that benefit amount was not pursued.
- One case received benefits for months in which they were not eligible. The sanction was not worked timely or properly by a case worker, resulting in the case receiving eight months of benefits erroneously. Additionally, recoupment for those benefit amounts was not pursued.

Policy in the Texas Works Handbook was not followed in all three cases by the workers who dealt with the cases.

**Questioned costs:** \$156

**Repeat finding:** No.

**Recommendation:** Upon removal of an improper sanction, the worker should check to see if benefits need to be issued to the client for missed months, and should begin that process. Sanction requests should be worked timely per policy to ensure clients don't receive benefits for ineligible months. The case worker should check to see if recoupment needs to be pursued for benefit amounts when they are imposing a sanction on a case.

**Views of responsible officials – 2019:** HHSC agrees with the finding.

**2019 – 020 (Continued)**

**Corrective action plan – 2019:** HHSC will conduct an end-to-end review of the sanctions process to identify and implement any needed changes to the business process, training, or system.

**2020 Update:** Per inquiry with the department, Access and Eligibility Services (AES) formed a workgroup to review the issues related to the issuance of benefits as a result of improper sanctions and recoupments caused by the untimely review of sanction-related tasks for TANF.

Following the review, AES identified business rules related to the prioritization and assignment of sanction-related tasks that may have prevented eligibility workers from taking timely action. As a result, AES modified business rules in the Eligibility Workload Management System (EWMS) to ensure these tasks are processed in accordance with the Texas Works Handbook. This review and the process changes were completed in August 2020.

AES is currently reviewing the guidance materials to clarify instructions to eligibility workers and prevent delays in processing manual issuances and recoupments.

**Views of responsible officials – 2020:** Agree

**Corrective action plan – 2020:** HHSC will conduct an end-to-end review of the sanctions process to identify and implement any needed changes to the business process, training, or system.

**Implementation date:** Complete Review: August 31, 2020  
Implement Process Changes: January 31, 2021  
Implement Training: February 28, 2021  
Implement System Changes: February 28, 2021

**Responsible person:** William D’Aiuto, Eligibility Operations, Associate Commissioner

**2019 – 021 Special Tests and Provisions – Penalty for Refusal to Work**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: TANF  
CFDA Number: 93.558  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1901TXTANF, 1901TXTAN3, 1801TXTANF, 1801TXTAN3  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per policy in the Texas Works Handbook, Part A, Section 2146, case workers should apply sanctions received from Choices within five workdays. Per policy in the Texas Works Handbook, Part B, Section 700, staff must file an overpayment referral when a household receives benefits the household is not entitled to receive.



**2019 – 021** (Continued)

**Condition:** Out of 40 TANF cases sampled, two cases received benefits for a month in which they were not eligible. The cases were sanctioned by Texas Workforce Commission (TWC) Choices program for non-cooperation. The sanction was worked untimely resulting in an additional month of benefits being issued. Additionally, recoupment for the benefit amounts was not pursued. In the first case, the sanction from Choices was transmitted in a bundle with several other items. This bundle was not addressed by a worker for 32 days, at which point the sanction was imposed on the recipient. Due to the sanction not being imposed for over a month, TIERS issued benefits for the month in which the recipient should have begun receiving nothing. In the second case, Choices transmitted a sanction that exceptioned out due to the case being in complete action mode. This exception was not addressed, and a second sanction request was sent a month later, which also exceptioned out. These exceptions were not worked until two months from the first sanction request. Due to untimely action, TIERS issued benefits for the month in which the recipient should have begun receiving nothing.

**Questioned costs:** \$649

**Repeat finding:** No.

**Recommendation:** Bundles received should be reviewed by a case worker timely to check for time-sensitive items that require action, such as sanctions. Those items should then be addressed in a timely manner. Exception reports should be addressed timely by workers to ensure time-sensitive items get addressed appropriately.

**Views of responsible officials – 2020:** HHSC agrees with the finding.

**Corrective action plan – 2020:** HHSC will conduct an end-to-end review of the sanctions process to identify and implement any needed changes to the business process, training, or system.

**2020 Update:** Per inquiry with the department, management is continuing to implement the corrective action.

**Views of responsible officials – 2020:** Agree

**Corrective action plan – 2020:** HHSC will conduct an end-to-end review of the sanctions process to identify and implement any needed changes to the business process, training, or system.

**Implementation date:**  
Complete Review: August 31, 2020  
Implement Process Changes: January 31, 2021  
Implement Training: February 28, 2021  
Implement System Changes: February 28, 2021

**Responsible person:** William D'Aiuto, Eligibility Operations, Associate Commissioner

**2019 – 022 Special Tests and Provisions – Penalty for Failure to Comply with Work Verification Plan**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: TANF  
CFDA Number: 93.558  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1901TXTANF, 1901TXTAN3, 1801TXTANF, 1801TXTAN3  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 265.7, each State's quarterly reports (the TANF Data Report, the TANF Financial Report (or Territorial Financial Report), and the SSP-MOE Data Report) must be complete and accurate and filed by the due date.

For an aggregated data report, "a complete and accurate report" means that:

- (1) The reported data accurately reflect information available to the State in case records, financial records, and automated data systems;
- (2) The data are free from computational errors and are internally consistent (e.g., items that should add to totals do so);
- (3) The State reports data on all applicable elements; and
- (4) Monthly totals are unduplicated counts for all families (e.g., the number of families and the number of out-of-wedlock births are unduplicated counts).

**Condition:** 60 cases from the TANF ACF-199 report were sampled for accuracy. One case in the sample had incorrect birth demographics listed on the report. The altered birth demographics were received by HHSC from TWC in the process of compiling the report. The altered birth demographics were not reviewed by HHSC to ensure accuracy of the information prior to submitting the report.

**Questioned costs:** None

**Repeat finding:** No.

**Recommendation:** HHSC should institute system controls that flag key item changes for worker review. This would allow HHSC an opportunity to correct the disputed data before submission of the report.

**Views of responsible officials:** HHSC CADS acknowledges the finding that one record had an incorrect birth date and work participation status code.

**Corrective action plan:** Programming changes have been made to the report syntax to ensure that an individual's reported date of birth is based on HHSC data. The quick reference guide for Work Participation codes has been corrected to match the official ACF-199 coding scheme. Staff have been trained on the updated documents and instructed to review the updated syntax and reference document prior to each report to ensure any necessary programming edits have been made and documented.

**Implementation date:** February 28, 2020

**Responsible person:** Carlos Garza, Research Specialist, Strategic Decision Support  
Kathleen Yeoman, Research Specialist, Strategic Decision Support

**Status:** Corrective action plan was implemented.

**2018 – 012 Subrecipient Monitoring**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Block Grants for Community Mental Health Services  
CFDA Number: 93.958  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 2B09SM010051-18, 3B09SM010051-17S1, 3B09SM010051-16S2, 3B09SM010051-16S1, 2B09SM010051-16 10/1/2017-9/30/2019, 10/1/2016-9/30/2018, 10/1/2015-9/30/2017  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. Per 2 CFR Section 200.343, the federal awarding agency or pass-through entity will close-out the federal award when it determines that all applicable administrative actions and all required work of the federal award have been completed by the non-federal entity. The federal awarding agency or pass-through entity should complete all closeout actions for federal awards no later than one year after receipt and acceptance of all required final reports. HHSC is required by 2 CFR Part 200.330-332 to monitor the activities of the subrecipients 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. Additionally, all pass-through entities must identify the dollar amount made available under each federal award and the CFDA number at the time of disbursement per 2 CFR Part 200.331(1)(xi).

The Behavioral Health Services Section team coordinates the subrecipient monitoring process for the Mental Health Program (MH) at HHSC. Nine subrecipients were sampled for compliance with the requirements. The total amount provided to MH subrecipients by HHSC for the fiscal year ended August 31, 2018 was approximately \$30 million. The following items were noted with regard to the monitoring process:

- The contracts contained the required elements, except the indirect cost rate and federal agency name were not incorporated in the fiscal year 2018 contracts.
- Subrecipients were not informed of the CFDA number at the time of disbursement.
- A bi-annual performance summary report based on performance measures is submitted by the subrecipient and reviewed by the Unit Manager. No evidence of review was maintained as it relates to the reports.
- Due to staffing constraints, fiscal year 2015 through fiscal year 2017 contracts have not been closed out.
- When an issue is identified and an enforcement action (sanction) is put on the subrecipient, the Unit Manager will review the associated documentation prior to approval of the sanction. One of nine subrecipients sampled had a sanction in fiscal year 2018. No evidence of review of the documentation was maintained for this subrecipient.

In addition to the above items, MH approved contracts with budget schedules during the contracting process, approved risk assessment, and conducted fiscal and program site visits. Beginning in 2018, MH has a five-year fiscal site visit policy. For the past seven years (including 2018), all 41 subrecipients obtained a fiscal review. Based on the fiscal and contract reviews performed, sufficient monitoring coverage was obtained over the last seven years.

**Questioned costs:** None

**Repeat finding:** 2017-020 and 2016-023

**2018 – 012 (Continued)**

**Recommendation:** HHSC should ensure that controls that are in place are adequately documented and that the documentation is retained. More specifically, HHSC should include the indirect cost rate and Federal agency name in the MH contracts, notify subrecipients of the CFDA number at time of disbursement, and close out grants in accordance with regulations.

**Views of responsible officials – 2018:** Health and Human Services Commission (HHSC) agrees with the finding. HHSC uses the statewide Centralized Accounting and Payroll/Personnel System (CAPPS) Financials as its financial system of record. CAPPS Financials does not capture CFDA at the voucher level which results in CFDA not appearing on each disbursement (warrant or direct deposit) to a subrecipient. KPMG agreed that due to the current limitations within CAPPS Financials, HHSC may provide subrecipients with annual expenditure reports by CFDA number after the end of each grantees' fiscal year-end, as opposed to at time of disbursement. HHSC IDD-BH also accepts other subrecipient monitoring findings.

**Corrective action plan – 2018:** HHSC IDD-BH is coordinating with HHS PCS to develop and deploy an HHS System process for negotiating/accepting subrecipient indirect cost rates. HHSC IDD-BH will include language regarding indirect cost rate negotiation as well as the federal agency name into contracts and amendments. HHSC IDD-BH will develop unit policies and procedures supporting documentation of Unit Manager review and approval of the bi-annual performance report based on performance measures, and of closeout on grants. HHSC IDD-BH has developed and will comply with the unit policy and procedures supporting documentation of Unit Manager review and approval of contract enforcement actions (i.e., sanctions). PCS Contract Oversight and Support will provide subrecipients with annual expenditure reports by CFDA number after each grantees' fiscal year end. HHSC CFO Operations Support will assist in development of a CAPPS Financials report to facilitate this new process.

**2019 Update**

Based upon inquiry and review of the new template for contracts, the indirect cost rate process is in place; however, not completed throughout 2019.

**Views of responsible officials – 2019:**

Health and Human Services Commission (HHSC) agrees with the 2019 update; reflecting partial implementation compared to last year.

The HHS Federal Funds Indirect Cost Rate (ICR) Group developed the basic infrastructure for accepting, negotiating, and acknowledging rates for the Health and Human Services Commission and the Department of State Health Services (DSHS). The approved indirect cost rate is applicable across all cost reimbursement contracts.

The HHS System Indirect Cost Rate Group is currently coordinating with program contracting areas to educate subrecipients regarding the new process and bring the subawards into compliance with federal, state, and agency requirements. Subrecipients using an unapproved method to recover indirect costs are required to obtain an approved indirect cost rate using one of the following methods:

- Federal Negotiated ICR,
- Other State Agency Negotiated ICR,
- 10% De Minimis, or
- Negotiate an ICR with HHS COS

Subrecipients are being outreached using a phased approach to complete an online ICR Questionnaire via the Grantee Landing Page over the next fiscal year. Once a rate is issued, the letter is sent to all associated Texas HHS program contract managers and the signed letter is sent to SCOR for uploading to the "Contractors" library. The program contracting areas are required to update contracts once a rate is established.

**2018 – 012 (Continued)**

The following activities have been completed:

- Updated Grantee Uniform Term and Conditions
- Update Signature Document to include guidelines for indirect costs
- Established an Indirect Cost Rate Questionnaire to identify the grantees intentions regarding indirect costs
- Developed External training to notify subrecipients of the new requirements
- Developed Internal training regarding indirect cost rates
- Held RoundTable to discuss changes related to the indirect cost rate process
- Held internal stakeholder meeting to discuss impacts of changes
- Developed procedures for negotiating indirect cost rates

This is an ongoing project that is in the process of implementation.

HHSC IDD-Behavioral Health Services (IDD-BHS) updated and implemented policies and procedures addressing documentation of Unit Director review and approval.

Additionally, HHS fully implemented the solution approved by KPMG to address the finding related to notifying subrecipients of the CFDA number at disbursement. Effective March 2019, HHS PCS Contract Oversight and Support implemented the process for sending HHSC subrecipients an annual expenditure report by CFDA number after the grantee's fiscal year-end. Annual Expenditure reports were sent to subrecipients in accordance with the Annual Expenditure Report to Grantees Business Procedure. PCS COS continues to send annual expenditure notifications.

**Corrective action plan - 2019:** HHS Federal Funds System Indirect Cost Rate Group will complete the Indirect Cost Rate Process of accepting, negotiating and acknowledging indirect cost rates for IDD-BHS cost reimbursement contracts. HHSC IDD-BHS will incorporate approved indirect cost rates into contracts. Additionally, IDD-BHS will complete contract closeouts for 2015, 2016, 2017 and 2018.

**2020 Update:** Per inquiry with the department, management is continuing to implement the corrective action. The Federal Funds Office Indirect Cost Rate Group continues to accept, negotiate, and acknowledge Indirect Cost rates for the Health and Human Services system cost reimbursement contracts. Once a rate is established, the contracting area incorporates the rate into the cost reimbursement contract. Some key action plan milestones achieved are as follows:

- Approximately 918 cost-reimbursement subrecipient agreements of 1554 have either an approved indirect cost rate or chose to decline indirect costs
- Monthly Indirect Cost Rate Report is sent notifying contract managers of accepted, negotiated, and acknowledged indirect cost rates.
- Hosted a webinar on September 1 thru September 18, 2020 for contract managers outlining the HHS Indirect Cost Process.
- Hosted a webinar on October 20, 2020 and October 22, 2020 for contract managers and subrecipients to discuss the changes related to indirect cost rates.
- Hosted a webinar on November 20, 2020 for contract managers and subrecipients to discuss the changes related to indirect cost rates.
- HHS Indirect Cost Rate Webpage launched on November 17, 2020.
- Initiated outreach to SABG cost reimbursement subrecipients.

HHS Federal Funds System Indirect Cost Rate Group continues to complete the Indirect Cost Rate Process of accepting, negotiating and acknowledging indirect cost rates for IDD-BHS cost reimbursement contracts. HHSC IDD-BHS will incorporate approved indirect cost rates into contracts.

In addition, HHSC IDD-BHS contract closeouts for FY 2017 and FY 2018 are complete. Contract closeouts for FY 2015 and FY 2016 are in process.

**2018 – 012 (Continued)**

**Views of responsible officials – 2020:** Agree

**Corrective action plan - 2020:** HHS Federal Funds System Indirect Cost Rate Group will complete the Indirect Cost Rate Process of accepting, negotiating and acknowledging indirect cost rates for IDD-BHS cost reimbursement contracts. HHSC IDD-BHS will incorporate approved indirect cost rates into contracts. Additionally, IDD-BHS will complete contract closeouts for 2015, 2016, 2017 and 2018.

**Implementation date:** September 30, 2022

**Responsible persons:** Christina Lundy, Manager, HHSC Indirect Cost Rate Group  
Roderick Swan, Associate Commissioner, HHSC IDD-BH Contract Operations  
Sonja Gaines, Deputy Executive Commissioner, HHSC IDD-BHS

**2018 – 014 Matching, Level of Effort, Earmarking Subrecipient Monitoring**

Federal Agency: U.S. Department of Health and Human Services

Federal Program Title: Block Grants for Community Mental Health Services

CFDA Number: 93.958

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: 2B09SM010051-18, 3B09SM010051-17S1, 3B09SM010051-16S2,  
3B09SM010051-16S1, 2B09SM010051-16  
10/1/2017-9/30/2019, 10/1/2016-9/30/2018, 10/1/2015-9/30/2017

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. HHSC is required by 2 CFR Part 200.330-332 to monitor the activities of the subrecipients 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. Additionally, all pass-through entities must identify the dollar amount made available under each federal award and the CFDA number at the time of disbursement per 2 CFR Part 200.331(1)(xi).

**Condition:** Beginning in spring 2018, HHSC Finance and Contract Operations (FCO – formerly BOS) and the Office of Area Agencies on Aging (OAAA) coordinated the subrecipient monitoring process for the Aging Cluster (Aging) at HHSC. Prior to transition, OAAA was solely responsible for all contracting, program and fiscal reviews, and closeout processes. Nine subrecipients were sampled for compliance with the requirements. The total amount provided to subrecipients by HHSC for Aging for the fiscal year ended August 31, 2018 was approximately \$72 million.

The following items were noted with regard to the monitoring process:

- Contracts were reviewed for required content prior to be issued. However, the contract review process was unable to be validated due to the retirement of the contract reviewer. The contracts contained the required elements except the indirect cost rate was not incorporated in the fiscal year 2018 contracts.

**2018 – 014 (Continued)**

- The Program Monitoring team reviews a quarterly performance report (QPR) for the subrecipient to ensure that costs incurred are within the budgeted line items and that the matching and earmarking requirements are being met. This control was implemented in the third quarter of 2018. In addition, there is currently no formal documentation maintained of the review of the QPRs by the OAAA manager.
- Beginning with the transition, a process is in place for both FCO and OAAA to review the request for reimbursement (RFRs) prior to the subrecipient being reimbursed to ensure that they are allowable and within the correct period of performance. This dual review process began in April 2018. For the months of April 2018 and May 2018, FCO approved certain RFRs without OAAA approval. In addition, OAAA approval was not consistently documented through fiscal year 2018. No compliance exceptions were noted with regard to allowability of period of performance.
- Subrecipients were not informed of the CFDA number at the time of disbursement.
- A risk assessment was performed during fiscal year 2018, however there was no formal documentation retained to support the review and approval.
- Due to transition of fiscal monitoring from OAAA to FCO during fiscal year 2018, the risk assessment that was completed was not executed as designed. Under FCO, lead contract managers perform a review of the monitoring output prior to issuing a letter to the subrecipient. One review was performed in August 2018 but was not completed as of December 2018.
- The monitoring tool used by FCO did not include: validation of provider eligibility, cash maintenance of effort procedures, verifying use of program income, allowability of matching and maintenance of effort expenditures, validating the 10% administrative allowance requirements, ensuring expenditures were paid prior to the subrecipient requesting reimbursement, and tie out of reports to the general ledger.

In addition to the above items, OAAA approved budget schedules during the contracting process, performed close-out reconciliations for the prior year contracts, and executed program site visits, which included a review of program income and in-kind match allowability during fiscal year 2018. Prior to the transition noted above, OAAA had a policy to visit all subrecipients within a four-year cycle with the most current cycle beginning in 2017. During 2017, 13 fiscal reviews of the 28 subrecipients were performed. Based on the closeout reconciliations for the prior year contracts, the 2017 fiscal reviews performed, and the approvals of the 2018 budget schedules, sufficient monitoring coverage was obtained over the two-year period 2017-2018.

**Questioned costs:** None

**Repeat finding:** No.

**Recommendation:** HHSC should ensure the controls in place are adequately documented and that the documentation is retained. More specifically, HHSC should include the indirect cost rate in the Aging contracts, notify subrecipients of the CFDA number at time of disbursement, and ensure that all key Aging compliance provisions are incorporated into the review tool. Due to the transition of fiscal monitoring to FCO, HHSC should revise and formalize their monitoring selection criteria based on their risk assessment and develop a roadmap to execute the monitoring plan with sufficient coverage.

**Views of responsible officials - 2018:** Health and Human Services Commission (HHSC) agrees with the finding and recommendation. A number of functions and duties transitioned from the Office of Area Agencies on Aging (OAAA) to Finance and Contract Operations (FCO), necessitating the review and development of processes under the new structure. Current FCO processes include developing the annual monitoring plan, which is primarily based on risk assessment outcomes. Additionally, FCO allocates staff resources to ensure all contracts are monitored within a four-year cycle.

**2018 – 014 (Continued)**

**Corrective action plan - 2018:**

Documentation of quarterly performance report (QPR) Review: Documentation of the QPR review implemented in the third quarter of 2018 will be completed by September 1, 2019. This documentation will address the review to ensure:

- Reported costs incurred are within the budgeted line items; and
- Matching and earmarking requirements are being met.

Validation of these requirements against source data is a component of FCO's fiscal monitoring. This QPR includes monitoring and validation against source data.

FCO Monitoring: Regarding the monitoring process of subrecipient contracts, FCO will develop and strengthen processes and will ensure adequate controls are in place. Overall, the FCO Monitoring Team will:

- Develop new processes as needed and maintain documentation of established processes related to subrecipient monitoring; and
- Verify that the monitoring tools incorporate all Aging compliance provisions.

FCO Monitoring is currently revising the fiscal monitoring tool. All tools will be fully implemented by September 1, 2019.

Contracts and Required Payment Information: FCO will coordinate with Procurement and Contracting Services' (PCS) Contract Oversight and Support unit and HHSC Fiscal Management to include indirect cost rates in the Aging contracts. The HHS system is rectifying findings related to the notification to subrecipients of the CFDA number at time of disbursement, and FCO will incorporate any solutions identified.

Addressing this recommendation includes:

- PCS Contract Oversight and Support is currently calculating or acknowledging indirect cost rates for Area Agencies on Aging for Fiscal Year (FY) 2019. FCO will ensure that rates are incorporated in the upcoming contract amendments FY 2020, as appropriate. This will be completed before October 1, 2019.
- FCO Finance Operations is collaborating with HHSC Fiscal Management to identify a solution to the CFDA notification.

**Update for 2019**

Documentation of quarterly performance report (QPR) Review: Per inquiry of HHSC personnel there is currently no formal documentation maintained of the review of the QPRs by the OAAA manager.

FCO Monitoring: Based upon review of the RFP voucher packets, verified that OAAA and FCO reviewed and approved the RFR Voucher packet before making the payment. We reviewed and noted the signed Final Monitoring Report (FMR), by the Director of the Business Operation and Support and Contract Monitoring prior to the Final FMR report. We reviewed and noted the Live Template and Fiscal Tools utilized by FCO in Fiscal Year 2019.

Contracts and Required Payment Information: Per inquiry the HHSC Federal Funds Indirect Cost Rate Group (formerly Contract Oversight and Support team) is responsible for acknowledging or approving the use of indirect cost for HHSC contracts. This process is being rolled out in phases. They are now requesting completion of the online ICR Questionnaire for FY19 indirect cost rates. Once a rate is approved, the HHSC contract managers and grantees are sent a formal letter approving the use of the rate. However the rates have not been incorporated into all contracts.

**Views of responsible officials - 2019:** Health and Human Services Commission (HHSC) agrees with the finding.



## HEALTH AND HUMAN SERVICES COMMISSION

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### **2018 – 014** (Continued)

**Corrective action plan - 2019:** FCO coordinated with HHSC Fiscal Management to include indirect cost rates in the Aging contracts. HHSC is working to approve rates and amend contracts to incorporate rate approval letters. The first set of contracts are scheduled to be executed by April 30, 2020. This was initially scheduled to be completed before October 1, 2019. However, due to the timing of the approved rates, the information was incorporated into the amendments slated for execution by April 30, 2020.

**Implementation dates:** April 30, 2020

**Responsible persons:** Julie Beisert-Smith, Associate Commissioner

**Status:** Corrective action plan was implemented.

### **2017 – 021** Subrecipient Monitoring

Federal Agency: U.S. Department of Health and Human Services

Federal Program Title: Block Grants for Prevention and Treatment of Substance Abuse  
TANF

CFDA Number: 93.959  
93.558

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: Block Grants for Prevention and Treatment of Substance Abuse  
2B08TI010051-17, 2B08TI010051-16  
10/1/2016-9/30/2018, 10/1/15-9/30/17  
TANF  
1901TXTANF, 1901TXTAN3, 1801TXTANF, 1801TXTAN3  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** The Behavioral Health Services Section coordinates the subrecipient monitoring process for the Block Grants for Prevention and Treatment of Substance Abuse (SABG) at the Health and Human Services Commission (HHSC). Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provides reasonable assurance that they are managing federal awards in compliance with federal statues, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

Per 2 CFR Section 200.331, all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the certain information at the time of the subaward and if any of these data elements change, include the changes in the subsequent award modification. Required information includes the indirect cost rate for the federal award (including if the de minimis rate is charged). In addition, the approved federally recognized indirect cost rate negotiated between the subrecipient and the federal government should be used, or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate.

**2017 – 021 (Continued)**

**Condition:** HHSC is not applying the correct indirect cost rates for federal awards per the regulations when the subrecipient has an existing federally recognized indirect cost rate. When the subrecipient does not have a federally recognized indirect cost rate, HHSC is negotiating methodologies for applying indirect costs rather than rates. These methodologies are only being validated through periodic onsite reviews.

**Questioned costs:** None

**Repeat finding:** No.

**Recommendation:** HHSC should apply federally negotiated indirect cost rates to subrecipient contracts who have a federally negotiated rate. For subrecipients who do not have a federally negotiated indirect cost rate, HHSC should work with the subrecipient to obtain an indirect cost rate or determine if the subrecipient is eligible for the de minimis 10% rate.

**Views of responsible officials – 2017:** Accepted. HHSC will research methodology for indirect cost rate as appropriate to comply with Uniform Grant Guidance; this includes determining an appropriate approach for pass-through funding to treatment providers.

**Corrective action plan – 2017:** HHSC will update procedures for subrecipient contracts to apply federally negotiated indirect cost rate or determine eligibility for use of the de minimis indirect cost rate in the absence of a federally negotiated indirect cost rate. HHSC will research methodologies in determining an appropriate approach and instrument to provide pass-through funding to treatment providers.

**2018 Update**

Based on review of subrecipient contracts, federally negotiated indirect cost rates have not been incorporated into the current year contracts.

**Views of responsible officials – 2018:** HHSC IDD-BH accepts finding that federally negotiated indirect cost rates have not been incorporated into the current year contracts.

**Corrective action plan – 2018:** HHSC IDD-BH is coordinating with HHS PCS to develop and deploy an HHS System process for negotiating/accepting subrecipient indirect cost rates. HHSC IDD-BH will include language regarding indirect cost rate negotiation into procurements, contracts, and amendments.

**2019 Update**

Per inquiry noted the indirect cost rate process is in place but not completed throughout 2019.

**Views of responsible officials - 2019:** Health and Human Services Commission (HHSC) agrees with the 2019 update.

The HHS Federal Funds Indirect Cost Rate Group developed the basic infrastructure for accepting, negotiating, and acknowledging rates for the Health and Human Services Commission and the Department of State Health Services (DSHS). The approved indirect cost rate is applicable across all cost reimbursement contracts.

The HHS System Indirect Cost Rate (ICR) Group is currently coordinating with program contracting areas to educate subrecipients regarding the new process and bring the subawards into compliance with federal, state, and agency requirements. Subrecipients using an unapproved method to recover indirect costs are required to obtain an approved indirect cost rate using one of the following methods:

- Federal Negotiated ICR,
- Other State Agency Negotiated ICR,
- 10% De Minimis, or
- Negotiate an ICR with HHS COS

**2017 – 021 (Continued)**

Subrecipients are being outreached using a phased approach to complete an online ICR Questionnaire via the Grantee Landing Page over the next fiscal year. Once a rate is issued, the letter is sent to all associated Texas HHS program contract managers and the signed letter is sent to SCOR for uploading to the “Contractors” library. The program contracting areas are required to update contracts once a rate is established.

The following activities have been completed:

- Updated Grantee Uniform Term and Conditions
- Update Signature Document to include guidelines for indirect costs
- Established an Indirect Cost Rate Questionnaire to identify the grantees intentions regarding indirect costs
- Developed External training to notify subrecipients of the new requirements
- Developed Internal training regarding indirect cost rates
- Held RoundTable to discuss changes related to the indirect cost rate process
- Held internal stakeholder meeting to discuss impacts of changes
- Developed procedures for negotiating indirect cost rates

This is an ongoing project that is in the process of implementation.

HHSC IDD-Behavioral Health Services (IDD-BHS) Substance Use Disorder (SUD) contracts reprocured effective 9/1/2019 and contain language regarding the indirect cost rate process. Draft documents for other SUD procurements, pending or active, contain similar language.

In January 2019, HHS consulted with KPMG regarding the practice of monitoring fee for service contracts as cost reimbursement contracts. KPMG advised that HHS assess the requirements of the program, the monitoring practices for services, and how the costs were considered when setting the rates. The discussion reiterated that by utilizing an appropriate costing method (e.g., cost reports) to set rates, it is not necessary to conduct a review of costs through the type of review where fee for service payments are treated as a billing rate and actual costs of the program are reconciled. To mitigate risk, KPMG advised that HHS can document the methods of programmatic oversight used and the work of Rate Analysis Department (RAD) to demonstrate that HHS has appropriate monitoring procedures to comply with state and federal requirements. IDD-BH Contract Operations Quality Management Unit conducts onsite and desk reviews to determine compliance with contracts, grants, laws, regulations, policies, and procedures.

**Corrective action plan – 2019:** HHS Federal Funds System Indirect Cost Rate Group will complete the Indirect Cost Rate Process of accepting, negotiating, and acknowledging indirect cost rates for IDD-BHS cost reimbursement contracts. HHSC IDD-BHS will incorporate approved indirect cost rates into contracts.

**Implementation date:** September 30, 2022

**Responsible persons:** Christina Lundy, Manager, HHSC Indirect Cost Rate Group  
Roderick Swan, Associate Commissioner, HHSC IDD-BH Contract Operations  
Sonja Gaines, Deputy Executive Commissioner, HHSC IDD-BH

**Status:** This corrective action was not implemented and the finding was reissued in the current year as reference number 2020-021.

**02 – 23 Auto-Eligibility Approval by FEMA**

Federal Agency: Federal Emergency Management Agency  
Federal Program Title: Individual Family Grants (FEMA)  
CFDA Number: 83.543  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: Unknown  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Compliance

**Criteria or specific requirement:** In an effort to expedite assistance, FEMA automated the awarding process for selected individuals affected by Tropical Storm Allison. When caseworkers (both Federal and DHS employees) visit sites and perform inspections, their case files are loaded into NEMIS, FEMA's computer system. If the case file passed established threshold checks, approval was automatic and the award was transferred by DHS' computer system into the nightly batch of warrants requested from the State Treasury. For the files that were not auto approved, DHS personnel worked the files and when approval was given, they too were transferred into the nightly batch of warrant requests.

**Condition:** FEMA has quality control procedures in place to monitor disasters. During the performance of these procedures, FEMA discovered that over payments were made to the auto approved (i.e., no DHS involvement) eligible recipients. The recipients were eligible for grant funds but the calculation of the amount was incorrect. FEMA has established an IFG Recoupment Process which includes reviewing 3,029 auto-approved files. Per their review, FEMA noted 814 over awards or a 27% error rate due to a FEMA programming error. The estimated dollars with those 814 files is \$1,835,207. These files were considered to be high-risk by FEMA (i.e., based on the nature of the programming error). DHS estimates that about 36,715 files were auto approved and the average claim per file is \$5,014.

IFG personnel worked with FEMA personnel throughout fiscal year 2002 to identify cases and recoup Federal and State funds from Tropical Storm Allison. The State and FEMA are currently discussing the management and monitoring of recoupment cases.

IFG is manually testing as many cases as possible related to Disaster 1425 that are auto-approved by NEMIS. As amounts that should be recouped are identified, the cases are placed in the NEMIS recoupment queue.

**Recommendation:** DHS is currently involved with FEMA assisting with the resolution of these over awards. The weekly Situation Reports published by FEMA include the current status of the Recoupment Process. DHS should continue to monitor FEMA's process.

**Views of responsible officials and corrective action plan – 2003:** IFG personnel worked with FEMA personnel throughout fiscal year 2002 to identify cases and recoup Federal and State funds from Tropical Storm Allison. The State and FEMA are currently discussing the management and monitoring of recoupment cases. IFG is manually testing as many cases as possible related to Disaster 1425 that are auto-approved by NEMIS. As amounts that should be recouped are identified, the case is placed in the NEMIS recoupment queue. At present, there are about 700 cases representing \$1,624,000 in debt collection at FEMA's disaster finance center, of which approximately \$44,000 has been collected as of August 2003. Discussion is being held with U.S. Department of Treasury (IRS) regarding collection of these outstanding amounts.

**02 – 23** (Continued)

**Views of responsible officials and corrective action plan – 2005:** FEMA and HHSC staff continues to work closely on the recovery of overpayments associated with Tropical Storm Allison. As part of this recovery process, recipients have an opportunity to appeal. If no appeal is requested or if the recipient loses their appeal, FEMA has developed and implemented a process with the U.S. Treasury, Internal Revenue Service to refer delinquent accounts for collection. As of November 2005, a total of \$473,662 has been recouped, consisting of \$152,229 in interest and \$321,433 in principal.

**Views of responsible officials and corrective action plan – 2006:** FEMA and HHSC staffs continue to work closely on the recovery of overpayments associated with Tropical Storm Allison. As part of this recovery process, recipients have an opportunity to appeal. If no appeal is requested or if the recipient loses their appeal, FEMA has developed and implemented a process with the U.S. Treasury, Internal Revenue Service to refer delinquent accounts for collection. As of January 19, 2007, a total of \$363,779 in principal has been collected.

**Views of responsible officials and corrective action plan – 2007:** FEMA and HHSC staffs continue to work closely on the recovery of overpayments associated with Tropical Storm Allison. As part of this recovery process, recipients have an opportunity to appeal. If no appeal is requested or if the recipient loses their appeal, FEMA has developed and implemented a process with the U.S. Treasury, Internal Revenue Service to refer delinquent accounts for collection. As of January 31, 2008, a total of \$425,878 in principal has been collected.

**Views of responsible officials and corrective action plan – 2008:** FEMA and HHSC staffs continue to work closely on the recovery of overpayments associated with Tropical Storm Allison. As part of this recovery process, recipients have an opportunity to appeal. If no appeal is requested or if the recipient loses their appeal, FEMA has developed and implemented a process with the U.S. Treasury, Internal Revenue Service to refer delinquent accounts for collection. As of December 31, 2008, a total of \$483,535 in principal has been collected.

**Views of responsible officials and corrective action plan – 2009:** FEMA and HHSC staffs continue to work closely on the recovery of overpayments associated with Tropical Storm Allison. As part of this recovery process, recipients have an opportunity to appeal. If no appeal is requested or if the recipient loses their appeal, FEMA has developed and implemented a process with the U.S. Treasury, Internal Revenue Service to refer delinquent accounts for collection. As of December 31, 2009, a total of \$514,141 in principal has been collected.

**Views of responsible officials and corrective action plan – 2010:** FEMA and HHSC staff continues to work closely on the recovery of overpayments associated with Tropical Storm Allison. As part of this recovery process, recipients have an opportunity to appeal. If no appeal is requested or if the recipient loses their appeal, FEMA has developed and implemented a process with the U.S. Treasury, Internal Revenue Service to refer delinquent accounts for collection. As of December 31, 2010, a total of \$591,587 in principal has been collected.

**Views of responsible officials and corrective action plan – 2011:** FEMA and HHSC staff continues to work closely on the recovery of overpayments associated with Tropical Storm Allison. As part of this recovery process, recipients have an opportunity to appeal. If no appeal is requested or if the recipient loses their appeal, FEMA has developed and implemented a process with the U.S. Treasury, Internal Revenue Service to refer delinquent accounts for collection. As of December 31, 2011, a total of \$584,131 in principal has been collected.

**Views of responsible officials and corrective action plan – 2012:** FEMA and HHSC staff continues to work closely on the recovery of overpayments associated with Tropical Storm Allison. As part of this recovery process, recipients have an opportunity to appeal. If no appeal is requested or if the recipient loses their appeal, FEMA has developed and implemented a process with the U.S. Treasury, Internal Revenue Service to refer delinquent accounts for collection. As of December 5, 2012, a total of \$469,032 in principal has been collected. The reduced amount is a result of a refund returned back to the state in the amount of \$147,896.

**02 – 23** (Continued)

**Views of responsible officials and corrective action plan – 2013:** FEMA and HHSC staff continues to work closely on the recovery of overpayments associated with Tropical Storm Allison. As part of this recovery process, recipients have an opportunity to appeal. If no appeal is requested or if the recipient loses their appeal, FEMA has developed and implemented a process with the U.S. Treasury, Internal Revenue Service to refer delinquent accounts for collection. As of January 21, 2014, a total of \$639,017 in principal has been collected.

**Views of responsible officials and corrective action plan – 2014:** FEMA and HHSC staff continues to work closely on the recovery of overpayments associated with Tropical Storm Allison. As part of this recovery process, recipients have an opportunity to appeal. If no appeal is requested or if the recipient loses their appeal, FEMA has developed and implemented a process with the U.S. Treasury, Internal Revenue Service to refer delinquent accounts for collection. As of January 15, 2015, a total of \$668,753 in principal has been collected.

**Views of responsible officials and corrective action plan – 2015:** FEMA and HHSC staff continues to work closely on the recovery of overpayments associated with Tropical Storm Allison. As part of this recovery process, recipients have an opportunity to appeal. If no appeal is requested or if the recipient loses their appeal, FEMA has developed and implemented a process with the U.S. Treasury, Internal Revenue Service to refer delinquent accounts for collection. As of October 31, 2015, a total of \$670,873 in principal has been collected.

