

**STATE OF MARYLAND**

**Single Audit Together with  
Reports of Independent Public Accountants**

**For the Year Ended June 30, 2016**

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**JUNE 30, 2016**

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## REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

The Honorable Peter Franchot  
Comptroller of Maryland

### **Report on the Financial Statements**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Maryland (the State), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the State's basic financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of certain Economic Development Loan Programs; the Maryland Lottery and Gaming Control Agency; the Maryland Transportation Authority; certain Economic Development Insurance Programs; certain foundations included in the higher education component units; the Maryland Technology Development Corporation; and the Investment Trust Fund. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the State, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

The financial statements that we did not audit which are listed above represent the percentages of the total assets, total net position, and total revenues of the accompanying financial statements as listed below.



	Percentage of Opinion Unit		
	Total Assets	Total Net Position	Total Operating Revenues
<b>Business-Type Activities</b>			
Major -			
Certain Economic Development Loan Programs	19.1 %	5.6 %	2.1 %
Maryland Lottery and Gaming Control Agency	2.0	0.0	63.0
Maryland Transportation Authority	52.6	51.0	17.1
Non-Major -			
Economic Development Insurance Programs	0.6	0.9	0.0
Total percentage of business-type activities	<u>74.3 %</u>	<u>57.5%</u>	<u>82.2 %</u>
<b>Component Units</b>			
Major -			
Certain foundations included in the higher education component units	12.5%	15.7 %	10.7%
Non-Major -			
Maryland Technology Development Corporation	0.9	1.2	1.6
Total percentage of component units	<u>13.4 %</u>	<u>16.9 %</u>	<u>12.3 %</u>
<b>Fiduciary Funds</b>			
Investment Trust Fund	6.0%	6.5 %	69.0 %

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

***Opinions***

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



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## *Other Matters*

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis; required supplemental schedules of funding progress and employer contributions for the Maryland Transit Administration Retiree Healthcare Benefit, and Other Post-employment Benefits Plan; required supplemental schedules of employer contributions and net pension liability for Maryland State Retirement and Pension System and Maryland Transit Administration Pension Plan; and the respective budgetary comparison for the budgetary general, special and Federal funds be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State's basic financial statements. The combining financial statements, introductory and statistical sections, financial schedules required by law, and the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 and U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining financial statements, introductory and statistical sections, financial schedules required by law, and the Schedule of Expenditures of Federal Awards, are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and the other auditors. In our opinion and based on the reports of the other auditors, the combining financial statements and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.



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The introductory and statistical sections and the financial schedules required by law have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2016, on our consideration of the State's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal control over financial reporting and compliance.

Hunt Valley, Maryland  
December 7, 2016

A handwritten signature in black ink that reads "SB &amp; Company, LLC". The signature is written in a cursive, flowing style.



**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON INTERNAL  
CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Peter Franchot  
Comptroller of Maryland

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Maryland (the State), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 7, 2016. Our report includes a reference to other auditors who audited the financial statements of certain Economic Development Loan Programs; the Maryland Lottery and Gaming Control Agency; the Maryland Transportation Authority; and the Maryland Technology Development Corporation, as described in our report on the State's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

***Internal Control over Financial Reporting***

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



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

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the State's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted other matters involving the internal control over financial reporting, which we have reported to the management of the University System of Maryland in a separate report dated November 11, 2016.

### **Purpose of this Report**

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

Hunt Valley, Maryland  
December 7, 2016

**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

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## **REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

The Honorable Peter Franchot  
Comptroller of Maryland

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

We have audited the State of Maryland's (the State) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the State's major Federal programs for the year ended June 30, 2016. The State's major Federal programs are identified in the summary of independent public accountants' results section of the accompanying Schedule of Findings and Questioned Costs.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Federal programs.

#### ***Auditor's 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 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 (CFR) 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 State's basic financial statements include the operations of the Maryland Water Quality Financing Administration, an administration of the Maryland Department of the Environment and the Maryland Transportation Authority, an enterprise fund of the State, which received Federal awards that are not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of these entities because the State engaged other auditors to perform a separate audit in accordance with the Uniform Guidance.



We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the State's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, 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 major Federal programs for the year ended June 30, 2016.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance with the compliance requirements referred to above that 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 2016-001, 2016-002, 2016-003, 2016-004, 2016-005, 2016-006, and 2016-008. Our opinion on each major Federal program is not modified with respect to these matters.

The State's response to the noncompliance findings identified in our audit are 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 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, 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 our 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.





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 were not identified. However, as discussed below, we identified certain deficiencies in internal controls over compliance that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2016-008 to be a material weakness.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2016-001, 2016-002, 2016-003, 2016-004, 2016-005, 2016-006, and 2016-007 to be significant deficiencies.

The State's responses to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

Hunt Valley, Maryland  
February 28, 2017

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**STATE OF MARYLAND**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**