**Views of responsible officials and corrective action plan – 2016:** Accepted. FEMA and HHSC staff continues to work closely on the recovery of overpayments associated with Tropical Storm Allison. As part of this recovery process, recipients have an opportunity to appeal. If no appeal is requested or if the recipient loses their appeal, FEMA has developed and implemented a process with the U.S. Treasury, Internal Revenue Service to refer delinquent accounts for collection. As of January 5, 2017, a total of \$668,753 in principal has been collected. The AR activity amount is the same as the year for \$668,753.04 but, the refund amount has changed from \$204,034.73 to \$208,085.76 for a difference of \$4,051.03. Last year the refund amount was added to AR activity amount in error 2015 total should have been \$668,753.04.

**Views of responsible officials and corrective action plan – 2017:** FEMA and HHSC staff continues to work closely on the recovery of overpayments associated with Tropical Storm Allison. As part of this recovery process, recipients have an opportunity to appeal. If no appeal is requested or if the recipient loses their appeal, FEMA has developed and implemented a process with the U.S. Treasury, Internal Revenue Service to refer delinquent accounts for collection. As of November 15, 2017, a total of \$724,790.99 in principal has been collected. The remaining balance is \$408,610.87.

**Views of responsible officials and corrective action plan – 2018:** FEMA and HHSC staff continues to work closely on the recovery of overpayments associated with Tropical Storm Allison. As part of this recovery process, recipients have an opportunity to appeal. If no appeal is requested or if the recipient loses their appeal, FEMA has developed and implemented a process with the U.S. Treasury, Internal Revenue Service to refer delinquent accounts for collection. As of November 15, 2018, a total of \$729,771.28 in principal has been collected. The remaining balance is \$398,208.57.

**Views of responsible officials – 2019:** FEMA and HHSC staff continues to work closely on the recovery of overpayments associated with Tropical Storm Allison. As part of this recovery process, recipients have an opportunity to appeal. If no appeal is requested or if the recipient loses their appeal, FEMA has developed a collection process.



Department of Housing and Community Affairs

**2019 – 023 Reporting**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Low-Income Home Energy Assistance  
CFDA Number: 93.568  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: G-1901TXLIEA  
10/1/2018-9/30/2019  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the Texas Department of Housing and Community Affairs (TDHCA) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

TDHCA must submit the *LIHEAP Performance Data Form (OMB No 0970-0449)* each year regarding the prior federal fiscal year. Module 1 of the report is the Grantee Survey that covers sources and allocation of funding. Module 2 of the report is regarding performance metrics, mostly related to home energy burden targeting and reduction, as well as the continuity of home energy service.

**Condition:** Audit procedures included tracing and agreeing amounts from the supporting schedules generated from PeopleSoft and the Community Affairs Contract System to the 2019 LIHEAP Performance Data Form. The following line items did not agree to the supporting schedules for amounts reported in Module 2:

- Part V.B Line 4: Average Annual Main Heating Fuel Bill for Propane and Other Fuels
- Part V.B Line 5: Average Annual Electricity Bill for All Households and Electricity
- Part V.C Line 4: Average Annual Main Heating Fuel Bill for High Burden Households for Other Fuels
- Part VI.A Line 2: Fuel Delivered to Home that Ran Out of Fuel for All Occurrences, Propane and Other Fuels
- Part VI.A Line 3: Repair/ Replacement of Inoperable Home Energy Equipment for Propane and Other Fuels
- Part VII.A Line 1: Past Due Notice or Utility Disconnect Notice for All Occurrences and Electricity

Line items that are calculations based on the amounts above were also incorrect as a result of the errors identified.

Incorrect reporting was due to transcription and calculation errors as data is manually transcribed onto the LIHEAP Performance Data Form. Management made all corrections to the report prior to submission.

**Questioned costs:** None.

**Repeat finding:** No.

**Recommendation:** TDHCA should enhance review controls over the LIHEAP Performance Data Form. Reviews should include verifying that the data is transcribed completely and accurately from supporting schedules and calculated correctly in accordance with the Performance Data Form Instructions.



**2019 – 023** (Continued)

**Views of responsible officials:** Texas Department of Housing and Community Affairs agrees with the finding.

**Corrective action plan:** Staff will immediately request automation of the query of the data and implement a tiered review prior to the submission of next year LIHEAP Performance Data Report. Final reported figures will be verified by the Team Lead and Manager of Fiscal & Reporting prior to submission.

**Implementation date:** June 1, 2020

**Responsible person:** Cathy Jung, Manager of Fiscal & Reporting

**Status:** Corrective action plan was implemented.

Office of Attorney General

**2019 – 024 Reporting**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Medicaid Cluster  
CFDA Number: 93.775, 93.777, 93.778  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 1905TXINCT, 1905TXIMPL, 1905TX5MAP, 1905TX5ADM, 1805TXINCT, 1805TXIMPL, 1805TX5MAP, 1805TX5ADM  
10/1/2018-9/30/2019, 10/1/2017-9/30/2018  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, Office of Attorney General (OAG) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

**Condition:** OAG uses Active Directory to grant network access to OAG personnel. OAG also utilizes their mainframe accounting application for recording of daily transactions as well as for general reports to assist with the federal reporting requirements. Based on the OAG's Information Security policy, account access levels will be reviewed, at a minimum, every twelve (12) months for appropriateness. We determined that management has not completed this review for Active Directory as well as for their mainframe accounting application during the single audit period. User access reviews include but are not limited to reviewing users with privilege access, ensuring all active service accounts (non-employee accounts) have a required business purpose, verifying that users are assigned to security groups or roles based on their existing job description, and ensuring that accounts no longer required are adequately removed.

Based on our review of the listing of individuals with administrative rights to the active directory, we identified two domain admin accounts that have not logged-in for over a year. As a domain administrator, an individual is able to add/remove users, modify group policy configuration, and access files on the network. Hence, it is critical to ensure that access is limited to only authorized personnel.

**Questioned costs:** None

**Repeat finding:** No.

**Recommendation:** OAG should resolve this exception by performing a periodic review in accordance with the agency's information security program. As part of this review, OAG should also ensure that privilege access, service accounts, and employee access are restricted to authorized personnel in accordance with their respective job description.

**Views of responsible officials:** The OAG agrees with the reporting observations and recommendation identified in Attachment A related to user account access reviews. The OAG will implement quality control checks to ensure periodic performance of user account access reviews as specified in established OAG Information Security Policy (ISP). The OAG completed the required 2020 active directory and mainframe accounting system user access reviews. Future reviews will be conducted at least annually per the OAG ISP. User access reviews may be executed more frequently for privileged and system user accounts.

**2019 – 024** (Continued)

**Corrective action plan:** The OAG agrees with the reporting observations and recommendation identified in Attachment A related to user account access reviews. The OAG will implement quality control checks to ensure periodic performance of user account access reviews as specified in established OAG Information Security Policy (ISP). The OAG completed the required 2020 active directory and mainframe accounting system user access reviews. Future reviews will be conducted at least annually per the OAG ISP. User access reviews may be executed more frequently for privileged and system user accounts.

**Implementation dates:** Continuous Process - Confirmation review complete as of February 19, 2020.

**Responsible persons:** Stephen Paxman

**Status:** Corrective action plan was implemented.

Department of State Health Services

**2018 – 029 Eligibility**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: HIV Care Formula Grants  
CFDA Number: 93.917  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: X07HA00054-28, X07HA00054-27  
4/1/2018-3/31/2019, 4/1/2017-3/31/2018  
Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303, Department of State Health Services (DSHS) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. To be eligible to receive assistance in the form of therapeutics, an individual must have a medical diagnosis of HIV/AIDS and be a low-income individual, be a resident of the state and also be uninsured or underinsured, as defined by the State (42 USC 300ff-26(b)).

Department of State Health Services' (DSHS) Prevention and Care Branch Texas HIV Medication Program (THMP) has a process in place to process all completed applications for individuals to receive grant funded medications under the HIV Care Program. Eligibility is determined based on review of the completed application and verification of medical diagnosis of HIV/AIDS, income, residency, and insurance status. Once a participant is deemed eligible and becomes active in the program, they will be automatically dropped if there has been no activity for this participant in the last six months. Additionally, all active participants are to be recertified every 12 months in order to determine continued eligibility in the program. DSHS' policy is to have an eligibility worker review each incoming application and determine eligibility.

**Condition:** DSHS has a quarterly quality assurance review process where management selects 20 client records from new applications and re-certifications to validate the eligibility documentation and determination. Additionally, a monthly check of all active participants is run against Health Management System (HMS) to make sure applicants have no insurance and the State of Texas is a last resort for payments. The results of this report are reviewed and letters are sent to applicants to drop them from the program if no longer deemed eligible based on insurance status. No exceptions were noted for these control processes in fiscal year 2018.

Effective June 2017, DSHS began a formal recertification process whereby at the beginning of each month, a recertification mailing is compiled from the HIV Database for recipients who are to recertify within 60 days. If a recertification application is not received after 45 days or the information provided is incomplete, the recipient is dropped from THMP through an automated process. If a recertification application is received, it is processed and an eligibility worker will determine whether to continue or terminate eligibility based on the information in the application. Those who do not submit complete information to the program are administratively dropped by the THMP data manager. This prevents ineligible persons from continuing to be served through THMP.

**2018 – 029 (Continued)**

Out of a sample of 40 active client files that had been certified or recertified in fiscal year 2018, four were not recertified within 12 months of the prior certification date. DSHS noted all four recipients had incomplete data in the HIV Database, which excluded them from the recertification mailing report. Additionally, DSHS provided a list of HIV participants from the HIV Database that was utilized to select our 40 active client files. To conclude on the completeness of the list, the 40 active files were validated against documentation and an additional 25 client files were selected to validate inclusion in the list. Four of the 25 client files selected were not included in the list. Exclusion from the list was due to incomplete data in the HIV Database.

**Questioned costs:** None

**Repeat finding:** 2017-029, 2016-030, and 2015-036

**Recommendation:** DSHS should analyze the HIV Database and determine current program recipients whom do not have a valid recertification date so that the information can be corrected. This will allow the recipients to be included in the recertification mailing report.

**Views of responsible officials – 2018:** While DSHS accepts the finding, there was significant improvement from the previous year. The issue is the four cases that were not recertified in time were due to the program's database (HIV2000), which is antiquated and has certain functionalities that at times fail. The program recently completed an assessment for replacing the database and has plans to initiate an implementation project this year. However, a replacement system will take several years to complete. In the interim, we are diligently working to determine alternative methods to identify these database issues.

**Corrective action plan – 2018:** The program will run additional outlier reports to identify individuals that the due date for recertifications may be missing. This report will identify the cases that will require additional manual review to determine appropriate timing for recertifications.

**2019 Update**

Per inquiry department is working on a code lift to capture recertifications timely.

**Views of responsible officials – 2019:** DSHS accepts that the finding needs to be carried forward from 2018. Four cases in 2018 were not recertified in a timely manner due to the program's HIV2000 database. The program currently is receiving a code uplift of HIV2000. This uplift will be completed by the end of April 2020. This code uplift is expected to resolve the issues with HIV2000. However, we will need to run quality assurance reports to ensure that the database is functioning properly.

**Corrective action plan – 2019:** In 2018, the program plan was to run additional outlier reports to identify individuals that the due date for recertifications may be missing. This report would identify the cases that will require additional manual review to determine appropriate timing for recertifications. The creation of this report has proven to be more time-intensive than originally expected. The TB/HIV/STD Program Informatics and Evaluation Group is working to create a Tableau report that will allow program staff to review outliers on a monthly basis. This report will be used with the existing database and will continue to be used after the code uplift for quality assurance purposes.

**2020 Update:** Per inquiry with the department, the code lift to capture recertifications timely was completed after August 31, 2020.

**Views of Responsible Officials – 2020:** While DSHS accepts the finding, there was significant improvement from the previous year.

**Corrective Action Plan – 2020** This finding was fully addressed effective September 21, 2020. DSHS received a code lift to the existing data base, and no longer have issues with the program database incorrectly identifying those in need of recertification. The legacy system has been retired.

**Implementation Date:** September 21, 2020

**Responsible Person:** Monica Molina, Coordinator, Community Health Improvement Division

<b>Texas Education Agency</b>
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**2019 – 025 Allowable Costs/Cost Principles**

Federal Agency:	U.S. Department of Education
Federal Program Title:	Career and Technical Education – Basic Grants to States
CFDA Number:	84.048
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Numbers and Periods:	V048A180043 – 18A, V048A170043 7/1/2018-9/30/2020, 7/1/2017-9/30/2019
Statistically Valid Sample:	No, and not intended to be a Statistically Valid Sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303, Texas Education Agency (TEA) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each of its federal programs. Title 2 Code of Federal Regulations Section 200.430 Compensation – Personal Services sets standards for payroll documentation, which include:

- (1) Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:
  - (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
  - (ii) Be incorporated into the official records of the non-federal entity;
  - (iii) Reasonably reflect the total activity for which the employee is compensated by the non-federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS);
  - (iv) Encompass both federally assisted and all other activities compensated by the non-federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-federal entity's written policy;
  - (v) Comply with established accounting policies and practices of the non-federal entity and
  - (vi) Reserved
  - (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
  - (viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to federal awards, but may be used for interim accounting purposes, provided that:
    - (a) The system for establishing the estimates produces reasonable approximations of the activity actually performed;
    - (b) Significant changes in the corresponding work activity (as defined by the non-federal entity's written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and
    - (c) The non-federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a federal award based on budget estimates. All necessary adjustment must be made such that the final amount charged to the federal award is accurate, allowable, and properly allocated.

**2019 – 025 (Continued)**

TEA's payroll process ensures only allowable salaries are charged to the federal program by reallocating costs on a quarterly basis through the Cost Allocation Feeder System for employees included in its cost allocation method plan. The reallocation reflects differences between budgeted time allocations and actual time allocations reported by employees in the time and effort system. For employees not included in the cost allocation method plan, TEA's payroll process requires that employees' time be certified by their supervisor through a time and effort certification. Time and effort is entered into TEA's time and effort system by the employee and electronically approved by their supervisor.

**Condition:** Of the 40 payroll and payroll-related samples tested, one employee, who was not included in the cost allocation method plan, did not have a time and effort certification approved by their supervisor. The error was a result of an oversight by the supervisor to complete the certification.

**Questioned costs:** None

**Repeat finding:** No.

**Recommendation:** TEA should strengthen controls in place to ensure time and effort certifications are reviewed and approved by each employee's supervisor.

**Views of responsible officials – 2019:** The Texas Education Agency (TEA) agrees with this recommendation. To address the Budget Division's need to strengthen controls, Budget management has met to discuss the need for a delinquent supervisory report to be created and generated from the existing Time & Effort System.

**Corrective action plan – 2019:** The Texas Education Agency is developing a process to identify Time and Effort entries that do not have supervisory certification. Review for delinquent certifications will be performed on a quarterly basis. Supervisors will be notified and required to certify within a respective due date.

**2020 update:** Per inquiry with the department, management is continuing to implement the corrective action.

**Views of responsible officials – 2020:** The Texas Education Agency (TEA) agrees with this recommendation. To address the Budget Division's need to strengthen controls, Budget management has created a delinquent supervisory report generated from the existing Time & Effort System.

**Corrective action plan – 2020:** The Texas Education Agency has developed a process to identify Time and Effort entries that do not have supervisory certification. Reviews for delinquent certifications are being performed on a quarterly basis. Supervisors are notified and required to certify within a respective due date.

**Implementation date:** The initial delinquency report was generated on 8/31/20, with quarterly reviews beginning in Fall 2020.

**Responsible person:** Michele Gizelbach, Budget Director

<b>Texas Higher Education Coordinating Board</b>
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**2019 – 026 Subrecipient Monitoring**

Federal Agency: U.S. Department of Education  
 Federal Program Title: Career and Technical Education – Basic Grants to States  
 CFDA Number: 84.048  
 Pass-Through Agency: N/A  
 Pass-Through Number(s): N/A  
 Award Numbers and Periods: V048A180043 – 18A, V048A170043  
 7/1/2018-9/30/2020 , 7/1/2017-9/30/2019  
 Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample  
 Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.331(a), Texas Higher Education Coordinating Board (THECB) must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and, if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the federal award and subaward. Required information includes: (1) Federal Award Identification – (iv) Federal Award Date (see 2 CFR 200.39 Federal award date) of award to the recipient by the federal agency and (xii) Identification of whether the award is R&D.

THECB issues a Notice of Grant Award (NOGA) to each approved subrecipient prior to expending funds to that subrecipient under each grant. THECB maintains a template NOGA that is used for all agreements with subrecipients under the grant. In accordance with 2 CFR 200.331(a) and per THECB's template NOGA, each NOGA includes the following information: amount of federal funds, federal grant title, CFDA number, federal grant award number, term of grant, date all funds must be expended by, federal grant funding agency, and DUNS number.

**Condition:** THECB's template NOGA does not contain fields for the grant's federal award date or whether the grant is considered research development. For five (5) out of five (5) NOGAs tested, the grant's federal award date or whether the grant was considered research and development was not included. In fiscal year 2019, THECB passed through approximately 97.6% of Career and Technical Education funds to subrecipients. Providing incomplete information to subrecipients may result in inaccurate reporting by the subrecipients and ultimately by THECB.

**Questioned costs:** None

**Repeat finding:** No.

**Recommendation:** THECB should revise its standard NOGA template to include all required information to be communicated to subrecipients per 2 CFR 200.331. Additionally, for existing NOGAs, THECB should communicate required information to subrecipients in an addendum to the NOGA.

**Views of responsible officials:** THECB agrees with this recommendation.

**Corrective action plan:** THECB will integrate the federal award date and identification of whether a grant is considered research and development into the Perkins subrecipient NOGA template.

**Implementation date:** July 15, 2020

**Responsible person:** Melinda Nobles

**Status:** Corrective action plan was implemented.



<b>Texas Workforce Commission</b>
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**2019 – 027 Allowable Costs/Cost Principles**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	TANF CCDF Cluster
CFDA Number:	93.558 93.489, 93.575, 93.596
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Numbers and Periods:	<u>TANF</u> 1901TXTANF, 1901TXTAN3, 1801TXTANF, 1801TXTAN3 10/1/2018-9/30/2019, 10/1/2017-9/30/2018
	<u>CCDF Cluster</u> G1901TXCCDF, G1801TXCCDF, G1701TXCCDF, G1601TXCCDF 10/1/2018-9/30/2021, 10/1/2017-9/30/20, 10/1/206-9/30/2019, 10/1/2015-9/30/2018
Statistically Valid Sample:	No, and not intended to be a Statistically Valid Sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, Texas Workforce Commission (TWC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

The TWC PeopleSoft (PS) application is a single system comprised of integrated process modules. The financial modules are referred to as WRAPS: Workforce, Reporting, Accounting, and Purchasing System. PeopleSoft Financials is used for creating and inquiring on financial journals, payment requests, and requisitions. The Cash Draw and Expenditure Reporting System (CDER) is an automated accounting system used by Local Workforce Development Boards (LWDB) to process and track cash draws to grant recipients. The functions for LWDB users include editing, submitting, making adjustments, and generating reports relating to cash draws.

**Condition:** Based on the TWC's policy, access reviews are to be performed on a periodic basis. We determined that this review of access to WRAPS was conducted in May 2019 by submission of employees' names and access information to the various supervisors. We determined there were several instances of no responses being received; as a result, the review was only partially completed. Access reviews are critical to ensure that TWC personnel only have access in accordance with their respective job description.

As part of management's user access review for WRAPS, we determined that review of service accounts was not documented. Service accounts are non-employee accounts that are required to authenticate to the application to either perform a specific function (for example, backups or transaction processing). Service accounts are required to be reviewed as part of the periodic review process to ensure only accounts with a business purpose are maintained and all other accounts are removed or disabled.

Based on our review of privilege accounts for the WRAPS application, we identified one shared account which is being used by TWC personnel to release code into production. In addition, password changes were not forced on this user account. Shared administrative accounts limit the effectiveness of audit logs in identifying the origination of changes to access or report configurations. Each administrator should have a unique administrative account in order to monitor changes made to the application. Without unique administrative accounts, the risk of unauthorized changes is increased. Password changes are critical to ensure that privilege accounts are not accessed by employees no longer with TWC, as well as for better security.

**2019 – 027 (Continued)**

Based on our review of privilege accounts for the CDER application, we identified one instance of an employee having administrative access to the application that was outside of their job description. This individual was a developer with administrative rights to the application, thus causing a segregation of duty conflict. The user's access was removed on September 19, 2019 once it was brought to management's attention. Administrator access gives the rights to the individual to add or remove users, modify configuration, as well as modify reports.

**Questioned costs:** None

**Repeat finding:** No.

**Recommendation:** TWC should ensure that user access reviews are completed for accounts for WRAPS. As part of this review, TWC should also ensure that privilege access, service accounts, and employee access are restricted to authorized personnel in accordance with their respective job description.

**Views of responsible officials:** Texas Workforce Commission (TWC) agrees with the finding. TWC will strengthen procedures to ensure WRAPS access reviews are completed. Reviews will include privileged and service accounts with employee access restricted to authorized personnel in accordance with their respective job duties.

**Corrective action plan:** A Standard Operating Procedure (SOP) will be developed to document the process:

- to ensure that access to WRAPS by TWC employees is limited in accordance with their job duties;
- for reviewing service accounts to ensure only service accounts with a business purpose are maintained; and
- that privilege access is restricted to authorized personnel in accordance with their respective job duties.

The WRAPS security group will modify the access to the shared account, PSBATCH, to not allow that user account to migrate code to production. Separate user accounts will be created for each system administrator that will allow them to migrate code to production. That way, TWC will be able to identify which system administrator migrated code. Those accounts will be set up with passwords that expire as per the TWC policy. PSBATCH will continue to be used to schedule and run batch jobs. The system administrators will continue to share that account and access to that account will be limited to the application system administrators.

**Implementation date:** March 31, 2020

**Responsible persons:** Jorge Guerra and Pat Gutierrez

**Status:** This corrective action was partially implemented and the finding was reissued in the current year reference number 2020-032.

TWC completed WRAPS user account reviews in July 2020. Additionally, WRAPS administrative user accounts are reviewed twice annually and were last reviewed December 23, 2020. However, documentation of administrative user accounts reviews was not maintained.

Department of Transportation

**2018 – 038 Allowable Costs/Cost Principles, Cash Management, Matching, Level of Effort, Earmarking, Period of Performance, Reporting, Special Tests and Provisions – Wage Rate Requirements, Special Tests and Provisions – Utilities, Special Tests and Provisions – Project Approvals, Special Tests and Provisions – Value Engineering, Special Tests and Provisions – Quality Assurance**

Federal Agency: U.S. Department of Transportation - Federal Highway Administration  
U.S. Department of Transportation - Federal Aviation Administration

Federal Program Title: Airport Improvement Program  
Highway Planning and Construction Cluster

CFDA Numbers: 20.106  
20.205, 20.219, 20.224, 23.003

Pass-Through Agency: N/A  
Pass-Through Number(s): N/A

Award Numbers and Periods: Various  
Various

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, Texas Department of Transportation (TxDOT) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

**Condition:** TxDOT has an Informational Technology (IT) Security Manual, which establishes policies/procedures for areas such as information security roles and responsibilities, change management, access criteria for provisioning new hires and terminations, password security, etc. In managing and maintaining the various IT applications, TxDOT utilizes third parties to assist with managing their IT infrastructure. In addition, several applications are managed by the respective software vendors. During the performance of the 2018 single audit, the following matters were noted with regard to infrastructure, third party management, and access. There were no significant observations for change management.

IT Infrastructure and Third-Party Risk Management

TxDOT outsources the maintenance and management of their IT infrastructure and certain applications to third parties. In addition, some of the third parties have further outsourced to additional parties. However, the risks associated with these applications remains the responsibility of TxDOT. TxDOT does not consistently monitor the third parties for compliance with laws and regulations and mitigations of the outsourced/third party risks. As part of monitoring third parties, TxDOT should evaluate information technology policies utilized as compared to TxDOT policies and/or the contracts. If appropriate, policy exceptions should be documented and approved in the event the third party is not able to comply with TxDOT policies. In addition, TxDOT should retain a right of audit related to these third parties and their subcontractors.

For certain applications, TxDOT was unable to readily identify the servers in use and/or the process owners with responsibility for maintaining the applications. TxDOT should maintain a current inventory of all applications, primary point of contact, related infrastructure and if applicable, the related third parties.

**2018 – 038 (Continued)**

Access

There were areas of access noncompliance with TxDOT policies across all applications noted. These include:

- *Passwords* – TxDOT has policies and procedures in place regarding passwords including password length, complexity, and/or expirations. For all of the above applications, passwords are not configured in accordance with policy for at least one of the requirements.
- *User Access Reviews* – TxDOT did not perform periodic full user access reviews for five of its applications. TxDOT policy requires an annual user access reviews to validate application and access levels.
- *Terminations* – TxDOT did not remove access for terminated employees to the various applications or access was not removed in three business days. For some applications, last log in dates were able to be provided to mitigate the risk of inappropriate access. Also, TxDOT policy does not specify a timeframe to disable application user access for terminated employees or contractors after their termination date. Provisioning of new hires was found to comply with policy.
- *Administrative Access* – Inappropriate or excessive administrative functions on any production applications results in the risk of unauthorized changes to applications and data. Inappropriate administrative access was noted as follows:
  - ERP – Five administrators with server access.
  - Airport Improvement Program grants management application – Seven administrators with application access.

**Questioned costs:** None

**Repeat finding:** No.

**Recommendation:** TxDOT should develop a third party management program to properly oversee and manage the risks associated with outsourcing large portions of their IT environment. TxDOT should identify where third party policies are not in alignment with TxDOT policy to better understand potential compliance risks. In addition, TxDOT should maintain a current inventory of all applications, primary point of contact, related infrastructure and if applicable, the related third parties.

**Views of responsible officials – 2018:** The Department concurs with the Audit recommendation.

**Corrective action plan – 2018:** Information Management Division (IMD) will work with TxDOT application business owners, on-site contractors and third-party contractors to ensure that processes and procedures are aligned to the recommendation of the audit. A documented plan to ensure alignment of processes and procedures will be developed to include the following considerations:

Document applications to identify:

- infrastructure of application (access model, servers associated with environment (e.g. – development, user testing, production)
- application owners – showing owning organization and point(s) of contact; application management point(s) of contact
- third-party vendor(s), if applicable – showing vendor information and involvement with the system
- users and rights associated with:
  - infrastructure access (e.g. – server access)
  - database access
- evidence that access criteria and user reviews are completed and documented, or exceptions have been noted and escalated appropriately

Ensure coordination on application risk(s) by:

- working with the business owner and IMD Security to:
  - document potential risk(s) in the risk register
  - identify potential resolution(s) through mitigation(s) or remediation(s) per the risk register process
  - identify resolution date(s)

**2018 – 038 (Continued)**

Receive sign off from business owner and IMD security on any risk or risk mitigation / remediation.

Coordinate with HR regarding the off-boardings and transfers of TxDOT employees by:

- seeking agreement from HR to establish reporting to notify managers / supervisors on actions that occur after the fact
- continuing to utilize reports from HR showing future terminations to ensure that we are performing termination actions in a timely manner

Define documents that are required for mission critical applications

- identify documents that are required for these applications to be approved through our Change Advisory Board (CAB)
- identify review cycles for these application to ensure application information remains accurate

Ensure that documentation and associated artifacts are stored in a location that is accessible by appropriate, authorized personnel

IMD will begin with the identified applications in this document and extend these processes and procedures to other mission critical applications. This effort will ensure that applications maintain proper controls and accesses through iterative reviews. Processes and procedures will provide for appropriate escalations to prevent tasks from going on without completion. All decisions and reviews will have documented sign offs to provide evidence of review. As part of this effort, IMD will assess opportunities to automate processes when appropriate.

**Views of responsible officials – 2019:**

The Department concurs with the audit recommendations.

**Corrective action plan – 2019:**

Action Item 1: Document application details to include owners, infrastructure, vendors, user rights, and user reviews of the applications noted in the finding.

Status: In Progress – Estimated completion June 15, 2020.

Summary: Documentation of the six applications noted in the finding is ongoing. The initial data collected has been focused on the assets the systems reside on and exchange data with. An inventory of vendors that access TxDOT's data within these applications and an assessment of the risk the vendors pose to TxDOT data is underway.

The identification and assessment of the risk is dependent on the Categorization effort being led by AT&T as part of a project currently underway.

Action Item 2: Document risks to the in-scope applications, the risk mitigation or remediation plans, and business owner acceptance of residual risks.

Status: In Progress – Estimated completion October 30, 2020.

Summary: A NIST-based risk management program is in development to include updating the TxDOT security requirements that the systems must comply with, to include access control requirements. Additionally, TxDOT is refining its risk register and developing a process for tracking findings, plans of action and milestones, and owner acceptance of residual risk. The in-scope applications are being assessed against the new requirements and the identified risks are being documented in the new risk register.

This will be addressed as a separate risk assessment project and is contingent on the Categorization effort currently being led by AT&T as part of a project currently underway. A project to complete risk assessments has been identified and funded.

**2018 – 038 (Continued)**

Action Item 3: Develop a process for removing/changing access during employee off-boarding and transfers.

Status: Implemented – January 16, 2020.

Summary: There is a process in place to ensure that all off-boarding and transfers are being processed appropriately. Any areas of non-compliance will be documented and tracked in the risk register until remediated.

Action Item 4: Identify required change documents for critical applications, to include periodic reviews of application documentation to ensure it is accurate.

Status: In Progress – Estimated completion October 30, 2020.

Summary: Application changes are approved by a standing change board that includes a voting member from Information Security. The process is being evaluated to ensure that security documentation for critical applications is included. The change process has not been formalized; however, the process has been identified and is currently undergoing further evaluation and refinement.

Action Item 5: Store all documents and artifacts in a repository that is accessible by appropriate authorized personnel.

Status: In Progress – Estimated completion March 31, 2021.

Summary: Documents that are associated with the security of the application are stored in a tool as part of the change ticket which are associated with the application. Future state will have the system inventory in the tool that will include a document repository for current system documentation. Completion is based on the contract review cycle for the tool. The required module is currently not active, and we are in the process of negotiating/evaluating this tool. Security is currently building out the inventory. Until that is complete, Security is looking at the mechanisms to use an alternative tool in the interim.

**2020 Update:** Corrective action was implemented on Action Item 3. Management is continuing to implement the corrective action for the remaining items.

**Views of responsible officials – 2020:** The Department concurs with the audit recommendations.

**Corrective action plan – 2020:**

Action Item 1: Document application details to include owners, infrastructure, vendors, user rights, and user reviews of the applications noted in the finding.

Status: In Progress – Estimated completion March 31, 2021.

Summary: Information Security has completed the security categorization and security assessment reports for all systems and documented the application details in the TxDOT's inventory system.

Information Security has a dedicated Information System Security Officer (ISSO) who is working with the system owners and custodians to gather missing remediation plans, infrastructure, or vendors not already documented in the TxDOT inventory. All documents related to the assessments are being stored in the Information Security system document repository.

Post March 31st the dedicated ISSO will remain assigned to these systems as part of the continuous monitoring process and to help facilitate increasing the security maturity of these systems.

**Implementation date:** Estimated completion March 31, 2021

**2018 – 038 (Continued)**

**Responsible person:** Steven Pryor, Information Security Officer, Information Technology Division

Action Item 2: Document risks to the in-scope applications, the risk mitigation or remediation plans, and business owner acceptance of residual risks.

Status: In Progress – Estimated completion March 31, 2021.

Summary: Information Security has completed the security categorization and security assessment reports and has scheduled out briefs with the impacted system owners and custodians.

Any identified risks are being stored in the TxDOT Information Security risk register. Information Security has a dedicated Information System Security Officer (ISSO) who is working with the system owners and custodians to gather missing remediation plans, infrastructure, or vendors not already documented in the TxDOT inventory. All documents related to the assessments are being stored in the Information Security system document repository.

Post March 31st the dedicated ISSO will remain assigned to these systems as part of the continuous monitoring process and to help facilitate increasing the security maturity of these systems.

**Implementation date:** Estimated completion March 31, 2021

**Responsible person:** Steven Pryor, Information Security Officer, Information Technology Division

Action Item 3: Develop a process for removing/changing access during employee off-boarding and transfers.

Status: Implemented – January 16, 2020.

Summary: There is a process in place to ensure that all off-boarding and transfers are being processed appropriately. Any areas of non-compliance will be documented and tracked in the risk register until remediated.

**Implementation date:** January 16, 2020

**Responsible person:** Jonathan O'Quinn, IT Infrastructure Operations Section Manager, Information Technology Division

Action Item 4: Identify required change documents for critical applications, to include periodic reviews of application documentation to ensure it is accurate.

Status: In Progress – Implemented November 10, 2020.

Summary: Application changes are approved by a standing change advisory board (CAB) that includes a voting member from the Information Security team. The change process has been formalized and published.

**Implementation date:** November 10, 2020

**Responsible person:** Scott Rogillio, IT Applications Section Manager, Information Technology Division

**2018 – 038 (Continued)**

Action Item 5: Store all documents and artifacts in a repository that is accessible by appropriate authorized personnel.

Status: In Progress – Estimated completion March 31, 2021.

Summary: All documents related to the assessments are being stored in the Information Security system document repository.

Post March 31st the dedicated ISSO will remain assigned to these systems as part of the continuous monitoring process and to help facilitate increasing the security maturity of these systems.

**Implementation date:** Estimated completion March 31, 2021

**Responsible person:** Steven Pryor, Information Security Officer, Information Technology Division

**2018 – 043 Special Tests and Provisions – Value Engineering**

Federal Agency: U.S. Department of Transportation - Federal Highway Administration

Federal Program Title: Highway Planning and Construction Cluster

CFDA Number: 20.205, 20.219, 20.224, 23.003

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: Various  
Various

Statistically Valid Sample: No, and not intended to be a Statistically Valid Sample

Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** State departments of transportation are required to establish a Value Engineering (VE) program and ensure that a VE analysis is performed on all applicable projects. The program should include procedures to approve or reject recommendations and for monitoring to ensure that resulting, approved recommendations are incorporated into the plans, specifications, and estimate. Applicable projects are (a) projects located on the national highway system (NHS) with an estimated total project cost of \$50 million or more that utilize Federal-aid highway program funding; (b) bridge projects located on the NHS with an estimated total cost of \$40 million or more that utilize Federal-aid highway program funding; and (c) any other projects that the FHWA determines to be appropriate. Projects utilizing the design build method of construction do not require a VE analysis (23 USC 106(e)(5)). Critical elements of VE programs include identification of a State VE coordinator; establishment of a VE policy, and documented VE procedures, including requirements to identify applicable projects, verify required VE analyses are completed on State DOT and subrecipient projects; and monitor, assess, and report on the performance of the VE program (23 USC 106(e); 23 CFR part 627).

Per 2 CFR 200.303, Texas Department of Transportation (TxDOT) must also establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.



**2018 – 043 (Continued)**

**Condition:** TxDOT's VE Coordinator has historically reviewed all projects that may require a VE study and informed the districts of the potential need to complete a VE study. The review was completed in 2018 but was not sent to the districts due to retirement of the VE Coordinator. Additionally, the VE Coordinator has historically tracked the progress of VE studies to completion. This control was not performed in 2018 due to the turnover noted. Also, the districts could not consistently provide documentation that VE recommendations were tracked and implemented. The districts were able to evidence changes to schematics and other evidence regarding VE recommendations, but did not have documentation that there was a review process to ensure all accepted changes were made to the project. No compliance exceptions were noted.

**Recommendation:** TxDOT VE Coordinator should execute the controls noted above in fiscal year 2019. Additionally TxDOT should work with the districts to ensure that districts have a procedure in place to document how VE recommendations are tracked and implemented. Completion of VE studies and their implementation should be monitored by the VE Coordinator.

**Views of responsible officials – 2018:** As the audit pointed out in the recommendation, the Design Division, together with Administration, will implement additional measures to more proactively track the status and implementation of VE recommendations. These will be in addition to the standard yearly notification of the VE program requirements, and list of projects near VE threshold that are provided to the Districts (most recently provided to Districts in Dec. 2018).

**Corrective action plan – 2018:**

- Planned update to Form 1002 to incorporate check boxes for VE study necessity, and whether one was conducted.
- Conduct Peer Exchanges with selected Districts in order to determine the range of practices on the incorporation of VE studies, and how they track recommendations from the VE study that are incorporated into the plans.
- Provide a quarterly follow-up communication to Districts emphasizing the VE project thresholds, and program reporting requirements.
- Coordinate with the future planned update of TxDOT Connect to incorporate flagging/tracking of VE study needs into the future system.

**2019 Update**

During FY 2019, the VE coordinator position was filled and the yearly review of projects that are at or near the VE threshold were sent. However, the corrective actions regarding the tracking of the implementation of the recommendations that were a result of the VE analysis of the project was not implemented before year-end.

**Views of responsible officials – 2019:** TxDOT's Design Division continued the implementation of measures to proactively track the status and implementation of VE recommendations. These were in addition to the standard yearly notification of the VE program requirements and list of projects near VE threshold that are provided to the Districts (most recently provided to Districts in Nov. 2019).

**Corrective action plan – 2019:** Action plan was implemented by November 2019. The annual notification memo, quarterly communications, and the monitoring and tracking activities will be ongoing.

**Implementation date:** November 2019

**Responsible person:** Jane C. Lundquist, Transportation Engineer, Design Division

**Status:** Corrective action plan was implemented.

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**Summary Schedule of Prior Audit Findings – Other Auditors**

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Federal regulations (Title 2, Code of Federal Regulations, Section 200.511(a)) states, “the auditee is responsible for follow-up and corrective action on all audit findings.” As part of this responsibility, the auditee reports the corrective action it has taken for each finding in the 2019 Summary Schedule of Prior Audit Findings that was not identified as implemented.