<b>Program</b>	<b>CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Research &amp; Development</b>	<b>Student Aid</b>	<b>Other</b>	<b>Cluster Total</b>	<b>Total Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. DEPARTMENT OF AGRICULTURE (USDA)</b>								
Agricultural Research: Basic and Applied Research	10.001		\$ -	\$ -	\$ 658,432	\$ 658,432	\$ -	-
Plant and Animal Disease, Pest Control and Animal Care	10.025		-	-	1,405,986	1,405,986	-	-
Wildlife Service	10.028		-	-	47,296	47,296	-	-
Conservation Reserve Program	10.069		-	-	78,117	78,117	-	-
Inspection Grading and Standardization	10.162		-	-	134,028	134,028	-	-
Market Protection and Promotion	10.163		-	-	65,144	65,144	-	-
Specialty Crop Block Grant Program - Farm Bill	10.170		-	-	495,305	495,305	-	-
Grants for Agricultural Research, Special Research Grants	10.200		-	-	691,301	691,301	-	460,677
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		-	-	1,701,331	1,701,331	-	-
Sustainable Agriculture Research and Education	10.215		1,131,259	-	-	1,131,259	-	109,305
Pass-Through Northeast Sustainable Agriculture Research and Education (SARE)	10.215	ONE1525129001	5,041	-	-	5,041	-	-
Pass-Through Northeast Sustainable Agriculture Research and Education (SARE)	10.215	ONE1626629994	820	-	-	820	-	-
Pass-Through Grants - University of Vermont	10.215	GNE15-096-29001	-	-	3,743	3,743	-	-
Pass-Through Grants - University of Vermont	10.215	GNE1510429001	6,194	-	-	6,194	-	-
Pass-Through Grants - University of Vermont	10.215	GNE1408927806	9,341	-	-	9,341	-	-
Pass-Through Grants - University of Vermont	10.215	GNE1509929001	2,819	-	-	2,819	-	-
Pass-Through Grants - University of Vermont	10.215	GNE1510629001	5,011	-	-	5,011	-	-
Pass-Through Grants - University of Vermont	10.215	LNE1433829001	82,236	-	-	82,236	-	-
Pass-Through Grants - University of Vermont	10.215	LNE1534129994	38,509	-	-	38,509	-	-
Pass-Through Grants - University of Vermont	10.215	SNE150529994	-	-	23,078	23,078	-	-
Pass-Through Grants - University of Vermont	10.215	SNE140529001	-	-	12,678	12,678	-	-
1890 Institution Capacity Building Grants	10.216		-	-	1,141,173	1,141,173	-	136,212
Pass-Through Florida Agricultural and Mechanical University	10.216	FAMU#002987-C4114	-	-	6,062	6,062	-	-
Pass-Through Tennessee State University	10.216	2011-38821-30966	-	-	41,420	41,420	-	-
Pass-Through Tuskegee - Exp Learn	10.216	36-22091-346-62112	-	-	29,711	29,711	-	-
1890 Institution Capacity Building Grants	10.216		4,379	-	-	4,379	-	-
Higher Education - Institution Challenge Grants Program	10.217		-	-	6,293	6,293	-	-
Biotechnology Risk Assessment Research	10.219		163,444	-	-	163,444	-	-
Community Food Projects								
Pass-Through Health Care without Harm	10.225	Unknown	-	-	3,512	3,512	-	-
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		41,583	-	-	41,583	-	-
Consumer Data and Nutrition Research	10.253		14,859	-	-	14,859	-	-
Integrated Programs	10.303		516,213	-	-	516,213	-	219,983
Organic Agriculture Research and Extension Initiative								
Pass-Through Rutgers, The State University of New Jersey	10.307	4827	64,568	-	-	64,568	-	-
Pass-Through University of Georgia	10.307	RC293636S000872	1,412	-	-	1,412	-	-
Specialty Crop Research Initiative	10.309		3,782,375	-	-	3,782,375	-	1,954,759
Pass-Through Clemson University	10.309	17642072020386	173,737	-	-	173,737	-	-
Pass-Through University of Delaware	10.309	30381	10,160	-	-	10,160	-	-
Pass-Through Virginia Polytechnic Institute & State University	10.309	42217119113	10,335	-	-	10,335	-	-
Pass-Through Virginia Polytechnic Institute & State University	10.309	42217919113	43,412	-	-	43,412	-	-
Agricultural and Food Research Initiative (AFRI)	10.310		2,799,832	-	76,681	2,876,513	-	788,434
Pass-Through Cornell University	10.310	62426-9586	-	-	138,520	138,520	-	-
Pass-Through Cornell University	10.310	6603610281	44,764	-	-	44,764	-	-
Pass-Through Dartmouth College	10.310	R164	36,758	-	-	36,758	-	-
Pass-Through Drexel University	10.310	239646	43,995	-	-	43,995	-	-
Pass-Through Johns Hopkins University	10.310	2001656185	99,291	-	-	99,291	-	-
Pass-Through Research Foundation of State University of New York	10.310	R996607	6,244	-	-	6,244	-	-
Pass-Through University of California - Davis	10.310	20101616302	14,137	-	-	14,137	-	-
Pass-Through University of California-Riverside	10.310	S000469	39,055	-	-	39,055	-	-
Pass-Through University of Delaware	10.310	40020	4,871	-	-	4,871	-	-
Pass-Through University of Illinois	10.310	2013-04026-11	-	-	1,033	1,033	-	-
Pass-Through University of Missouri	10.310	C0003158710	73,855	-	-	73,855	-	-
Pass-Through University of Nebraska	10.310	25-6239-0235-312	-	-	29,200	29,200	-	-
Pass-Through University of Wisconsin-Madison	10.310	491K842	82,558	-	-	82,558	-	-
Beginning Farmer & Rancher Development Program	10.311		-	-	97,021	97,021	-	68,780
Crop Protection and Pest Management Competitive Grants Program	10.329		291,005	-	-	291,005	-	60,029
Pass-Through Cornell University	10.329	7398410398	44,049	-	-	44,049	-	-
Pass-Through Cornell University	10.329	7652310555	1,336	-	-	1,336	-	-

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE (USDA) (continued)</b>								
State Mediation Grants	10.435		\$ -	\$ -	\$ 78,436		\$ 78,436	\$ -
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	-	181,561		181,561	-
Crop Insurance Education in Targeted States	10.458		-	-	385,679		385,679	-
Food Safety Cooperative Agreements	10.479		-	-	55,202		55,202	-
Cooperative Extension Service	10.500		-	-	384,497		384,497	16,108
Pass-Through Kansas State University	10.500	S15097	-	-	22,092		22,092	-
Pass-Through Kansas State University	10.500	S15101	-	-	7,359		7,359	-
Pass-Through Kansas State University	10.500	S16073	-	-	17,988		17,988	-
Pass-Through Michigan State University	10.500	RC103176AT	-	-	90,912		90,912	-
Pass-Through Rutgers, The State University of New Jersey	10.500	1634458	-	-	1,121		1,121	-
Pass-Through University of California - Davis	10.500	20150078904	-	-	1,147,540		1,147,540	-
Pass-Through University of Delaware	10.500	36389	-	-	6,028		6,028	-
Pass-Through University of Nebraska	10.500	2563290086304	-	-	10,599		10,599	-
<b>Supplemental Nutritional Assistance Program Cluster (SNAP)</b>								
Supplemental Nutrition Assistance Program	10.551		-	-	1,102,997,385		1,102,997,385	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		-	-	75,742,567		75,742,567	-
<b>Total Supplemental Nutritional Assistance Program Cluster (SNAP)</b>					\$ 1,178,739,952			
<b>Child Nutrition Cluster</b>								
School Breakfast Program	10.553		-	-	70,162,924		70,162,924	-
Pass-Through - US Department of Agriculture -Office of Food and Nutrition Service	10.553	Unknown	-	-	780,012		780,012	-
National School Lunch Program	10.555		-	-	197,017,038		197,017,038	-
Special Milk Program for Children	10.556		-	-	310,177		310,177	-
Summer Food Service Program for Children	10.559		-	-	9,326,329		9,326,329	-
<b>Total Child Nutrition Cluster</b>					\$ 277,596,480			
Special Supplemental Nutrition Program - Women Infants Children	10.557		-	-	110,924,162		110,924,162	25,505,066
Child and Adult Care Food Program	10.558		-	-	59,846,001		59,846,001	-
State Administrative Expenses for Child Nutrition	10.560		-	-	4,040,909		4,040,909	-
<b>Food Distribution Cluster</b>								
Commodity Supplemental Food Program	10.565		-	-	311,624		311,624	159,928
Emergency Food Assistance Program (Administrative Costs)	10.568		-	-	1,099,037		1,099,037	-
Emergency Food Assistance Program (Food Commodities)	10.569		-	-	7,251,606		7,251,606	-
<b>Total Food Distribution Cluster</b>					\$ 8,662,267			
WIC Farmers' Market Nutrition Program (FMNP)	10.572		-	-	308,741		308,741	-
Team Nutrition Grants	10.574		-	-	261,928		261,928	-
Senior Farmers Market Nutrition Program (SFMNP)	10.576		-	-	200,588		200,588	-
Child Nutrition Discretionary Grants Limited Availability	10.579		-	-	490,530		490,530	-
Fresh Fruit and Vegetable Program	10.582		-	-	3,736,734		3,736,734	-
Child Nutrition Direct Certification Performance Awards	10.589		-	-	176,797		176,797	-
Emerging Markets Program	10.603		81,121	-	-		81,121	-
Forestry Research	10.652		118,087	-	-		118,087	-
Cooperative Forestry Assistance	10.664		-	-	1,600,857		1,600,857	-
Urban and Community Forestry Program	10.675		-	-	129,297		129,297	-
Pass-Through Virginia Polytechnic & State University	10.675	42235619113	14,131	-	-		14,131	-
Forest Legacy Program	10.676		-	-	5,757		5,757	-
Forest Stewardship Program	10.678		-	-	220,228		220,228	-
Forest Health Protection	10.680		-	-	24,932		24,932	-
International Forestry Programs	10.684		362,304	-	-		362,304	-
Technical Assistance and Training Grants								
Pass-Through Syracuse University	10.761	27433037888S01	-	-	36,034		36,034	-
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777		-	-	30,371		30,371	-
Rural Microentrepreneur Assistance Program	10.870		-	-	63,086		63,086	-
Soil Survey	10.903		58,394	-	-		58,394	-
Environmental Quality Incentives Program	10.912		-	-	703,860		703,860	-
Environmental Quality Incentives Program	10.912		-	-	1,378		1,378	-
Pass-Through University of Delaware	10.912	30453	80,847	-	-		80,847	-
Pass-Through Virginia Polytechnic Institute and State University	10.912	422401-19332	-	-	97,302		97,302	-