The Summary Schedule of Prior Audit Findings (year ended August 31, 2020) has been prepared to address these responsibilities.

<b>Lamar University</b>
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**2016 – 101 Special Tests and Provisions – Enrollment Reporting**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2015, to June 30, 2016

Award numbers: CFDA 84.038, Federal Perkins Loan – Federal Capital Contributions, Award Number Not Applicable; CFDA 84.063, Federal Pell Grant Program, P063P152282; and CFDA 84.268, Federal Direct Student Loans, P268K162282

Statistically valid sample: No

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2016

Status: Implemented

Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Perkins Loan, Federal Family Education Loan (FFEL), Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Sections 674.19(f), 685.309(b), and 682.610(c)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to use the date of a student’s withdrawal for purposes of reporting enrollment status changes to the Secretary of the U.S. Department of Education and determining when a refund or return of Title IV funds must be paid (Title 34, CFR, Section 685.305(c)). In addition, the *National Student Loan Data System (NSLDS) Enrollment Reporting Guide* states that, in the absence of a formal withdrawal, the last recorded date of attendance should be reported as the status change date (*NSLDS Enrollment Reporting Guide*, Appendix C).

To protect a student’s interest subsidy, institutions are required to report a graduated status for students who have completed their course of study (*NSLDS Enrollment Reporting Guide*, Appendix C and Chapter 4, and *Dear Colleague Letter*, April 14, 2014 (GEN-14-07)).

Lamar University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University’s behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University’s responsibility to submit timely, accurate, and complete responses to roster files and to maintain proper documentation (*NSLDS Enrollment Reporting Guide*, Chapter 3).

**2016 – 101 (Continued)**

**For 9 (15 percent) of 60 students tested who had a status change, the University did not report status changes or effective dates to NSLDS accurately.** Specifically:

- The University incorrectly reported that seven of those students withdrew from the Fall term. However, those students withdrew from the Spring term.
- The University reported an incorrect effective date for one student who withdrew in the Spring term. The University reported the first date of the Spring term; however, the student withdrew after the census date for that term.
- The University reported an incorrect status of withdrawn for one student. That error occurred because of a manual error the University made while updating the student's status to less than half-time. After auditors brought that error to the University's attention, it corrected the status in NSLDS.

**In addition, for 11 (18 percent) of 60 students tested who had a status change, the University did not report the status changes to NSLDS in a timely manner.** Specifically, the University submitted those enrollment status changes to NSLDS between 68 and 144 days after the effective date of the status change. The University asserted that it had submitted those status changes to NSC in a timely manner; however, NSC did not submit those changes to NSLDS in a timely manner.

Those errors occurred because the University did not have a formal process during the award year to prepare information to send to NSC, and it did not have controls to ensure that NSC submitted accurate information to NSLDS in a timely manner.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and the federal government's payment of interest subsidies.

**Repeat finding:** No

**Corrective Action:**

Corrective action was taken.

**Prairie View A&M University**

**2017 – 105 Special Tests and Provisions – Enrollment Reporting**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P162319; and CFDA 84.268, Federal Direct Student Loans, P268K172319

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2017

Status: Implemented

Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Perkins Loan, Federal Family Education Loan (FFEL), Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Sections 674.19(f), 685.309(b), and 682.610(c)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)). Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, chapter 1).

Institutions are required to use the date of a student's withdrawal for purposes of reporting enrollment status changes to the Secretary of the U.S. Department of Education and determining when a refund or return of Title IV funds must be paid (Title 34, CFR, Section 685.305(c)). In addition, the *NSLDS Enrollment Reporting Guide* states that, in the absence of a formal withdrawal, the last recorded date of attendance should be reported as the status change date (*NSLDS Enrollment Reporting Guide*, Appendix C).

In the case of a student who completes a term and does not return for the next term, leaving the course of study uncompleted, the final day of the term in which the student was last enrolled should be used as the effective date. For three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, Appendix C).

The effective date for a completion/graduation status ("G") is the date that the institution assigns to the completion/graduation. To protect a student's interest subsidy, institutions may report a student as withdrawn (enrollment status of "W") while the student's academic record is being reviewed to determine whether all graduation requirements have been met (*NSLDS Enrollment Reporting Guide*, Appendix C and chapter 4, and *Dear Colleague Letter*, April 14, 2014 (GEN-14-07)).

Prairie View A&M University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to submit timely, accurate, and complete responses to roster files and to maintain proper documentation (*NSLDS Enrollment Reporting Guide*, chapter 3).

**2017 – 105 (Continued)**

**The University did not report a withdrawn status for students who unofficially withdrew from all courses for a term to NSLDS.** The University did not have a process to identify students who withdrew without providing official notification. As a result, auditors were unable to determine how many students may have unofficially withdrawn from a term in the 2016-2017 federal award year.

**For 19 (31 percent) of 61 students tested who had enrollment status changes, the University did not report those status changes or the effective dates of those changes to NSLDS accurately.** Specifically:

- The University did not report 17 students' enrollment level reductions to NSLDS. Those errors occurred because the University did not correctly configure its student financial assistance system, Banner, to identify when students dropped courses.
- The University did not report the correct effective date for two students' status changes when those students completed a term and did not return for the subsequent term. The University reported the first day of the term that the students did not attend as the effective date, instead of the final day of the term in which the students were last enrolled.

**The University also did not always report status changes in a timely manner.** The University did not submit its first-of-term transmissions to NSC until after the 20th class day. To provide reporting to NSLDS in a timely manner, NSC instructs institutions to send first-of-term transmissions immediately after the end of the registration "add" period. As a result, for 2 (3 percent) of 61 students tested, the University did not report the students' withdrawn status in a timely manner. The University also reported an incorrect effective date for those withdrawn statuses, as described above.

In addition, for 13 (21 percent) of 61 students tested, the University did not report the students' graduated status in a timely manner. The University did not report the graduated status because it asserted that it was in the process of conferring degrees, which took six to eight weeks after commencement. In addition, the University did not report those students as withdrawn while it conferred degrees due to the first-of-term transmission issue discussed above.

The errors discussed above occurred because the University did not have adequate controls or monitoring processes to ensure that it reported student status changes accurately to NSLDS in a timely manner. In addition, the University did not review and correct errors or discrepancies NSC identified unless they were considered critical and would prevent a submission.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and the federal government's payment of interest subsidies.

**Repeat finding:** No

Corrective Action:  
Corrective action was taken.

**Texas A&M AgriLife Research**

**2018 – 101    Equipment and Real Property Management  
Activities Allowed or Unallowed  
Allowable Costs/Cost Principles  
Cash Management  
Matching, Level of Effort, Earmarking  
Period of Performance**

Federal Program Title: Research and Development Cluster  
Federal Agencies: U.S. Department of Agriculture, U.S. Environmental Protection Agency, U.S. Department of Energy, and U.S. Department of Health and Human Services  
Award years: Multiple  
Award numbers: Multiple  
Statistically valid sample: No and not intended to be a statistically valid sample  
Type of finding: Significant Deficiency and Non-Compliance  
Initial Year Written: 2018  
Status: Implemented

**General Controls**

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**AgriLife did not appropriately restrict user access to certain systems it uses to manage its research and development programs.** Specifically, AgriLife did not always promptly remove user accounts when an employee transferred to a new position or otherwise no longer needed access. AgriLife also did not consistently ensure that access to system accounts was limited only to users who needed access.

AgriLife did not have a process to perform documented user access reviews for all system levels. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to those systems.

**Repeat finding:** No

**Corrective Action:**

Corrective action was taken.

**2018 – 102    Reporting**

Federal Program Title: Research and Development Cluster  
Federal Agencies: U.S. Department of Agriculture, U.S. Department of Commerce, U.S. Department of Defense, U.S. Department of Interior, U.S. Department of Justice, U.S. Department of State, National Aeronautics and Space Administration, U.S. Department of Energy, and U.S. Department of Health and Human Services  
Award years: Multiple  
Award numbers: Multiple  
Statistically valid sample: No and not intended to be a statistically valid sample  
Type of finding: Significant Deficiency and Non-Compliance  
Initial Year Written: 2018  
Status: Implemented

**2018 – 102** (Continued)

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**AgriLife did not appropriately restrict user access to certain systems it uses to manage its research and development programs.** Specifically, AgriLife did not always promptly remove user accounts when an employee transferred to a new position or otherwise no longer needed access. AgriLife also did not consistently ensure that access to system accounts was limited only to users who needed access.

AgriLife did not have a process to perform documented user access reviews for all system levels. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to those systems.

**Repeat finding:** No

Corrective Action:

Corrective action was taken.

**2018 – 104** Special Tests and Provisions – Key Personnel

Federal Program Title: Research and Development Cluster

Federal Agencies: U.S. Department of Agriculture, U.S. Department of Health and Human Services, and U.S. Agency for International Development

Award years: See below

Award numbers: See below

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2018

Status: Implemented

Key Personnel

A recipient of federal awards must obtain approval from federal awarding agencies for (1) changes to a key person specified in the application or the federal award, or (2) the disengagement from the project for more than three months or a 25 percent reduction in time devoted to the project by the approved project director or principal investigator (Title 2, Code of Federal Regulations (CFR), Section 200.308(c)(1)).

**Texas A&M AgriLife Research (AgriLife) did not consistently ensure that key personnel were involved in projects as required.** Specifically, for 5 (8 percent) of 60 projects tested, the key personnel specified in the award agreement did not meet the identified level of involvement for fiscal year 2018. AgriLife did not obtain approval from the federal awarding agency for changes to the level of involvement for the key personnel for all 5 of those projects. Those errors occurred because AgriLife did not have a process in place to monitor changes in the level of involvement for key personnel.

Not obtaining prior approval for reductions in the level of involvement, or disengagement from the project, for key personnel may result in federal sponsors being unaware of changes to key personnel.

**2018 – 104 (Continued)**

The following awards were affected by the issue discussed above:

CFDA No.	CFDA Title	Award Number	Award Year
10.310	Agriculture and Food Research Initiative (AFRI)	2017-68007-26318	May 1, 2017, to April 30, 2019
93.103	Food and Drug Administration Research	5U18FD005608-03	September 1, 2015, to August 31, 2020
93.113	Environmental Health	5R01ES025713-03	June 1, 2016, to May 31, 2021
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	5R21NS093487-02	June 15, 2015, to May 31, 2018
98.001	USAID Foreign Assistance for Programs Overseas	AID-OAA-A-13-00003	November 8, 2012, to September 30, 2022

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**AgriLife did not appropriately restrict user access to certain systems it uses to manage its research and development programs.** Specifically, AgriLife did not always promptly remove user accounts when an employee transferred to a new position or otherwise no longer needed access. AgriLife also did not consistently ensure that access to system accounts was limited only to users who needed access.

AgriLife did not have a process to perform documented user access reviews for all system levels. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to those systems.

**Repeat finding:** No

Corrective Action:

Corrective action was taken.



Texas A&M University
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**2018 – 105 Cash Management**  
**Activities Allowed or Unallowed**  
**Allowable Costs/Cost Principles**  
**Matching, Level of Effort, Earmarking**  
**Period of Performance**  
**Procurement and Suspension and Debarment**  
**Special Tests and Provisions - Key Personnel**

Federal Program Title: Research and Development Cluster  
Federal Agencies: U.S. Department of Defense and U.S. Department of Education  
Award years: Multiple  
Award numbers: Multiple  
Statistically valid sample: No and not intended to be a statistically valid sample  
Type of finding: Significant Deficiency and Noncompliance  
Initial Year Written: 2018  
Status: Implemented

**General Controls**

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict user access to certain systems it uses to manage its research and development programs.** Specifically, the University did not always promptly remove user accounts when an employee transferred to a new position or otherwise no longer needed access. The University also did not consistently ensure that access to system accounts was limited only to users who needed access.

The University did not have a process to perform documented user access reviews for all system levels. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to those systems.

**Repeat finding:** No

**Corrective Action:**  
Corrective action was taken.

**2018 – 106 Equipment and Real Property Management**

Federal Program Title: Research and Development Cluster  
Federal Agencies: U.S. Department of Commerce, National Science Foundation, and U.S. Department of Health and Human Services  
Award years: Multiple  
Award numbers: Multiple  
Statistically valid sample: No and not intended to be a statistically valid sample  
Type of finding: Significant Deficiency and Noncompliance  
Initial Year Written: 2018  
Status: Implemented

**2018 – 106 (Continued)**

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict user access to certain systems it uses to manage its research and development programs.** Specifically, the University did not always promptly remove user accounts when an employee transferred to a new position or otherwise no longer needed access. The University also did not consistently ensure that access to system accounts was limited only to users who needed access.

The University did not have a process to perform documented user access reviews for all system levels. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to those systems.

**Repeat finding:** No

Corrective Action:

Corrective action was taken.

**2018 – 107 Reporting**

Federal Program Title: Research and Development Cluster

Federal Agencies: U.S. Department of Agriculture, U.S. Department of Commerce, U.S. Department of Defense, U.S. Department of the Interior, U.S. Department of Justice, U.S. Department of Transportation, National Aeronautics and Space Administration, U.S. Department of Energy, and U.S. Department of Health and Human Services

Award years: See below

Award numbers: See below

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2018

Status: Implemented

Financial Reporting

Recipients are required to report financial information to ensure effective monitoring of federal awards (Title 2, Code of Federal Regulations (CFR), Section 200.327). Recipients use the Federal Financial Report Standard Form (SF-425), or alternate forms of financial reporting that report the same or similar information, to report financial activity to federal awarding agencies and pass-through entities. The U.S. Office of Management and Budget provides specific instructions for completing the SF-425, including definitions and requirements of key reporting elements.

**Texas A&M University (University) did not ensure that its financial reports were accurate and complete.** Specifically, for 34 (57 percent) of 60 reports tested, the University incorrectly reported one or more of the following reporting elements: recipient account number or award period in the cover information section of SF-425 reports; financial activity in the federal expenditures and unobligated balance, recipient share, and indirect expense sections of SF-425 reports; or cost share information on other required financial reports.

In addition, the University did not correctly report the basis of accounting it used to prepare its financial reports. The University uses modified accrual accounting and prepares financial reports on the accrual accounting basis, unless the federal agency or pass-through entity requires reporting on the cash accounting basis. While the University correctly prepared its financial reports on the accrual accounting basis, it incorrectly reported that it used the cash accounting basis for 44 (73 percent) of 60 reports tested.

**2018 – 107 (Continued)**

Those errors occurred because of manual errors the University made when preparing the financial reports and because for the majority of fiscal year 2018, the University did not have policies and procedures in place to help ensure that it completed reports in accordance with SF-425 instructions. In addition, while the University had a process in place to review and approve financial reports prior to submission, it did not have documentation showing that it completed that review and approval for 11 (18 percent) of 60 reports tested. That review and approval process also was not sufficient to ensure that the financial reports it submitted were accurate and complete. Inaccurate information in financial reports increases the risk that federal agencies and pass-through entities could rely on inaccurate information to manage and monitor their awards.

The following awards were affected by the reporting issues discussed above:

<b>CFDA No.</b>	<b>CFDA Title</b>	<b>Award Number</b>	<b>Award Year</b>
10.001	Agricultural Research Basic and Applied Research	OAO-HSINP-17-1	December 22, 2016, to September 30, 2017
10.001	Agricultural Research Basic and Applied Research	OAO-HSINP-18-2	March 12, 2018, to September 30, 2018
10.903	Soil Survey	68-7482-15-526	September 9, 2015, to December 31, 2017
10.950	Agricultural Statistics Reports	58-3AEU-7-0075	June 1, 2017, to May 31, 2018
11.012	Integrated Ocean Observing System (IOOS)	NA16NOS0120018	June 1, 2016, to May 31, 2019
11.427	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	NA16NMF4270221	September 1, 2016, to August 31, 2019
12.351	Scientific Research - Combating Weapons of Mass Destruction	HDTRA1-13-1-003	October 22, 2012, to October 31, 2017
12.351	Scientific Research - Combating Weapons of Mass Destruction	HDTRA1-14-1-0004	November 15, 2013, to December 31, 2018
12.420	Military Medical Research and Development	W81XWH-14-1-0558	September 1, 2014, to September 29, 2018
12.420	Military Medical Research and Development	W81XWH-15-1-0340	September 30, 2015, to September 29, 2018
12.420	Military Medical Research and Development	W81XWH-17-1-0446	September 1, 2017, to August 31, 2020
12.431	Basic Scientific Research	W911NF15-1-0517	August 5, 2015, to February 4, 2019

**TEXAS A&M UNIVERSITY**

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<b>CFDA No.</b>	<b>CFDA Title</b>	<b>Award Number</b>	<b>Award Year</b>
15.423	Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	M14AC00028	September 27, 2014, to September 30, 2019
15.663	National Fish and Wildlife Foundation	0104.13.040537	January 1, 2014, to December 31, 2017
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	2016-R2-CX-0054	January 1, 2017, to June 30, 2019
20.215	Highway Training and Education	DTFH6416G00050	September 29, 2016, to September 29, 2017
43.001	Science	NNX13AG91G	February 11, 2013, to February 10, 2018
43.001	Science	NNX12AL90G	September 1, 2012, to August 31, 2017
43.001	Science	NNX14AD52G	January 16, 2014, to January 16, 2019
43.001	Science	NNX14AF15G	April 1, 2014, to March 31, 2018
43.008	Education	NNX12AL64A	July 10, 2012, to August 18, 2017
81.049	Office of Science Financial Assistance Program	NNX16AR29G	June 1, 2015, to June 30, 2018
81.049	Office of Science Financial Assistance Program	DE-FG02-93ER40773	January 1, 2005, to December 31, 2018
81.049	Office of Science Financial Assistance Program	DE-SC0010813	August 1, 2013, to March 31, 2019
81.049	Office of Science Financial Assistance Program	DE-SC0010713	September 1, 2013, to August 31, 2018
81.049	Office of Science Financial Assistance Program	DE-SC0012582	September 15, 2014, to September 14, 2018
81.049	Office of Science Financial Assistance Program	DE-SC0013543	April 1, 2015, to March 31, 2018
81.049	Office of Science Financial Assistance Program	DE-SC0014036	June 1, 2015, to June 30, 2018

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CFDA No.	CFDA Title	Award Number	Award Year
81.049	Office of Science Financial Assistance Program	DE-SC0014037	July 1, 2015, to June 30, 2019
81.049	Office of Science Financial Assistance Program	DE-SC0014154	August 15, 2015, to May 14, 2019
81.049	Office of Science Financial Assistance Program	DE-SC0015636	June 1, 2016, to June 14, 2019
81.049	Office of Science Financial Assistance Program	DE-SC0016243	August 15, 2016, to August 14, 2017
81.049	Office of Science Financial Assistance Program	DE-SC0017859	May 31, 2017, to March 31, 2019
81.049	Office of Science Financial Assistance Program	DE-SC0017864	August 1, 2017, to July 31, 2019
81.121	Nuclear Energy Research, Development, and Demonstration	DE-EM0004381	October 1, 2016, to September 30, 2019
93.059	Training in General, Pediatric, and Public Health Dentistry	T93HP30393	September 1, 2016, to August 31, 2021
93.173	Research Related to Deafness and Communication Disorders	2R56DC0003086-21	June 7, 2018, to May 31, 2019
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	5R01DK099221-03	September 1, 2013, to May 31, 2017
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	5U01NS083460-05	September 1, 2017, to August 31, 2019
93.855	Allergy and Infectious Diseases Research	5R03AI103627-02	August 6, 2013, to July 31, 2017

**General Controls**

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict user access to certain systems it uses to manage its research and development programs.** Specifically, the University did not always promptly remove user accounts when an employee transferred to a new position or otherwise no longer needed access. The University also did not consistently ensure that access to system accounts was limited only to users who needed access.

**2018 – 107 (Continued)**

The University did not have a process to perform documented user access reviews for all system levels. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to those systems.

**Repeat finding:** No

Corrective Action:

Corrective action was taken.

**Texas A&M University – San Antonio**

**2017 – 112 Eligibility  
Activities Allowed or Unallowed  
Cash Management  
Special Tests and Provisions – Institutional Eligibility**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P168324; and CFDA 84.268, Federal Direct Student Loans, P268K178324

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2017

Status: Implemented

Cost of Attendance

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). The phrase "cost of attendance" refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution may also include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Subchapter IV, Section 1087ll).

Texas A&M University – San Antonio (University) established different COA budgets for each term based on a student's classification (for example undergraduate and graduate); residency (in-state and out-of-state); living status (on-campus, off-campus, and living with parents); and enrollment level (full-time, three-quarter-time, half-time, and less-than-half-time). The University used a student's enrollment level as of the census date to calculate a student's final COA.

**For 8 (13 percent) of 61 students tested, the University incorrectly or inconsistently calculated COA.** Specifically:

- For five students, the University did not calculate COA based on their actual enrollment as of the census date.
- For two students, the University calculated the COA using incorrect amounts for the budget components because it incorrectly set up the Summer 2017 budget tables in its student financial assistance system, Banner. The University identified that issue and corrected the budget tables in Banner in May 2017; however, the University did not recalculate the COA for those two students. That occurred because the University manually updated and locked the COAs for those two students in Banner before it corrected the budget tables.
- For one student, the University manually input an incorrect COA budget into Banner because, at that time, it did not have less-than-half-time COA amounts established in Banner.

The errors discussed above did not result in overawards of financial assistance; therefore, there were no questioned costs. However, by incorrectly calculating COA, the University increases the risk of overawarding or underawarding financial assistance to students.

**Repeat finding:** No

Corrective Action:

Corrective action was taken.

**2017 – 114 Special Tests and Provisions – Verification**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P168324; and CFDA 84.268, Federal Direct Student Loans, P268K178324

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2017

Status: Implemented

Verification of Applications

For each applicant whose Free Application for Federal Student Aid (FAFSA) is selected for verification by the Secretary of the U.S. Department of Education, an institution must verify all of the applicable items, which include household size, number of household members who are in college, adjusted gross income (AGI), U.S. income taxes paid, child support paid, Supplemental Nutrition Assistance Program benefits, education credits, individual retirement account deductions, other untaxed income, high school completion, and identity and statement of educational purpose (Title 34, Code of Federal Regulations (CFR), Sections 668.54 and 668.56, and *Federal Register*, volume 80, number 123).

When the verification of an applicant's eligibility results in any change to a non-dollar item or a change to a single dollar item of \$25 or more from the applicant's FAFSA, the institution must submit a correction to the U.S. Department of Education and adjust the applicant's subsidized financial aid awards on the basis of the expected family contribution (EFC) on the corrected Institutional Student Information Record (ISIR) (Title 34, CFR, Section 668.59).

Household size for a dependent student includes (1) the student; (2) the student's parents; (3) the student's siblings and children, if they will receive more than half their support from the student's parent(s) for the entire award year; and (4) other persons who live with and receive more than half their support from the student's parent(s) and will receive more than half support for the entire award year. Household size for an independent student includes (1) the student; (2) his or her spouse; (3) the student's children if they will receive more than half their support from the student for the entire award year; and (4) other persons who live with and receive more than half their support from the student and will receive more than half support for the entire award year. Number in college always includes (1) the student and (2) those in the household size who are or will be enrolled at least half time during the award year in a degree or certificate program at a Title IV-eligible school and who can reasonably be expected to receive aid from the family for their education (U.S. Department of Education, *2016-2017 Federal Student Aid Handbook, Application and Verification Guide*, chapter 2). Acceptable documentation for verifying household size and the number of household members who are in college includes a statement signed by the applicant, and if the applicant is a dependent student, by one of the applicant's parents, that lists the name and age of each household member, the relationship of that household member to the applicant, and the name of the educational institution for each household member who is or will be attending at least half-time in a program that leads to a degree or certificate (Title 34, CFR, Sections 668.57(b) and (c), and *Federal Register*, volume 80, number 123).



**2017 – 114 (Continued)**

**For 6 (10 percent) of 61 students tested, Texas A&M University – San Antonio (University) did not accurately verify certain required items on the students' FAFSAs, or it made unsupported changes to FAFSA items.** Specifically:

- The University incorrectly reduced the household size and/or the number of household members in college for four students. Those students certified their household size and the number of household members in college on their verification forms, but the University removed household member(s) from the household size and/or the number of household members in college without obtaining additional support from those students. In addition, for one of those students, the University incorrectly increased that student's AGI, but it did not obtain documentation for that change from the student. When auditors brought those errors to the University's attention, the deadline to submit corrections for the award year had passed. However, the University performed procedures in its student financial assistance system, Banner, to correct the errors. For two students, the University asserted those errors did not result in changes to the students' EFCs or financial assistance awards. For the remaining two students, the University asserted those errors resulted in changes to the students' EFCs and that, as a result, both students were underawarded financial assistance.
- For one student, the University incorrectly verified the parents' income tax paid because it reviewed the incorrect field on the tax return transcript. When auditors brought that error to the University's attention, the deadline to submit corrections for the award year had passed. However, the University performed procedures in Banner to correct the error and asserted that the error resulted in a change to the student's EFC and that, as a result, the student was overawarded \$200 in Pell Grant funds. The University subsequently returned the overawarded amount to the U.S. Department of Education.
- For one student, the University did not obtain supporting documentation from the student for income information and inappropriately waived the request for that information from the student. As a result, auditors were not able to determine whether there were any questioned costs for that student.

**Repeat finding:** No

Corrective Action:

Corrective action was taken.

**2017 – 116 Special Tests and Provisions – Return of Title IV Funds**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P168324; and CFDA 84.268, Federal Direct Student Loans, P268K178324

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Non-Compliance

Initial Year Written: 2017

Status: Implemented

Return of Title IV Calculations

When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on his or her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

**2017 – 116 (Continued)**

Return of Title IV Calculations (Continued)

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student for the payment period or period of enrollment as of the student's withdrawal date. A student earns 100 percent if his or her withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV assistance to be returned is calculated by subtracting the amount of Title IV assistance the student earned from the amount of Title IV assistance that was disbursed to the student as of the date that the institution determined that the student withdrew (Title 34, CFR, Section 668.22(e)). The institution must return the lesser of the total amount of unearned Title IV grant or loan assistance calculated as described above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance that had not been earned by the student. For purposes of this calculation, "institutional charges" are tuition, fees, room and board (if the student contracts with the institution for the room and board), and other educationally related expenses assessed by the institution (Title 34, CFR, Section 668.22(g)).

The total number of calendar days in a payment period or period of enrollment includes all days within the period that the student was scheduled to complete, except that scheduled breaks of at least five consecutive days are excluded from the total number of calendar days in a payment period or period of enrollment and the number of calendar days completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

**Texas A&M University – San Antonio (University) made errors in its return of Title IV funds calculations for 26 (42 percent) of 62 students tested.** Specifically:

- For 24 students, the University incorrectly determined the number of days in the payment period. The University incorrectly used 6 days (instead of 8 days) for its Spring break period when it determined the payment period for the Spring 2017 term. In addition, for two of those students the University also made manual errors in its calculation of institutional charges.
- For 2 students, the University made manual errors in its calculation of institutional charges.

As a result of those errors, the University returned less than it was required to return for 10 students. However, after auditors brought the issues to the University's attention, it corrected the return calculations and returned the additional funds; therefore, there were no questions costs. For the remaining students, the University returned more than it was required to return or the errors did not affect the amount of funds to be returned.

**Repeat finding:** No

Corrective Action:

Corrective action was taken.

**Texas Southern University**

- 2017 – 119 Eligibility**  
**Special Tests and Provisions – Institutional Eligibility**  
**Activities Allowed or Unallowed**  
**Cash Management**  
**Reporting**  
**Special Tests and Provisions – Disbursements To or On Behalf of Students**  
**Special Tests and Provisions – Return of Title IV Funds**  
**Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A164145; CFDA 84.033, Federal Work-Study Program, P033A164145; CFDA 84.063, Federal Pell Grant Program, P063P162327; CFDA 84.268, Federal Direct Student Loans, P268K172327; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T172327

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2016

Status: Partially Implemented

Cost of Attendance

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). The phrase "cost of attendance" refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution may also include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Subchapter IV, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses and is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. Awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2016-2017 Federal Student Aid Handbook, Application and Verification Guide*, chapter 1, and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

Texas Southern University (University) established different COA budgets based on a student's classification (for example undergraduate and graduate); residency (in-state and out-of-state); living status (on-campus, off-campus, and commuter); and enrollment level (full-time, three-quarter-time, half-time, and less-than-half-time). The University's student financial assistance system, Banner, initially budgeted students for full-time enrollment. At the census date, the University locked a student's enrollment level for financial aid purposes and used the student's actual enrollment level to calculate a revised COA, if applicable.

**For 16 (26 percent) of 62 students tested, the University incorrectly calculated the COA.** Specifically, the University:

- Assigned incorrect loan fee budgets to 11 students' COAs. As a result, nine of those students' COAs were understated. The other two students' COAs were overstated; however, the University did not overaward those students financial assistance; therefore, there were no questioned costs.

**2017 – 119** (Continued)

- Assigned one student a COA for a term in which the student was not enrolled. As a result, the University overawarded that student a Federal Direct PLUS Loan in the amount of \$6,353. After auditors brought that error to the University's attention, it returned the loan funds to the U.S. Department of Education; therefore, there were no questioned costs.
- Did not assign one student the correct COA for the program in which the student was enrolled. As a result, the student's COA was understated; however, the University did not underaward financial assistance to that student because that student had already received the maximum financial assistance.
- Applied an incorrect room and board budget to the COA for two students for the Summer term. That error occurred because the University incorrectly established the Summer term room and board component for the COA in Banner. As a result, those students' COAs were overstated; however, the University did not overaward those students financial assistance. Therefore, there were no questioned costs.
- Did not assign one student a COA in Banner for the Summer term. As a result, the University awarded Federal Direct PLUS Loans in excess of that student's financial need. Specifically, the University awarded and disbursed a \$22,093 Graduate Direct PLUS Loan that exceeded the student's COA minus other estimated financial assistance. After auditors brought that error to the University's attention, it corrected the award and returned funds to the U.S. Department of Education; therefore, there were no questioned costs.

Other Compliance Requirements

Although the general control weaknesses described below apply to activities allowed or unallowed, cash management, reporting, special tests and provisions – disbursements to or on behalf of students, special tests and provisions – return of Title IV funds, and special tests and provisions – borrower data transmission and reconciliation (direct loan), auditors identified no compliance issues regarding those compliance areas.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institutions are managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict access to its student financial assistance information system, Banner.** Specifically:

- Eleven contractor employees had inappropriate high-level administrative access at the network level. After auditors brought those issues to its attention, the University removed the inappropriate access.
- Nine contractors had inappropriate access to screens in Banner that control budget tables, fund rules, disbursement dates, and other programmed rules. After auditors brought those issues to its attention, the University removed the inappropriate access.
- The University's contractor was not able to identify which employees had access to two database administrator-level service accounts.
- Five former contractor employees had inappropriate access to the Web and application servers and the database server; the University did not disable their network access promptly after their termination dates. One current contractor employee also had inappropriate access to the database server. In addition, the University did not disable an unused test account on the Web and application servers.

The University shares responsibility for administration of its network—as well as the server, database, and application levels of Banner—with its contractor.

**2017 – 119 (Continued)**

Those errors occurred because the University and its contractor did not appropriately review users' access based on their job responsibilities and employment status. Allowing inappropriate or excessive access to a system increases the risk of inappropriate changes to the system and does not allow for proper segregation of duties.

**Repeat finding:** 2016-109, 2016-111, 2016-112, and 2016-114

Corrective Action:

This finding was reissued as current year reference number 2020-113.

**2017 – 120 Special Tests and Provisions – Verification**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A164145; CFDA 84.033, Federal Work-Study Program, P033A164145; CFDA 84.063, Federal Pell Grant Program, P063P162327; CFDA 84.268, Federal Direct Student Loans, P268K172327; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T172327

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2016

Status: Partially Implemented

Verification of Applications

For each applicant whose Free Application for Federal Student Aid (FAFSA) is selected for verification by the Secretary of the U.S. Department of Education, an institution must verify all of the applicable items, which include household size, number of household members who are in college, adjusted gross income, U.S. income taxes paid, child support paid, Supplemental Nutrition Assistance Program (SNAP) benefits, education credits, individual retirement account deductions, other untaxed income, high school completion, and identity and statement of educational purpose (Title 34, Code of Federal Regulations (CFR), Sections 668.54 and 668.56, and *Federal Register*, volume 80, number 123).

When the verification of an applicant's eligibility results in any change to a non-dollar item or a change to a single dollar item of \$25 or more from the applicant's FAFSA, the institution must submit a correction to the U.S. Department of Education and adjust the applicant's subsidized student financial assistance awards on the basis of the expected family contribution (EFC) on the corrected Institutional Student Information Record (ISIR) (Title 34, CFR, Section 668.59).

**For 8 (13 percent) of 61 students tested, Texas Southern University (University) did not accurately update its records when it performed verification.** For those eight students, the University did not correct those students' ISIRs for one or more of the following items: adjusted gross income; U.S. income taxes paid; number of household members; number of household members in college; and SNAP benefits. Those errors occurred because the University did not update its student financial assistance system with the appropriate information after it had reviewed documentation that the students had submitted. The University also did not have an adequate monitoring process to help ensure that it accurately documented verification information in its student financial assistance system.

**2017 – 120 (Continued)**

When auditors brought those errors to the University's attention, the deadline to submit corrections for the award year had passed. As a result, the University did not make corrections to those students' ISIRs and auditors could not determine whether there was an effect on those students' EFCs or financial assistance awards. The University asserted that those errors resulted in changes to three of those students' EFCs and it returned the Federal Pell Grant funds that it overawarded. Auditors confirmed that the University returned Federal Pell Grant funds to the U.S. Department of Education but could not confirm whether the amounts it returned were accurate.

Verification of Applications (Continued)

Not verifying FAFSA information appropriately could result in the University overawarding or underawarding student financial assistance.

Corrective Action:

Corrective action was taken.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institutions are managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict access to its student financial assistance information system, Banner.** Specifically:

- Eleven contractor employees had inappropriate high-level administrative access at the network level. After auditors brought those issues to its attention, the University removed the inappropriate access.
- Nine contractors had inappropriate access to screens in Banner that control budget tables, fund rules, disbursement dates, and other programmed rules. After auditors brought those issues to its attention, the University removed the inappropriate access.
- The University's contractor was not able to identify which employees had access to two database administrator-level service accounts.
- Five former contractor employees had inappropriate access to the Web and application servers and the database server; the University did not disable their network access promptly after their termination dates. One current contractor employee also had inappropriate access to the database server. In addition, the University did not disable an unused test account on the Web and application servers.

The University shares responsibility for administration of its network—as well as the server, database, and application levels of Banner—with its contractor.

Those errors occurred because the University and its contractor did not appropriately review users' access based on their job responsibilities and employment status. Allowing inappropriate or excessive access to a system increases the risk of inappropriate changes to the system and does not allow for proper segregation of duties.

**Repeat finding:** 2016-110

Corrective Action:

This finding was reissued as current year reference number 2020-113.

**2017 – 121 Special Tests and Provisions – Enrollment Reporting**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.063, Federal Pell Grant Program, P063P162327; and CFDA 84.268, Federal Direct Student Loans, P268K172327

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2016

Status: Partially Implemented

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institutions are managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict access to its student financial assistance information system, Banner.** Specifically:

- Eleven contractor employees had inappropriate high-level administrative access at the network level. After auditors brought those issues to its attention, the University removed the inappropriate access.
  - Nine contractors had inappropriate access to screens in Banner that control budget tables, fund rules, disbursement dates, and other programmed rules. After auditors brought those issues to its attention, the University removed the inappropriate access.
  - The University's contractor was not able to identify which employees had access to two database administrator-level service accounts.
  - Five former contractor employees had inappropriate access to the Web and application servers and the database server; the University did not disable their network access promptly after their termination dates. One current contractor employee also had inappropriate access to the database server. In addition, the University did not disable an unused test account on the Web and application servers.

The University shares responsibility for administration of its network—as well as the server, database, and application levels of Banner—with its contractor.

Those errors occurred because the University and its contractor did not appropriately review users' access based on their job responsibilities and employment status. Allowing inappropriate or excessive access to a system increases the risk of inappropriate changes to the system and does not allow for proper segregation of duties.

**Repeat finding:** 2016-113

Corrective Action:

This finding was reissued as current year reference number 2020-115.

Texas Tech University Health Sciences Center

**2016 – 122 Special Tests and Provisions – Enrolling Reporting**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2015, to June 30, 2016

Award numbers: CFDA 84.038, Federal Perkins Loan – Federal Capital Contributions, Award Number Not Applicable; CFDA 84.063, Federal Pell Grant Program, P063P153367; and CFDA 84.268, Federal Direct Student Loans, P268K163367

Statistically valid sample: No

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2016

Status: Partially Implemented

Enrollment Reporting

Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Perkins Loan, Federal Family Education Loan (FFEL), Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Sections 674.19(f), 685.309(b), and 682.610(c)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to use the date of a student's withdrawal for purposes of reporting enrollment status changes to the Secretary of the U.S. Department of Education and determining when a refund or return of Title IV funds must be paid (Title 34, CFR, Section 685.305(c)). In addition, the *National Student Loan Data System (NSLDS) Enrollment Reporting Guide* states that, in the absence of a formal withdrawal, the last recorded date of attendance should be reported as the status change date. For three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, Appendix C).

The Texas Tech University Health Sciences Center (Health Sciences Center) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the Health Sciences Center reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the Health Sciences Center's behalf and communicates status changes to NSLDS, as applicable. Although the Health Sciences Center uses the services of NSC, it is still ultimately the Health Sciences Center's responsibility to submit timely, accurate, and complete responses to roster files and to maintain proper documentation (*NSLDS Enrollment Reporting Guide*, Chapter 3).

**The Health Sciences Center did not report student status changes or effective dates to NSLDS accurately.**

For 37 (62 percent) of 60 students tested with a status change, the Health Sciences Center reported inaccurate status changes or reported a status change when there was none. Specifically:

- For 30 of those students, the Health Sciences Center reported those students' status changes inaccurately or reported a status change when the student did not have a status change. Those errors occurred because the Health Sciences Center inaccurately established the minimum number of credit hours required for different enrollment levels in its student financial assistance system, Banner. As a result, its submissions to NSLDS included inaccurate information.



**2016 – 122 (Continued)**

- For 7 of those students, the Health Sciences Center did not report the withdrawn status and effective date accurately. Those errors occurred because the Health Sciences Center did not process those withdrawals in Banner and, as a result, it did not include those withdrawals in its reporting process or its last submission date occurred prior to the withdrawal. In addition, for two of those students, the Health Sciences Center also reported an inaccurate status change for a term that differed from the term in which the student withdrew.

**The Health Sciences Center did not report status changes to NSLDS in a timely manner.** For 16 (27 percent) of 60 students tested who had a status change, the Health Sciences Center did not report status changes to NSLDS in a timely manner. Specifically:

- For 6 of those students, the Health Sciences Center reported those students' status changes between 66 and 267 days after the status change occurred.
- For 10 of those students, the Health Sciences Center did not report those students' status changes to NSLDS.

For 8 of those students, the errors discussed above resulted in the Health Sciences Center not reporting status changes in a timely manner. For the remaining 8 students, the Health Sciences Center asserted that it reported those status changes in a timely manner to NSC; however, NSC did not report those status changes to NSLDS or did not report those status changes to NSLDS within the required time frame.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and the federal government's payment of interest subsidies.

**Repeat finding:** No

**Recommendations:**

The Health Sciences Center should:

- Accurately report all status changes and effective dates to NSLDS in a timely manner.
- Strengthen controls over the establishment of the minimum number of credit hours required for different enrollment levels in Banner to ensure that students' statuses are accurate.

**Views of Responsible Officials and Corrective Action Plan 2016:**

*The University acknowledges and agree with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

*Procedures have been modified to ensure all student status changes are reported correctly and in a timely manner. Clearinghouse reports are submitted every 30 days.*

*Procedures have been added that strengthen the controls for the SFATMST table in Banner. This is the table that controls the credit hour requirements for the enrollment levels. In addition, this table will be reviewed prior to the beginning of each term for accuracy.*

**Views of Responsible Officials and Corrective Action Plan 2017:**

*Clearinghouse reporting procedures have been modified to run once every 30 days to ensure all student status changes are reported correctly and in a timely manner. Additional edit reports are being generated for the Director of Enrollment Services to review and update prior to CH reports being submitted. An alert report has been created to notify personnel when a time status has changed. This data can also be used to trigger a review of NSLDS data for accuracy.*

*Term set up procedures have been added that strengthen the controls for SFATMST in Banner. This table controls credit hour requirements based on enrollment levels. This form will be set up each term manually and will be reviewed for accuracy at the time of set up.*

**2016 – 122 (Continued)**

Views of Responsible Officials and Corrective Action Plan 2018:

Clearinghouse reports are submitted every 30 days. Review of edit reports will take place for every submission. The NSC has acknowledged an oversight that resulted in the incorrect reporting of some status changes to the NSLDS.

*“Clearinghouse has practices to avoid this and this was an oversight on our part. We apologize for this oversight and have made an account note in our system to deter from this recurring in the future.”*

However, Texas Tech University Health Sciences Center reaffirms that we are responsible for the actions and inactions of our third party servicers. As such, additional reviews will be made to verify accuracy of data being submitted by the NSC to the NSLDS on the University’s behalf.

Review of the status codes was not done on a consistent basis. Additional procedures have been implemented to insure that time statuses match definitions. In addition, a secondary review of those forms is being consistently performed to insure accurate system data.

Views of Responsible Officials 2019:

Enrollment reporting must be completed every 30 days, this includes status changes.

An annual review of status codes is being performed to verify accuracy and to insure that time statuses match their definitions.

Texas Tech University Health Sciences Center reaffirms that the university is responsible for our enrollment reporting regardless if we utilize a third-party service or not. Additional reviews are being made to verify accuracy of data being submitted by the NSC to the NSLDS on the University’s behalf.

Corrective Action Plan 2019:

Enrollment reporting is being completed every 30 days, including status changes. TTUHSC reports via the Clearinghouse, who in turn reports to NSLDS on our behalf.

Status codes are verified, on an annual basis, insuring their definitions match the information in the Banner system.

Views of Responsible Officials 2020:

Management concurs with the findings. All aspects of enrollment reporting are critical and essential. Accurate enrollment effective dates are essential to institutional reporting and, as such, should be reported accurately. Clearinghouse reports are submitted every 30 days and error reports are being reviewed.

Corrective Action Plan 2020:

Texas Tech University Health Sciences Center (TTUHSC) will review internal enrollment change processes to assure the accurate dates for status start dates are being reported. We will coordinate with the National Student Clearinghouse (NSC) to verify that we understand exactly what date is to be used for those changes regarding status start dates. We will review our internal reports currently used for enrollment reporting to verify accurate information is pulled and reported.

We will also work with the NSC to change our branch reporting structure due to the recent change in our term structure. These adjustments will take time, but it will benefit the institution and create less opportunity for errors.

Implementation Date: Changes will be implemented with the new reporting cycle of Fall 2021

Responsible Person: Amanda McSween, Registrar at TTUHSC

Texas Woman's University

**2017 – 125 Eligibility  
Special Tests and Provisions – Institutional Eligibility  
Activities Allowed or Unallowed  
Cash Management  
Reporting**

Federal Program Title: Student Financial Assistance Cluster

Federal Agencies: U.S. Department of Education and U.S. Department of Health and Human Services

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A164153; CFDA 84.033, Federal Work-Study Program, P033A164153; CFDA 84.038, Federal Perkins Loan - Federal Capital Contributions, Award Number Not Applicable; CFDA 84.063, Federal Pell Grant Program, P063P162330; CFDA 84.268, Federal Direct Student Loans, P268K172330; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T172330; CFDA 93.364, Nursing Student Loans, Award Number Not Applicable; and CFDA 93.925, Scholarships for Health Professions Students from Disadvantaged Backgrounds, T08HP30222-01-00

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2016

Status: Implemented

Satisfactory Academic Progress

A student is eligible to receive Title IV, Higher Education Act Program assistance if the student maintains satisfactory progress in his or her course of study according to the institution's published standards of satisfactory progress that satisfy the provisions of Title 34, CFR, Section 668.34 (Title 34, CFR, Section 668.32(f); Title 42, CFR, Section 57.306(a)(1)(iv); and Title 42, USC, Section 293a(d)(2)). An institution's satisfactory academic progress (SAP) policy should include a qualitative component that consists of grades or comparable factors that are measurable against a norm and a quantitative component that consists of the pace at which students must progress through their program to ensure that they will graduate within the maximum time frame required to complete their education (U.S. Department of Education, *2016-2017 Federal Student Aid Handbook*, volume 1, chapter 1).

For an undergraduate program measured in credit hours, a period no longer than 150 percent of the published length of the program as measured in credit hours should be used to determine the maximum time frame for the quantitative component of SAP (Title 34, CFR, Section 668.34(b)). The pace at which the student is progressing is calculated by dividing the cumulative number of hours the student has successfully completed by the cumulative number of hours the student has attempted (Title 34, CFR, Section 668.34(a)(5)(ii)).

In addition, the SAP policy should describe how a student's grade point average (GPA) and pace of completion are affected by course incompletes, withdrawals, or repetitions, or transfers of credit from other institutions (Title 34, CFR, Section 668.34(a)(6)).

Institutions are required to have an established procedure for reviewing and addressing additional information that may have an impact on SAP reviews. For example, if institutions review SAP at the end of a Spring term and receive late notification of a grade change for the previous Fall or Spring term, they must recheck SAP using that new information (U.S. Department of Education, *2016-2017 Federal Student Aid Handbook*, volume 1, chapter 1).

**2017 – 125 (Continued)**

Satisfactory Academic Progress (Continued)

**The University's SAP policy did not meet all federal requirements.** The University's SAP policy allowed students to progress through an academic program at a pace that did not ensure that they would graduate within the maximum time frame. The policy specified a minimum number of hours that a student must complete based on the number of hours enrolled in a term, rather than defining pace based on a student's cumulative coursework. Calculating pace on a term basis and in a manner that does not ensure graduation within the maximum time frame increases the risk that students will not graduate within the maximum time frame required and, therefore, will be ineligible for federal financial assistance. Beginning with the Spring 2017 term for SAP evaluations affecting the 2017-2018 award year, the University revised its policy to require students to successfully complete at least 67 percent of their cumulative attempted hours.

In addition, the University's SAP policy did not describe how a student's GPA and pace of completion were affected by course incompletes, withdrawals, or repetitions.

**For 4 (6 percent) of 67 students tested, the University did not assign SAP statuses correctly.** Specifically:

- For two students, the University did not assign an appropriate SAP status because it did not calculate pace on a cumulative basis as discussed above. Both of those students should have been placed on suspension and would have been required to submit an appeal, and have that appeal approved, to continue receiving financial assistance. Those two students were ineligible for the \$13,175 in total financial assistance that they received. After auditors brought those errors to the University's attention, it returned funds for those two students to the U.S. Department of Education; therefore, there were no questioned costs.
- For two students, the University did not re-evaluate those students' SAP statuses when it received transfer credit information that affected the SAP reviews it had already performed. Based on that information, both students should have been assigned different SAP statuses. One of those students should have been placed on suspension, and would have been required to submit an appeal and have that appeal approved to continue receiving aid. As a result, that student received \$4,343 in financial assistance for which the student was ineligible. The error did not affect the other student's eligibility for the financial assistance that student received. Those errors occurred because the University did not have a process for re-evaluating SAP when it received new information that may have an effect on SAP reviews. After auditors brought those errors to the University's attention, it recalculated SAP for both students and returned funds for the student who was ineligible to receive aid to the U.S. Department of Education; therefore, there were no questioned costs.

**Repeat finding:** 2016-123

Corrective Action:

Corrective action was taken.

**2017 – 126 Special Tests and Provisions – Verification**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A164153; CFDA 84.033, Federal Work-Study Program, P033A164153; CFDA 84.038, Federal Perkins Loan - Federal Capital Contributions, Award Number Not Applicable; CFDA 84.063, Federal Pell Grant Program, P063P162330; CFDA 84.268, Federal Direct Student Loans, P268K172330; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T172330

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2016

Status: Partially Implemented

Verification of Applications

For each applicant whose Free Application for Federal Student Aid (FAFSA) is selected for verification by the Secretary of the U.S. Department of Education, an institution must verify all of the applicable items, which include household size, number of household members who are in college, adjusted gross income, U.S. income taxes paid, child support paid, Supplemental Nutrition Assistance Program (SNAP) benefits, education credits, individual retirement account deductions, other untaxed income, high school completion, and identity and statement of educational purpose (Title 34, Code of Federal Regulations (CFR), Sections 668.54 and 668.56, and *Federal Register*, volume 80, number 123).

When the verification of an applicant's eligibility results in any change to a non-dollar item or a change to a single dollar item of \$25 or more from the applicant's FAFSA, the institution must submit a correction to the U.S. Department of Education and adjust the applicant's subsidized student financial assistance awards on the basis of the expected family contribution (EFC) on the corrected Institutional Student Information Record (ISIR) (Title 34, CFR, Section 668.59).

**For 8 (13 percent) of 60 students tested, Texas Woman's University (University) did not accurately verify all required items on the FAFSA; therefore, it did not subsequently request updated ISIRs as required.** For those eight students, the University did not accurately verify one or more of the following items: income information for tax-filers, number of household members in college, SNAP benefits received, student's identity, or household resources. Those errors occurred because of manual errors the University made during its verification process. The University had a process to review completed verifications during the award year; however, that process was not sufficient to ensure that the University performed verification accurately.

When auditors brought those errors to the University's attention, the deadline to submit corrections for the award year had passed. However, the University performed procedures in its student financial assistance system, Colleague, to correct the errors, and it asserted the following:

- For four students, the errors did not result in changes to students' EFCs or financial assistance awards.
- For two students, the errors resulted in a change in EFC and, as a result, the University overawarded a total of \$175 in Pell Grant funds. The University subsequently returned the overawarded amounts to the U.S. Department of Education; therefore, there were no questioned costs.
- For two students, the University did not resolve conflicting information regarding verification of household resources; therefore, auditors could not determine the effect on those students' EFCs and whether there were any related questioned costs.

Not properly verifying FAFSA information can result in incomplete verification of FAFSA information and overawarding or underawarding student federal financial assistance.

**2017 – 126 (Continued)**

**Repeat finding:** 2016-124

Corrective Action:

This finding was reissued as current year reference number 2020-122.

**2017 – 129 Special Tests and Provisions – Enrollment Reporting**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.038, Federal Perkins Loan – Federal Capital Contributions, Award Number Not Applicable; CFDA 84.063, Federal Pell Grant Program, P063P162330; and CFDA 84.268, Federal Direct Student Loans, P268K172330

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2016

Status: Partially Implemented

Enrollment Reporting

Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Perkins Loan, Federal Family Education Loan (FFEL), Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Sections 674.19(f), 685.309(b) and 682.610(c)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)). Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, chapter 1).

To protect a student's interest subsidy, institutions are required to report a graduated status for students who have completed their course of study (*NSLDS Enrollment Reporting Guide*, Appendix C and chapter 4, and *Dear Colleague Letter*, April 14, 2014 (GEN-14-07)). In instances in which a student completes one academic program and then enrolls in another academic program at the same institution, the institution must report two separate enrollment transactions: one showing the completion of the first program and its effective date and credential level, and the other showing the enrollment in the second program and its effective date (*Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to use the date of a student's withdrawal for purposes of reporting enrollment status changes to the Secretary of the U.S. Department of Education and determining when a refund or return of Title IV funds must be paid (Title 34, CFR, Section 685.305(c)). In addition, in the absence of a formal withdrawal, the last recorded date of attendance should be reported as the status change date (*NSLDS Enrollment Reporting Guide*, Appendix C).

**2017 – 129** (Continued)

Texas Woman's University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to the NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to submit timely, accurate, and complete responses to roster files and to maintain proper documentation (*NSLDS Enrollment Reporting Guide*, chapter 3).

**For 2 (3 percent) of 60 students tested, the University did not report the status change to NSLDS or it did not report the effective date of the status change to NSLDS accurately.** Specifically:

- For one student, the University did not report the student's graduated status to NSLDS. That student graduated in the Summer 2016 term and enrolled in the Fall 2016 term. The University reported both statuses to NSC; however, NSC reported only the Fall 2016 enrollment status to NSLDS, rather than reporting both the graduated status and subsequent enrollment status as required.
- For one student, the University did not report the effective date of the student's withdrawal to NSLDS accurately. That student unofficially withdrew from the Fall 2016 term and did not enroll in the Spring 2017 term. The University incorrectly reported the last date of the Fall 2016 term as the effective date of the withdrawal, rather than the student's last date of attendance. That error occurred because the University did not have a process to report unofficial withdrawals to NSLDS at that time; however, the University subsequently improved its process in Spring 2017 to report unofficial withdrawals to NSLDS.

Not reporting student status changes accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and the federal government's payment of interest subsidies.

**Repeat finding:** 2016-126

**Corrective Action:**

This finding was reissued as current year reference number 2020-124.

University of Houston

**2017 – 131 Eligibility  
Activities Allowed or Unallowed  
Special Tests and Provisions – Institutional Eligibility**

Federal Program Title: Student Financial Assistance Cluster

Federal Agencies: U.S. Department of Education and U.S. Department of Health and Human Services

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A164166; CFDA 84.033, Federal Work-Study Program, P033A164166; CFDA 84.038, Federal Perkins Loan - Federal Capital Contributions, Award Number Not Applicable; CFDA 84.063, Federal Pell Grant Program, P063P162333; CFDA 84.268, Federal Direct Student Loans, P268K172333; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T172333; and CFDA 93.925, Scholarships for Health Professions Students from Disadvantaged Backgrounds, 1-T08HP30152-01-00

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2015

Status: Implemented

Federal Supplemental Education Opportunity Grants (FSEOG)

In selecting among eligible students for FSEOG awards in each award year, an institution must select students with the lowest expected family contributions who will also receive Federal Pell Grants in that year. If the institution has FSEOG funds remaining after giving FSEOG awards to all the Federal Pell Grant recipients at the institution, the institution must award the remaining FSEOG funds to eligible students with the lowest expected family contributions who will not receive Federal Pell Grants (Title 34, CFR, Section 676.10).

**Based on a review of the full population of federal student financial assistance recipients, the University awarded a total of \$5,000 to 3 students who did not also receive Federal Pell Grants.** The University initially awarded those students Federal Pell Grant funds, but it canceled those awards prior to disbursement because those students were ineligible for the Federal Pell Grant funds. However, the University did not identify that cancellation and awarded the FSEOG funds in error. The University conducted a self-review process during this audit and canceled the FSEOG distributions to those students; therefore, there were no questioned costs.

**Repeat finding:** 2016-128 and 2015-120

Corrective Action:

Corrective action was taken.



**2017 – 132 Special Tests and Provisions – Verification**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A164166; CFDA 84.033, Federal Work-Study Program, P033A164166; CFDA 84.038, Federal Perkins Loan - Federal Capital Contributions, Award Number Not Applicable; CFDA 84.063, Federal Pell Grant Program, P063P162333; CFDA 84.268, Federal Direct Student Loans, P268K172333; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T172333

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2014

Status: Implemented

For each applicant whose Free Application for Federal Student Aid (FAFSA) is selected for verification by the Secretary of the U.S. Department of Education, an institution must verify all of the applicable items, which include household size, number of household members who are in college, adjusted gross income, U.S. income taxes paid, child support paid, Supplemental Nutrition Assistance Program benefits, education credits, individual retirement account deductions, other untaxed income, high school completion, and identity and statement of educational purpose (Title 34, Code of Federal Regulations (CFR), Sections 668.54 and 668.56, and *Federal Register*, volume 80, number 123).

When the verification of an applicant's eligibility results in any change to a non-dollar item or a change to a single dollar item of \$25 or more from the applicant's FAFSA, the institution must submit a correction to the U.S. Department of Education and adjust the applicant's subsidized student financial assistance awards on the basis of the expected family contribution (EFC) on the corrected Institutional Student Information Record (ISIR) (Title 34, CFR, Section 668.59).

Household size for a dependent student includes (1) the student; (2) the student's parents; (3) the student's siblings and children, if they will receive more than half their support from the student's parent(s) for the entire award year; and (4) other persons who live with and receive more than half their support from the student's parent(s) and will receive more than half support for the entire award year. The number in college always includes (1) the student and (2) those in the household who are or will be enrolled at least half time during the award year in a degree or certificate program at a Title IV-eligible school and who can reasonably be expected to receive aid from the family for their education (U.S. Department of Education, *2016-2017 Federal Student Aid Handbook, Application and Verification Guide*, chapter 2). Acceptable documentation for verifying household size and the number of household members who are in college includes a statement signed by the applicant, and if the applicant is a dependent student, by one of the applicant's parents, that lists the name and age of each household member, the relationship of that household member to the applicant, and the name of the educational institution for each household member who is or will be attending at least half-time in a program that leads to a degree or certificate (Title 34, CFR, Sections 668.57(b) and (c), and *Federal Register*, volume 80, number 123).

**For 3 (5 percent) of 62 students tested, the University of Houston (University) did not accurately verify certain required items on the FAFSA or made unsupported changes to FAFSA items. Specifically:**

- The University did not accurately verify adjusted gross income for one student who submitted an amended tax return. That error occurred because of a manual error the University made in the verification process and because the University did not have an effective monitoring process during the award year to detect that error.
- The University inappropriately reduced the number of household members and number in college for two students. Each of those students certified the number of household members and the number in college on the verification forms they submitted to the University, and the University removed siblings from the household size and number in college because of the siblings' age. The University asserted that its practice was to remove household members who were in college and older than age 24; however, the University did not request information from the students to show that the household members it removed did not receive at least half of their support from the family.

**2017 – 132 (Continued)**

After auditors brought those errors to the University's attention, it did not make corrections to those students' ISIRs. Therefore, auditors were unable to determine whether there were any questioned costs.

Not properly verifying FAFSA information could result in the University overawarding or underawarding student financial assistance.

**Repeat finding:** 2016-129, 2015-121, and 2014-139

Corrective Action:

Corrective action was taken.

**2017 – 134 Special Tests and Provisions – Enrollment Reporting**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.038, Federal Perkins Loan - Federal Capital Contributions, Award Number Not Applicable; CFDA 84.063, Federal Pell Grant Program, P063P162333; and CFDA 84.268, Federal Direct Student Loans, P268K172333

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2006

Status: Partially Implemented

Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Perkins Loan, Federal Family Education Loan (FFEL), Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Sections 674.19(f), 685.309(b) and 682.610(c)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)). Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, chapter 1).

The University of Houston (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to submit timely, accurate, and complete responses to roster files and to maintain proper documentation (*NSLDS Enrollment Reporting Guide*, chapter 3).

**For 4 (7 percent) of 61 students tested who had a status change, the University did not always report effective dates accurately or did not report the status change in a timely manner to NSLDS.** Specifically:

- For one student, the University incorrectly reported the effective date of the status change as the date that the University certified the status change to NSC instead of the date that the student dropped below full-time time enrollment.

**2017 – 134** (Continued)

- For one student, the University incorrectly reported the midpoint of the term as the effective date of the student's withdrawal instead of using the student's last day of academically related activity.
- For one student, the University initially reported the effective date for the student's withdrawal as the last day of academically related activity, which was accurate. However, a subsequent submission to NSLDS overwrote that effective date with an inaccurate effective date (the final day of the term).
- For one student, the University reported the enrollment status change to NSC within the required time frame. However, NSC did not report that student's status enrollment change to NSLDS until 76 days after the effective date of the enrollment status change.

The University did not have a process to ensure that the effective dates of enrollment status changes were reported accurately to NSLDS.

Not reporting the effective date of enrollment status changes accurately and not reporting status changes in a timely manner could affect the determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules, as well as the federal government's payment of interest subsidies.

**Repeat finding:** 2016-131, 2015-124, 2014-140, 2013-165, 13-147, 12-153, 11-154, 10-98, 09-87, 08-74, and 07-58

Corrective Action:

This finding was reissued as current year reference number 2020-129.

University of North Texas

**2017 – 135 Special Tests and Provisions – Verification  
 Activities Allowed or Unallowed  
 Cash Management  
 Eligibility  
 Reporting  
 Special Tests and Provisions – Disbursements To or On Behalf of Students  
 Special Tests and Provisions – Enrollment Reporting  
 Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)  
 Special Tests and Provisions – Institutional Eligibility**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A164085; CFDA 84.033, Federal Work-Study Program, P033A164085; CFDA 84.038, Federal Perkins Loan - Federal Capital Contributions, Award Number Not Applicable; CFDA 84.063, Federal Pell Grant Program, P063P162293; CFDA 84.268, Federal Direct Student Loans, P268K172293; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T172293

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2016

Status: Implemented

Verification of Applications

For each applicant whose Free Application for Federal Student Aid (FAFSA) is selected for verification by the Secretary of the U.S. Department of Education, an institution must verify all of the applicable items, which include household size, number of household members who are in college, adjusted gross income, U.S. income taxes paid, child support paid, Supplemental Nutrition Assistance Program benefits, education credits, individual retirement account deductions, other untaxed income, high school completion, and identity and statement of educational purpose (Title 34, Code of Federal Regulations (CFR), Sections 668.54 and 668.56, and *Federal Register*, volume 80, number 123).

When the verification of an applicant's eligibility results in any change to a non-dollar item or a change to a single dollar item of \$25 or more from the applicant's FAFSA, the institution must submit a correction to the U.S. Department of Education and adjust the applicant's subsidized student financial assistance awards on the basis of the expected family contribution (EFC) on the corrected Institutional Student Information Record (ISIR) (Title 34, CFR, Section 668.59).

Household size for a dependent student includes (1) the student; (2) the student's parents; (3) the student's siblings and children, if they will receive more than half their support from the student's parent(s) for the entire award year; and (4) other persons who live with and receive more than half their support from the student's parent(s) and will receive more than half support for the entire award year. Household size for an independent student includes (1) the student; (2) his or her spouse; (3) the student's children if they will receive more than half their support from the student for the entire award year; and (4) other persons who live with and receive more than half their support from the student and will receive more than half support for the entire award year. Number in college always includes (1) the student and (2) those in the household size who are or will be enrolled at least half time during the award year in a degree or certificate program at a Title IV-eligible school and who can reasonably be expected to receive aid from the family for their education (U.S. Department of Education, *2016-2017 Federal Student Aid Handbook, Application and Verification Guide*, chapter 2). Acceptable documentation for verifying household size and the number of household members who are in college includes a statement signed by the applicant, and if the applicant is a dependent student, by one of the applicant's parents, that lists the name and age of each household member, the relationship of that household member to the applicant, and the name of the educational institution for each household member who is or will be attending at least half-time in a program that leads to a degree or certificate (Title 34, CFR, Sections 668.57(b) and (c), and *Federal Register*, volume 80, number 123).

**2017 – 135 (Continued)**

Verification of Applications (Continued)

**For 5 (8 percent) of 61 students tested, the University of North Texas (University) did not accurately verify certain required items on the students' FAFSAs or made unsupported changes to FAFSA items. Specifically:**

- For one student, the University inappropriately reduced the number of household members in college because it made a manual error during the verification process. That error resulted in the student's EFC being overstated, which resulted in the University underawarding the student a total of \$300 in Federal Pell Grant funds. When auditors brought that error to the University's attention, it corrected the student's ISIR and adjusted the student's award.
- For four students, the University inappropriately reduced the household size, number of household members in college, or both. Those students certified the household size and number of household members in college on the verification form they submitted to the University; however, the University removed family member(s) from the household size and/or number in college without obtaining additional support from the students. After auditors brought those errors to the University's attention, it did not make corrections to those students' ISIRs. Therefore, auditors were unable to determine whether there were any questioned costs.
- Not properly verifying FAFSA information could result in overawarding or underawarding financial assistance.

**Repeat finding:** 2016-132

Corrective Action:

Corrective action was taken.

University of Texas at Arlington

**2017 – 141 Special Tests and Provisions – Enrollment Reporting**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.038, Federal Perkins Loan – Federal Capital Contributions, Award Number Not Applicable; CFDA 84.063, Federal Pell Grant Program, P063P162335; and CFDA 84.268, Federal Direct Student Loans, P268K172335

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2013

Status: Implemented

Enrollment Reporting

Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Perkins Loan, Federal Family Education Loan (FFEL), Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Sections 674.19(f), 685.309(b), and 682.610(c)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)). Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, chapter 1).

Institutions are required to use the date of a student's withdrawal for purposes of reporting enrollment status changes to the Secretary of the U.S. Department of Education and determining when a refund or return of Title IV funds must be paid (Title 34, CFR, Section 685.305(c)). In addition, in the absence of a formal withdrawal, the last recorded date of attendance should be reported as the status change date (*NSLDS Enrollment Reporting Guide*, Appendix C).

The University of Texas at Arlington (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to submit timely, accurate, and complete responses to roster files and to maintain proper documentation (*NSLDS Enrollment Reporting Guide*, chapter 3).

**The University did not always report students who unofficially withdrew from all courses for the term to NSLDS or did not always report the correct effective date for the withdrawn status.** For 6 (9 percent) of 67 students tested, the University determined the last date of attendance for students who withdrew without providing official notification; however, it did not report those students as withdrawn to NSLDS. Specifically:

- For three students, the University did not report a withdrawn status to NSLDS.
- For three students, the University ultimately reported a withdrawn status to NSLDS because the students did not return for the subsequent term; however, the effective date it reported was incorrect because the date it reported was the last day of the term, rather than the students' last dates of attendance.

The University did not have an adequate process to ensure that it accurately reported students who unofficially withdrew from all courses for the term to NSLDS.

**2017 – 141** (Continued)

Enrollment Reporting (Continued)

**In addition, the University did not always report the correct effective date for students' status changes.** For 3 (4 percent) of 67 students tested, the University correctly reported the students as withdrawn; however, it reported an incorrect effective date for the withdrawn status. For those students, the University incorrectly backdated the withdrawn status to the last day of the previous term or the first day of the current term, rather than reporting the actual date of the students' withdrawals.

The University did not have an adequate process to ensure that it reported student status changes and the effective dates of those changes to NSLDS accurately and in a timely manner.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and the federal government's payment of interest subsidies.

**Repeat finding:** 2016-138, 2015-131, 2014-152, and 2013-173

Corrective Action:

Corrective action was taken.

University of Texas at Austin

**2018 – 109 Equipment and Real Property Management**

Federal Program Title: Research and Development Cluster  
 Federal Agencies: U.S. Department of Defense, U.S. Department of Transportation, National Science Foundation, and U.S. Department of Health and Human Services  
 Award years: See below  
 Award numbers: See below  
 Statistically valid sample: No and not intended to be a statistically valid sample  
 Type of finding: Significant Deficiency and Noncompliance  
 Initial Year Written: 2011  
 Status: Partially Implemented

Equipment

A recipient's property records for equipment acquired with federal funds must be maintained accurately and include all of the following: a description of the equipment; serial number or other identification number; the source of funding for the equipment, including the federal award identification number; whether title vests in the recipient or the federal government; acquisition date and cost of the equipment; the percentage of federal participation in the cost of the equipment; the location, use, and condition of the equipment; and ultimate disposition data, including the date of disposal and sale price (Title 2, Code of Federal Regulations (CFR), Section 200.313(d)(1)).

In addition, the University of Texas at Austin's (University) *Handbook of Business Procedures* requires that a university inventory barcode tag be affixed to new equipment items that are capitalized or controlled.

**The University did not maintain accurate property records for 18 (23 percent) of 77 equipment items tested.** Specifically, for each of those 18 items, the property record was inaccurate for 1 or more of the following elements: item location, item condition, serial number or other identification number, or disposition information. In addition, the University did not follow its policy to affix inventory barcode tags to equipment items for 1 of those items. The University relies on its departments to ensure that property records are updated accurately. The errors for those 18 items occurred because the University either (1) did not enter property records accurately and completely into its asset management system or (2) did not always follow its policies and procedures to update property records as needed. Not maintaining accurate property records increases the risk that equipment may be lost or stolen.

The following awards were affected by the equipment issues discussed above:

CFDA No.	CFDA Title	Award Number	Award Year
12.000	U.S Department of Defense	DABK39-03-C-0062	July 1, 2003, to June 30, 2007
12.300	Basic and Applied Scientific Research	N00024-07-D-6200-0530	January 29, 2013, to July 28, 2015
12.300	Basic and Applied Scientific Research	N00024-07-D-6200-0781	May 15, 2015, to May 14, 2017
12.300	Basic and Applied Scientific Research	N00024-07-D-6200-0902	September 27, 2016, to September 26, 2018
12.800	Air Force Defense Research Sciences Program	FA9550-11-1-0296	September 30, 2011, to September 29, 2012



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<b>CFDA No.</b>	<b>CFDA Title</b>	<b>Award Number</b>	<b>Award Year</b>
12.800	Air Force Defense Research Sciences Program	FA9550-12-1-0494	September 30, 2012, to September 29, 2017
12.910	Research and Technology Development	N66001-01-1-8964	January 1, 2002, to February 27, 2005
12.910	Research and Technology Development	2003377937 (the University received funds as a pass-through from Johns Hopkins University)	March 2, 2017, to March 1, 2018
20.000	U.S Department of Transportation	DTFR53-99-H00006	January 20, 2005, to December 31, 2007
47.041	Engineering Grants	NEES-4101-31903	October 1, 2009, to October 31, 2014
47.049	Mathematical and Physical Sciences	PHY-0854960	August 1, 2009, to July 31, 2013
47.070	Computer and Information Science and Engineering	OCI-1134872	September 1, 2011, to September 30, 2017
47.074	Biological Sciences	DEB-0419615	August 16, 2001, to August 31, 2006
47.074	Biological Sciences	DBI-0130647	February 1, 2002, to January 31, 2007
47.074	Biological Sciences	1714555	August 1, 2017, to July 31, 2020
93.464	ACL Assistive Technology	90AG0019-01-00	January 1, 2015, to September 30, 2016
93.859	Biomedical Research and Research Training	5R01GM087562-04	April 1, 2009, to March 31, 2014
93.859	Biomedical Research and Research Training	5DP1GM106408-04	September 30, 2012, to July 31, 2016

Physical Inventory

A recipient must conduct a physical inventory of equipment and reconcile the results with its property records at least once every two years. A control system also must be developed to ensure that adequate safeguards are in place to prevent loss, damage, or theft of equipment. Any loss, damage, or theft of equipment must be investigated (Title 2, CFR, Section 200.313(d)(2) and (3)).

The University's *Handbook of Business Procedures* states that an annual physical inventory will be conducted and that when a unit administrator becomes aware that an item of equipment is missing, a diligent search must be performed until the item is found or until it is established that the equipment has been lost or stolen. The *Handbook of Business Procedures* also specifies that a fine may be assessed for a department whose total missing and stolen property is in excess of 2 percent of the department's total depreciated inventory value.

Physical Inventory (Continued)

The University conducted a physical inventory of equipment during fiscal year 2018 in eight cycles, which staggered the time frames between department inventories. Auditors reviewed the fiscal year 2018 physical inventory and identified one department that did not complete an inventory during fiscal year 2018. In addition, the inventory results for 29 departments documented total missing equipment that exceeded the 2 percent threshold of the department's total depreciated inventory value. The University did not have a consistent, documented process in place to follow up on discrepancies and missing equipment identified during the physical inventory. The University also did not impose the sanctions described in its policy.

**2018 – 109 (Continued)**

Not following up on discrepancies and not requiring all departments to complete an annual inventory increases the risk that equipment purchased with federal funds may be lost, stolen, or improperly disposed.

**Repeat finding:** 2015-134, 2014-155, 2013-176, 13-161, and 12-170

Recommendations:

The University should:

- Strengthen controls to ensure that it updates and maintains accurate and complete property records.
- Strengthen controls over its physical inventory, and follow up on equipment items identified as missing during its physical inventory.

Views of Responsible Officials 2018:

*The University concurs with the finding.*

Corrective Action Plan 2018:

*The University leadership has initiated a business process review and re-engineering project that will involve a redesign of core business practices, increase transparency, gain efficiencies and improve customer service. This project will be our basis to make necessary changes and updates to the Handbook of Business Procedures (HBP). We strongly believe that these changes will address the recommendations noted above by providing more clarity to our stakeholders in terms of inventory compliance. Additionally, we are also reaching out to inventory contacts and business officers individually to provide training, and raise awareness of inventory compliance. Inventory Services is committed to improving and strengthening controls over inventory management.*

Views of Responsible Officials 2019:

*The University concurs with the findings.*

Corrective Action Plan 2019:

*The business process review and re-engineering project initiated by the University leadership is still in its planning phase. It has not yet been rolled out. The project continues to be our basis to make necessary changes to the Handbook of Business Procedures (HBP). Inventory Services has continued to reach out to inventory contacts and business officers to provide training and raise inventory compliance awareness. We continue to commit to improve and strengthen controls over inventory management.*

Views of Responsible Officials 2020:

*The University concurs with the finding.*

Corrective Action Plan 2020:

*Inventory Services continues to improve and strengthen controls over inventory management. Inventory contacts from various departments have been provided individualized trainings to educate on requirements, reinforce proper use of inventory tools, and emphasize the importance of inventory compliance. Topics included in these trainings include, but are not limited to, annual certification, prompt self-tagging, and timely updating of property records. Due to COVID-19 challenges, the business process review and re-engineering project has been further delayed, but Inventory Services has continued to implement targeted initiatives to make progress in the compliance areas.*

**Implementation Date:** August 2020

**Responsible Person:** Lori Peterson

**2018 – 110 Reporting**

Federal Program Title: Research and Development Cluster  
 Federal Agencies: U.S. Department of Defense and U.S. Department of Energy  
 Award years: See below  
 Award numbers: See below  
 Statistically valid sample: No and not intended to be a statistically valid sample  
 Type of finding: Significant Deficiency and Noncompliance  
 Initial Year Written: 2018  
 Status: Implemented

**Financial Reporting**

Recipients are required to report financial information to ensure effective monitoring of federal awards (Title 2, Code of Federal Regulations (CFR), Section 200.327). Recipients use the Federal Financial Report Standard Form (SF-425), or alternate forms of financial reporting that report the same or similar information, to report financial activity to federal awarding agencies and pass-through entities. The U.S. Office of Management and Budget provides specific instructions for completing the SF-425, including definitions and requirements of key reporting elements.

**The University of Texas at Austin (University) did not ensure that its financial reports were accurate and complete.** Specifically, for 4 (7 percent) of 60 reports tested, the University incorrectly reported one or more of the following report elements: indirect expenses, including the indirect cost rate, the direct cost base, and the indirect amount charged; federal share of unliquidated obligations; or expense detail to support the amount of funds requested for reimbursement. Those errors occurred because of manual errors the University made when preparing the reports. In addition, while the University had a process in place to review and approve financial reports prior to submission, that review and approval process was (1) not consistently documented and (2) not sufficient to ensure that the financial reports were accurate and complete.

Inaccurate information in financial reports increases the risk that federal agencies and pass-through entities could rely on inaccurate information to manage and monitor their awards.