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE (USDA) (continued)</b>								
Agricultural Statistics Reports	10.950		\$ 170,152	\$ -	-		\$ 170,152	\$ -
Technical Agricultural Assistance	10.960		700,988	-	2,112,775		2,813,763	-
Contract / Other	10. Contract No. 14CS11130400004		55,233	-	-		55,233	-
Contract / Other	10. Contract No. COCR15043		-	-	7,244		7,244	-
Contract / Other	10. Contract No.14JV11242306124		1,435	-	-		1,435	-
Contract / Other	10. Contract No.14JV11261959021		34,265	-	-		34,265	-
Contract / Other	10.FSA-641		-	-	479		479	-
Agricultural Research Service	10.RD		6,973,538	-	-		6,973,538	82,215
Pass-Through Almond Board of California	10.RD	14POLL6VANENGELSDORP	7,320	-	-		7,320	-
Pass-Through Almond Board of California	10.RD	15POLL6VANENGELSDORP	33,780	-	-		33,780	-
The National Institute of Food and Agriculture (NIFA)	10.RD		5,736,136	-	-		5,736,136	-
Pass-Through Colorado State University	10.RD	G149012	29,871	-	-		29,871	-
Pass-Through Colorado State University	10.RD	469003	25,000	-	-		25,000	-
Pass-Through Colorado State University	10.RD	G897012	44,713	-	-		44,713	-
Pass-Through Cornell University	10.RD	7039510159	4,533	-	-		4,533	-
Pass-Through Cornell University	10.RD	7337510289	141,075	-	-		141,075	-
Pass-Through Cornell University	10.RD	7440310514	25,579	-	-		25,579	-
Pass-Through Cornell University	10.RD	678269935	28,628	-	-		28,628	-
Pass-Through Delaware State University	10.RD	35935-0	3,094	-	-		3,094	-
Pass-Through Delaware State University	10.RD	15-006HEH	1,442	-	-		1,442	-
Pass-Through Michigan State University	10.RD	RC101368UMD	36,856	-	-		36,856	-
Pass-Through, Rutgers, the State University of New Jersey	10.RD	5700NER15OHPBESTE	3,644	-	-		3,644	-
Pass-Through, Rutgers, the State University of New Jersey	10.RD	5715NER15FRPROSS	18,664	-	-		18,664	-
Pass-Through, Rutgers, the State University of New Jersey	10.RD	5718NER15RFCROSS	19,041	-	-		19,041	-
Pass-Through University of Rhode Island	10.RD	Unknown	864	-	-		864	-
Pass-Through Winrock International	10.RD	WIN	4,782	-	-		4,782	-
Pass-Through Woods Hole Oceanographic Institute	10.RD	2658-0	126,615	-	-		126,615	-
Forest Service	10.RD		58,256	-	517,930		576,186	-
Pass-Through Ohio State University	10.RD	60033025	19,699	-	-		19,699	-
Pass-Through Virginia Department of Conservation	10.RD	Unknown	3,018	-	-		3,018	-
Pass-Through Farm Pilot Project Coordination, Inc.	10.RD	14030529	13,518	-	-		13,518	-
Pass-Through Metropolitan Washington Council of Governments	10.Unknown	11-DG-11420004-224	-	-	11,526		11,526	-
<b>Total U.S. Department of Agriculture (USDA)</b>			<b>24,726,080</b>	<b>-</b>	<b>1,659,824,224</b>		<b>1,684,550,304</b>	<b>29,561,496</b>
<b>DEPARTMENT OF COMMERCE (DOC)</b>								
NOAA Mission-Related Education Awards	11.008		95	-	-		95	-
Economic Development: Technical Assistance	11.303		81,020	-	-		81,020	10,149
Interjurisdictional Fisheries Act of 1986	11.407		-	-	51,993		51,993	-
Coastal Zone Management Administration Awards	11.419		-	-	2,988,017		2,988,017	-
Coastal Zone Management Estuarine Research Reserves	11.420		-	-	686,720		686,720	-
Financial Assistance for National Centers for Coastal Ocean Science	11.426		-	-	418,003		418,003	-
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		-	-	13,416		13,416	-
Climate and Atmospheric Research	11.431		312,294	-	-		312,294	-
Pass-Through University Corporation for Atmospheric Research	11.431	Z1623378	80,832	-	-		80,832	-
National Oceanic and Atmospheric Administration (NOAA)								
Cooperative Institutes	11.432		19,084,788	-	-		19,084,788	7,547,099
NOAA Cooperative Agreements Catch Card Blue Fin Tuna Census Program	11.432		-	-	93,745		93,745	-
Marine Mammal Data Program	11.439		-	-	32,661		32,661	-
Environmental Sciences, Applications, Data and Education	11.440		622,707	-	-		622,707	467,145
Unallied Management Projects	11.454		-	-	7,847		7,847	-
Chesapeake Bay Studies	11.457		-	-	90,111		90,111	35,393
Habitat Conservation	11.463		-	-	1,314,276		1,314,276	-
Applied Meteorological Research	11.468		493,441	-	-		493,441	20,096
Congressionally Identified Awards and Projects	11.469		-	-	10,302		10,302	-
Unallied Science Program	11.472		-	-	296,575		296,575	-
Atlantic Coastal Fisheries Cooperative Management Act	11.474		-	-	180,630		180,630	-
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		-	-	23,635		23,635	-
Educational Partnership Programs	11.481		1	-	3,190,890		3,190,891	1,753,311
NOAA Programs for Disaster Relief Appropriations Act - Non-construction and Construction	11.483		1,254,794	-	-		1,254,794	125,145
State and Local Implementation Grant Program	11.549		-	-	626,736		626,736	-

The accompanying notes are an integral part of this schedule.