The following awards were affected by the reporting issues discussed above:

<b>CFDA No.</b>	<b>CFDA Title</b>	<b>Award Number</b>	<b>Award Year</b>
12.431	Basic Scientific Research	W911NF-17-1-0542	September 15, 2017, to November 14, 2018
12.910	Research and Technology Development	61102421-118342  (the University received funds as a pass-through from Stanford University)	July 30, 2015, to July 31, 2018
81.049	Office of Science Financial Assistance Program	DE-FG02-06ER15758	November 1, 2005, to January 14, 2018
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	DE-EE0007658	January 1, 2017, to December 31, 2018

**Repeat finding:** No

Corrective Action:  
 Corrective action was taken.

**2018 – 111 Subrecipient Monitoring**

Federal Program Title: Research and Development Cluster  
 Federal Agencies: U.S. Department of Defense, National Science Foundation, U.S. Department of Energy, U.S. Department of Health and Human Services, and U.S. Department of Homeland Security  
 Award years: See below  
 Award numbers: See below  
 Statistically valid sample: No and not intended to be a statistically valid sample  
 Type of finding: Significant Deficiency and Noncompliance  
 Initial Year Written: 2018  
 Status: Implemented

Subrecipient Audits

A pass-through entity must verify that a subrecipient that expends \$750,000 or more in federal awards during the subrecipient’s fiscal year obtains a single audit (Title 2, Code of Federal Regulations (CFR), Sections 200.331(f) and 200.501, and Office of Management and Budget Circular A-133, Subpart D, Section 400(d)).

**For 16 (33 percent) of 48 subrecipients tested, the University of Texas at Austin (University) did not verify that the subrecipient obtained a single audit or that the subrecipient was exempt from that requirement.** The University’s process during fiscal year 2018 was to verify that subrecipients obtained single audits for only subrecipients that had subaward amendments during fiscal year 2018. However, the University did not consistently follow that process. In addition, the University did not verify that a subrecipient obtained a single audit if the subrecipient did not have a subaward amendment, although the subaward was active during fiscal year 2018.

Not ensuring that all subrecipients obtain required audits increases the risk that deficiencies could go unaddressed.

The following awards were affected by the issue discussed above.

CFDA No.	CFDA Title	Award Number	Award Year
12.431	Basic Scientific Research	W911NF-14-1-0528	September 1, 2014, to February 28, 2019
47.041	Engineering Grants	CMMI-1520817	July 1, 2015, to June 30, 2020
47.041	Engineering Grants	EEC-1160494	September 1, 2012, to August 31, 2020
47.050	Geosciences	EAR-1322073	September 1, 2013, to August 31, 2018
47.050	Geosciences	EAR-1324760	August 1, 2013, to July 31, 2018
47.070	Computer and Information Science and Engineering	ACI-1341711	November 1, 2013, to October 31, 2019
47.076	Education and Human Resources	DRL-1420241	January 1, 2015, to December 31, 2018
81.049	Office of Science Financial Assistance Program	DE-FG02-03ER15430	August 1, 2003, to February 28, 2019
81.089	Fossil Energy Research and Development	DE-FE0026083	September 1, 2015, to August 31, 2019

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<b>CFDA No.</b>	<b>CFDA Title</b>	<b>Award Number</b>	<b>Award Year</b>
81.089	Fossil Energy Research and Development	DE-FE0031558	April 1, 2018, to March 31, 2020
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	DE-EE0007658	January 1, 2017, to December 31, 2019
93.121	Oral Diseases and Disorders Research	5R01DE023193-05	July 19, 2013, to May 31, 2018
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	5R21EB019646-02	March 15, 2015, to February 28, 2019
93.307	Minority Health and Health Disparities Research	5R21MD011431-02	August 14, 2017, to April 30, 2019
93.867	Vision Research	5R01EY017366-08	September 1, 2006, to July 31, 2018
97.044	Assistance to Firefighters Grant	EMW-2016-FP-0083	September 1, 2017, to August 31, 2019

**Repeat finding:** No.

Corrective Action:

Corrective action was taken.

**2017 – 143 Special Tests and Provisions – Enrollment Reporting**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.038, Federal Perkins Loan - Federal Capital Contributions, Award Number Not Applicable; CFDA 84.063, Federal Pell Grant Program, P063P162336; and CFDA 84.268, Federal Direct Student Loans, P268K172336

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2017

Status: Implemented

Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Perkins Loan, Federal Family Education Loan (FFEL), Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis, (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended, or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Sections 674.19(f), 685.309(b), and 682.610(c)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)). Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, chapter 1).

**2017 – 143** (Continued)

The University of Texas at Austin (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to submit timely, accurate, and complete responses to roster files and to maintain proper documentation (*NSLDS Enrollment Reporting Guide*, chapter 3).

**The University did not ensure that students with enrollment changes were accurately reported to NSLDS.** Specifically, for 2 (3 percent) of 60 students tested with enrollment status changes, the University did not report the status change to NSLDS. Both of those students unofficially withdrew during the Fall 2016 term and, while the University reported the status changes to NSC, those status changes were never reported to NSLDS. Both of those students also unofficially withdrew during the Spring 2017 term, and the University determined that those students never attended that term. For one of those students, the University reported the student as withdrawn with an incorrect effective date. For the other student, the University never reported the withdrawal to NSLDS. The University accurately reported the statuses of both students to NSLDS after auditors brought those errors to its attention.

The University did not have an adequate monitoring process to ensure that student status changes were accurately reported to NSLDS. Not reporting student status changes accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and the federal government's payment of interest subsidies.

**Repeat finding:** No

Corrective Action:  
Corrective action was taken.

University of Texas at El Paso
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**2017 – 148 Special Tests and Provisions – Enrollment Reporting**

Federal Program Title: Student Financial Assistance Cluster

Federal Agency: U.S. Department of Education

Award year: July 1, 2016, to June 30, 2017

Award numbers: CFDA 84.038, Federal Perkins Loan - Federal Capital Contributions, Award Number Not Applicable; CFDA 84.063, Federal Pell Grant Program, P063P162338; and CFDA 84.268, Federal Direct Student Loans, P268K172338

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2016

Status: Partially Implemented

Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Perkins Loan, Federal Family Education Loan (FFEL), Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Sections 674.19(f), 685.309(b), and 682.610(c)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)). Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, chapter 1).

To protect a student's interest subsidy, institutions are required to report a graduated status for students who have completed their course of study (*NSLDS Enrollment Reporting Guide*, Appendix C and chapter 4, and *Dear Colleague Letter*, April 14, 2014 (GEN-14-07)). When a student completes one academic program and then enrolls in another academic program at the same institution, the institution must report two separate enrollment transactions: (1) one transaction showing the completion of the first program and its effective date and credential level and (2) another transaction showing the enrollment in the second program and its effective date (*NSLDS Enrollment Reporting Guide*, Appendix C, and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

The University of Texas at El Paso (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to submit timely, accurate, and complete responses to roster files and to maintain proper documentation (*NSLDS Enrollment Reporting Guide*, chapter 3).

**For 4 (7 percent) of 60 students tested, the University (1) did not report status changes to NSLDS when required, (2) did not accurately report effective dates of status changes to NSLDS, or (3) did not report status changes to NSLDS in a timely manner.** Specifically, the University:

- Did not report one student's graduated status. The University reported that student's graduated status to NSC, but NSC did not report that status to NSLDS because that student enrolled in a subsequent term.
- Reported an incorrect effective date for one student who had a status change between two terms.
- Did not report two students' status changes in a timely manner. The status changes for those students were reported 61 and 64 days after their effective dates. According to the University, at the time those changes occurred, the University had not fully implemented its reporting schedule to ensure that changes were reported in a timely manner.

**2017 – 148 (Continued)**

The University asserted that it had developed a monitoring process to ensure that student status changes were accurately reported to NSLDS; however, that process was not formalized or documented and did not detect the errors discussed above. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and the federal government's payment of interest subsidies.

**Repeat finding:** 2016-146

**Corrective Action:**

This finding was reissued as current year reference number 2020-150.



**University of Texas M.D. Anderson Cancer Center**

**2018 – 117    Activities Allowed or Unallowed  
Allowable Costs/Cost Principles  
Program Income  
Special Tests and Provisions – Key Personnel**

Federal Program Title: Research and Development Cluster  
Federal Agencies: Federal agencies that award R&D funds  
Award years: Multiple  
Award numbers: Multiple  
Statistically valid sample: No and not intended to be a statistically valid sample  
Type of finding: Significant Deficiency  
Initial Year Written: 2018  
Status: Implemented

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303).

**The University of Texas M.D. Anderson Cancer Center (Cancer Center) did not have appropriate segregation of duties in its change management process for its time and effort certification application.**

The Cancer Center uses the services of a third-party contractor to host and maintain that application. All of the contractor's listed developers for the application have access to migrate changes to the application's production environment. The contractor maintains documentation of who developed and approved each change; however, it does not document the personnel who migrated the change. As a result, for all 10 changes tested, auditors were unable to confirm that the developer did not also migrate the change to the application's production environment. Not maintaining appropriate segregation of duties or having appropriate controls to track the migration of code to the production environment increases the risk of unauthorized or unintended programming changes being made to critical information systems.

**The Cancer Center did not appropriately restrict access to certain systems it uses to manage its research and development programs.** Specifically, the Cancer Center did not remove the account for a user who was no longer employed with the Cancer Center. In addition, the Cancer Center did not conduct an effective user access review for all system levels to verify that access was appropriately limited to current employees. Allowing users inappropriate access to systems increases the risk of inappropriate changes to those systems.

**Repeat finding:** No

Corrective Action:

Corrective action was taken.

**2018 – 118 Cash Management**

Federal Program Title: Research and Development Cluster  
Federal Agencies: Federal agencies that award R&D funds  
Award years: Multiple  
Award numbers: Multiple  
Statistically valid sample: No and not intended to be a statistically valid sample  
Type of finding: Significant Deficiency and Noncompliance  
Initial Year Written: 2018  
Status: Implemented

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The Cancer Center did not appropriately restrict access to certain systems it uses to manage its research and development programs.** Specifically, the Cancer Center did not remove the account for a user who was no longer employed with the Cancer Center. In addition, the Cancer Center did not conduct an effective user access review for all system levels to verify that access was appropriately limited to current employees. Allowing users inappropriate access to systems increases the risk of inappropriate changes to those systems.

**Repeat finding:** No

Corrective Action:

Corrective action was taken.

**2018 – 119 Equipment and Real Property Management**

Federal Program Title: Research and Development Cluster  
Federal Agencies: U.S. Department of Defense and U.S. Department of Health and Human Services  
Award years: See below  
Award numbers: See below  
Statistically valid sample: No and not intended to be a statistically valid sample  
Type of finding: Significant Deficiency and Noncompliance  
Initial Year Written: 2018  
Status: Partially Implemented

Equipment

A recipient's property records for equipment acquired with federal funds must be maintained accurately and include all of the following: a description of the equipment; serial number or other identification number; the source of funding for the equipment, including the federal award identification number; whether title vests in the recipient or the federal government; acquisition date and cost of the equipment; the percentage of federal participation in the cost of the equipment; the location, use, and condition of the equipment; and ultimate disposition data, including the date of disposal and sale price (Title 2, Code of Federal Regulations (CFR), Section 200.313(d)(1)). A control system must be developed to ensure that adequate safeguards are in place to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft must be investigated (Title 2, CFR, Section 200.313(d)(3)).

**2018 – 119 (Continued)**

**The University of Texas M.D. Anderson Cancer Center (Cancer Center) did not maintain adequate property records for 15 (22 percent) of 68 equipment items tested.** Specifically, for 9 items tested, the property records contained an inaccurate serial number for each item and for 6 items tested, the property records contained an incorrect location for each item. Those errors occurred because the Cancer Center either (1) did not enter information into its property records accurately or (2) because it did not always appropriately update its property records when conducting its annual inventory.

**In addition, the Cancer Center did not always adequately safeguard its equipment.** For 1 (1 percent) of 68 equipment items selected for physical inspection, the Cancer Center was unable to locate the item. The Cancer Center did not identify that the item was missing until auditors selected that item for testing.

Not maintaining accurate property records and not adequately safeguarding equipment increases the risk that equipment may be lost or stolen.

The following awards were affected by the equipment issues discussed above:

<b>CFDA No.</b>	<b>CFDA Title</b>	<b>Award Number</b>	<b>Award Year</b>
12.420	Military Medical Research and Development	W81XWH-14-1-0218	July 15, 2014 to April 14, 2016
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	UTA07-816 (the Cancer Center received funds as a pass-through from the University of Texas at Austin)	September 1, 2007 to February 28, 2013
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	5R01EB000117-04	June 1, 2002 to March 31, 2008
93.393	Cancer Cause and Prevention Research	5R01CA160394-04	May 1, 2012 to March 31, 2016
93.395	Cancer Treatment Research	5P01CA124787-05	September 18, 2008 to August 31, 2014
93.395	Cancer Treatment Research	5UG1CA189828-03-MDA1 (the Cancer Center received funds as a pass-through from ECOG - ACRIN Medical Research Foundation, Inc.)	July 1, 2017 to July 31, 2019
93.395	Cancer Treatment Research	5U10CA010953-45	September 1, 1978 to December 31, 2014
93.395	Cancer Treatment Research	5R01CA182450-03	August 1, 2014 to July 31, 2018
93.395	Cancer Treatment Research	CBPO361W-00 (the Cancer Center received funds as a pass-through from the Frontier Science and Technology Research Foundation, Inc.)	August 1, 2014 to February 28, 2016
93.395	Cancer Treatment Research	5R01CA061508-15	September 17, 1993 to March 31, 2010

UNIVERSITY OF TEXAS M.D. ANDERSON CANCER CENTER

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<u>CFDA No.</u>	<u>CFDA Title</u>	<u>Award Number</u>	<u>Award Year</u>
93.396	Cancer Biology Research	5R01CA111999-05	June 19, 2006 to April 30, 2011
93.397	Cancer Centers Support Grants	5P50CA097007-10	September 30, 2002 to July 31, 2015
93.397	Cancer Centers Support Grants	5P30CA016672-27	July 1, 1978 to June 30, 2003
93.701	Trans-NIH Recovery Act Research Support	5R01NS045602-07	April 1, 2003 to June 30, 2012
93.855	Allergy and Infectious Diseases Research	5R01AI063063-06	December 15, 2004 to November 30, 2009

Recommendations:

The Cancer Center should:

- Strengthen controls to ensure that it updates and maintains accurate property records.
- Strengthen controls to ensure that it adequately safeguards its equipment to prevent loss, damage, or theft of equipment.

Views of Responsible Officials 2018:

Equipment and Real Property Management

*The Cancer Center agrees that accurate property records must be maintained for equipment acquired with federal funds. We also acknowledge that many institutional assets are primarily mobile throughout their functional lifecycles, rendering asset location a moving target.*

*We also wish to highlight that the item unable to be located is a rotor for a centrifuge that represents a small component of the overall centrifuge equipment.*

Corrective Action Plan 2018:

Equipment and Real Property Management

- *The Cancer Center will continue to emphasize the use of bar code scanners for asset data collection during the receiving and tagging process to alleviate the use of manual data entry to capture serial numbers by providing additional training to Asset Control and Receiving staff.*
- *The Cancer Center will communicate with Principal Investigators and departmental staff regarding the need to update Asset Management when assets are moved.*

Views of Responsible Officials 2019:

Equipment and Real Property Management

*The Cancer Center agrees that accurate property records must be maintained for equipment acquired with federal funds. We also acknowledge that many institutional assets are primarily mobile throughout their functional lifecycles, rendering asset location a moving target.*

*Complete accuracy in data capture is an ongoing goal and objective of the Cancer Center. Aligned with guidance prescribed in Part 6 of 2 CFR Part 200, Appendix XI (the Compliance Supplement), the Cancer Center continuously seeks to apply "the most appropriate and cost-effective internal control in a given environment or circumstance, to provide reasonable assurance of compliance with Federal program requirements."*

**2018 – 119 (Continued)**

Corrective Action Plan 2019:

Equipment and Real Property Management

- *The Cancer Center will continue to emphasize the use of bar code scanners for asset data collection during the receiving and tagging process to alleviate the use of manual data entry to capture serial numbers by providing training to Asset Control and Receiving staff.*
- *The Cancer Center will communicate with Principal Investigators and departmental staff regarding the need to update Asset Management when assets are moved.*

Views of Responsible Officials 2020:

*The Cancer Center continues to emphasize the asset data collection during the receiving and tagging process to alleviate the use of manual data entry to capture serial numbers. Given the challenges of inventory management during COVID-19 (i.e., the shutdown / restriction of access to facilities and moving staff to remote work status), we feel confident that under normal circumstances the data missing from the Asset Management System would have been properly captured at the time of receipt.*

Corrective Action Plan 2020:

*The Cancer Center will continue to communicate with Principal Investigators and departmental staff regarding the need to update the Asset Management System when assets are received and annual inventories are performed.*

*Implementation Date: October 2020*

*Responsible Person: Michael Keneker*

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The Cancer Center did not appropriately restrict access to certain systems it uses to manage its research and development programs.** Specifically, the Cancer Center did not remove the account for a user who was no longer employed with the Cancer Center. In addition, the Cancer Center did not conduct an effective user access review for all system levels to verify that access was appropriately limited to current employees. Allowing users inappropriate access to systems increases the risk of inappropriate changes to those systems.

**Repeat finding:** No

Corrective Action:

Corrective action was taken.

**2018 – 120 Period of Performance**

Federal Program Title: Research and Development Cluster  
 Federal Agencies: U.S. Department of Defense and U.S. Department of Health and Human Services  
 Award years: See below  
 Award numbers: See below  
 Statistically valid sample: No and not intended to be a statistically valid sample  
 Type of finding: Significant Deficiency and Noncompliance  
 Initial Year Written: 2018  
 Status: Implemented

**Period of Performance**

A recipient may charge to a federal award only allowable costs incurred during the period of performance and any costs incurred before the federal award that were authorized by the federal awarding agency or pass-through entity (Title 2, Code of Federal Regulations (CFR), Section 200.309). Costs must be necessary and reasonable for the performance of the federal award to be allowable (Title 2, CFR, Section 200.403(a)).

**The University of Texas M.D. Anderson Cancer Center (Cancer Center) did not always ensure that costs charged to federal awards were allowable and/or incurred within the period of performance.** For 8 (13 percent) of 60 transactions tested, the Cancer Center incurred the cost after the period of performance for the federal award or incurred the cost within the period of performance but the cost was unallowable. Specifically:

- For 2 transactions, the federal award was amended to shorten the period of performance. When the Cancer Center received the amendment, it did not update its financial system with the new project end date, which allowed costs to continue to post to the account. This resulted in a total of \$4,580 in questioned costs associated with award number W81XWH-16-1-0126.
- For 2 transactions, an order was placed for items after the period of performance. The Cancer Center asserted that this was due to an oversight by the principal investigator. For one of those transactions, the Cancer Center subsequently transferred the costs to a non-federal account; therefore, there are no questioned costs. For the other transaction, the error resulted in a total of \$618 in questioned costs associated with award number 5R01CA159042-05.
- For 4 transactions, an order was placed for items within the last few days or on the last day of the period of performance. Although those costs were incurred within the period of performance, those costs were not allowable for the federal award. The Cancer Center asserted that this was due to an oversight by the principal investigator. This resulted in a total of \$1,673 in questioned costs associated with award number 12-00482 and \$2,392 in questioned costs associated with award number THE-177821-03.

The following awards were affected by the period of performance issues discussed above:

<b>CFDA No.</b>	<b>CFDA Title</b>	<b>Award Number</b>	<b>Award Year</b>
12.420	Military Medical Research and Development	W81XWH-16-1-0126	September 30, 2016 to September 29, 2017
93.394	Cancer Detection and Diagnosis Research	5R01CA159042-05	March 1, 2011 to February 28, 2018
93.395	Cancer Treatment Research	12-00482 (the Cancer Center received funds as a pass-through from the New York University School of Medicine)	July 1, 2017 to June 30, 2018
93.855	Allergy and Infectious Diseases Research	THE-177821-03 (the Cancer Center received funds as a pass-through from the Mayo Clinic)	June 1, 2016 to February 28, 2018

**2018 – 120 (Continued)**

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The Cancer Center did not appropriately restrict access to certain systems it uses to manage its research and development programs.** Specifically, the Cancer Center did not remove the account for a user who was no longer employed with the Cancer Center. In addition, the Cancer Center did not conduct an effective user access review for all system levels to verify that access was appropriately limited to current employees. Allowing users inappropriate access to systems increases the risk of inappropriate changes to those systems.

**Repeat finding:** No

Corrective Action:

Corrective action was taken.

**2018 – 121 Reporting**

Federal Program Title: Research and Development Cluster

Federal Agencies: U.S. Department of Defense and U.S. Department of Health and Human Services

Award years – See below

Award numbers – See below

Statistically valid sample – No and not intended to be a statistically valid sample

Type of finding – Significant Deficiency and Noncompliance

Initial Year Written: 2018

Status: Implemented

Financial Reporting

Recipients are required to report financial information to ensure effective monitoring of federal awards (Title 2, Code of Federal Regulations (CFR), Section 200.327). Recipients use the Federal Financial Report Standard Form (SF-425), or alternate forms of financial reporting that report the same or similar information, to report financial activity to federal awarding agencies and pass-through entities. The U.S. Office of Management and Budget provides specific instructions for completing the SF-425, including definitions and requirements of key reporting elements.

**The University of Texas M.D. Anderson Cancer Center (Cancer Center) did not ensure that its financial reports were accurate and complete for 22 (58 percent) of 38 reports tested.** Specifically:

- For 11 reports, the Cancer Center incorrectly reported project date information, including the project period date and the indirect cost rate period.
- For 6 reports, the Cancer Center incorrectly reported financial information, including the federal funds authorized, federal share of expenditures, federal share of unliquidated obligations, indirect cost amount, and the indirect cost base amount.
- For 5 reports, the Cancer Center incorrectly reported both project date information and financial information.

While the Cancer Center reviewed its financial reports prior to submission, that review process was not sufficient to ensure that the financial reports were accurate and complete. Inaccurate information in financial reports increases the risk that federal agencies could rely on inaccurate information to manage and monitor their awards.

**UNIVERSITY OF TEXAS M.D. ANDERSON CANCER CENTER**

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**2018 – 121 (Continued)**

The following awards were affected by the reporting issues discussed above:

<b>CFDA No.</b>	<b>CFDA Title</b>	<b>Award Number</b>	<b>Award Year</b>
12.420	Military Medical Research and Development	W81XWH-14-1-0554	September 22, 2014 to September 21, 2018
12.420	Military Medical Research and Development	W81XWH-17-1-0611	September 1, 2017 to August 31, 2019
12.420	Military Medical Research and Development	W81XWH-15-1-0140	September 15, 2015 to September 14, 2018
12.420	Military Medical Research and Development	W81XWH-16-1-0717	September 30, 2016 to September 29, 2019
12.420	Military Medical Research and Development	W81XWH-15-1-0482	September 30, 2015 to September 29, 2018
12.420	Military Medical Research and Development	W81XWH-14-1-0109	September 15, 2014 to September 14, 2019
12.420	Military Medical Research and Development	W81XWH-14-1-0576	September 30, 2014 to September 29, 2017
12.420	Military Medical Research and Development	W81XWH-15-1-0662	September 21, 2015 to June 20, 2018
12.420	Military Medical Research and Development	W81XWH-16-1-0289	September 15, 2016 to September 14, 2019
12.420	Military Medical Research and Development	W81XWH-15-1-0142	August 15, 2015 to August 14, 2018
93.279	Drug Abuse and Addiction Research Programs	5K01DA034752-05	June 1, 2013 to June 2, 2017
93.393	Cancer Cause and Prevention Research	5R01CA109298-13	July 1, 2004 to July 31, 2017
93.393	Cancer Cause and Prevention Research	5R01CA169603-05	April 1, 2013 to March 31, 2018
93.393	Cancer Cause and Prevention Research	5R01CA087546-16	July 1, 2000 to March 31, 2018
93.394	Cancer Detection and Diagnosis Research	5U01CA111302-10	September 28, 2004 to June 30, 2017
93.396	Cancer Biology Research	5P01CA117969-12	December 1, 2005 to March 31, 2021
93.397	Cancer Centers Support Grants	4U54CA096300-14	August 16, 2002 to August 31, 2018



UNIVERSITY OF TEXAS M.D. ANDERSON CANCER CENTER

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<u>CFDA No.</u>	<u>CFDA Title</u>	<u>Award Number</u>	<u>Award Year</u>
93.398	Cancer Research Manpower	5T32CA009599-29	May 25, 1994 to January 31, 2018
93.398	Cancer Research Manpower	4R25CA056452-24	July 3, 2013 to June 30, 2018
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	5R01NS081684-04	September 1, 2012 to May 31, 2017
93.859	Biomedical Research and Research Training	4R01GM084459-14	January 1, 2003 to November 30, 2017
93.867	Vision Research	4R01EY011930-18	August 1, 1997 to April 30, 2017

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The Cancer Center did not appropriately restrict access to certain systems it uses to manage its research and development programs.** Specifically, the Cancer Center did not remove the account for a user who was no longer employed with the Cancer Center. In addition, the Cancer Center did not conduct an effective user access review for all system levels to verify that access was appropriately limited to current employees. Allowing users inappropriate access to systems increases the risk of inappropriate changes to those systems.

**Repeat finding:** No

Corrective Action:

Corrective action was taken.

**University of Texas Medical Branch at Galveston**

**2018 – 123 Equipment and Real Property Management**

Federal Program Title: Research and Development Cluster

Federal Agencies: National Aeronautics and Space Administration, National Science Foundation, U.S. Department of Health and Human Services, U.S. Agency for International Development

Award years: See below

Award numbers: See below

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2018

Status: Partially Implemented

Equipment

A recipient's property records for equipment acquired with federal funds must be maintained accurately and include all of the following: a description of the equipment; serial number or other identification number; the source of funding for the equipment, including the federal award identification number; whether title vests in the recipient or the federal government; acquisition date and cost of the equipment; the percentage of federal participation in the cost of the equipment; the location, use, and condition of the equipment; and ultimate disposition data, including the date of disposal and sale price (Title 2, Code of Federal Regulations (CFR), Section 200.313(d)(1)). A control system must be developed to ensure that adequate safeguards are in place to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft must be investigated (Title 2, CFR, Section 200.313(d)(3)).

Equipment is defined as tangible personal property, including information technology systems, having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the recipient for financial statement purposes or \$5,000. Information technology systems are defined to include computing hardware, firmware, and software (Title 2, CFR, Sections 200.33 and 200.58).

**The University of Texas Medical Branch at Galveston (Medical Branch) did not maintain complete and accurate property records.** Specifically:

- The Medical Branch did not include in its property records the use and condition of the equipment and whether title vests in the Medical Branch or federal government for all equipment items tested. The Medical Branch asserted that it does not track this information in its asset management system.
- For 16 (22 percent) of 72 equipment items tested, the property record was inaccurate for one or more of the following required elements: item location, serial number or other identification number, or disposition information. Those errors occurred because the Medical Branch either (1) did not enter property records accurately and completely into its asset management system or (2) did not always follow its policies and procedures to update property records as needed.
- For 5 (42 percent) of 12 equipment disposals tested, the Medical Branch improperly removed the items from its property records. Those items were all computer software items purchased with federal awards. The Medical Branch removed those items from its asset management system because it incorrectly identified them as not having to be tracked as equipment. The Medical Branch provided a list of computer software it removed from its asset management system, and auditors identified an additional 13 items purchased with federal funds that the Medical Branch removed from its property records.
- For 4 (33 percent) of 12 equipment disposals reviewed, the Medical Branch did not maintain in its property records the funding source information, including the catalog of federal domestic assistance (CFDA) number, federal awarding agency, and federal award number. Without federal award information, auditors were unable to determine if the Medical Branch followed any applicable federal awarding agency disposition instructions.

**UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON**

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**2018 – 123 (Continued)**

In addition, the Medical Branch did not always adequately safeguard its equipment. For 5 (7 percent) of 72 equipment items selected for physical inspection, the Medical Branch was unable to locate the item. The Medical Branch asserted that 4 of those items were moved to other locations; however, it was unable to provide documentation supporting those relocations. Auditors were unable to confirm that those items were adequately safeguarded. The Medical Branch did not identify that 1 item was missing until auditors selected that item for testing.

Not maintaining complete and accurate property records and not adequately safeguarding equipment increases the risk that equipment may be lost, stolen, or improperly disposed.

The following awards were affected by the issues discussed above.

<b>CFDA No.</b>	<b>CFDA Title</b>	<b>Award Number</b>	<b>Award Year</b>
43.001	Science	Unknown	Unknown
47.000	National Science Foundation	NSFDACS119442 (the Medical Branch received funds as a pass-through from Lockheed Martin Corporation)	March 31, 2012 to March 30, 2025
93.000	U.S. Department of Health and Human Services	N01-AI-40097/HHSN266	September 30, 2004 to September 30, 2010
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases	5U01CK000512-02	December 30, 2016 to December 29, 2021
93.242	Mental Health Research Grants	5U01MH083507-05	June 5, 2008 to April 30, 2013
93.350	National Center for Advancing Translational Sciences	5UL1TR001439-04	August 18, 2015 to March 31, 2020
93.837	Cardiovascular Diseases Research	5R01HL119869-05	August 9, 2013 to July 1, 2017
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	5P01NS39161	January 11, 2001 to December 31, 2007
93.855	Allergy and Infectious Diseases Research	5UC7AI094660-07	May 1, 2016 to April 30, 2021
93.855	Allergy and Infectious Diseases Research	5R01AI087643	December 15, 2010 to November 30, 2016
93.855	Allergy and Infectious Diseases Research	5UC7AI1070083-05	May 3, 2006 to April 20, 2012
93.866	Aging Research	5P30AG024832-05	June 15, 2005 to May 31, 2010
98.001	USAID Foreign Assistance for Programs Overseas	AID0AAA1300084 (the Medical Branch received funds as a pass-through from the University of Texas at El Paso)	September 27, 2013 to September 26, 2017

**2018 – 123 (Continued)**

Other awards were affected by the issues discussed above; however, because the Medical Branch did not maintain the award information, a complete list of awards affected could not be determined.

**Repeat finding:** No

Recommendations:

The Medical Branch should:

- Strengthen controls to ensure that it updates and maintains accurate property records for all equipment acquired with federal funds and that its property records include all required information.
- Strengthen controls to ensure that it adequately safeguards its equipment to prevent loss or theft of equipment.

Views of Responsible Officials 2018:

Equipment and Real Property Management

Management agrees with the auditor's recommendation.

Corrective Action Plan 2018:

Equipment and Real Property Management

UTMB will update its procedures and provide training to asset custodians to ensure the assets are in proper condition and adequately safeguarded. In addition, UTMB will update its procedures so that the records reflect the use and condition, title and federal award information of the assets.

Views of Responsible Officials 2019:

Management agrees with the auditor's recommendation.

Corrective Action Plan 2019:

The Medical Branch updated its procedures so that the records reflect the title and federal award information of the assets. In addition, the Medical Branch will finalize its procedures and training to ensure the assets are in proper condition, adequately safeguarded and reflected in the property records.

Views of Responsible Officials 2020:

Management agrees with the auditor's recommendation.

Corrective Action Plan 2020:

UTMB updated its procedures to reflect the use and condition, title and federal award information of the assets and provided training to asset custodians to ensure the assets are in proper condition and adequately safeguarded. In addition, UTMB will conduct a review of its property records for accuracy and completeness.

Implementation Date: August 2021

Responsible Person: Michael Linton

**2018 – 124      Reporting**

Federal Program Title: Research and Development Cluster  
 Federal Agencies: U.S. Department of Defense, U.S. Department of Health and Human Services, and U.S. Agency for International Development  
 Award years: See below  
 Award numbers: See below  
 Statistically valid sample: No and not intended to be a statistically valid sample  
 Type of finding: Significant Deficiency and Noncompliance  
 Initial Year Written: 2018  
 Status: Implemented

Financial Reporting

Recipients are required to report financial information to ensure effective monitoring of federal awards (Title 2, Code of Federal Regulations (CFR), Section 200.327). Recipients use the Federal Financial Report Standard Form (SF-425), or alternate forms of financial reporting that report the same or similar information, to report financial activity to federal awarding agencies and pass-through entities. The U.S. Office of Management and Budget provides specific instructions for completing the SF-425, including definitions and requirements of key reporting elements.

**The University of Texas Medical Branch at Galveston (Medical Branch) did not ensure that its financial reports were accurate and complete.** For 7 (18 percent) of 40 reports tested, the Medical Branch incorrectly reported one or more reporting elements. Specifically:

- For 3 reports tested, the Medical Branch did not report federally authorized funds that had been incurred but not yet paid as unliquidated obligations. Those errors occurred because the Medical Branch’s practice was to not report encumbrances as unliquidated obligations.
- For 3 reports tested, the Medical Branch incorrectly reported the effective period for the indirect cost rate. Also, it did not complete the reporting period end date for 1 of those 3 reports. Those errors occurred because of manual errors the Medical Branch made when preparing the financial reports.
- For 1 report tested, the Medical Branch did not correctly report the total federal funds authorized as of the reporting period end date because of a manual error the Medical Branch made when preparing that financial report.

In addition, while the Medical Branch had a process in place to review and approve financial reports prior to submission, that review and approval process was not sufficient to ensure that the financial reports were accurate and complete. Inaccurate information in financial reports increases the risk that federal agencies and pass-through entities could rely on inaccurate information to manage and monitor their awards.

The following awards were affected by the reporting issues discussed above:

<b>CFDA No.</b>	<b>CFDA Title</b>	<b>Award Number</b>	<b>Award Year</b>
12.360	Research on Chemical and Biological Defense	HDTRA117C0009	February 1, 2017 to April 30, 2019
12.420	Military Medical Research and Development	W81XWH-14-2-0195	September 30, 2014 to September 29, 2018
93.855	Allergy and Infectious Diseases Research	5R01AI132323-02	June 20, 2017 to May 31, 2018
93.855	Allergy and Infectious Diseases Research	5U01AI115577-03	June 15, 2016 to May 31, 2020

UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON

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CFDA No.	CFDA Title	Award Number	Award Year
93.855	Allergy and Infectious Diseases Research	5U19AI109711-04	March 1, 2014 to February 28, 2019
98.001	USAID Foreign Assistance for Programs Overseas	AID0AAA1400010	May 1, 2017 to October 15, 2018

**Repeat finding:** No

Corrective Action:

Corrective action was taken.

**2018 – 125 Special Tests and Provisions – Key Personnel  
Activities Allowed or Unallowed  
Allowable Costs/Cost Principles**

Federal Program Title: Research and Development Cluster

Federal Agencies: U.S. Department of Defense, National Science Foundation, and U.S. Department of Health and Human Services

Award years: See below

Award numbers: See below

Statistically valid sample: No and not intended to be a statistically valid sample

Type of finding: Significant Deficiency and Noncompliance

Initial Year Written: 2016

Status: Partially Implemented

Key Personnel

A recipient of federal awards must obtain approval from federal awarding agencies for (1) changes to a key person specified in the application or the federal award, or (2) the disengagement from the project for more than three months or a 25 percent reduction in time devoted to the project by the approved project director or principal investigator (Title 2, Code of Federal Regulations (CFR), Section 200.308(c)(1)).

**The University of Texas Medical Branch at Galveston (Medical Branch) did not consistently ensure that key personnel were involved in projects as required.** Specifically, for 8 (13 percent) of 60 projects tested, the key personnel specified in the award agreement did not meet the identified level of involvement for fiscal year 2018. The Medical Branch did not obtain approval from the federal awarding agency for changes to the level of involvement for the key personnel for all 8 of those projects. Those errors occurred because the Medical Branch did not have an adequate process in place to monitor changes in the level of involvement for key personnel.

Not obtaining prior approval for reductions in the level of involvement, or disengagement from the project, for key personnel may result in federal sponsors being unaware of changes to key personnel.

**UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON**

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**2018 – 125 (Continued)**

The following awards were affected by the issue discussed above:

<u>CFDA No.</u>	<u>CFDA Title</u>	<u>Award Number</u>	<u>Award Year</u>
12.420	Military Medical Research and Development	W81XWH-09-2-0194 (the Medical Branch received funds as a pass-through from the American Burn Association)	September 30, 2009 to October 29, 2018
12.800	Air Force Defense Research Sciences Program	010847-003 (the Medical Branch received funds as a pass-through from the University of Cincinnati)	March 21, 2017 to March 20, 2019
47.049	Mathematical and Physical Sciences	DMS-1361318	September 1, 2014 to August 31, 2018
93.279	Drug Abuse and Addiction Research Programs	5R01DA040621-03	July 1, 2016 to June 30, 2021
93.350	National Center for Advancing Translational Sciences	5UL1TR001439-04	August 18, 2015 to March 31, 2020
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	5R01NS096305-03	February 1, 2016 to January 31, 2021
93.855	Allergy and Infectious Diseases Research	5P01AI062885-10	July 1, 2005 to August 31, 2018
93.866	Aging Research	5R01AG054025-03	July 15, 2016 to March 31, 2021

**Repeat finding:** 2017-040 and 2016-043

Recommendation:

The Medical Branch should strengthen its processes for identifying changes to key personnel requiring approval from the federal sponsor and ensure that it requests approval from the federal sponsor prior to those changes taking effect.