**STATE OF MARYLAND**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**

<b>Program</b>	<b>CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Research &amp; Development</b>	<b>Student Aid</b>	<b>Other</b>	<b>Cluster Total</b>	<b>Total Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>DEPARTMENT OF COMMERCE (DOC) (continued)</b>								
Measurement and Engineering Research and Standards	11.609		\$ 23,346,302	\$ -	\$ 151,104		\$ 23,497,406	\$ 94,190
Measurement and Engineering Research and Standards	11.609		133,187	-	-		133,187	-
Contract/ Other	11. Contract No. YA132312CN0037		3,506,656	-	-		3,506,656	819,042
Contract/ Other	11. Contract No. YA132315SE0096		-	-	22,514		-	-
Economic Development Technical Assistance	11.303		12,146	-	-		12,146	-
Economic Adjustment Assistance	11.307 011903134		-	-	637,954		637,954	-
Economic Adjustment Assistance	11.307 014903271		-	-	1,511,260		1,511,260	-
Economic Adjustment Assistance	11.307 014903420-01490342001		-	-	3,192,795		3,192,795	-
Contract/Other - NIST	11.IPA Yeo		125,681	-	-		125,681	-
Contract/Other - National Oceanic and Atmospheric Administration	11.RA-133E-15-SE-1891		21,230	-	-		21,230	-
National Institute for Standards and Technology (NIST)	11.RD		3,577,365	-	-		3,577,365	-
Pass-Through Mitre Corporation	11.RD	5111755	16,199	-	-		16,199	-
Pass-Through Mitre Corporation	11.RD	6112108	67,257	-	-		67,257	-
Pass-Through Oyster Recovery Partnership	11.RD	526002033	207,592	-	-		207,592	-
Pass-Through Prometheus Computing, LLC	11.RD	S8134109CQ0044	12,414	-	-		12,414	-
Pass-Through University of Massachusetts-Lowell	11.RD	S51700000029488	1,445	-	-		1,445	-
National Oceanic and Atmospheric Administration	11.RD		4,220,467	-	-		4,220,467	1,358,457
Pass-Through American Rivers	11.RD	UMBC Patapsco Monito	5,784	-	-		5,784	-
Pass-Through Atlantic States Marine Fisheries Commission	11.RD	ASMFS	44,839	-	-		44,839	-
Pass-Through Chesapeake Appreciation Inc.	11.RD	CAPP	33,549	-	-		33,549	-
Pass-Through Chesapeake Research Consortium	11.RD	265330	7,885	-	-		7,885	-
Pass-Through Cooperative Institute for the North Atlantic Region	11.RD	A14OAR4320158	126,519	-	-		126,519	-
Pass-Through Gulf of Maine Research Institute	11.RD	47655-0	17,890	-	-		17,890	-
Pass-Through Howard University	11.RD	00007342100003753337	18,806	-	-		18,806	-
Pass-Through Howard University	11.RD	00073421000037533375	94,636	-	-		94,636	-
Pass-Through Mississippi State University	11.RD	19100136340505	200,655	-	-		200,655	-
Pass-Through Mississippi State University	11.RD	19100136340506	395,009	-	-		395,009	-
Pass-Through Mississippi State University	11.RD	19100136343701	26,212	-	-		26,212	-
Pass-Through National Fish and Wildlife Foundation	11.RD	37133-0	29,274	-	-		29,274	-
Pass-Through Nicholls State University	11.RD	45056-0	1,667	-	-		1,667	-
Pass-Through North Pacific Research Board	11.RD	NPRB	49,196	-	-		49,196	-
Pass-Through Rutgers, The State University of New Jersey	11.RD	25054-3	39,029	-	-		39,029	-
Pass-Through Research Foundation of The City University of New York	11.RD	49173B	82,968	-	-		82,968	-
Pass-Through Research Foundation of The City University of New York	11.RD	49173-E	65,501	-	-		65,501	-
Pass-Through Southeastern Universities Research Association	11.RD	39448-0	41,461	-	-		41,461	-
Pass-Through Stratus Consulting	11.RD	STATUS	72,392	-	-		72,392	-
Pass-Through University of Alaska Fairbanks	11.RD	47054-0	221,201	-	-		221,201	-
Pass-Through University of Michigan	11.RD	32422-1	12,822	-	-		12,822	-
Pass-Through University of New Hampshire	11.RD	13017	7,696	-	-		7,696	-
Pass-Through University of Washington	11.RD	UWSC8394 BPO6242	11,255	-	-		11,255	-
Pass-Through Woods Hole Oceanographic Institute	11.RD	2658-0	405,404	-	-		405,404	-
Pass-Through Intelligent Automation, Inc.	11.Unknown	WC133R14CN0100	-	-	5,680		5,680	-
<b>Total Department of Commerce (DOC)</b>			<b>59,189,563</b>	<b>-</b>	<b>15,546,864</b>		<b>74,736,427</b>	<b>12,230,027</b>
<b>DEPARTMENT OF DEFENSE (DOD)</b>								
Procurement Technical Assistance for Business Firms	12.002		-	-	35,260		35,260	-
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		-	-	868,341		868,341	-
Collaborative Research and Development	12.114		-	-	4,662		4,662	-
Electronic Absentee Systems for Elections	12.217		-	-	32,986		32,986	-
EASE - Effective Absentee System of Election 2.0	12.219		-	-	47,529		47,529	-
Basic and Applied Scientific Research	12.300		11,606,419	-	-		11,606,419	2,473,808
Pass-Through Carnegie-Mellon University	12.300	1141221258513	372,387	-	-		372,387	-
Pass-Through Duke University	12.300	14ONR1006	168,282	-	-		168,282	-
Pass-Through George Mason University	12.300	E2034441	194,487	-	-		194,487	-
Pass-Through George Washington University	12.300	15S09	85,931	-	-		85,931	-
Pass-Through Johns Hopkins University	12.300	2000869431	73,029	-	-		73,029	-
Pass-Through Texas A & M University	12.300	99S120303	23,434	-	-		23,434	-
Pass-Through University of California-San Diego	12.300	66904040	95,156	-	-		95,156	-
Pass-Through University of Utah	12.300	10025908UMD	210,263	-	-		210,263	-
Pass-Through University of Washington	12.300	UWSC6063	184,855	-	-		184,855	-
Pass-Through Utah State University	12.300	15045901	39,928	-	-		39,928	-

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF DEFENSE (DOD) (continued)</b>								
Basic and Applied Scientific Research	12.300		\$ 1,114,734	\$ -	\$ -		\$ 1,114,734	\$ 48,314
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330	ONR-FOA-15-0002	-	-	49,939		49,939	-
Scientific Research - Combating Weapons of Mass Destruction	12.351		3,706,309	-	-		3,706,309	1,545,860
ROTC Language and Culture Training Grants								
Pass-Through Institute of International Educations, Inc.	12.357	Unknown	-	-	178,211		178,211	-
National Guard Military Operations and Maintenance (O&M) Projects	12.401		-	-	20,554,987		20,554,987	-
National Guard Challenge Program	12.404		-	-	2,683,747		2,683,747	-
Military Medical Research and Development	12.420		479,376	-	-		479,376	67,380
Pass-Through Florida State University	12.420	R01703	18,908	-	-		18,908	-
Pass-Through University of Washington	12.420	UWSC8780	11,975	-	-		11,975	-
Military Medical Research and Development	12.420		38	-	-		38	-
Basic Scientific Research	12.431		10,696,388	-	-		10,696,388	1,292,911
Pass-Through Duke University	12.431	3130591	135,498	-	-		135,498	-
Pass-Through Duke University	12.431	111ARPA1008	276,592	-	-		276,592	-
Pass-Through Johns Hopkins University	12.431	124850	200,492	-	-		200,492	-
Pass-Through Niels Bohr Institute	12.431	50650050LARPA	27,998	-	-		27,998	-
Pass-Through Pennsylvania State University	12.431	4021UMUSA0525	25	-	-		25	-
Pass-Through Princeton University	12.431	SUB0000082	284,514	-	-		284,514	-
Pass-Through Rice University	12.431	R16541	5,334	-	-		5,334	-
Pass-Through University of California - Davis	12.431	20130104502	341,206	-	-		341,206	-
Basic Scientific Research	12.431		27,642	-	-		27,642	-
The Language Flagship Grants to Institutions of Higher Education								
Pass-Through Institute of International Education	12.550	2340UMD3PERCAP083P01	-	-	181,354		181,354	-
Pass-Through Institute of International Education	12.550	0054UMCP13ARA280PO1	-	-	17,422		17,422	-
Pass-Through Institute of International Education	12.550	0054UMCP13PER280PO2	-	-	33,517		33,517	-
Pass-Through Institute of International Education	12.550	0054UMCP13SSA280PO3	-	-	48,411		48,411	-
Pass-Through Institute of International Education	12.550	0054UMCP13SSP280PO4	-	-	20,675		20,675	-
Pass-Through Institute of International Education	12.550	NSEPU631073UMDARA	-	-	307,680		307,680	-
Pass-Through Institute of International Education	12.550	NSEPU631073UMDNFLC	-	-	5,204		5,204	-
Pass-Through Institute of International Education	12.550	NSEPU631073UMDPER	-	-	289,983		289,983	-
Pass-Through Institute of International Education	12.579	2603UMBC4LTC-LT4-P01	-	-	66,779		66,779	10,929
Pass-Through Institute of International Education	12.579	2603-UMBC-4LTLCT5P02	-	-	137,131		137,131	14,795
Centers for Academic Excellence	12.598		6	-	-		6	-
Economic Adjustment Assistance for State Governments	12.617		-	-	6,614,918		6,614,918	-
Basic, Applied, and Advanced Research in Science and Engineering	12.630		337,499	-	-		337,499	-
Pass-Through Academy of Applied Science	12.630	16030913	-	-	7,439		7,439	-
Basic, Applied, Advanced Research in Science & Engineering	12.630		470,504	-	-		470,504	137,150
Air Force Defense Research Sciences Program	12.800		6,771,496	-	-		6,771,496	1,189,451
Pass-Through Massachusetts Institute of Technology	12.800	5710003636	220,597	-	-		220,597	-
Pass-Through Massachusetts Institute of Technology	12.800	5710003628	457,038	-	-		457,038	-
Pass-Through Michigan Technological University	12.800	P0094671	200,465	-	-		200,465	-
Pass-Through Northwestern University	12.800	SP0032777PROJ0008739	69,324	-	-		69,324	-
Pass-Through Pennsylvania State University	12.800	4459UMAFOSR0158	66,756	-	-		66,756	-
Pass-Through Pennsylvania State University	12.800	4789UMAFOSR0004	94,161	-	-		94,161	-
Pass-Through The Regents of The University of Colorado - Boulder	12.800	1552228	250,097	-	-		250,097	-
Pass-Through University of Connecticut	12.800	70307	155,811	-	-		155,811	-
Pass-Through University of New Mexico	12.800	271470871D	334,389	-	-		334,389	-
Pass-Through University of Virginia	12.800	GG11604141695	58,099	-	-		58,099	-
Pass-Through University of Washington	12.800	UWSC7986	624,187	-	-		624,187	-
Pass-Through Virginia Polytechnic Institute & State University	12.800	45017419113	131,799	-	-		131,799	-
Air Force Defense Research Sciences Program	12.800		534,768	-	-		534,768	-
Language Grant Program	12.900		-	-	5,000		5,000	-
Mathematical Sciences Grant Program	12.901		-	-	980,939		980,939	-
Pass-Through Baltimore City Public Schools	12.901	Unknown	-	-	23,552		23,552	-
GenCyber Grants Program	12.903		-	-	1,081		1,081	-
Research and Technology Development	12.910		2,862,180	-	-		2,862,180	792,443
Pass-Through Bae Systems	12.910	866125	60,221	-	-		60,221	-
Pass-Through Bae Systems	12.910	866246	37,291	-	-		37,291	-

The accompanying notes are an integral part of this schedule.



**STATE OF MARYLAND**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF DEFENSE (DOD) (continued)</b>								
Contract / Other Army IPA	12. IPA No. 14001201		\$ -	\$ -	\$ 34,746		\$ 34,746	\$ -
Naval Air Systems Command Fuels Research/Analytical Chemist	12. Unknown	N00178-05-D-4395-M801	-	-	17,000		17,000	-
Congressionally Directed Assistance	12.599		375,935	-	-		375,935	252,580
Mathematical Sciences Grants Program	12.901		169,181	-	-		169,181	-
Contract / Other Army Contract	12.Contract No. F910110D0001		43,946	-	-		43,946	-
Contract / Other Army Contract	12.Contract No. F910110D00010004		6,029	-	-		6,029	-
Contract / Other Army Contract	12.Contract No. F910115D00010003		17	-	-		17	-
Contract / Other Army Contract	12.Contract No. W15QKN16F1010		79,781	-	-		79,781	-
Contract / Other Army Contract	12.Contract No. W912DR12P0144		-	-	89		89	-
Contract / Other Army Contract	12.Contract No. W912HQ15C004		175,958	-	-		175,958	10,448
Contract / Other - National Security Agency	12.Contract No.H9823014C0137		176,137	-	-		176,137	-
Pass-Through University of California - Berkeley	12.D11PC20061	00008592	24,356	-	-		24,356	-
Pass-Through Massachusetts Institute of Technology	12.D15PC00242	5710004005	46,661	-	-		46,661	-
Contract / Other - National Security Agency	12.H98230-11-C-0300		474,061	-	-		474,061	-
Pass-Through Stevens Institute of Technology	12.HQ003413D0004	15123992	10,000	-	-		10,000	-
Contract/Other - United States Army Medical Command	12.IPA		-	-	201,913		201,913	-
Contract/Other - Defense Advanced Research Projects Agency	12.IPA No. 10092424		359,317	-	-		359,317	-
Contract / Other Army IPA	12.IPA No. 140012		-	-	8,995		8,995	-
Contract/Other - Defense Advanced Research Projects Agency	12.IPA No. 1402763		192,968	-	-		192,968	-
Contract/Other - Defense Advanced Research Projects Agency	12.IPA No. 1402763S		40,647	-	-		40,647	-
Contract/Other - United States Navy IPA	12.IPA No.N6659612IPA0004		33,988	-	-		33,988	-
Contract / Other - National Security Agency	12.IPA-Nicholas		15,738	-	-		15,738	-
Contract/Other - United States Naval Academy Contract	12.N00189-P-0952		30,647	-	-		30,647	-
Contract/Other - Defense Advanced Research Projects Agency	12.N66001-13-C-4023		4,058,432	-	-		4,058,432	861,828
Pass-Through Army Test and Evaluation Command (ATEC)	12.N6833513C0201	201401	74	-	-		74	-
Pass-Through FlexEl	12.N683513C0358	12123357	122,047	-	-		122,047	-
Pass-Through Galois	12.RD	15082412	14,620	-	-		14,620	-
Pass-Through George Mason University	12.RD	E2028502	128,842	-	-		128,842	-
Pass-Through University of Arizona	12.RD	Y554530	96,633	-	-		96,633	-
Pass-Through University of Michigan	12.RD	3002565439	91,051	-	-		91,051	-
Pass-Through University of New Mexico	12.RD	433520871D	117,312	-	-		117,312	-
Department of the Army, Office of the Chief of Engineers	12.RD		716,555	-	-		716,555	18,720
Pass-Through The Geneva Foundation	12.RD	S-1399-01	108,380	-	-		108,380	-
Pass-Through The Geneva Foundation	12.RD	S-1349-01	17,214	-	-		17,214	-
Pass-Through The Johns Hopkins University Applied Physics Laboratory	12.RD	129655	20,237	-	-		20,237	-
U.S. Army, Material Command	12.RD		117,476	-	-		117,476	-
U.S. Army, Medical Command	12.RD		6,108,256	-	-		6,108,256	1,048,975
Pass-Through Academy of Applied Science	12.RD	15-90	2,100	-	-		2,100	-
Pass-Through Academy of Applied Science	12.RD	15-91	2,100	-	-		2,100	-
Pass-Through Creatv MicroTech Incorporated	12.RD	CRE-UMB-01	124,221	-	-		124,221	-
Pass-Through Denver Health and Hospital Authority	12.RD	FY16.794.004	52,238	-	-		52,238	-
Pass-Through Health Research, Inc.	12.RD	Unknown	5,000	-	-		5,000	-
Pass-Through Henry M Jackson Foundation	12.RD	2588	442,297	-	-		442,297	-
Pass-Through Henry M Jackson Foundation	12.RD	715139	397,779	-	-		397,779	-
Pass-Through Johns Hopkins University	12.RD	2000857890	77,996	-	-		77,996	-
Pass-Through Johns Hopkins University	12.RD	2001205111	508,612	-	-		508,612	-
Pass-Through Johns Hopkins University	12.RD	2002478761	2,500	-	-		2,500	-
Pass-Through Medical University of South Carolina	12.RD	MUSC14-023	52,345	-	-		52,345	-
Pass-Through National Trauma Institute	12.RD	NTI-NTRR15 06	15,344	-	-		15,344	-
Pass-Through Sanaria Incorporated	12.RD	Unknown	382,325	-	-		382,325	-
Pass-Through University of Alabama at Birmingham	12.RD	000507860-005	6,664	-	-		6,664	-
Pass-Through University of California San Diego	12.RD	10291742	63,552	-	-		63,552	-
Pass-Through University of Pittsburgh	12.RD	0004729	123,653	-	-		123,653	-
Pass-Through University of Pittsburgh	12.RD	0043845-8	42,377	-	-		42,377	-
Pass-Through University of Pittsburgh	12.RD	0046641(411447-2)	151,306	-	-		151,306	-
Pass-Through Wake Forest University	12.RD	WFUHS 441040 CTA-10	137,451	-	-		137,451	-
Pass-Through Wyle Integrated Science Engineering	12.RD	T72551	286,895	-	-		286,895	-
Pass-Through Carbon Solutions, Inc.	12.RD	14092655	119,795	-	-		119,795	-
Pass-Through BAE Systems Advance Information Technologies	12.RD	Unknown	624,524	-	-		624,524	-
Pass-Through Energetics Technology Center	12.RD	0174	83,267	-	-		83,267	-