Views of Responsible Officials 2018:

*The UTMB agrees with the findings.*

Corrective Action Plan 2018:

*The UTMB Office of Sponsored Programs will develop and deliver training that is specific to management of commitments on sponsored projects to research faculty, department-based grant administrators and Research Services staff.*

Views of Responsible Officials 2019:

*The Medical Branch agrees with the findings.*

Corrective Action Plan 2019:

*The Medical Branch will deliver training to research faculty, department-based grant administrators and Research Services staff.*

**2018 – 125 (Continued)**

Views of Responsible Officials 2020:

*Management agrees with the auditor's recommendation.*

Corrective Action Plan 2020:

*The Medical Branch delivered training to research faculty, department-based grant administrators and Research Administration staff.*

*Implementation Date: December 2020*

*Responsible Person: Claudia Delgado*



**CORRECTIVE ACTION PLAN**  
**FEDERAL PORTION OF STATEWIDE SINGLE AUDIT REPORT**  
**YEAR ENDED AUGUST 31, 2020**

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**STATE OF TEXAS  
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**Corrective Action Plan – CLA**

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Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511, state, “At the completion of the audit, the auditee must prepare, in a document separate from the auditor’s findings, a corrective action plan to address each audit finding included in the current year auditor’s reports.” As part of this responsibility, the auditees’ corrective action plans are presented below.



TEXAS DEPARTMENT OF AGRICULTURE  
COMMISSIONER SID MILLER

**2020-001: Reporting – Information Technology – Change Management**

**Views of responsible officials:** The CDBG system was inherited by TDA several years ago. The system was not written by TDA and has not been modified to any large degree. The CIO understands that the I.T. organization must assure appropriate internal controls over software changes. The CIO was hired on February 1, and he looks forward to working with the I.T. organization on systemic improvements to issues such as this one.

**Corrective Action Plan:**

The CDBG-CTS is scheduled to be replaced by the end of the calendar year 2021 with a FedRamp compliant 3rd party provider.

I.T. will generate a "CDBG – Database procedures recompiled since previous month" spreadsheet on a monthly basis and, if any recompilations, I.T. will attempt to determine what caused the change. If we cannot determine the reason for the recompilation, we will follow-up with Program to see if they noticed or encountered any issues with the existing CDBG system, for example, performance degradation, look & feel changes, etc. NOTE: The CDBG system is scheduled to be replaced in calendar year 2021 by a 3rd party provider.

**Implementation dates:** March 31, 2021

**Responsible persons:** Bruce Hermes, Chief Information Officer Information Resources Manager, Ruben Sanchez, Manager for Operations and Development, Wes Williams, Information Security Officer, Suzanne, Barnard, Director for CDBG Programs



TEXAS DEPARTMENT OF AGRICULTURE  
COMMISSIONER SID MILLER

**2020-002:** Reporting – Information Technology – User Access

**Views of responsible officials:**

*The CDBG system was inherited by TDA several years ago. The system was not written by TDA and has not been modified to any large degree. The CIO understands that the I.T. organization must assure appropriate internal controls over access control. The CIO was hired on February 1, and he looks forward to working with the I.T. organization on systemic improvements to issues such as this one.*

**Corrective Action Plan:**

*The CDBG-CTS is scheduled to be replaced by the end of the calendar year 2021 with a FedRamp compliant 3rd party provider.*

*In the interim, TDA ISO will add CDBG to the quarterly access review process and will collaborate with CDBG managers to monitor and verify that privilege access is limited to those who have a business need.*

*Management is committed to identifying the best mitigation strategy of either logging and reviewing usage of the accounts for potential misuse; eliminating accounts as feasible; or other similar mitigation.*

**Implementation Dates:** March 2021

**Responsible Persons:** Bruce Hermes, Chief Information Officer /Information Resources Manager, Ruben Sanchez, Manager for Operations and Development, Wes Williams, Information Security Officer, Suzanne, Barnard, Director for CDBG Programs



TEXAS DEPARTMENT OF AGRICULTURE  
COMMISSIONER SID MILLER

**2020 – 003:** *Cash Management, Eligibility, Subrecipient Monitoring, Special Tests and Provision – Verification of Free and Reduced Price Applications (NSLP) – Information Technology – Vendor Management*

**Views of responsible officials:** *TDA made significant efforts during the audit period to strengthen internal controls related to TXUNPS. TDA developed procedures and a standard template to document the review of the SOC reports and completed the review and assessment of the TXUNPS SOC 1, Type 1 report.*

**Corrective Action Plan:**

*TDA will conduct the review of the Colyar, LLC SOC 2, Type 2 report upon receipt. TDA is anticipating the SOC 2 report release in 2021 and TDA will ensure to document the review of the SOC reports, identification of the related complementary controls, testing of those controls and determine any residual risk as it relates to the services provided.*

**Implementation dates:** *Obtain, review, and document the SOC 2 reports. September 2021*

**Responsible persons:** *Colyar LLC SOC report - Melissa Dozier Gonzales, Director for F&N Program Support, Wes Williams, Information Security Officer, and Bruce Hermes, Information Resources Manager / Chief Information Officer*





TEXAS DEPARTMENT OF AGRICULTURE  
COMMISSIONER SID MILLER

**2020 – 004** Special Tests and Provisions – Verification of Free and Reduced Price Application (NSLP) – Failure to obtain eligibility verifications by the established deadline

**Views of responsible officials:** *TDA management agrees with the concept that system controls are necessary. We have process and procedures in place, and we will refine those procedures to incorporate formal timelines for processing of corrective action plans.*

**Corrective Action Plan:**

*The Texas Department of Agriculture has updated their procedure to ensure that CEs that require a corrective action plan due to late submission of the FNS-742 report are provided a corrective action plan timely.*

***Implementation dates:*** February 2021

***Responsible persons:*** Nicole Notarianni, Director for School Operations and Cassandra Burnias, Compliance Programs Collaboration Liaison



## Texas Department of Family and Protective Services

Commissioner  
Jaime Masters

### **Allowable Costs/Cost Principles**

Reference No. 2020-005

#### Views of Responsible Officials:

DFPS agrees with the finding and will take steps to improve the timeliness of reallocations to ensure amounts included in the Schedule of Expenditures comply with 2 CFR 200.303.

#### Corrective Action Plan:

*DFPS will continue to address issues that delay the reporting required to complete the reallocation process. We will review our internal timelines to ensure they accurately reflect timeframes associated with our reallocation process.*

*Per CLA's recommendation, we will institute a process to review the effects of the 4th quarter reallocation on the SEFA report. We will use this analysis to determine if a restatement is required.*

*Implementation Date: May 1, 2021*

*Responsible Person: Kristen Norris*

### **Eligibility - Information Technology - User Access**

Reference No. 2020-006

#### Views of Responsible Officials:

The agency acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the agency will develop and implement corrective actions to improve internal controls over account access.

#### Corrective Action Plan:

*The agency will implement a plan to distribute across the agency, procedures that must be followed to disable and archive user accounts timely. In addition to this communication, the agency's Account Management Policy will be reviewed for any potential continuous improvement.*

*Implementation Date: August 31, 2021*

*Responsible Person: Lisa Petoskey*



TEXAS GENERAL LAND OFFICE  
GEORGE P. BUSH, COMMISSIONER

February 23, 2021

Bhakti Patel  
Principal, Assurance  
CLA (CliftonLarsonAllen LLP)

Re: Management Responses to the 2020 Glo Single Audit

Ms. Patel,

We appreciate the work that you and your team have done to facilitate the audit. Our responses to the audit recommendations are listed below. Please let us know if you need any additional information.

Regards,

Mark Havens  
Chief Clerk and Deputy Land Commissioner

1700 North Congress Avenue, Austin, Texas 78701-1495  
P.O. Box 12873, Austin, Texas 78711-2873  
512-463-5001 [glo.texas.gov](http://glo.texas.gov)



TEXAS GENERAL LAND OFFICE  
GEORGE P. BUSH, COMMISSIONER

**2020 – 007 Allowable Costs/ Cost Principles, Reporting – Information Technology - Vendor Management**

**Views of responsible officials:** Management agrees with the recommendation.

**Corrective action plan:** The GLO will establish policies and procedures to obtain and review SOC1 Type 2 reports for each third-party vendor. These procedures will include the review and testing of the complementary user entity controls.

**Implementation dates:** July 2021

**Responsible persons:** Senior Director of Federal Finance- Warren Collier

**2020 – 008 Allowable Costs/ Cost Principles, Period of Performance, Reporting – Information Technology – Password Management**

**Views of responsible officials:** Management agrees with the recommendation.

**Corrective action plan:** The existing policy will be altered, or a memo drafted to ensure that the configuration is aligned with the stated policy.

**Implementation dates:** March 2021

**Responsible persons:** Chief Information Officer- Cory Wilburn



TEXAS GENERAL LAND OFFICE  
GEORGE P. BUSH, COMMISSIONER

**2020 – 009 Reporting – Inaccurate Reporting on the HUD 60002 Summary Report**

**Views of responsible officials:** Management agrees with the recommendation.

**Corrective action plan:** CDR is currently amending the Section 3 report for subsequent submission to HUD. Additionally, the existing Section 3 SOPs will be modified to ensure the appropriate management control is established to ensure the completeness and accuracy of the Section 3 reporting before it is submitted to HUD.

**Implementation dates:** May 2021

**Responsible persons:** Manager of Housing and Quality Assurance- Jerry Rahm

**2020 – 010 Reporting – Lack of Documentation of Reviews on the Quarterly Performance Report**

**Views of responsible officials:** Management agrees with the recommendation.

**Corrective action plan:** The Quarterly Progress Report (QPR) Procedure identifies the protocol for review and approval of progress report before it is submitted to HUD within the Disaster Recovery Grant Reporting (DRGR) system. These steps include the following:

- Summarizing the QPR for Directors/Managers Review.
- Creating an Approval memo with QPR overall narratives and numbers for the quarter for Directors/Managers signature.
- Scheduling a meeting with the Directors/Managers for QPR review and approval.
- Routing the PDF version of the memo to all Directors/Managers prior to the meeting.
- Routing the PDF version of the memo, after QPR data is presented, for approval by Directors/Managers.
- Once the memo is signed, scan and save the signed copy in the folder for the quarter.

The lapse in our established protocol is an isolated incident, in part due to a loss of staff and transitioning from an office to a virtual work environment as a result of COVID 19. In contrast, CLA's remaining sample evidences the execution of our established protocol identified above. CDR does not anticipate any change to the existing process and will continue to reasonably ensure all procedure steps are performed and documented after the conclusion of the QPR reporting process.

**Implementation dates:** Not Applicable; the existing SOP is already implemented and outlines the steps for retaining review and approval of the QPR memo.

**Responsible persons:** Director of Program Integration- Pam Mathews



TEXAS GENERAL LAND OFFICE  
GEORGE P. BUSH, COMMISSIONER

**2020 – 011 Special Tests and Provisions – Wage Rate Requirements – Lack of Certified Payrolls**

**Views of responsible officials:** Management agrees with the recommendation.

**Corrective action plan:** CDR will be evaluating its existing Wage Requirement function and SOPs to strengthen compliance with federal requirements and consider the actions that may be taken to meet the submission of weekly payroll for contractors and subcontractors. Additionally, SOP will be enhanced to include the steps for obtaining and retaining statements of non-performance.

Consideration will be given to procuring an automated software application for collecting, verifying, and managing compliance data. However, given the responsibility assigned to Labor Standard Officers within each contract, CDR will have to ensure that responsibility remains at the contractor/subrecipient level and identify how our oversight will change to address the items noted in the recommendation.

**Implementation dates:** September 2021

**Responsible persons:** Manager of Multifamily Housing- Jeff Crozier





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## **HHSC Management Responses to CLA for the Single Audit Reported findings at the Health and Human Services Commission**

### **Reference No. 2020-012 – Allowable Costs/Cost Principles – Information Technology – CAPPs Password Configuration**

Views of Responsible Officials:

Agree

Corrective Action Plan:

*HHS IT Applications will update CAPPs HCM and CAPPs Financials to prevent reuse of a user's password until after 12 generations. All existing passwords that do not comply will be remediated on their next scheduled password reset after this change is implemented.*

Responsible Manager:

*Darin Marple, Director, Administrative Applications*

Target Implementation Date:

October 31, 2021

### **Reference No. 2020-013 – Allowable Costs/Cost Principles - Information Technology – CAPPs User Access**

Views of Responsible Officials:

Agree

Corrective Action Plan:

HHS IT will take the following steps to resolve this finding:

- The HHS Enterprise Portal will implement a quarterly review of access for User Accounts with any of the following criteria in their CAPPs Financials Account:
  - Permissions:
    1. A\_ES\_DEVELOPER
    2. A\_ES\_MIGRATE
    3. A\_ES\_PROD\_MAINT
    4. A\_ES\_BATCH\_PRCNG
    5. A\_ES\_INTEGRATION\_BROKER
    6. A\_ES\_PROCESS\_SCHEDULER
  - Roles:
    1. Process\_Scheduler\_Admin\_Role
    2. Report\_Dist\_Admin\_Role
- The quarterly review of access will be completed through the HHS Enterprise Portal. User accounts with any of the permissions and roles listed above will be included. Those accounts will need review by the user's manager in order to complete the process.
- Failure to complete the quarterly review within 1 month from the beginning of the certification for a specific user's account will result in that specific user's account automatically being suspended.
- If the manager chooses to revoke access, the user in question will lose their privileged access.
- If the manager chooses to retain the access, the user will retain access and will be included in the next scheduled quarterly review.

The Enterprise Portal is currently undergoing an update, to be completed and verified by November 30<sup>th</sup>, 2021. This update will include privileged access accounts in a quarterly review for CAPPs Financials users. This review will be in addition to the standard yearly review already in place for CAPPs Financials.

Responsible Manager

Darin Marple, Director, Administrative Applications

Target Implementation Date

November 30, 2021

**Reference No. 2020-014 – Allowable Costs/Cost Principles – Time and Effort Certification**

Views of Responsible Officials:

Agree



Corrective Action Plan:

HHSC will review and implement procedures to include a monthly review of time and effort reports to identify and report any not attested to in CAPPs for remediation and attestation by the Fair Labor and Standard Act covered employees on their timesheet.

Responsible Manager:

Mike Markl, Director of Payroll and Time Labor and Leave Services

Target Implementation Date:

March 31, 2022

**Reference No. 2020-015 – Allowable Costs/ Cost Principles, Matching, Level of Effort, Earmarking – Information Technology – CMBHS User Access**

Views of Responsible Officials:

Agree

Corrective Action Plan:

HHS ODS (Office of Decision and Support) will develop a CMBHS Account Access guideline to be used when provisioning new and reviewing existing HHS Staff CMBHS Access. The Guideline will entail the highest level of access allowed for all areas within HHS (Programs, Quality Management, IT.) A review of all HHS Staff Access will be conducted every 60 days to ensure accounts are provisioned with the appropriate permissions and access based on employment status. All findings and actions done during the review will be documented to include who completed the review, date completed, and any actions taken

Responsible Manager:

Mary Blades, Training & Technical Assistance Manager

Target Implementation Date:

April 31, 2021

**Reference No. 2020-016 – Allowable Costs/Cost Principles  
Matching, Level of Effort, Earmarking – Cost Allocation Plan**

Views of Responsible Officials:

Agree

Corrective Action Plan:

*While the estimated allocation applied to transactions and the estimated allocation in the PACAP will not match precisely, the agency will create a process to more routinely sync them. HHSC will also document additional information on how the PACAP will be applied, including how the FMAP will be applied to transactions and reallocations. Currently Fund Source percent estimate reviews are done on an as needed basis. Specifically, if an estimate is demonstrably off due to a change, then a new estimate is done, and the original/previous default estimate is replaced with updated Fund Source statistics. Expenditures are always re-allocated using actual statistics that replace the default estimate in HHSC's accounting system. Fund Source percent estimates are not required to be included in the PACAP and are not included in Exhibit IV-3, but the tables used to develop this exhibit do have the Fund Source percentages, and this information is distributed to Budget staff internally. A process to coordinate periodic Fund Source estimate reviews with Cost Allocation, Central Budget, and Fund Accounting is under development.*

Responsible Managers:

*Racheal Kane, Federal Funds Manager  
Scotty Burks, Fund Accounting Manager*

Target Implementation Date:

August 31, 2021

**Reference No. 2020 – 017 – Eligibility – Timeliness of Eligibility  
Determinations**

Views of Responsible Officials:

Agree

Corrective Action Plan:

HHSC identified the issue in December 2019 and started implementing corrective actions in January 2020. HHSC currently has a process in place to ensure timely processing of all applications which prioritizes assignment and processing based on the date of application. Upon review of this case, it was found the application was submitted on HealthCare.gov and was forwarded to the State as a Federal Marketplace Transfer in December 2019. Due to the high volume of applications received during this time, initial action for applications were taking longer than 45 days. Access and Eligibility Services (AES) implemented initiatives in January 2020 to reduce the time taken to initiate and process Federal Marketplace applications and these initiatives were operational by February 2020. Currently, all applications, including those received from Federal Marketplace are resolved within the 45-day timeframe.

Responsible Manager:

Bill D'Aiuto, Eligibility Operations, Associate Commissioner

Target Implementation Date:

January 31, 2020

**Reference No. 2019-018 – Equipment/Real Property Management – Equipment Disposals**

Views of Responsible Officials:

Agree

Corrective Action Plan:

AMO management will provide Asset Disposition Training for both AMO staff, Inventory Coordinators and their management outside of State Office. Training will be developed for each type of specific disposal including a testing component to ensure staff have the necessary knowledge. Staff will have to have a minimum passing score of 85 percent. The training will be rolled out in smaller increments to ensure staff can retain the information.

Responsible Manager:

Chris Bergstrom, Director AMO

Target Implementation Dates:

February 28, 2022



**Reference No. 2020-019 – Matching, Level of Effort, Earmarking – Internal Controls over Earmarking**

Views of Responsible Officials:

Agree

Corrective Action Plan:

*The Medicaid, CHIP Services (MCS) unit within HHSC will monitor CHIP earmarking expenditures on quarterly basis to ensure the 10% cap on administrative cost is not exceeded.*

Responsible Manager:

*Marie Hernandez, Manager, ITBO Budget Management & Forecasting*

Target Implementation Date:

*May 31, 2021*

**Reference No. 2020-020 – Procurement and Suspension and Debarment – HHSC PCS**

Views of Responsible Officials:

Agree

Corrective Action Plan:

*PCS has provided training to staff to emphasize the importance of procurement file checklists.*

*PCS updated the PCS 150 & 160 Checklists for greater clarification with versions specific to each type of procurement in May 2019. PCS staff were trained on the new forms in May and June of 2019. PCS management continues to review documentation used by purchasers to ensure they comply with internal procedures, Comptroller of Public Accounts regulations and state law and trains purchasers on any required updates.*

*Trainings on updated policies and procedures were offered in November of 2019 and completed in December of 2019.*

*In October 2020 the PCS Services team provided procurement specific trainings to staff which included the PCS 150 forms and the importance of ensuring the*

procurement file is compliant. The PCS Complex team completes weekly trainings on multiple procurement topics which includes the requirements of the PCS 160.

PCS will continue to target trainings as needed.

In addition, the PCS procurement teams requires staff to maintain their active procurement files in a shared drive or on SharePoint. When the procurement is awarded, the completed file is uploaded to SCOR. For staff who have left the division and have an active procurement, the file is transferred to another staff member who reviews for completeness. If an item is missing, the newly assigned staff member is required to compile the required documentation.

Responsible Manager:

Rebecca Martinka, Deputy Associate Commissioner, Services

Target Implementation Date:

December 31, 2020

## **Reference No. 2020-021 – Subrecipient Monitoring – Subaward Agreements**

Views of Responsible Officials:

Agree

Corrective Action Plan:

The Federal Funds Office Indirect Cost Rate Group continues to accept, negotiate, and acknowledge Indirect Cost rates for the Health and Human Services system cost reimbursement contracts. Once a rate is established, the contracting area incorporates the rate into the cost reimbursement contract. Some key action plan milestones achieved are as follows:

- Approximately 918 cost-reimbursement subrecipient agreements of 1554 have either an approved indirect cost rate or chose to decline indirect costs
- Monthly Indirect Cost Rate Report is sent notifying contract managers of accepted, negotiated, and acknowledged indirect cost rates.
- Hosted a webinar on September 1 thru September 18, 2020 for contract managers outlining the HHS Indirect Cost Process.
- Hosted a webinar on October 20, 2020 and October 22, 2020 for contract managers and subrecipients to discuss the changes related to indirect cost rates.
- Hosted a webinar on November 20, 2020 for contract managers and subrecipients to discuss the changes related to indirect cost rates.

- *HHS Indirect Cost Rate Webpage launched on November 17, 2020.*
- *Initiated outreach to SABG cost reimbursement subrecipients.*

*The Federal Funds Office Indirect Cost Rate Group continues to complete the Indirect Cost Rate Process of accepting, negotiating and acknowledging indirect cost rates for IDD-BHS cost reimbursement contracts. HHSC IDD-BHS will incorporate approved indirect cost rates into contracts.*

*Responsible Manager:*

*Christina Lundy, Manager, HHSC Indirect Cost Rate Group  
Roderick Swan, Associate Commissioner, HHSC IDD-BH Contract Operations  
Sonja Gaines, Deputy Executive Commissioner, HHSC IDD-BHS*

*Target Implementation Date:*

*September 30, 2022*

**Reference No. 2020-022 – Special Tests and Provisions –  
Provider Health and Safety Standards – Lack of Documentation**

*Views of Responsible Officials:*

*Agree*

*Corrective Action Plan: Survey Operations currently maintains records for at least three years to include the 2567 and plan of corrections. The records that could not be located were misplaced during relocation from one regional office to another.*

*Survey Operations will develop a policy to require regional offices to ensure the CMS 2567 and HHS 3724 containing plans of correction are scanned and maintained electronically in addition to hard copies.*

*Regional staff will maintain the electronic files in compliance with agency retention policies.*

*Responsible Persons:*

*Renee Blanch-Haley, Survey Operations Director*

*Target Implementation Date:*

*March 15, 2021*



**Reference No. 2020-023 – Special Tests and Provisions  
Provider Eligibility (Screening and Enrollment) – Lack of  
Documentation**

Views of Responsible Officials:

Agree

Corrective Action Plan:

*Regarding the recommendation to continue to monitor the number of quality checks, Licensing and Credentialing will work with RSD Data Management and Analysis to setup a query that will pull the population and the random sample in order to reduce the human error aspect of the process. This will be completed by May 31, 2021.*

*Regarding the recommendation to implement policies and procedures to require licensing specialists to obtain missing documentation as identified through the quality check process, Licensing and Credentialing is developing policies and procedures and a checklist to ensure that the documentation is collected prior to the issuance of the license. Currently TULIP does not allow an application to be opened once a license has been approved and issued. An enhancement in TULIP will be required in order for the application to be reopened to add additional documentation after a license is issued. The policies and procedures will be completed by May 31, 2021; however, due to the number of enhancements pending for TULIP, the projected implementation date is August 31, 2023.*

Responsible Persons:

*Stephanie Allred, Director, Regulatory Services*

Target Implementation Date:

*August 31, 2023*

**Reference No. 2020-024 – Special Tests and Provisions – ADP  
Risk Analysis and System Security Review – Information  
Technology – Lack of Risk Assessments**

Views of Responsible Officials:

Agree

Corrective Action Plan:

*HHSC IT Applications, Medical and Social Services unit engaged additional staff to continue performing risk assessments on in-house and third-party systems. As of December 2020, two systems still required completion of risk assessments. The remaining two systems had risk assessments completed by January 29, 2021. In addition, the agency has developed a schedule for performing the assessments for these systems on an ongoing basis.*

Responsible Manager

*PJ Fritsche, IT Director, Medical and Social Services Applications*

Target Implementation Date:

*January 29, 2021*





2020 - 025

**Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines and Special Tests and Provisions – Record of Immunization – Information Technology – Password Management**

**Type of Finding: Significant Deficiency in Internal Control over Compliance**

**Views of responsible officials:** Agree

**Corrective action plan:** The CHRS Information Custodians, LIDS Manager and LIDS Developer will update the password configuration to match the HHS Policy Standards based upon the data classification of the application.

**Implementation date:** July 31, 2021

**Responsible person:** Melissa Conner, Director, Public Health Applications



2020 - 026

**Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines and Special Tests and Provisions – Record of Immunization – Information Technology – User Access Reviews**

**Type of Finding: Significant Deficiency in Internal Control over Compliance**

**Views of Responsible Officials**

DSHS agrees that periodic user access reviews should be performed and documented. DSHS will work with HHSC IT to initiate new periodic user access reviews for these systems after the next close of data reporting periods.

**Corrective Action Plan**

DSHS Response

IPRM

As of September 2020, DSHS Immunization Registry staff added offboarding procedures to employee separation protocols to immediately address this finding. By May 31, 2021 Immunization Registry will conduct a formal user access review over the approximately 30 user accounts to determine appropriateness based on user roles and employment status.

CHRS

By July 2021, DSHS School Compliance Staff will begin reviewing Child Health Reporting System (CHRS) user access, addressing internal users annually and external users on a rolling three-year schedule. External users include schools, school districts and local health departments across Texas.

HHSC Response

The HHS IT Application team will follow the policy and processes as outlined in the IT Access and Recertification and Access Compliance Review policy by:  
A) Providing a list or access to a query of all active users for each system to the information owner or program manager, based upon the access review

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February 19, 2021  
2

timeline as indicated by the data classification. B) Documenting a ticket via the Remedy system that such access review list has been provided to the Information Owner. The Information Owner (Program participants) will be responsible for the review of the list and the disposition of any actions needed to be taken on users who should be updated per the review.

**Implementation Date:** 9/1/2021

**DSHS Responsible Person:** Monica Gamez, Deputy Associate Commissioner Laboratory & Infectious Disease Services Division, Matthew Davis, IIS Operations Manager and Greg Leos, ACE Group Manager

**HHSC Responsible Person:** Melissa Conner, Director, Public Health Applications; Walter Romanowski, Audit Team Lead – ITBO Fed/State Rep Coordination

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2020 - 027

**Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines and Special Tests and Provisions – Record of Immunization – Information Technology – User Access**

**Type of Finding: Significant Deficiency in Internal Control over Compliance**

**Views of Responsible Officials**

DSHS agrees that procedures for approving access to these systems could be strengthened.

**Corrective Action Plan**

DSHS will initiate meetings with HHSC IT to consider feasibility and costs regarding new user provisions in use by other HHS programs. Because of the involvement of Immunization staff in responding to the pandemic, this decision making will not start immediately. Target Implementation date for these systems is approximately 3/31/2023

IMMTRAC and IPRM

CliftonLarsonAllen LLP  
February 19, 2021  
3

To immediately address the risk to IMMTRAC and IPRM, DSHS Immunization registry managers have now begun retaining electronic copies of all requests for system access on a program shared drive. Implemented 9/30/2020.

DSHS will explore the possibility of moving to a standard form for requesting and approving state employee access to each of these systems and subsequently update procedures accordingly. Target implementation date for this decision 4/15/2021.

CHRS

This risk is minimized by the access limitations of people external to the agency. School & childcare facility staff are only able to view and enter data for their own entity. Local & regional health department users are only able to view and enter data for facilities located within their area. A very limited number of Central Office staff can view and enter data for the entire State. Furthermore, the data submitted by school and health department users is in a comprehensive format. In other words, PHI is not available, and data is entered in whole numbers for one facility (e.g. # of students enrolled, # of students up-to-date, etc.).

The DSHS Immunization Unit will formalize procedures to reflect current onboarding activity, and initiate discussions and request training regarding HHS best practices by the end of this fiscal year, 8/31/2021.

**Implementation Date:** 3/31/2023

**Responsible Person:** Matthew Davis, IIS Operations Manager and Greg Leos, ACE Group Manager



**TDEM**  
THE TEXAS A&M UNIVERSITY SYSTEM

February 22, 2021

Ms. Bhakti Patel  
CliftonLarsonAllen LLP  
11501 Burnet Road  
Building 906, Suite 125  
Austin, TX 78758

Dear Ms. Patel:

In response to the findings provided by CLA related to the TDEM Single Audit, the management response for each has been provided below for inclusion in the final report.

**2020 – 028 Allowable Costs/ Cost Principles – Time and Effort Reporting**

**Views of responsible officials:**

TDEM acknowledges and agrees with the known findings of \$778.64 for Disaster Assistance and \$194.66 for Coronavirus Relief Funds. TDEM has implemented corrective action to further improve the process and strengthen internal controls.

**Corrective action plan:**

TDEM has updated procedures and implemented an automated process to assist with the preparation of the disaster compensation calculations. TDEM has also incorporated an additional review and approval process to further reduce the risk of possible errors.

**Implementation dates:**

March 2021

**Responsible persons:**

Finance Division Chief Vicki Newlin and Finance Section Chief Jessica Hilton

**2020 – 029**

**Subrecipient Monitoring – Lack of Documentation**

**Views of responsible officials:**

TDEM will continue to obtain documentation in a timely and complete manner from its subrecipients and work with its contracted support affiliates. This finding has not appeared in prior Single Audits, despite the introduction of the Grants Management System in 2015 which is used to monitor subrecipient awards to ensure proper documentation is tracked from account activation to award closure.

1033 LaPosada Dr Ste 300 Austin Texas 78752  
24 Hours; 512-424-2208, Fax 512-424-2444



**Corrective action plan:**

TDEM will implement the following additional actions:

- 1) TDEM has completed the single Subrecipient Assessment for Monitoring Plan, required under 2 CFR 200.332, and entered it in GMS. TDEM will complete the single Subrecipient Risk Assessment, required under 2 CFR 200.332, and enter it in GMS.
- 2) TDEM will continue contacting subrecipients with missing Grant Terms and Conditions, required under OMB Circular A-133 Section .400(d) or 2 CFR 200.332, to obtain this documentation and enter it in GMS. Subrecipient responsiveness may affect this action.
- 3) TDEM will augment controls to ensure the review and monitoring of subrecipient accounts meet all documentation requirements outlined in Federal rules and regulations, as well as the provisions of the contracts or grant agreements under federal guidelines to include OMB Circular A-133 Section .400(d) or 2 CFR 200.332.
- 4) TDEM will strengthen its monitoring process for support affiliate deliverables to ensure we identify missing information or errors in the account activation process.
- 5) TDEM will strengthen its training and monitoring process for Recovery Coordinators to ensure they understand their role to verify risk assessments are completed and the subrecipients are receiving appropriate monitoring

**Implementation dates:**

All corrective action items will be implemented by July 1, 2021

**Responsible persons:**

TDEM Recovery Division Chief Sherri LaCour, TDEM Recovery Section Chief Joshua Bryant, and TDEM Regional Recovery Unit Chiefs

**2020 – 030 Subrecipient Monitoring – Subrecipient Single Audit Submissions**

**Views of responsible officials:**

The Texas Division of Emergency Management (TDEM) disagrees with this finding for the following reasons:

1. TDEM's single audit communications are timely and were not delayed to TDEM's pandemic response. Under the uniform administrative requirements, subrecipients who are subject to audit must submit their reporting packages within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of

the audit period.<sup>1</sup> However, as noted in the 2020 Compliance Supplement Addendum, awarding agencies must allow subrecipients that received COVID-19 funding with original due dates from October 1, 2020, through June 30, 2021, an extension for up to three (3) months beyond the normal due date in the completion and submission of the Single Audit reporting package.<sup>2</sup>

OMB did not release the 2020 Compliance Supplement Addendum until December 2, 2020. It is TDEM's position that no FY 2020 audit of a non-federal entity receiving COVID-19 funding could be completed before this date. Indeed, TDEM notes that completion of CliftonLarsonAllen's (CLA) own single audit of TDEM's administration of the Coronavirus Relief Fund (CRF) was delayed until the addendum was published, and that the applicable compliance requirements for CRF changed from the initial draft addendum CLA used to begin preparing its workpapers.

Taking into consideration the Compliance Supplement Addendum publication date and the fiscal year ends of the selected sample of subrecipients, the below table illustrates the applicable single audit submission windows and clearly demonstrates timely outreach and follow-up with each:

<b>Subrecipient</b>	<b>FY End</b>	<b>Earliest</b>	<b>Latest</b>	<b>First Notice from TDEM</b>
College Station	9/30/2020	1/1/2021	9/30/2021	1/14/2021
Horseshoe Bay	9/30/2020	1/1/2021	9/30/2021	2/5/2021
New Braunfels	9/30/2020	1/1/2021	9/30/2021	1/14/2021
Pearland	9/30/2020	1/1/2021	9/30/2021	2/5/2021
Reno (Lamar Co)	9/30/2020	1/1/2021	9/30/2021	1/14/2021
Reno (Parker Co)	9/30/2020	1/1/2021	9/30/2021	1/14/2021
Wichita Falls	9/30/2020	1/1/2021	9/30/2021	12/30/2020

<sup>1</sup> 2 CFR 200.512(a)

<sup>2</sup> 2020 Compliance Supplement Addendum, 8-VII-1

Burleson	9/30/2020	1/1/2021	9/30/2021	2/5/2021
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- There are no prior audit findings or deficiencies to be addressed. The regulation at issue addresses deficiencies pertaining to the federal award provided to the subrecipient and contemplates actions planned or taken to address single audit findings related to the particular subaward. The Coronavirus Relief Fund was signed into law and existence on March 27, 2020, and TDEM began accepting subrecipients on May 11, 2020. Therefore, no prior deficiencies or single audit findings exist related to this subaward.

**Corrective action plan:**

TDEM's monitoring approach fully addresses subrecipient monitoring and appropriate action for noncompliance, when identified. At a minimum, all subrecipients receive the same level of support and monitoring, with additional support needs identified and tailored through continuous monitoring best practices. Subrecipients are presented with relevant guidance information, training opportunities, and points of contact for any programmatic questions. All procurement actions and payment requests undergo the same review regardless of the subrecipient's experience and are extensively documented in the workflows of the TDEM Grants Management System (GMS). On a daily basis, TDEM assesses the status of its subrecipients and engages in outreach on compliance requirements ranging from debarment registration, to missing supporting documentation, to conference calls providing technical assistance from subject matters experts directly to subrecipient representatives. Monitoring is performed consistently with established standard operating procedures built on best practices.

**Implementation dates:**

TDEM consistently implements subrecipient monitoring practices.

**Responsible persons:**

TDEM Hazard Mitigation Division Chief Josh Davies and TDEM Quality Assurance Unit Chief Jennifer Charlton-Faia.

**2020 – 031 Subrecipient Monitoring – Information Technology – Vendor Management**

**Views of responsible officials:**

The Texas Division of Emergency Management (TDEM) disagrees with this finding.

Civix (TDEM's third-party vendor) contracts with RackSpace to provide server space for the application and all TDEM data. The SOC 1 report for RackSpace was provided to the auditors during this review. The Grants Management System does not serve as TDEM's financial system of record, and TDEM's contract with Civix does stipulate IT Standards and



Requirements and therefore a SOC 1 report would not be a requirement. The financial record for TDEM is FAMIS and is managed by the Texas A&M University System. The Grants Management System is a project management system. The agreement between TDEM and Civix provides various controls and safeguards that have been deemed appropriate in past single audits since the inception of GMS by TDEM.

**Corrective action plan:**

TDEM will work with Civix to explore the ability for future reporting to include a SOC 1 report. As a provider of state-level solutions to many other states, TDEM will have the ability to confer with state partners to determine how future reporting may be adjusted if necessary.

**Implementation dates:**

June 2021

**Responsible persons:**

TDEM Hazard Mitigation Division Chief Josh Davies, TDEM Quality Assurance Unit Chief Jennifer Charlton-Faia

If you should have any further questions or concerns, please do not hesitate to contact me.

Sincerely,



Suzannah Jones, CEM®  
Deputy Chief  
Recovery & Mitigation  
Texas Division of Emergency Management

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# Texas Workforce Commission

A Member of Texas Workforce Solutions

Bryan Daniel, Chairman  
Commissioner Representing  
the Public

Julian Alvarez  
Commissioner Representing  
Labor

Aaron Demerson  
Commissioner Representing  
Employers

Edward Sema  
Executive Director

## 2020-032 Allowable Costs/ Cost Principles, Matching, Level of Effort, and Earmarking, Period of Performance, Reporting – Information Technology – WRAPS User Access Reviews

**Recommendation:** We recommend that TWC implement policies and procedures to require documentation of its review of service accounts.

**Views of responsible officials:** TWC agrees with the importance of reviewing & documenting appropriateness of user and administrative user accounts as noted in the TWC Access Control Policy (AC-1). TWC has a Standard Operating Procedure noting the frequency of user and administrative review requirements.

**Corrective action plan:** Documentation of WRAPS access reviews and their results will be maintained. WRAPS user accounts are reviewed annually. WRAPS user accounts were last reviewed July 2020.

WRAPS administrative user accounts are reviewed twice annually. WRAPS administrative user accounts were last reviewed December 23, 2020.

**Implementation dates:** TWC last reviewed and corrected its WRAPS User and Service Account access in accordance with the TWC Access Control Policy requirement in December 2020.

**Responsible persons:** Jorge Guerra, Lead Analyst, Financial Systems Support

## 2020-033 Allowable Costs/ Cost Principles, Matching, Level of Effort, and Earmarking, Period of Performance, Reporting – Information Technology – CHAPS User Access Reviews

**Recommendation:** We recommend that TWC should periodically perform user access reviews of its service accounts and document its review.

**Views of responsible officials:** TWC agrees with the importance of reviewing and documenting appropriateness of user and administrative user accounts. TWC will develop a Standard Operating Procedure (SOP) for performing CHAPS system access reviews in compliance with TWC's Access Control Policy (AC-1).

**Corrective action plan:** TWC will create a SOP to establish procedures for a CHAPS user account review annually and administrative user accounts every 6 months. The SOP will also include CHAPS user profiles that define roles and access for each role.

**Implementation dates:** SOP will be created by February 26, 2021.

**Responsible persons:** Jerry White, Director, Human Resources

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**2020-034 Allowable Costs/ Cost Principles, Matching, Level of Effort, and Earmarking, Period of Performance, Reporting – Information Technology – Password Management**

**Recommendation:** We recommend that TWC should update password configurations and password lockout configurations for the Network, CHAPS and WRAPS to be compliant with its policies. Additionally, we recommend that TWC perform a periodic review to ensure password configurations continue to be compliant with its policies.