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF DEFENSE (DOD) (continued)</b>								
Pass-Through General Dynamics	12.RD	40212299	\$ 1,816	\$ -	-	-	\$ 1,816	\$ -
Pass-Through International Business Machine	12.RD	5004777297	181,867	-	-	-	181,867	-
Department of the Navy, Office of Chief of Naval Research	12.RD		1,851,068	-	-	-	1,851,068	-
Pass-Through Business Higher Education Forum	12.RD	N000014-14-1-0728	6,885	-	-	-	6,885	-
Pass-Through Enterprise Sciences, Inc.	12.RD	N00014-11-C-0469	9,790	-	-	-	9,790	-
Pass-Through Patuxent Partnership	12.RD	15103238	49,402	-	-	-	49,402	-
Pass-Through Perceptronics Solutions	12.RD	15082623	8,098	-	-	-	8,098	-
Pass-Through United Technologies Corporation	12.RD	2602735	59,227	-	-	-	59,227	-
Pass-Through United Technologies Research Center	12.RD	2603472	29,112	-	-	-	29,112	-
Pass-Through University of South Carolina	12.RD	41254-0	31,560	-	-	-	31,560	-
Pass-Through Invocon, Inc.	12.RD	57400012015	19,126	-	-	-	19,126	-
Pass-Through Materials Research & Design Inc.	12.RD	AW2802UMD	17,567	-	-	-	17,567	-
Pass-Through The Regents of The University of Colorado - Boulder	12.RD	1552228	11,595	-	-	-	11,595	-
Department of the Air Force, Material Command	12.RD		2,031,759	-	-	-	2,031,759	133,611
Pass-Through Intelligent Fusion Technology, Inc.	12.RD	FA9453-14-C-0016	125,689	-	-	-	125,689	-
Pass-Through Centeye Inc.	12.RD	PCYE1406031	84,857	-	-	-	84,857	-
Pass-Through Massachusetts Institute of Technology	12.RD	7000223512	1,281	-	-	-	1,281	-
National Security Agency	12.RD		349,646	-	-	-	349,646	-
Pass-Through University Technical Services Inc.	12.RD	SRA UTS/UMBC ROBUCCI	31,777	-	-	-	31,777	-
Pass-Through Johns Hopkins University	12.RD	HLTTO815	119,961	-	-	-	119,961	-
Advanced Research Projects Agency:	12.RD		1,250,131	-	-	-	1,250,131	716,628
Pass-Through Adams Communications & Engineering Technology, Inc.	12.RD	R23GICE029	58,043	-	-	-	58,043	-
Pass-Through BAE Systems	12.RD	861358	143,844	-	-	-	143,844	-
Pass-Through Duke University	12.RD	15DARPA1040	36,606	-	-	-	36,606	-
Pass-Through Georgia Institute of Technology	12.RD	RE314G2	48,642	-	-	-	48,642	-
Pass-Through Heron Systems, Inc.	12.RD	110000145	180,596	-	-	-	180,596	-
Pass-Through Kitware, Inc.	12.RD	K00130600S01	245,358	-	-	-	245,358	-
Pass-Through Massachusetts Institute of Technology	12.RD	5710003227	55,670	-	-	-	55,670	-
Pass-Through MicroPet, Inc.	12.RD	15061994	161,662	-	-	-	161,662	-
Pass-Through Perceptronics Solution	12.RD	1077	28,072	-	-	-	28,072	-
Pass-Through Raytheon BBN Technologies	12.RD	14544	106,418	-	-	-	106,418	-
Pass-Through University of California, Irvine	12.RD	20143041	142,178	-	-	-	142,178	-
Pass-Through University of Missouri - Columbia	12.RD	C000432994	6,988	-	-	-	6,988	-
Pass-Through University of Pennsylvania	12.RD	15596	156,744	-	-	-	156,744	-
Pass -Through Vencore Labs, Inc DBA Applied Communication Sciences	12.RD	2738	94,378	-	-	-	94,378	-
Pass -Through Vencore Labs, Inc DBA Applied Communication Sciences	12.RD	PO0008779	1,000	-	-	-	1,000	-
Pass-Through University of Hawaii	12.RD	Z10091090	10,805	-	-	-	10,805	-
Pass-Through Cooperative Ecosystem Studies Units	12.RD	CESU	126,151	-	-	-	126,151	-
Pass-Through Henry M Jackson Foundation	12.RD	2891	18,991	-	-	-	18,991	-
Other Department of Defense	12.RD		45,328,165	-	-	-	45,328,165	2,938,436
Pass-Through Battelle Memorial Institute	12.RD	US001-0000488904	41,204	-	-	-	41,204	-
Pass-Through Brimrose Corporation of America	12.RD	Brimrose/UMBC Sub	139,015	-	-	-	139,015	-
Pass-Through Brown University	12.RD	00000792	24,949	-	-	-	24,949	-
Pass-Through CoolCad Electronics	12.RD	14030669	72,489	-	-	-	72,489	-
Pass-Through Duke University	12.RD	3130638	221,484	-	-	-	221,484	-
Pass-Through Engility Corporation	12.RD	PO000756601	86,957	-	-	-	86,957	-
Pass-Through Enig Associates	12.RD	0509UOFMD001	54,860	-	-	-	54,860	-
Pass-Through George Mason University	12.RD	E2028431	4,658	-	-	-	4,658	-
Pass-Through Georgetown University	12.RD	RX4302706UMD	6,684	-	-	-	6,684	-
Pass-Through High Performance Technologies	12.RD	14463PETTTUMD	12,515	-	-	-	12,515	-
Pass-Through In-Department Engineering Corporation	12.RD	UMDRMS00315SCA	75,107	-	-	-	75,107	-
Pass-Through KeraNetics	12.RD	15010067	176,237	-	-	-	176,237	-
Pass-Through Mitre Corporation	12.RD	5111755	13,588	-	-	-	13,588	-
Pass-Through Raytheon Company (Includes Machlett Labs)	12.RD	9500010745	194,368	-	-	-	194,368	-
Pass-Through Rice University	12.RD	R16982	12,277	-	-	-	12,277	-
Pass-Through Technical Data Analysis, Inc	12.RD	204400101	6,594	-	-	-	6,594	-
Pass-Through Techno-Sciences, Inc	12.RD	P39612UMD01	304	-	-	-	304	-
Pass-Through Universal Technology Corporation	12.RD	15S760022C1	95,941	-	-	-	95,941	-
Pass-Through University of Hawaii	12.RD	MA150050	99,257	-	-	-	99,257	-
Pass-Through University of Michigan	12.RD	3003276094	41,758	-	-	-	41,758	-
Pass-Through Virginia Polytechnic Institute and State University	12.RD	43295719113	38,092	-	-	-	38,092	-
Pass-Through Zeteo Tech LLC	12.RD	16030680	58,463	-	-	-	58,463	-