**Views of responsible officials:** TWC agrees with changes to CHAPS and WRAPS password configurations and password lockout configurations to be compliant with its policies. TWC agrees with the recommendation to have the network password configuration and TWC password policy align.

**Corrective action plan:** CHAPS and WRAPS password configurations and lockout configurations were updated in December 2020 to match TWC policy. A Standard Operating Procedure (SOP) will be created to establish procedures for periodic review to ensure password configurations are compliant with policies. TWC will ensure the network password configuration and TWC password policy are aligned.

**Implementation dates:** The SOP for periodic review of CHAPS and WRAPS password configurations and password lockout configurations will be created by March 31, 2021. TWC will ensure the network password configuration and TWC password policy are aligned by February 28, 2021.

**Responsible persons:** John Fowler, Director, Applications Development & Maintenance; Jeff Peden, Deputy CIO Infrastructure Services

**2020-035 Matching, Level of Effort and Earmarking – Failure to Meet Maintenance of Effort Requirements**

**Views of responsible officials:** TWC concurs with the recommendation. Unless Congress takes action to waive or reduce match requirements for the FFY 2020 grant award, TWC will submit a request for a waiver of the MOE penalty for the FFY 2020 award. RSA considers MOE waivers after final financial reports (SF-425) are submitted by agencies for each grant award. For the FFY 2020 award, the final report will be submitted by December 31, 2021. TWC VR will prepare and submit a request per RSA guidance on or after submission of the final report. On October 16, 2020, RSA issued FAQ-21-01 related to VR operations during the COVID-19 Pandemic. Question 18 in the FAQ addressed MOE requirements and requesting MOE waivers considering the pandemic. RSA's response in part stated, "The Rehabilitation Act and its implementing regulations allow a State to request a waiver or modification of its MOE requirement if the State does not meet that requirement because of certain circumstances. Section 111(a)(2)(C) of the Rehabilitation Act and 34 C.F.R. § 361.62(d) authorize the Secretary to grant a waiver or modification of the MOE shortfall when such an action would be an equitable response to exceptional or uncontrollable circumstances affecting the State.

**Corrective action plan:** TWC/VRD will submit a MOE waiver request to RSA for the FFY 2020 award on or after submission of the final SF-425 for the award period.

**Implementation dates:** Submission of the MOE waiver request will occur on or after December 31, 2021, pending further guidance from RSA on submission timelines.

**Responsible persons:** Chris Nelson, Chief Financial Officer and Cheryl Fuller, Director Vocational Rehabilitation Program

**2020-036 Matching, Level of Effort and Earmarking – Failure to Meet Earmarking Requirements**

**Views of responsible officials** – The Texas Workforce Commission (TWC) agrees that it did not meet the earmarked 15 percent pre-employment transition services expenditure requirement for Grant Year 2019. TWC had planned to meet the earmarked requirement through its Summer Earn and Learn (SEAL) program as well as through other programs for students conducted each summer, the peak time in which students with disabilities are available to participate in pre-ETS activities. The COVID-19 pandemic began to spread in Texas in March 2020, just as planning and registration was underway for the agency's summer programs for students with disabilities. Due to safety concerns for students and communities brought about by the rapid transmission rates of the virus, it was necessary to cancel the 2020 SEAL program, one of the largest summer programs in the nation for students with disabilities. The 2020 SEAL program was expected to be a \$10 million summer program, serving more than 2,500 students. Other summer programs were also cancelled. While VR staff were able to work with providers to convert 17 summer programs to virtual formats; it was not feasible to do so with all programs. The Texas experience was also playing out across the country. The Secretary of Education submitted a request to Congress on April 27, 2020, for authority to allow states an additional year to expend the FFY 2019 grant and to waive the requirement that states reserve not less than 15 percent of the allocated funds for pre-employment transition services for the FFY 2020 grant. Congress has not acted on this request.

**Corrective action plan:** TWC VR is taking several actions to ensure that the 15 percent expenditure requirement is met, including:

- Service contracts for the 2021 SEAL program were executed in January 2021 to provide additional time for the recruitment of students and program planning, an important step given the persistence of the pandemic. In addition, the 2021 SEAL contracts allow for virtual workplace learning, virtual worksite experiences and virtual workplace monitoring. SEAL participants will be provided the support services and equipment that is needed for them to participate in a virtual summer program, should that option be necessary.
- VR purchased a virtual job fair platform in late summer 2020 and adapted it to provide virtual career fairs and job exploration events for students. VR will continue to use the platform to provide pre-ETS to more students.
- Additional summer programs will be conducted in 2021 in addition to SEAL, including programs conducted in prior summers and adapted for a virtual or blended format, as well as new programs developed for 2021.

**Implementation dates:** The agency has already initiated the corrective actions, such as, service contracts for the 2021 SEAL program were executed in January 2021 and the ongoing use of a virtual job fair program to provide pre-ETS to more students. Additional summer programs will be implemented through August 2021.

**Responsible persons:** Tammy Martin, Deputy Division Director for Field Services Delivery and Jason Vaden, Deputy Division Director for Program Policy and Support

**STATE OF TEXAS  
CORRECTIVE ACTION PLAN – OTHER AUDITORS  
YEAR ENDED AUGUST 31, 2020**

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**Corrective Action Plan – Other Auditors**

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# Sam Houston State University

*A Member of The Texas State University System*

FINANCIAL AID and SCHOLARSHIPS OFFICE

Reference No. 2020-101

Finding 2020-101

**Return of Title IV**

**Student Financial Assistance Cluster**

**Award year – July 1, 2019 to June 30, 2020**

**Award number – CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194110; CFDA 84.063, Federal Pell Grant Program, P063P192301; CFDA 84.268, Federal Direct Student Loans, P268K202301; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202301; and CFDA 84.033, Federal Work-Study Program, P033A194110**

**Statistically valid sample – No and not intended to be a statistically valid sample**

**Type of finding – Significant Deficiency and Non-Compliance**

Views of Responsible Officials:

*The University acknowledges and agrees with the findings of this audit. Management recognizes that institutional charges must be included in the Return of Title IV calculation.*

Corrective Action Plan:

*The University has verified that institutional charges are appropriately indicated within the student information system, Banner. The Financial Aid and Scholarships Office will also audit internally to be certain the charges exist in the appropriate areas in the system for accurate calculations.*

*Implementation Date: November 2020*

*Responsible Person: Lydia Hall*



# Sam Houston State University

MEMBER THE TEXAS STATE UNIVERSITY SYSTEM

OFFICE OF THE REGISTRAR

Reference No. 2020-102

Finding 2020-102

**Special Tests and Provisions – Enrollment Reporting  
Student Financial Assistance Cluster**

**Award year – July 1, 2019, to June 30, 2020**

**Award numbers – CFDA 84.063, Federal Pell Grant Program,**

**P063P192301; and CFDA 84.268, Federal Direct Student Loans, P268K202301**

**Statistically valid sample – No and not intended to be a statistically valid sample**

**Type of finding – Significant Deficiency and Non-Compliance**

Views of Responsible Officials:

*Sam Houston State University acknowledges and agrees with the auditor's findings and recommendations to strengthen controls as well as strengthening internal controls over change management processes. Through thorough analysis of the audit findings Sam Houston State University is developing and implementing enhanced internal control and monitoring procedures which will ensure accurate reporting through NCS to the NSLDS.*

Corrective Action Plan:

*To address the Enrollment Reporting findings, the institution will develop and implement an updated Enrollment Status Reporting Procedure to include stronger internal controls. This will include the following actions:*

- 1. Financial Aid, in collaboration with the Registrar's Office, will develop an internal verification process to identify students that are considered unofficially withdrawn due to receiving grades of F and verify accuracy within our student information system .*
- 2. The Registrar's Office will review and check for accuracy the reported information provided to the NSC versus the information showing in the NSLDS system and correct any discrepancies.*

*Implementation Date: February 2021*

*Responsible Person: Teresa Ringo*

*Sam Houston State University is an Equal Opportunity / Affirmative Action Institution*

Huntsville, Texas 77341-2029 • 936.294.1040 • registrar@shsu.edu



Views of Responsible Officials:

The University acknowledges the finding of inadequate documentation within the University's work order processing system related to Change Requests housed within the system. While the University has controls in place to validate and approve system changes with appropriate segregation of duties through incidents and service request tickets, the documentation within change request ticket types for some request was not as clear as it could have been at the time of this finding.

Prior to this audit, the University had undergone a Banner Change Management audit (issued January 19, 2019) conducted by the Office of Internal Audit for the Texas State University System. As an outcome from the internal audit, a remediation plan is being executed to revise and update the University's Change Management policy, revise and update change type definitions, update the methods used to document the validation and approval of change requests within the University's work order processing system and train staff on the new Change Management policy and procedures. SHSU Enterprise Services is completing revisions to the Banner Release and Deployment Management procedures. As of the date of this response, the following corrective action items have been completed as part of the internal change management audit.

- The University Change Management Policy has been updated, reviewed and communicated internal to IT.
- A Retrospective Change type has been eliminated from the work order processing system such that the documentation issues related to this change type (6 of the 9 referenced change requests) no longer exists.
- Auto approval of the Emergency Change type has been eliminated such that all change requests require explicit review and approval by the Change Advisory Board as a post-change review. In addition, in the Release Management and Deployment procedures, all Emergency changes must be tested and approved as part of the post-change review. Approval is clearly documented in Emergency Change ticket such that issues (6 of the 9 referenced change requests) no longer exists.
- Automated controls have been added to the Change Management request system to ensure business process owner validation of all change requests are documented within the Change Request processing system such that this issue (1 of 9 referenced change requests) no longer exists.
- Procedural changes and controls have been put in place to ensure appropriate documentation of the segregation of duties. All Change Requests, and associated incident/service request tickets, identify who migrated the change to production as the owner of the change and cannot be the same person to request the change. This procedural change documents who migrates a change to production within the Change Request ticket without the need to retrieve this information from other systems such that this issue (6 of 9 referenced change requests) no longer exists.





**Sam Houston State University**

*A Member of The Texas State University System*  
**Division of Information Technology Services**

Corrective Action Plan:

The University has implemented significant process enhancements to its Change Management process and documentation. The following corrective items will be completed to strengthen the adherence and documentation of process controls.

1. The IT Change Management procedures are undergoing final revisions. In addition, SHSU Enterprise Services is completing revisions to the Banner Release and Deployment Management procedures. IT staff will receive training to properly document the validation, approval, and segregation of duties for all change requests.

Implementation Date: February 26, 2021

Responsible Person: Lucrecia Chandler and Chuck Mize

2. IT Management will conduct a second level review to ensure that the University is in compliance with Change Management requirements on or before June 1, 2021.

Implementation Date: May 28, 2021

Responsible Person: Kevin Hammel



# STEPHEN F. AUSTIN STATE UNIVERSITY

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## SAO Statewide Single Audit – Federal Compliance – SFASU

### Disbursements To or On Behalf of Students

Finding 2020-103

Recommendation: The University should strengthen its controls to ensure that it sends disbursement notifications within the required time frame.

Views of Responsible Officials: The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.

Corrective Action Plan: The University has strengthened controls to ensure that disbursement notifications are sent within the required time frame. Disbursement notifications were appropriately sent for Fall 2020 terms.

Responsible Party: H. Rachele' Garrett, Director of Financial Aid  
Implementation Date: December 31, 2020

### Return of Title IV Funds

Finding 2020-104

Recommendation: The University should strengthen its controls to ensure that it performs return of Title IV calculations and returns funds within the required time frame.

Views of Responsible Officials: The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.

Corrective Action Plan: The University will strengthen controls to ensure that return of Title IV calculations and the return of funds are within the required time frame.

Responsible Party: H. Rachele' Garrett, Director of Financial Aid  
Implementation Date: January 31, 2021

### Enrollment Reporting

Finding 2020-105

Recommendation: The University should strengthen its controls to ensure that campus-level and program-level elements are reported to NSLDS accurately.

Views of Responsible Officials: The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.

Corrective Action Plan: The University will strengthen controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately.

Responsible Party: Erma Brecht, Executive Director of Enrollment Management  
Implementation Date: July 31, 2021



Recommendation:

Finding 2020-106

The University should strengthen its controls to ensure that enrollment dates are reported to COD accurately.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University has implemented process enhancements to address this finding. A script has been written that will identify enrollment dates that do not match between the different background tables in Banner. This script will run during the new aid year setup time period. Scholarships & Financial Aid has also included a review process when in the new academic year set up.*

*Implementation Date: August 20, 2020*

*Responsible Person: Delisa Falks, AVP Scholarships & Financial Aid*



Recommendation:

Finding 2020-107

The University should:

- Strengthen its controls to ensure that it accurately calculates returns of Title IV funds when required, including review of the variables it uses in those calculations.
- Ensure that it returns Title IV funds within required time frames.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University will conduct additional training as well as review its procedures as it pertains to this area. In addition to a secondary review process of R2T4 calculations conducted by the Assistant Director of Compliance, a triple-check process is being designed to further ensure accuracy in these calculations and will be conducted by the Associate Director of Auxiliary Services. Any questions or issues regarding the variables, timeframe, or result of a calculation will be discussed in weekly meetings between the Assistant and Associate Director. Additionally, as part of the review processes, the Assistant and/or Associate Director will monitor COD for returned funds to be credited.*

*Implementation Date: February 22, 2021*

*Responsible Person: Delisa Falks, AVP Scholarships & Financial Aid*



Recommendation:

Finding 2020-108

The University should strengthen its controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

- For 12 students, the program-level enrollment status effective date was reported incorrectly because it did not align with the date reported at the campus-level. Both the program-level and campus-level enrollment data reflected that those 12 students had a decrease in enrollment level between two academic terms. At the campus-level, the effective date was appropriately reported as the day after the last day of the previous term. However, the date at the program-level was incorrectly reported as the first day of the subsequent term.
  - *We have identified the cause of the error as the Banner baseline process for extracting student data for enrollment reporting and are currently working on development of a modification to our file generation process that will consider whether that status represents an increase or decrease in enrollment and report the correct program-level status effective date.*

*Implementation Date: August 2021*

*Responsible Person: Venesa Heidick*

Corrective Action Plan:

- For 2 students, the program-level program begin date was reported incorrectly. Those errors occurred because the University incorrectly set up academic term dates in the student information system for certain graduate programs.
- For 1 student, both the program-level enrollment status effective date and the program-level program begin date were reported incorrectly, because of the issues discussed above.
  - *Banner rules for program semester dates were initially entered incorrectly for two academic programs, causing inaccurate program-level begin date reporting for students in those programs. The rules have been corrected. NSLDS enrollment records for all students affected by this issue have been corrected. Any future rules added for new programs will undergo a second level of review prior to implementation. This is the same issue and corrective action for both bullet points listed above.*

*Implementation Date: August 2020 (Completed)*

*Responsible Person: Venesa Heidick*

Corrective Action Plan:

- For 7 students, the program-level enrollment status effective date was incorrect because it was updated with a new date although the student did not have a change in enrollment level. Those errors occurred because the enrollment reporting processes in the University's student information system (1) incorrectly compared the student's enrollment status to the advanced registration files instead of the official enrollment files or (2) incorrectly considered the summer term as a break in attendance.
  - (1) *Advanced Registration files sent to the National Student Clearinghouse remain on a table in Banner after they are generated. These files contain unofficial (pre-registration) enrollment information. The official enrollment file generation process refers to the most recent file stored on the table, whether unofficial or official, to compare the student's current enrollment status and determine whether there has been a status change. This causes the official enrollment files generated at the beginning of a semester to report incorrect status start dates based on a student's changing enrollment status during the pre-registration period. To correct this, we have implemented a new step in the Advanced Registration file generation process whereby the file is deleted from the Banner table immediately after it has been sent. The deletion of these files ensures that the official enrollment file generation process has only official files to refer to and compare with student's current enrollment status.*

*Implementation Date: September 2020 (Completed)*

*Responsible Person: Venesa Heidick*

- (2) *A form in Banner used to identify required semesters was used incorrectly. It was assumed that summer semesters should be included on this form so summer enrollment would be taken into consideration when students enrolled in the summer semester. Consultation with Ellucian after this error was uncovered clarified that summer should not be included on this form, as it is not a required semester. The enrollment file generation process will take into consideration all enrollment, including summers, and report accordingly, whether summer is a required semester or not. Including the summer semesters on the form causes the file generation process to view non-enrollment in a summer semester as a break in enrollment, thereby, assigning a new status start date, even if the student's status did not change from spring to fall. We are currently in testing to ensure enrollment will be reported accurately in all scenarios related to summer enrollment and non-enrollment if summer semesters are not included on this form.*

*Implementation Date: April 2021*

*Responsible Person: Venesa Heidick*

SCHOLARSHIPS & FINANCIAL AID



Corrective Action Plan:

- For 1 student, the enrollment status effective date was reported incorrectly at both the campus- and program-levels. The date reported for that student's enrollment level change was the date that the University processed the student's drop request, rather than the actual effective date of the enrollment status change. That error was caused by issues related to the configuration of the enrollment reporting processes in the University's student information system. Specifically, the system is configured to report the date when a change is processed rather than the actual effective date.
  - *We are currently working on developing a modification to our reporting file generation process that will pull and report the effective date of the status change, rather than the date the change was processed in the system*

*Implementation Date: June 2021*

*Responsible Person: Venesa Heidick*

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ENROLLMENT MANAGEMENT  
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Views of Responsible Officials:

Finding 2020-109

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

When bills are calculated at the start of each term, the Financial Aid Compliance Officer will select 100 students who are enrolled, and Risk Assessment Team will conduct an audit to validate the accuracy of the student's cost of attendance. Additional exception report will be created to help identify students that are enrolled in a term less-than-half time and have not had their cost of attendance adjusted. This report will be emailed daily after census to financial aid staff for review.

Implementation Date: May 2021

Responsible Person: Enrique Garcia

Views of Responsible Officials:

Finding 2020-110

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan: The Financial Aid Compliance Officer will select 100 students who were verified and the Risk Assessment Team will conduct a complete desk audit to validate the accuracy of the verification process. An additional exception report will be created to identify students whose verification group has changed. The report will be emailed daily to financial aid staff for review.

Implementation Date: August 2021

Responsible Person: Enrique Garcia





Views of Responsible Officials:

Finding 2020-111

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

The Financial Aid Compliance Officer will select 10 percent of students who withdrew each term and conduct a complete desk audit to validate the accuracy of the Return to Title IV calculations. An additional compliance report will be created to identify students who withdrew and date that the Return to Title IV calculation was done to ensure timely return of funds.

Implementation Date: September 2021

Responsible Person: Enrique Garcia

Views of Responsible Officials:

Finding 2020-112

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes. Our institution's planned transmission schedule for the Clearinghouse is used as the framework to complete timely compliance reporting. It also sets reporting expectations for the various departments within the institution, the Clearinghouse, and student loan community, including the Department of Education. The transmission schedule comprises of 12 transmissions per academic year. The reporting frequency enables the institution to communicate enrollment status changes in a timely manner. • Once a transmission has gone through Clearinghouse system edits, and the institution has corrected any errors within the file, the enrollment information is loaded into the Clearinghouse database. • The institution's enrollment information is then sent to the student loan community, which is covered in detail below. • This process enables guarantors, lenders, and servicers to obtain the most recent enrollment information on their student borrowers, as well as service each student borrower's loan in a timely fashion. Clearinghouse data flows are in accordance with federal regulations, specifically CFR 682.610 and 685.309. These regulations provide guidance for the institution to communicate enrollment status changes via a Student Status Confirmation Report (SSCR). The Clearinghouse completes SSCRs whenever they receive them from NSLDS (National Student Loan Data System).



ENROLLMENT MANAGEMENT

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Typically, NSLDS creates and sends an SSCR transmission to the Clearinghouse on the first business day of each month of the year (January through December). The SSCR contains specific students at specific institutions who received Title IV Federal Financial Aid at your school, or a school other than yours, as determined by NSLDS. As the institution's agent, the Clearinghouse responds to the SSCR with the students' current information that we have in the Clearinghouse database, as provided by the institution. The Clearinghouse completes and returns the NSLDS SSCR within 15 days of receipt, in accordance with DCL 14-07 (federal regulation(s) 682.610/685.309)

Corrective Action Plan:

Internal review will be conducted quarterly, where we pull known Title IV award students in various enrollment circumstances: - Dropped in status between terms - Increased in status between terms - Changed programs between terms - Graduated after Spring, Summer, Fall Verification of how students are reported to the clearinghouse as well as the effective program dates to match the catalog terms in Banner. Internal Audit Procedures Checklist: Gather audit sample: The audit sample is typically obtained from the institution's student information system, and is only comprised of students with disbursed and outstanding Title IV Federal Financial Aid, as determined by NSLDS. Clearinghouse Website: Use the Clearinghouse Web site to review the records in the audit sample. Obtaining a full picture of enrollment reporting for each student assists the auditor in establishing timely compliance reporting in accordance with federal regulations 682.610 and 685.309. Review student's enrollment history: The enrollment history creates an event timeline that includes enrollment status, effective date of status change, the date of the institution reported the change. Reporting timeline: Timeline will reflect the timeliness of reporting via the clearinghouse to the student loan community. Compare the "date of determination" date with the "sent date". We will count from the date of the students' determined enrollment status changed to the date of the certification of enrollment sent to NSLDS.

Implementation Date: February 2021

Responsible Person: Christie Roberts Melissa Chapa



**Texas Southern University**  
 Office of Student Financial Assistance  
 3100 Cleburne  
 Houston, TX 77004

Texas State Auditor's Office

**RE: Texas Southern University**  
**Office of Student Financial Assistance**  
**OPEID: 00364200**

January 29, 2021

Dear Single Statewide Audit team (for Agency 717),

Per your request, the management responses/plans for corrective action to findings from the Single Statewide Audit for fiscal year ended 2020 at Texas Southern University enclosed for your review.

**Reference No. 2020-113**

**Cost of Attendance**

Finding 2020-113

*Views of Responsible Officials*

The Office of Student Financial Assistance agrees with the recommendation to ensure that COA budgets are calculated correctly and over awards are corrected.

*Corrective Action Plan:*

Texas Southern University agrees with recommendation to strengthen its controls to ensure the COA is calculated correctly and students are not under awarded. The Office of Student Financial Assistance will develop a report in Argos to consistently conduct an inclusive review of all term periods to strengthen the consistency and accuracy in calculating all budget components. This review will be performed on a weekly basis and





**Texas Southern University**

Office of Student Financial Assistance  
3100 Cleburne  
Houston, TX 77004

will decrease the risk of incorrectly calculating the COA budgets, and over awarding or under awarding financial assistance to students.

Implementation Date: March 2021

Responsible Person: Mrs. Joy Dailey, Interim Director Student Financial Assistance

Finding 2020-113

Finding 2020-114

Finding 2020-115

**General Controls**

*Views of Responsible Officials*

The Office of Student Financial Assistance agrees with the recommendation to ensure that user access to its student information system is appropriately limited to employees based on job responsibilities.

*Corrective Action Plan:*

The Office of Information Technology (OIT) will adopt new roles and responsibility access controls for ERP/SIS (Banner 9) system to establish new security access classes and account privileges based on job descriptions/responsibilities. OIT will develop educational sessions for the automation of requesting, reviewing, approving, and disabling accounts per data/module owners' certifications. OIT will continue to conduct quarterly quality assurance checks with data/module owners and conduct monthly sample reviews to ensure the accuracy of access roles and privileges. The new automated system and quality assurance process, along with a redesigned User Access Permissions Report will be implemented by June 2021.

Implementation Date: June 2021

Responsible Persons: Dr. Mario Berry, Vice President for Information Technology/Chief Information Office.

Mr. Sonny Gulati, Executive Director, Enterprise Applications Solutions.



**Texas Southern University**  
Office of Student Financial Assistance  
3100 Cleburne  
Houston, TX 77004

**Reference No. 2020-113**

Finding 2020-113

**Federal Direct Student Loans**

*Views of Responsible Officials*

Texas Southern University agrees with the recommendation to strengthen the process of disbursing Direct Loans within the student's aggregate limits and in accordance with applicable limits.

*Corrective Action Plan:*

- The Office of Student Financial Assistance will strengthen its current process to identify students awarded more than their aggregate limit.
- The Office of Student Financial Assistance will develop a reporting tool to identify students with mixed enrollment changes to make updates to the student COA and ensure awards are adjusted accordingly. The reporting tool will be implemented by April 2021.

Implementation Date: April 2021

Responsible Persons: Mrs. Joy Dailey, Interim Director Student Financial Assistance

**Reference No. 2020-114**

Finding 2020-114

**Special Tests and Provisions - Return of Title IV Funds**

*Views of Responsible Officials*

Texas Southern University agrees with the recommendation to develop and implement monitoring controls to ensure that returns of Title IV calculations are performed, and funds are returned within the required time frame.



**Texas Southern University**  
Office of Student Financial Assistance  
3100 Cleburne  
Houston, TX 77004

Corrective Action Plan:

The Office of Student Accounting and the Office of Student Financial Assistance will develop and implement monitoring controls to ensure that returns of Title IV calculations are performed, and funds are returned within the required time frame. The Office of Student Financial Assistance and the Office of Student Accounting will strengthen its policy by working with the Registrar's office to gain access to the reports that identify

withdrawals and students reported as non-attending. The reports will be reviewed on a weekly basis, to ensure all students with a withdrawn status are captured for R2T4 processing. The withdrawal pending Status Change Report will assist in identifying the students with "0" hours of enrollment but have not officially withdrawn and have grades that indicate they did not successfully complete the course. The withdrawn student report will help to identify students with enrollment status codes that indicate they have withdrawn, but do not yet have a withdrawal record with the same enrollment status code and date. The University will also work with the Registrar's office and the Office of the Provost to create a policy that adds restrictions to our current policy on late withdrawals.

Implementation Date: May 2021

Responsible Persons: Mrs. Joy Dailey, Interim Director -Student Financial Assistance  
Mr. Jeffrey Thomas, Director- Student Accounting

**Reference No. 2020-115**

Finding 2020-115

**Special Tests and Provisions – Enrollment Reporting**

Views of Responsible Officials

Texas Southern University agrees with the recommendation to develop and implement controls to ensure that status changes are reported to NSLDS accurately and in a timely manner.



**Texas Southern University**  
Office of Student Financial Assistance  
3100 Cleburne  
Houston, TX 77004

*Corrective Action Plan:*

To further enhance the reporting capabilities, key personnel hired, trained and have been granted direct access to the National Student Loan Database. On-line reporting will be added to mitigate late reporting of post-year updates. Deadlines have been imposed and monitored to ensure the timely reporting of grades lessening the possibility of late reporting. TSU continues to research best practices to determine how it may further enhance the timely reporting of grade changes based on industry standards in higher education. The Office of the Registrar will conduct a review to ensure reporting to NSC and NSLDS, is conducted in a timely manner.

Implementation Date: May 2021

Responsible Person: Ms. LaWanna Hobbs, Executive Registrar





Reference No. 2020-116 (Eligibility)

Finding 2020-116

Views of Responsible Officials:

Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

Corrective Action Plan:

- *The University has already implemented significant process enhancements in this area.*
- *We have implemented a monthly internal review of a random sample of students and their cost of attendance budget components. The sample includes a variety of student levels and enrollment statuses. A dedicated group meets monthly to discuss budget component exceptions to ensure the system budget process is running correctly. The internal review also offers an opportunity for staff training should a manual adjustment be incorrectly input.*
- *We have administered mandatory cost of attendance training for all staff. Training topics included cost of attendance development, cost of attendance components with a detailed discussion for each component, and cost of attendance resources.*

*Implementation Date: December 1, 2020*

*Responsible Person: Shannon Venezia and Shannon Crossland*

- *We have implemented an overall review of budget components generated from the budget tables during our aid year rollforward.*

*Implementation Date: November 1, 2020*

*Responsible Person: Shannon Venezia, Shannon Crossland, Vanessa Negrete and Eric Thompson*

Reference No. 2020-117 (Special Tests and Provisions - Enrollment Reporting)

Finding 2020-117

Views of Responsible Officials:

Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

Corrective Action Plan:

- *The University has already implemented significant process enhancements in this area.*
- *We have updated our student record rule tables so that any drop (both before the census day and after the census day) is calculated in time status immediately.*
- *We asked NSC to remove the Graduated student option as it was applied to our account without our knowledge. This allows our enrollment file and graduation file to work together to update student records prior to being sent to NSLDS.*
- *We ceased using the delivered Ellucian job and file to generate enrollment files. We now create our list from the tables using live data.*

*Implementation Date: January 1, 2021*

*Responsible Person: Bobbie Brown and Shannon Crossland*





TEXAS TECH UNIVERSITY  
Accounting Services™

Views of Responsible Officials:

Finding 2020-118

*The University acknowledges the finding*

Corrective Action Plan:

*The University will ensure adequate documentation supports international travel refunds during an emergency situation. While the expenses were in line with the intent of the HEERF funding, we acknowledge that the State Auditor's Office's position is that the documentation does not meet required standards. Out of caution, in addition to the expenses detailed above, the University has removed from the still-currently active award all costs associated with the reimbursements to students for the cancellation of study abroad programs. The University has eligible expenses in excess of the award during the performance period, resulting in full utilization of the HEERF funding on allowable expenditures and no cash on hand.*

*Implementation Date: February 2021*

*Responsible Person: Eric Fisher, Controller*



TEXAS TECH UNIVERSITY

Student Financial Aid & Scholarships

Reference No. 2020-119 (Reporting)

Finding 2020-119

Views of Responsible Officials:

Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

Corrective Action Plan:

Texas Tech will maintain all queries and outputs for reports. We were able to provide the SQL queries, but we did not save the outputs from the day that they were run. Going forward, all data will be saved for documentation.

*Implementation Date:* February 2021

*Responsible Person:* Shannon Venezia and Kyle Phillips



## **Cash Management**

Finding 2020-120

### Views of Responsible Officials:

TWU is committed to the management of federal awards in compliance with federal statutes, regulations and the terms and conditions of its federal awards as it is with all University funds. To this end, the University has added additional staff this fiscal year in this area and will review all operating procedures. We will also strengthen our user access review process and ensure user access is limited to current employees.

### Corrective Action Plan:

TWU will complete the review of internal processes this spring. The University will revise, as appropriate, internal processes and procedures to review, plan and act upon the findings and recommendations. This will include establishing a dual verification process to ensure compliance with cash management and financial reporting. Furthermore, quarterly assessments will be incorporated to ensure the efficacies of the dual verification process.

The Office of Student Financial Aid's management will disable and remove access when users are no longer active or will terminate users in the system when users are no longer employed at TWU. A procedure will be created so that both full time and temporary employees will follow a prescribed checklist upon their exit from TWU. In cases where an employee is terminated, management will review the checklist to verify that access to University systems has been deactivated. In addition, management will conduct an access review annually. As part of this access review, management will ensure access privileges exist for only active employees.

*Implementation Date:* May 2021

*Responsible Persons:* Melanie Ramirez

Office of Student Financial Aid

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## Eligibility

Finding 2020-121

### Views of Responsible Officials:

TWU acknowledges and agrees with the findings and recommendations. We will strengthen our controls to ensure that we correctly calculate students' COA budgets in accordance with our process and do not over award financial assistance to students. We will strengthen our controls to ensure FSEOG is only awarded to eligible students. We will strengthen our controls to ensure TEACH Grants are awarded based on the correct percentage reduction. And we will strengthen our user access review process and ensure user access is limited to current employees.

### Corrective Action Plan:

The inaccuracies with calculating Cost of Attendance (COA) were identified and immediately corrected. The following corrective actions will also be implemented to address all findings related to COA: (1) to further improve consistency, the Office of Student Financial Aid will develop a monitoring report to be run after census date to conduct a quality control review and identify any students whose budget is not consistent with census enrollment, and (2) the Office of Student Financial Aid will also conduct a quality control review on budgets that were manually adjusted to ensure accuracy and consistency with the established COA tables.

The process of monitoring and reconciling FSEOG has been revised and the updated process is currently in place. A report is run to identify potentially ineligible FSEOG awards prior to running the disbursement process each semester.

The population of TEACH Grant recipients is relatively low, therefore, the Office of Student Financial Aid has implemented a manual internal quality control check of TEACH Grants to review enrollment, award amounts and disbursements. Each student awarded the TEACH Grant is evaluated after every term to ensure accuracy of awards.

The Office of Student Financial Aid's management will disable and remove access when users are no longer active or will terminate users in the system when users are no longer employed at TWU. A procedure will be created so that both full time and temporary employees will follow a prescribed checklist upon their exit from TWU. In cases where an employee is terminated, management will review the checklist to verify that access to University systems has been deactivated. In addition, management will conduct an access review annually. As part of this access review, management will ensure access privileges exist for only active employees.

*Implementation Date:* February 2021

*Responsible Persons:* Lacey Thompson and Kimberly Adams

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## Verification

Finding 2020-122

### Views of Responsible Officials:

TWU acknowledges and agrees with the findings and recommendations. We will strengthen our controls to ensure that we collect sufficient documentation and accurately verify students selected for verification. And we will strengthen our user access review process and ensure user access is limited to current employees.

### Corrective Action Plan:

The Office of Student Financial Aid will enhance monitoring controls in this area of compliance and implement modifications including introducing a form to collect required household and number in college information to verify the student's household size. In addition, the Office of Student Financial Aid's management will sample a portion of the total verification population with a second level review to identify and correct errors more readily.

The Office of Student Financial Aid's management will disable and remove access when users are no longer active or will terminate users in the system when users are no longer employed at TWU. A procedure will be created so that both full time and temporary employees will follow a prescribed checklist upon their exit from TWU. In cases where an employee is terminated, management will review the checklist to verify that access to University systems has been deactivated. In addition, management will conduct an access review annually. As part of this access review, management will ensure access privileges exist for only active employees.

*Implementation Date:* February 2021

*Responsible Persons:* Lacey Thompson and Jessica Hogan

Office of Student Financial Aid

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**Return of Title IV Funds**

Finding 2020-123

Views of Responsible Officials:

TWU acknowledges and agrees with the findings and recommendations. We will develop and implement a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period. We will strengthen our controls to ensure returns of Title IV funds are calculated correctly. We will strengthen our monitoring controls to detect and correct errors. And we will strengthen our user access review process and ensure user access is limited to current employees.

Corrective Action Plan:

The Office of Student Financial Aid has developed and implemented a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period before July 1. The Office of Student Financial Aid will review and update procedures to ensure that returns of Title IV funds are accurately calculated in regards to modules within a term. The Office of Student Financial Aid management will work with the Registrar's Office to ensure that all withdrawals are properly documented to ensure that federal aid, for a student who has withdrawn, is accurately calculated, adjusted and returned to the Title IV programs appropriately. The Office of Student Financial Aid will complete the return of Title IV funds calculation and adjustments once a week to capture withdrawals that have occurred for the week. The Office of Student Financial Aid will ensure a second level review is completed so that the University is in compliance with the requirements. To mitigate possible errors and review our process and procedures, the Office of Student Financial Aid's management will conduct a quality control review with the assistance from an accounting firm.

The Office of Student Financial Aid's management will disable and remove access when users are no longer active or will terminate users in the system when users are no longer employed at TWU. A procedure will be created so that both full time and temporary employees will follow a prescribed checklist upon their exit from TWU. In cases where an employee is terminated, management will review the checklist to verify that access to University systems has been deactivated. In addition, management will conduct an access review annually. As part of this access review, management will ensure access privileges exist for only active employees.

*Implementation Date:* February 2021

*Responsible Persons:* Lacey Thompson and Kimberly Adams

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## **Enrollment Reporting**

Finding 2020-124

### Views of Responsible Officials:

The Registrar's Office accepts the recommendations of the State Auditors to strengthen our controls for NSLDS reporting, specifically in regards to the campus and program level data. Per the findings from the 2016 and 2017 audits, the Registrar's Office has implemented additional reporting measures to address the graduated student status at the campus level. A graduates-only file is sent to the National Student Clearinghouse prior to the start of the subsequent term that reflects the students on the previous term's enrollment files with the new graduated status. This ensures that continuing students are reported as graduated at the campus and program level before the next term's initial enrollment file is submitted.

### Corrective Action Plan:

The Registrar will perform regular checks of NSLDS to confirm accurate data transmission. These checks will occur 2-3 times per semester and will be documented via spreadsheet with the sample students' information. To mitigate possible errors and review our process and procedures, the Registrar will conduct a quality control review with the assistance from an accounting firm.

The Office of Student Financial Aid's management will disable and remove access when users are no longer active or will terminate users in the system when users are no longer employed at TWU. A procedure will be created so that both full time and temporary employees will follow a prescribed checklist upon their exit from TWU. In cases where an employee is terminated, management will review the checklist to verify that access to University systems has been deactivated. In addition, management will conduct an access review annually. As part of this access review, management will ensure access privileges exist for only active employees.

*Implementation Date:* February 2021

*Responsible Persons:* Jenna Lee

**Office of Student Financial Aid**

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**Gramm-Leach-Bliley Act – Student Information Security**

**Finding 2020-125**

Views of Responsible Officials:

TWU has previously completed an internal assessment of its information security program in FY20. The report on this assessment, the Agency Security Plan has been submitted and is on file with the Texas Department of Information Resources (DIR). It currently addresses some, but not all aspects of the GLBA. TWU has requested, and DIR as approved, an institution-wide security risk assessment to be performed by an independent 3<sup>rd</sup> party. This 3<sup>rd</sup> party assessment is provided through DIR's Managed Security Services program, and the assessment is based on the security objectives of the Texas Cybersecurity Framework. TWU has completed initial planning calls with the 3<sup>rd</sup> party assessor, and is continuing to work with the assessors to finalize the timeframe for execution of the assessment. The outcome of this assessment will provide TWU with a report identifying the risks to the institution and documented safeguards, as well as recommendations.