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF DEFENSE (DOD) (continued)</b>								
Contract other	12.Unknown		\$ -	\$ -	\$ 99,522		\$ 99,522	\$ -
Pass-Through Texas Technical University	12.Unknown	FA08903-12-C-0008	-	-	30,076		30,076	-
Pass-Through Creare LLC	12.W81XWH13C0194	71390	-	-	45,513		45,513	-
Pass-Through Henry Jackson Foundation	12.W81XWH1420134	824618	167,054	-	-		167,054	-
Contract/Other - United States Army	12.W911NF-11-2-0074		18,048	-	-		18,048	-
Pass-Through BAE Systems	12.W911QX13C0001	AFS140102	16,777	-	-		16,777	-
Contract / Other Environmental Security Technology Contract	12.W912HQ-12-C-0006		226,452	-	-		226,452	44,037
Contract / Other Strategic Environmental Research and Development Program (SERDP)	12.W912HQ-14-P-0111		43,004	-	-		43,004	-
Contract/Other - United States Army	12.W9132V-15-0004		25,965	-	-		25,965	-
<b>Total Department of Defense (DOD)</b>			<b>116,991,351</b>	<b>-</b>	<b>33,634,601</b>		<b>150,625,952</b>	<b>13,598,304</b>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>								
Supportive Housing for Persons with Disabilities	14.181		-	-	1,735,107		1,735,107	-
<b>Section 8 Project-Based Cluster</b>								
Section 8 Housing Assistance Payments Program	14.195		-	-	199,600,783		199,600,783	-
Lower Income Housing Assistance Program - Section 8 Moderate Rehabilitation	14.856		-	-	314,021		314,021	-
<b>Total Section 8 Project-Based Cluster</b>						\$ 199,914,804		
Community Development Block Grants/Entitlement Grants	14.218		-	-	13,358		13,358	-
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		-	-	20,203,760		20,203,760	16,314,543
Emergency Solutions Grant Program	14.231		-	-	989,505		989,505	970,284
Supportive Housing Program	14.235		-	-	435,292		435,292	-
HOME Investment Partnership Program	14.239		-	-	5,899,583		5,899,583	-
Housing Opportunities for Persons with AIDS	14.241		-	-	1,376,885		1,376,885	912,734
Pass-Through Baltimore City Department of Housing and Community Development	14.241	36897	-	-	316,052		316,052	-
Pass-Through Baltimore City Department of Housing and Community Development	14.241	36473	-	-	5,708		5,708	-
Continuum of Care Program	14.267		-	-	4,360,544		4,360,544	-
Appalachian Economic Development Initiative	14.270		-	-	830		830	-
Fair Housing Assistance Program: State and Local	14.401		-	-	255,300		255,300	-
General Research and Technology Activity	14.506		15,104	-	-		15,104	-
Section 8 Housing Choice Vouchers	14.871		-	-	16,776,796		16,776,796	-
Healthy Homes Production Program	14.913		686	-	-		686	-
Office of Healthy Homes and Lead Hazard Control	14.RD		111,939	-	-		111,939	27,957
Department of Housing and Urban Development	14.Unknown		-	-	6,425,932		6,425,932	-
<b>Total Department of Housing and Urban Development</b>			<b>127,729</b>	<b>-</b>	<b>258,709,456</b>		<b>258,837,186</b>	<b>18,225,518</b>
<b>US DEPARTMENT OF INTERIOR (DOI)</b>								
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		-	-	857,431		857,431	-
Abandoned Mine Land Reclamation (AMLR) Program	15.252		-	-	1,864,345		1,864,345	-
Bureau of Ocean Energy Management (BOEM)								
Environmental Studies (ES)	15.423		-	-	568,088		568,088	-
Marine Minerals Activities - Hurricane Sandy	15.424		-	-	130,696		130,696	-
<b>Fish and Wildlife Cluster</b>								
Wildlife Restoration and Basic Hunter Education	15.611		-	-	5,003,286		5,003,286	-
Sport Fish Restoration	15.605		-	-	5,316,732		5,316,732	-
<b>Total Fish and Wildlife Cluster</b>						\$ 10,320,018		
Fish & Wildlife Management Assistance	15.608		-	-	94,738		94,738	-
Coastal Wetlands Planning, Protection and Restoration Act	15.614		-	-	18,250		18,250	-
Cooperative Endangered Species Conservation Fund	15.615		-	-	52,415		52,415	-
Clean Vessel Act	15.616		-	-	336,450		336,450	-
Sportfishing and Boating Safety Act	15.622		-	-	940,342		940,342	-
North American Wetlands Conservation Fund	15.623		-	-	494,649		494,649	-
Landowner Incentive	15.633		-	-	44,155		44,155	-
State Wildlife Grants	15.634		-	-	627,618		627,618	-

The accompanying notes are an integral part of this schedule.