Corrective Action Plan:

TWU will complete the independent 3<sup>rd</sup> party security risk assessment within the current fiscal year. TWU will also develop internal processes and procedures for Plan of Actions and Milestones (POA&Ms) to review, plan and act upon the findings and recommendations of the independent assessment. Furthermore, periodic institution-wide security risk assessments will be incorporated into the overall information security program planning.

*Implementation Date:* August 2021

*Responsible Persons:* Nelson Lee

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# UNIVERSITY of HOUSTON

## Scholarships and Financial Aid

Reference No. 2020-126

Eligibility

Finding 2020-126

Activities Allowed or Unallowed

Cash management

Special Tests and Provisions – Verification

Special Tests and Provisions – Disbursements To or On Behalf of Students

Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)

Special Tests and Provisions – General Program Eligibility

Special Tests and Provisions – Distance Education Program

### Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has developed and will begin to implement corrective action to further improve the process.*

### Corrective Action Plan:

*The University has identified a process to determine if students in completely online programs are incarcerated to ensure that not more than 25 percent of its regular enrolled students are incarcerated. A short-term, manual process, which would require online-only students who apply for financial aid to confirm they are not incarcerated prior to disbursement of funds, can be implemented rather quickly, but a more accurate, systematic process will require the coordinated efforts of multiple departments across the University and will be pursued as a long-term solution.*

*Responsible Persons: Scott Moore and Lety Gallegos*

*Completion Date: February 26, 2021*

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# UNIVERSITY of HOUSTON

## Scholarships and Financial Aid

Reference No. 2020-127  
Reporting

Finding 2020-127

### Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has developed and will begin to implement corrective action to further improve the process.*

### Corrective Action Plan:

*The functional area responsible for processing TEACH Grants underwent a number of staffing changes during the year, including the departure of the assistant director responsible for overseeing the program, resulting in incorrect reporting of enrollment dates. The new assistant director and program coordinator responsible for creating TEACH applications in COD have received thorough training and understand the importance of timely and accurate reporting of the enrollment dates for the program. The University is in the process of re-opening the year to correct the reported dates in COD to ensure the student's enrollment dates are accurate.*

*Responsible Persons: Joshua Trevino*

*Completion Date: February 12, 2021*

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# UNIVERSITY of HOUSTON

## Scholarships and Financial Aid

Reference No. 2020-128

Finding 2020-128

Special Tests and Provisions – Return of Title IV Funds

### Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has developed and will begin to implement corrective action to further improve the process.*

### Corrective Action Plan:

*A new, highly-experienced staff member is now sharing responsibilities for processing R2T4 calculations, which is expected to reduce human error and allow for better quality control measures to monitor that R2T4 calculations are being accurately completed. To ensure aid is not incorrectly disbursed to students who have withdrawn, responsible staff have been advised on how to properly package late applicants, as well as to not manually override holds preventing disbursement without first confirming a student's true eligibility.*

*Implementation Date: December 23, 2020*

*Responsible Persons: Frank Gomez*

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# UNIVERSITY of HOUSTON

## Scholarships and Financial Aid

Reference No. 2020-129

Finding 2020-129

Special Tests and Provisions – Enrollment Reporting

### Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has developed and will begin to implement corrective action to further improve the process.*

### Corrective Action Plan:

*The Enrollment Report sent to the National Student Clearinghouse (NSC) contains two levels of reporting: Campus Level and Program Level. In fall 2019, UH was using a custom report that did not generate data correctly. This custom report had accurate reporting at the campus level but not at the program level. We identified this issue and moved to the delivered process in spring 2020. The first delivered enrollment report was sent to the NSC on February 3, 2020. I have confirmed that data points for the program begin dates and enrollment status changes are appearing correctly on the delivered enrollment report.*

*Implementation Date: February 3, 2020*

*Responsible Person: Rachel Honora*

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# UNIVERSITY of HOUSTON

## Scholarships and Financial Aid

General Controls

### Views of Responsible Officials:

Finding 2020-126

Finding 2020-127

Finding 2020-128

Finding 2020-129

*We agree that the UHS change management policies and procedures should be consistently followed and the required approvals obtained for changes to university information systems used to administer student financial assistance.*

### Corrective Action Plan:

In both cases documented in the finding, the requestors have been reminded by their supervisors to follow all proper procedures. Additionally, as was noted in the finding, both of these changes were scheduled and discussed with the PeopleSoft Technical and Support committees (separate groups from the CMC committee) and documented via the “schedule of upcoming changes” spreadsheets prior to the changes being implemented. In cases such as these, the CMC committee approval becomes a formality. But, we agree that it is a formality that is part of the procedures and should be completed. Therefore, UIT Management will ensure that all appropriate staff are reminded of the change management policies and procedures and that required approvals are obtained in accordance with the policies.

*Implementation Date: January 29, 2021*

*Responsible Person: Mary Dickerson*

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# UNIVERSITY of HOUSTON SYSTEM

Kärin A. Livingston, CPA  
Associate Vice Chancellor for Finance - University of Houston System  
Associate Vice President for Finance - University of Houston

Finding 2020-130

Recommendation: The University should ensure that only allowable costs are charged to federal awards

#### Views of Responsible Officials:

The University acknowledges and agrees with the finding and will develop a corrective action plan.

#### Corrective Action Plan:

The University has drafted guidelines for the oversight of Education Stabilization Funds based on review of guidelines issued to date for the HEERF II funds (which are applicable to HEERF funds unspent as of December 27, 2020). These guidelines include the creation of a list of compliance requirements, regularly checking the Department of Education's website for updated guidance, establishing a time frame for corrections required by updated or clarified guidance, identification of allowable costs and time frames, establishment of documentation and approval processes for all uses of funds, and reconciliation processes. This guideline will be finalized once open questions regarding the HEERF II funding are addressed by the Department of Education.

Implementation Date: August 1, 2021

Responsible Person: Karin Livingston, AVC/AVP Finance, University of Houston

# UNIVERSITYof **HOUSTON** SYSTEM

Karin A. Livingston, CPA  
Associate Vice Chancellor for Finance - University of Houston System  
Associate Vice President for Finance - University of Houston

## Finding 2020-131

Recommendation: The University should ensure that all costs it charges to federal awards are incurred within the period of performance.

### Views of Responsible Officials:

The University acknowledges and agrees with the finding and will develop a corrective action plan.

### Corrective Action Plan:

The University has drafted guidelines for the oversight of Education Stabilization Funds based on review of guidelines issued to date for the HEERF II funds (which are applicable to HEERF funds unspent as of December 27, 2020). These guidelines include the creation of a list of compliance requirements, regularly checking the Department of Education's website for updated guidance, establishing a time frame for corrections required by updated or clarified guidance, identification of allowable costs and time frames, establishment of documentation and approval processes for all uses of funds, and reconciliation processes. This guideline will be finalized once open questions regarding the HEERF II funding are addressed by the Department of Education.

Implementation Date: August 1, 2021

Responsible Person: Karin Livingston, AVC/AVP Finance, University of Houston

# UNIVERSITYof **HOUSTON** SYSTEM

Kärin A. Livingston, CPA  
Associate Vice Chancellor for Finance - University of Houston System  
Associate Vice President for Finance - University of Houston

Finding 2020-130

Finding 2020-131

Recommendation: Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

Views of Responsible Officials:

The University acknowledges and agrees with the finding and will develop a corrective action plan.

Corrective Action Plan:

We agree that the UHS change management policies and procedures should be consistently followed and the required approvals obtained for changes to university information systems used to administer student financial assistance. In both cases documented in the finding, the requestors have been reminded by their supervisors to follow all proper procedures. Additionally, as was noted in the finding, both of these changes were scheduled and discussed with the PeopleSoft Technical and Support committees (separate groups from the CMC committee) and documented via the "schedule of upcoming changes" spreadsheets prior to the changes being implemented. In cases such as these, the CMC committee approval becomes a formality. But, we agree that it is a formality that is part of the procedures and should be completed. Therefore, UIT Management will ensure that all appropriate staff are reminded of the change management policies and procedures and that required approvals are obtained in accordance with the policies.

Implementation Date: January 29, 2021

Responsible Person: Mary Dickerson, Assistant Vice President/Vice Chancellor and CIO, University of Houston/University of Houston System



# University of Houston Clear Lake

## Eligibility

Finding 2020-132

### Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

**Strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process.**

### Corrective Action Plan:

*The department has implemented multi-level review to ensure accuracy and compliance. Upper-level management within Financial Aid will review information input for each budget item, as well as perform testing to ensure accurate values and computations are established within Peoplesoft.*

*Implementation Date:* April 2021

*Responsible Person:* Holly Nolan

**Award students the correct amount of Federal Pell Grant assistance for an award year.**

### Corrective Action Plan:

*Office of Financial Aid will review a Pell Chart Report available in PeopleSoft as an additional review of all Pell awards. This will provide additional support to a query to find errors in Federal Pell Grant amounts.*

*Implementation Date:* July 2021

*Responsible Person:* Holly Nolan

**Award FSEOG assistance only to eligible students.**

### Corrective Action Plan:

*Students were awarded FSEOG to Pell eligible students that had reached their LEU and therefore not awarded Federal Pell Grant in the same term as FSEOG. A query has been created to identify students in this scenario to remove the FSEOG. The query will be reviewed at the beginning of each term.*

*Implementation Date:* March 2021

*Responsible Person:* Holly Nolan

**Update its ECAR as required, and ensure that it does not disburse financial assistance to students at locations that are not on its ECAR.**

### Corrective Action Plan:

# University of Houston Clear Lake

*The current ECAR has been reviewed on multiple levels and updates to correct locations submitted to the Department of Education. UHCL will create a Business Process to ensure departments communicate with the Office of Student Financial Aid when any changes are needed and are educated about the changes that require updates.*

*Implementation Date: May 2021*

*Responsible Person: Holly Nolan*

**Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.**

## *Corrective Action Plan:*

*We agree that the UHS change management policies and procedures should be consistently followed and the required approvals obtained for changes to university information systems used to administer student financial assistance.*

*In both cases documented in the finding, the requestors have been reminded by their supervisors to follow all proper procedures. Additionally, as was noted in the finding, both of these changes were scheduled and discussed with the PeopleSoft Technical and Support committees (separate groups from the CMC committee) and documented via the "schedule of upcoming changes" spreadsheets prior to the changes being implemented. In cases such as these, the CMC committee approval becomes a formality. But, we agree that it is a formality that is part of the procedures and should be completed. Therefore, UIT Management will ensure that all appropriate staff are reminded of the change management policies and procedures and that required approvals are obtained in accordance with the policies.*

*Implementation Date: January, 2021*

*Responsible Person: Mary Dickerson*

# University of Houston Clear Lake

Special Tests and Provisions – Verification

Finding 2020-133

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Strengthen its controls to ensure that it accurately verifies all required FAFSA information for students selected for verification.

Corrective Action Plan:

*Additional training and webinars will be provided to Financial Aid staff on required documentation and verification procedures. Sample files will be selected for upper-level management to review for accuracy. Any issues will be resolved in a timely manner if identified.*

Implementation Date: May 2021

Responsible Person: Holly Nolan

Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

Corrective Action Plan:

*We agree that the UHS change management policies and procedures should be consistently followed and the required approvals obtained for changes to university information systems used to administer student financial assistance.*

*In both cases documented in the finding, the requestors have been reminded by their supervisors to follow all proper procedures. Additionally, as was noted in the finding, both of these changes were scheduled and discussed with the PeopleSoft Technical and Support committees (separate groups from the CMC committee) and documented via the “schedule of upcoming changes” spreadsheets prior to the changes being implemented. In cases such as these, the CMC committee approval becomes a formality. But, we agree that it is a formality that is part of the procedures and should be completed. Therefore, UIT Management will ensure that all appropriate staff are reminded of the change management policies and procedures and that required approvals are obtained in accordance with the policies.*

Implementation Date: January, 2021

Responsible Person: Mary Dickerson



# University of Houston Clear Lake

## Special Tests and Provisions – Return of Title IV Funds

Finding 2020-134

### Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Strengthen its controls to ensure that it accurately calculates returns of Title IV funds when required, including review of the variables it uses in those calculations.

### Corrective Action Plan:

*Peoplesoft system is being reviewed to update some functions to automatically calculate certain variables of the Return to Title IV worksheet. The institutional charges will automatically calculate, eliminating manual processing errors. Days and number of days will be checked prior to term by upper-level management to ensure accurate calculations. Business Process documents will be reviewed and updated accordingly to serve as how-to-guide for staff.*

*Implementation Date: May 2021*

*Responsible Person: Holly Nolan*

Return Title IV funds in the order required by the U.S. Department of Education.

### Corrective Action Plan:

*Training will be provided to staff for Return to Title IV processes and procedures. Any additional webinars or NASFAA credential testing will be offered to update skills in processing returns. A new Assistant Director has been hired to process Return to Title IV. She will be trained and returns reviewed and monitored for accuracy by upper-level administration.*

*Implementation Date: May 2021*

*Responsible Person: Holly Nolan*

Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations and returns Title IV funds within required time frames.

### Corrective Action Plan:

*A new Assistant Director has been hired to process calculations, upper-level management will review completed calculations to ensure accuracy. Any issues that come about will be review and discussed with the staff to ensure understanding and on-going compliance. Reports will be reviewed to ensure timeliness of the returns.*

*Implementation Date: March 2021*

*Responsible Person: Holly Nolan*

# University of Houston Clear Lake

Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.

Corrective Action Plan:

*We agree that the UHS change management policies and procedures should be consistently followed and the required approvals obtained for changes to university information systems used to administer student financial assistance.*

*In both cases documented in the finding, the requestors have been reminded by their supervisors to follow all proper procedures. Additionally, as was noted in the finding, both of these changes were scheduled and discussed with the PeopleSoft Technical and Support committees (separate groups from the CMC committee) and documented via the "schedule of upcoming changes" spreadsheets prior to the changes being implemented. In cases such as these, the CMC committee approval becomes a formality. But, we agree that it is a formality that is part of the procedures and should be completed. Therefore, UIT Management will ensure that all appropriate staff are reminded of the change management policies and procedures and that required approvals are obtained in accordance with the policies.*

*Implementation Date: January, 2021*

*Responsible Person: Mary Dickerson*

# University of Houston Clear Lake

## Special Tests and Provisions – Enrollment Reporting

Finding 2020-135

### Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

**Strengthen its controls to ensure that program-level data elements are reported to NSLDS accurately**

### Corrective Action Plan:

*The University will adjust the business process for program changes and implement a methodology for review of program dates reported.*

*Implementation Date: June 2021*

*Responsible Person: Bryan Heard*

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

**Ensure that students who unofficially withdrew from a term are reported to NSLDS.**

### Corrective Action Plan:

*A process for reporting unofficial withdrawals is in place and will be followed.*

*Implementation Date: Feb. 2021*

*Responsible Person: Bryan Heard*

**Consistently follow its change management policies and procedures to obtain required approvals for changes to information systems.**

### Corrective Action Plan:

*We agree that the UHS change management policies and procedures should be consistently followed and the required approvals obtained for changes to university information systems used to administer student financial assistance.*

*In both cases documented in the finding, the requestors have been reminded by their supervisors to follow all proper procedures. Additionally, as was noted in the finding, both of these changes were scheduled and discussed with the PeopleSoft Technical and Support committees (separate groups from the CMC committee) and documented via the "schedule of upcoming changes" spreadsheets prior to the changes being implemented. In cases such as these, the CMC committee approval becomes a formality. But, we agree that it is a formality that is part of the procedures and should be completed. Therefore, UIT Management will ensure that all appropriate staff*

# University of Houston Clear Lake

*are reminded of the change management policies and procedures and that required approvals are obtained in accordance with the policies.*

*Implementation Date: January, 2021*

*Responsible Person: Mary Dickerson*





### Finding 2020-136

Views of Responsible Officials:

*The University acknowledges the findings. The University recognizes the importance of accurate and timely enrollment reporting and will work accordingly for timely processing of updates and that system audit controls are in place to ensure updates to programs, like change of majors, comply with the program effective dates for start of a term.*

Corrective Action Plan:

*As of December 2020, a new assistant registrar has been assigned to oversee the enrollment reporting process, additional cross training has started with staff, audit controls are being put in place and the reporting schedule has been modified to allow more timely updates. The procedures manuals are being revised to include policies and detailed procedures related to these findings to ensure the errors do not continue. Audit reports are being revised for ongoing checks with data entry. With the UNT System office for Information Technology Systems Support the UNT Registrar's Office and Enrollment Systems will update program logic so student program effective dates reflect the first day of a term.*

**Implementation Date:** Beginning December 2020 with completion early Spring.

**Responsible Person:** Senior Assistant Registrar, Sabina Hernandez, Deputy Registrar, Ashley Wheelis

Views of Responsible Officials:

*The University acknowledges and agrees with the finding regarding the unofficial withdrawal reporting to NSLDS. Through analysis of this exception identified in the audit, the University has worked to develop and implement corrective action to further improve the process.*

Corrective Action Plan:

*The University of North Texas has implemented significant process enhancements in the area of manually reporting unofficial withdrawals to NSLDS. The responsible office has been changed from the Registrar's Office to Student Financial Aid and Scholarships. Unofficial withdrawal procedures have been revised to reflect processing timelines to report to NSLDS within the required 60 days after the institution determines that the students unofficially withdrew.*

**Implementation Date:** September 2020

**Responsible Person:** Student Financial Aid and Scholarships Director of Operations, Kimberley Wells, and Assistant Director for Loans, Melissa Boyer





- Strengthen controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University will implement significant process enhancements in this area. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

*Implementation Date: August, 2021*

*Responsible Person: Garrick Hildebrand, Director of Financial Aid*

- Award students Federal Pell Grant assistance based on actual enrollment.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University will implement significant process enhancements in this area, specifically implementing a Pell repackaging process in our SIS environment. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

*Implementation Date: September, 2021*

*Responsible Person(s): Garrick Hildebrand, Director of Financial Aid  
Carla Dixson, Associate Director of Financial Aid*



OFFICE OF FINANCIAL AID & SCHOLARSHIPS

- Configure its student information system to align with its SAP policy by defining maximum time frame based on 150 percent of credit hours attempted for Graduate and Law students.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University will implement significant process enhancements in this area, specifically updating the SAP setup pages in our SIS environment for the graduate and law academic careers. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

*Implementation Date: August, 2021*

*Responsible Person: Garrick Hildebrand, Director of Financial Aid*

- Review policies and procedures and update as needed for each award year.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University will implement significant process enhancements in this area. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

*Implementation Date: December, 2021*

*Responsible Person: Carla Dixon, Associate Director of Financial Aid*



- The University should strengthen its controls to ensure that TEACH Grant origination and disbursement information is reported to COD accurately.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University will implement significant process enhancements in this area, specifically implementing an automated TEACH Grant origination/disbursement process in our SIS environment. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

Implementation Date: December, 2021

Responsible Person: Garrick Hildebrand, Associate Director of Financial Aid

- Strengthen its controls to ensure that it accurately verifies all required FAFSA information for students selected for verification.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University will implement significant process enhancements in this area, specifically management will implement a second level review of those files selected for verification. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

Implementation Date: August, 2021

Responsible Person: Garrick Hildebrand, Associate Director of Financial Aid





OFFICE OF FINANCIAL AID & SCHOLARSHIPS

- Retain documentation to support changes it makes to student FAFSA information.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University will implement significant process enhancements in this area, specifically retraining staff regarding the documentation requirements in the verification process. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

*Implementation Date: August, 2021*

*Responsible Person: Garrick Hildebrand, Associate Director of Financial Aid*

- Include all required elements in its verification policies and procedures and ensure that those policies are reviewed and updated for each award year.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University will implement significant process enhancements in this area. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

*Implementation Date: August, 2021*

*Responsible Person: Carla Dixon, Associate Director of Financial Aid*



- The University should develop and implement monitoring controls to ensure that it performs return of Title IV calculations and returns funds within the required time frame.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University will implement significant process enhancements in this area, specifically management will retrain staff regarding the All-F process, develop a second-level review, as well as update our business processes regarding related reports. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.*

Implementation Date: August, 2021

Responsible Person: Carla Dixon, Associate Director of Financial Aid

- Develop and implement controls to ensure that campus-level and program-level data elements are accurately reported to NSLDS.
- Ensure that graduated statuses are reported to NSLDS.

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University will implement significant changes and improvements in the external reporting function to help ensure accurate and timely data submission. The University has identified three key areas requiring change – data validation, ownership, and organizational structure.*

- *The University will evaluate ways to improve data validation in certain systems where data are initially captured. This change will help reinforce data integrity and mitigate errors in data submissions.*
- *The University will update and simplify related process flows, policy manuals, and master calendars. This change will help ensure continuity, redundancy, and end-to-end ownership.*
- *The University will consider changes to the organizational structure. This change will help improve review control and overall accountability.*

Implementation Date: September, 2021

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STUDENT SUCCESS



OFFICE OF FINANCIAL AID & SCHOLARSHIPS

*Responsible Person(s):*

*Garrick Hildebrand, Director of Financial Aid and  
John Capocci, University Registrar  
Brody Du, Data Scientist*



UNIVERSITY OF  
**TEXAS**  
ARLINGTON

OFFICE OF FINANCIAL AID,  
SCHOLARSHIPS AND  
VETERANS AFFAIRS

**Return of Title IV Funds:**

Finding 2020-142

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University has implemented significant process enhancements in this area. The policy manual will be revised to include detailed procedures. Management will conduct a second-level review to ensure that the University complies with the requirements. The old database used for this report is now phased out and all information will be pulled directly from PeopleSoft Campus Solutions. The Office of Financial Aid will continue to run queries to determine students who have withdrawn unofficially from the university to determine if an R2T4 must be calculated and if funds are required to be returned. To verify, an additional report will be run at the end of each semester confirm that all students were identified.*

Implementation Date:      Month Year    May 2020

Responsible Person(s):      Michelle Toney, Laurie Rosenkrantz





UNIVERSITY OF  
**TEXAS**  
ARLINGTON

INFORMATION  
TECHNOLOGY

**Return of Title IV Funds - General Controls**

Finding 2020-142

*Views of Responsible Officials:*

The University acknowledges and agrees with the general controls finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

*Corrective Action Plan:*

The University is currently reviewing all roles and will revise as needed. The Office of Information Technology will work with the Office of Financial Aid to determine appropriate access, including new roles and responsibilities based on job function. This work includes creating read-only roles for pages. The University conducts periodic access reviews annually to ensure compliance.

*Implementation Date:*

August 31, 2021

*Responsible Person:*

Karen Krause, Office of Financial Aid  
Keith Halman, Office of Information Technology





Enrollment Reporting

Finding 2020-143

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University has implemented significant process enhancements in this area. The University is working with OIT to modify our NSC reporting to indicate the term start date as the program start date when a student changes their program in advance of an upcoming term. This should eliminate the issues outlined in the audit report related to enrollment reporting. We believe we will have the reporting modified in time for our summer enrollment reporting cycle.*

*Implementation Date: May 2021*

*Responsible Person: Nichole Mancone Fisher, Kimberly Tate, Jamie Hensley (Office of the Registrar)*



**Enrollment Reporting – General Controls**

Finding 2020-143

*Views of Responsible Officials:*

The University acknowledges and agrees with the general controls finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

*Corrective Action Plan:*

The University is currently reviewing all roles and will revise as needed. The Office of Information Technology will work with the Office of Financial Aid to determine appropriate access, including new roles and responsibilities based on job function. This work includes creating read-only roles for pages. The University conducts periodic access reviews annually to ensure compliance.

*Implementation Date:*

August 31, 2021

*Responsible Person:*

Karen Krause, Office of Financial Aid

Keith Halman, Office of Information Technology



Accounting and Financial Management

THE UNIVERSITY OF TEXAS AT AUSTIN

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Finding 2020-144

Views of Responsible Officials:

The University acknowledges and agrees with the Program Enrollment Effective Date finding. Program Enrollment Effective Date is defined as the date a student's enrollment status changes during a semester of enrollment (i.e. student's enrollment status changes from full-time to half-time status). Through analysis of the exceptions identified in the audit, the University has developed and implemented corrective action to further improve the processes.

The University acknowledges and agrees with the Program Begin Date finding. The State Auditor's Office's (SAO) Enrollment Reporting finding for the 2019-2020 financial aid award year for the University of Texas at Austin cites the **7.14.4 Improper Reporting of Program Begin Date (2019-20 NSLDS Enrollment Reporting Guide)** regarding how the Department of Education defines Program Begin Date for federal financial aid recipients.

NSLDS defines Program Begin Date as follows, "The Program Begin Date is the date on which the student began attending the program. This date should not change based on a new term or interruption in enrollment at the same school location. Additionally, NSLDS will use COD's Payment Period Begin Date as the Program Begin Date for the first program data reported to NSLDS by COD. Schools must verify and correct Program Begin Date as needed. COD data will never replace school certified data."

Corrective Action Plan:

The University has implemented significant process enhancements to ensure Program Enrollment (Status) Effective Date and Campus-Level Enrollment (Status) Effective Date are concordant. Management will conduct a second level review to ensure that the University is compliant with this requirement.

To address the Program Enrollment (Status) Effective Date finding, the University of Texas at Austin has made modifications to our business and technical processes to identify and report the accurate students' program enrollment status date to match their campus-level enrollment status date. Our institution implemented this modified process for our fall semester 2020 subsequent of term 3 enrollment file on November 18, 2020. As part of the data integrity review process prior to transmitting an enrollment file to the NSC, staff and management confirms that students' program enrollment status dates and campus-level enrollment status dates match, as applicable. Our new process allows us to report the accurate program enrollment status effective dates for all students who had enrollment status changes in the course of the semester for which they were enrolled. Going forward we will continue this same iterative process for each enrollment file we transmit to the NSC.

In response to the Program Begin Date finding, the University intends to implement a solution to modify our business and technical processes to report Program Begin Date to NSLDS based on COD's definition of Payment Period Begin Date. Our goal is to report Program Begin Date for the University's students in concordance with the U.S. Department of Education's (DoE) definition of Payment Period Begin Date to meet compliance requirements by April 30, 2021.

Implementation Date: November 2020/April 2021

Responsible Person: Eric Poch

**Finding 2020-145**Views of Responsible Officials:

The University of Texas at Dallas acknowledges and agrees with the Cost of Attendance and Satisfactory Academic Progress finding. The University has identified the cause of error and will work to further develop procedures to minimize potential for error and develop additional quality controls to identify errors if any should occur.

Corrective Action Plan:

The University will add an additional level of review to the annual Cost of Attendance (COA) setup process and to the term-based Satisfactory Academic Progress (SAP) review process. The review will be completed using additional quality control queries and manual review completed by a financial aid compliance officer.

The financial aid compliance officer will review the COA setup using quality control queries and view access to UT Dallas' COA setup before awarding commences each award cycle.

Before the conclusion of each term, the financial aid compliance officer will review a SAP quality control query looking for outlier data that may indicate an issue with the data used for calculating SAP. If any issues are found, the financial aid compliance officer will notify the director and document the issue and resolution. At the conclusion of each term, the financial aid compliance officer and director will review a final SAP report to ensure all SAP processes were completed as required.

Implementation Date: June 2021

Responsible Person: Beth Novak Tolan

**Finding 2020-146**Views of Responsible Officials:

The University acknowledges and agrees with the enrollment reporting finding. Based on previous findings, the University is reporting more frequently to the NSLDS ensuring more accurate reporting. Due to the frequency of the reporting, the frequency of the accompanying manual review can offer the possibility of error.

Corrective Action Plan:

The University has reviewed catalog policies regarding change of majors/programs begin dates. New policy was approved. With the new catalog language in 2021, the University will be able to report the actual change. Manual adjustment will not be needed. This action will lessen manual manipulation to the file and allow for further detailed review of the data being submitted.

Implementation Date: August 2021

Responsible Person: Jennifer McDowell



Office of Student  
Financial Aid

Finding 2020-147

Views of Responsible Officials:

*The University acknowledges the findings and recommendations. For all three students documented in the audit, the errors were caused by manual adjustments made to the student's Cost of Attendance.*

Corrective Action Plan:

*The University has provided staff members with more detailed instructions when manually adjusting a student's Cost of Attendance and added this information to the Student Financial Services Policy Manual. Staff members will be provided with supplementary training and support and an internal, random review of manual adjustments will occur on a more consistent basis as part of the Office of Student Financial Aid's quality assurance controls.*

*Implementation Date: December 2020*

*Responsible Person: Silvia Pena - Office of Student Financial Aid*

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Office of Student  
Financial Aid

Finding 2020-148

Views of Responsible Officials:

*The University acknowledges the findings and recommendations.*

Corrective Action Plan:

*In addition to the staff member assigned directly to work with the third-party contractor and the quality assurance checks and balances performed in-house by the contractor, the University will augment its present monitoring controls for verification processes. The University has worked with its third-party contractor to ensure that all changes greater than \$25 be submitted as a correction to the U.S. Department of Education even though the modification to the student's information did not cause a change to the student's award amount. In addition, the University has worked with the contractor to implement a new process to better identify the number of household members in college.*

*Implementation Date: December 2020*

*Responsible Person: Rolph Zehntner – Office of Student Financial Aid*

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Office of Student  
Financial Aid

**Finding 2020-149**

Views of Responsible Officials:

*The University acknowledges the findings and recommendations. The University offers accelerated courses ("parts of term") that are not considered as part of a modular program. Although the courses are not modular, the Institution understands the need to exclude any breaks that are more than 5 days between the parts of term. Additionally, in the one-off situation in which the Registration and Records Office reported the student withdrawal late, which caused the Office of Student Financial Aid to return funds outside the regulatory time-frame, the University will address the importance of reporting all withdrawals in a timely manner with the Registration and Records Office.*

Corrective Action Plan:

*The Student Financial Services Policy Manual has been revised to incorporate detailed procedures that include scheduled breaks of 5 days or more for students enrolled in parts of term (modules). To prevent any future inconsistencies/errors with the timing of the Registration and Records Office's reporting of student withdrawals, an additional control has been put in place within the Office of Student Financial Aid to help ensure that withdrawn students are identified within the required Federal time-frame.*

*Implementation Date: December 2020*  
*Responsible Person: Diana Valle – Office of Student Financial Aid*  
*Nohemi Gallarzo – Registration and Records Office*

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Office of Student  
Financial Aid

Finding 2020-150

Views of Responsible Officials:

*The University's Enrollment Reporting falls under the responsibility of the Registration and Records Office. The University will continue to strengthen its controls and monitor program-level data elements and graduation status processes to remain in compliance with Federal Enrollment Reporting regulations.*

Corrective Action Plan:

*The Registration and Records Office will modify its processes to ensure that all reporting student status changes are accurate and submitted in a timely manner. Specifically, the graduated status procedures will be modified to ensure accuracy and timeliness of submission, including correct reporting of the student's actual program begin date and CIP Codes.*

*Implementation Date: Immediately following the receipt of the draft of the federal compliance findings for the Student Financial Assistance Cluster at The University of Texas at El Paso audit*

*Responsible Person: Nohemi Gallarzo - Registration and Records Office*

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### Special Tests and Provisions - Enrollment Reporting

Recommendations:

Finding 2020-151

The University should:

- Strengthen its controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately.
- Ensure that students who unofficially withdrew from a term are reported to NSLDS in a timely manner.

Views of Responsible Officials:

UTRGV acknowledges and concurs with the audit finding and is in the process of strengthening existing policies and procedures to address and correct each of the recommendations listed above. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

- Strengthen its controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately.

To strengthen enrollment reporting, the University has updated business procedures that ensure students' drop transactions are recorded by staff in the student information system in a way that yields accurate reporting. Furthermore, to prevent inaccurate reporting of enrollment effective dates at the campus-level to NSLDS, as well as mismatched dates between the campus-level and program-level, procedures for enrollment reporting and registration were modified to align campus-level and program-level effective dates.

Implementation Date: January 2021

Responsible Person: Sofia Almeda, Registrar  
Esteban Martin, Associate Registrar

- Ensure that students who unofficially withdrew from a term are reported to NSLDS in a timely manner.

The University has updated business processes to ensure timely reporting of unofficial withdrawals to NSLDS in partnership with registrar staff. Specifically, monitoring controls were added to ensure unofficial withdrawal are reported accurately and timely to NSLDS.

Implementation Date: July 2020

Responsible Person: Elias Ozuna, Financial Aid Director  
Karla Flores, Financial Aid Senior Associate Director

Division of Strategic Enrollment & Student Affairs

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Finding 2020-152

Views of Responsible Officials:

The University of Texas Rio Grande Valley (UTRGV) concurs with the recommendations to strengthen reviews of expenditures charged to federal awards, including using the correct modified total direct cost base to calculate indirect cost charges.

Corrective Action Plan:

As noted in the audit report, UTRGV implemented additional control procedures during the review process and self-identified and corrected other unallowable costs. These internal procedures include:

- Re-educating staff and supervisors on existing internal control procedures when verifying and approving financial transactions.
- Implementing weekly review and reconciliation process to ensure financial transactions are accurate, valid (include period of performance), coded correctly, complete, and have the proper approvals. This incorporates validating the correct modified total direct cost base, prior to calculating indirect cost charges.
- Reaffirming the importance of the existing monthly mandatory financial activity reconciliation process, where the cost center/project manager approves the transactions for allowability through workflow and the reconciler reviews/validates the transactions as posted before the cost center/project manager certifies the reconciliation.
- Re-educating UTRGV campus community of the Grants and Contracts process to ensure financial transactions have been reviewed properly through internal workflow approval. Ensure Grants and Contracts' will review and approve financial transactions charged and submitted through the workflow to a specific sponsored project and determine if costs are allowable to the grant.

Implementation Date: December 2020

Responsible Person: Michael Mueller, Senior Associate Vice President Planning & Resource Development  
Geoffrey Scarpelli, Associate Vice President for Financial Services  
Mari Perez, Executive Director of Research Administration

Finding 2020-153

Views of Responsible Officials:

UTRGV concurs with the recommendations of returning unexpended funds to the U.S. Department of Education, following our established cash management policies and procedures when requesting cash draws for all federal funds, and maintaining advances of federal funds in interest-bearing accounts.

Corrective Action Plan:

UTRGV returned all unexpended funds to the U.S. Department of Education in December 2020. Additionally, UTRGV will follow the institution's established cash management policies and procedures when requesting cash draws for all federal awards, including the timely refund of any excess federal funds, as well as maintaining any federal funds provided in advance in an interest-bearing account.

Implementation Date: December 2020

Responsible Person: Michael Mueller, Senior Associate Vice President Planning & Resource Development  
Geoffrey Scarpelli, Associate Vice President for Financial Services  
Mari Perez, Executive Director of Research Administration

Financial Services/Comptroller

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utrgv.edu

**Finding 2020-154**

Views of Responsible Officials:

UTRGV concurs with the recommendation that all costs charged to federal awards be incurred within the period of performance.

Corrective Action Plan:

UTRGV implemented the following additional control procedures during the review process:

- Re-educating staff and supervisors on existing internal control procedures when verifying and approving financial transactions.
- Implementing weekly review and reconciliation process to ensure financial transactions are accurate, valid (include period of performance), coded correctly, complete, and have the proper approvals.
- Reaffirming the importance of the existing monthly mandatory financial activity reconciliation process, where the cost center/project manager approves the transactions for allowability through workflow and the reconciler reviews/validates the transactions as posted before the cost center/project manager certifies the reconciliation.
- Re-educating UTRGV campus community of the Grants and Contracts process to ensure financial transactions have been reviewed properly through internal workflow approval. This will provide Grants and Contracts' oversight on the expenditures processed through the workflow verifying that costs fall within the period of performance, ultimately determining that they are allowable expenses.

Implementation Date: December 2020

Responsible Person: Michael Mueller, Senior Associate Vice President Planning & Resource Development  
Geoffrey Scarpelli, Associate Vice President for Financial Services  
Mari Perez, Executive Director of Research Administration

Financial Services/Comptroller

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February 01, 2021

**TEACH Grant**

Finding 2020-155

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University has implemented process enhancements in this area. Our office will now include an additional review at disbursement and each following week to ensure that notifications have been sent out in an accurate and timely manner.*

Implementation Date: January 4<sup>th</sup>, 2021

Responsible Person: Jennifer Lowe, Rosanna Mendiola

**Transfer Monitoring**

Finding 2020-155

Views of Responsible Officials:

*The University acknowledges the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University has implemented process enhancements in this area. Our office will implement two separate enhancements for the Transfer Monitoring process. We will have a new selection identifier set up in the Banner system to find all students who require transfer monitoring as well as exclude students who have already had transfer monitoring run. Secondly, we will create a RRAAREQ Report which adds a hold to the RRAAREQ form that allows funds to memo but NOT disburse. This report will be reviewed daily. When the above Transfer Monitoring process is run with the selection identifier, the NSLDS record returns and updates the RNASL form. These holds will be satisfied manually on RRAAREQ after the federally mandated seven-day Transfer Monitoring hold is expired.*

Implementation Date: May 1<sup>st</sup>, 2021

Responsible Person: Lisa Allison, Jennifer Lowe

**R2T4**

Finding 2020-156

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

Corrective Action Plan:

*The University has implemented process enhancements in this area. The procedures and manual for the R2T4 process and have been updated to include funding locks to ensure that funds do not disburse for terms that the student has withdrawn. Secondly, the Compliance team will perform a second review of all students who are selected for R2T4.*

*Implementation Date: September 1, 2020*

*Responsible Person: Lisa Allison, Jennifer Lowe, Rosanna Mendiola,*