**STATE OF MARYLAND**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>US DEPARTMENT OF INTERIOR (DOI) (continued)</b>								
Migratory Bird Joint Ventures								
Pass-Through Mississippi State University	15.637	19100033129006	\$ 19,409	\$ -	\$ -		\$ 19,409	\$ -
Service Training and Technical Assistance (Generic Training)	15.649		-	-	16,736		16,736	-
Research Grants (Generic)	15.650		-	-	10,629		10,629	-
Endangered Species Conservation – Recovery Implementation Funds	15.657		-	-	29,338		29,338	-
Endangered Species - Candidate Conservation Action Funds	15.660		-	-	17,404		17,404	-
Great Lakes Restoration	15.662		6,780	-	-		6,780	2,282
Hurricane Sandy Disaster Relief Activities- FWS	15.677		-	-	53,723		53,723	-
Assistance to State Water Resources Research Institutes	15.805		302,855	-	-		302,855	24,431
Pass-Through Maryland Water Resources Research Center	15.805	G11AP20084	-	-	5,958		5,958	-
US Geological Survey: Research and Data Collection	15.808		228,039	-	57,287		285,326	-
Pass-Through University of California - Santa Barbara	15.808	KK1548	24,548	-	-		24,548	-
National Cooperative Geologic Mapping Program	15.810		-	-	64,918		64,918	-
National Geological and Geophysical Data Preservation Program	15.814		-	-	49,877		49,877	-
National Land Remote Sensing Education Outreach and Research	15.815		-	-	23,160		23,160	-
Historic Preservation Fund Grants-In-Aid	15.904		-	-	821,271		821,271	169,675
Outdoor Recreation - Acquisition, Development and Planning.	15.916		-	-	1,395,341		1,395,341	-
Rivers, Trails, and Conservation Assistance	15.921		43,480	-	-		43,480	-
NPS - National Maritime Heritage Grant Program	15.925		-	-	89,597		89,597	-
Chesapeake Bay Gateways Network	15.930		237,275	-	-		237,275	-
National Trails System Project	15.935		-	-	47,238		47,238	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		196,921	-	10,470		207,391	-
Pass-Through University of Hawaii	15.945	Unknown	4,095	-	-		4,095	-
Historic Preservation Fund Grants to Provide Disaster Relief to Historic Properties Damaged by Hurricane Sandy	15.957		-	-	406,125		406,125	252,609
Contract / Other IPA	15. IPA No. 1602378		187,671	-	-		187,671	-
National Park Service	15.RD		231,366	-	-		231,366	-
Pass-Through Piedmont South Atlantic Cooperative Ecosystem	15.RD	P13AC00443	5,517	-	-		5,517	-
Pass-Through University of Texas at Austin	15.RD	46196-2	35,040	-	-		35,040	-
Fish and Wildlife Service	15.RD		47,228	-	-		47,228	25,884
Pass-Through Florida Fish & Wildlife Commission	15.RD	13064	8,989	-	-		8,989	-
Pass-Through Rate Species Conservatory Foundation	15.RD	RSA RSCF/UMBC LOHR	17,098	-	-		17,098	-
U.S. Geological Survey	15.RD		110,696	-	-		110,696	-
Pass-Through Cooperative Ecosystem Studies Units	15.RD	CESU	296,836	-	-		296,836	-
Pass-Through Gallaudet University	15.RD	38949-1	1,459	-	-		1,459	-
Pass-Through Maryland Water Resources Research Center	15.RD	G11AP20084	9,067	-	-		9,067	-
Other Department of Interior - Research and Development	15.RD		4,251	-	-		4,251	-
Pass-Through University of Richmond	15.RD	39351-0	16,874	-	-		16,874	-
<b>Total US Department of Interior (DOI)</b>			<b>2,035,494</b>	<b>-</b>	<b>19,448,267</b>		<b>21,483,761</b>	<b>474,881</b>
<b>DEPARTMENT OF JUSTICE (DOJ)</b>								
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	16.004		-	-	121,907		121,907	-
Sexual Assault Services Formula	16.017		-	-	361,334		361,334	342,923
Community Based Violence Prevention Program	16.123		-	-	488,413		488,413	488,413
Juvenile Accountability Block Grants	16.523		-	-	66,320		66,320	60,690
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	-	99,527		99,527	29,988
Juvenile Justice and Delinquency Prevention: Allocation to States Part E - Developing, Testing and Demonstrating Promising New Programs	16.541		169,697	-	-		169,697	81,741
Missing Children's assistance	16.543		-	-	333,786		333,786	-
State Justice Statistics Program for Statistical Analysis Centers	16.550		-	-	40,221		40,221	-
National Criminal History Improvement Program (NCHIP)	16.554		-	-	107,038		107,038	-
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		1,157,447	-	89,027		1,246,474	490,301
Pass-Through Baltimore County Public Schools	16.560	PR16134472-1	-	-	76,762		76,762	-
Pass-Through Baltimore County Public Schools	16.560	RGA-121-15	-	-	94,211		94,211	-
Crime Victim Assistance	16.575		-	-	10,266,187		10,266,187	9,126,363
Crime Victim Compensation	16.576		-	-	2,036,569		2,036,569	-
Drug Court Discretionary Grant Program	16.585		-	-	161,013		161,013	-

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STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF JUSTICE (DOJ) (continued)</b>								
Violence Against Women Formula Grants	16.588		\$ -	\$ -	\$ 2,770,272		\$ 2,770,272	\$ 2,318,083
Residential Substance Abuse Treatment for State Prisoners	16.593		-	-	256,976		256,976	51,112
State Criminal Alien Assistance Program	16.606		-	-	1,240,130		1,240,130	-
Project Safe Neighborhoods	16.609		-	-	258,457		258,457	-
Special Data Collections and Statistical Studies	16.734		-	-	22,663		22,663	-
PREA Program: Demonstration Projects to Establish "Zero Tolerance"								
Cultures for Sexual Assault in Correctional Facilities	16.735		-	-	24,240		24,240	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738		-	-	5,698,165		5,698,165	4,065,822
DNA Backlog Reduction Program	16.741		-	-	740,238		740,238	51,947
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		-	-	173,118		173,118	88,834
Support for Adam Walsh Act Implementation Grant Program	16.750		-	-	99,943		99,943	-
Edward Byrne Memorial Competitive Grant Program	16.751		-	-	17,750		17,750	-
Harold Rogers Prescription Drug Monitoring Program	16.754		-	-	408,242		408,242	-
Second Chance Act Reentry Initiative	16.812		-	-	7,365		7,365	-
NICS Act Record Improvement Program	16.813		-	-	234,160		234,160	-
John R. Justice Prosecutors and Defenders Incentive Act	16.816		-	-	28,506		28,506	-
Equitable Sharing Program	16.922		-	-	1,450,812		1,450,812	-
Contract / Other	16.Contract No. 15031037		126,514	-	-		126,514	-
Contract / Other National Institute of Justice	16.Contract No. 2041JR3205		27,469	-	-		27,469	-
Contract / Other	16.Contract No. DJF151200K0001725		2,808,375	-	-		2,808,375	81,394
Contract / Other FBI	16.Contract No. DJF151200V0010066		188,207	-	-		188,207	-
Contract / Other IPA	16.IPA No. 2016BJR1281		36,299	-	-		36,299	-
Pass-Through Westat Corporation	16.RD	6303S01	32,044	-	-		32,044	-
Bureau of Justice Assistance	16.RD		48,207	-	-		48,207	-
Pass-Through Office of the Mayor, Baltimore Maryland	16.RD	2012-AJ-BX-0014	46,344	-	-		46,344	-
Pass-Through University of Colorado	16.RD	2014-DJ-BX-0792	21,991	-	-		21,991	-
Contract / Other	16.Unknown		-	-	522,238		522,238	-
Contract / Other	16.Unknown		-	-	235		235	-
<b>Total Department of Justice (DOJ)</b>			<b>4,662,594</b>	<b>-</b>	<b>28,874,791</b>		<b>33,537,385</b>	<b>17,690,176</b>
<b>DEPARTMENT OF LABOR (DOL)</b>								
Labor Force Statistics	17.002		-	-	1,082,074		1,082,074	-
Compensation and Working Conditions	17.005		-	-	215,957		215,957	-
<b>Employment Service Cluster</b>								
Employment Service/Wagner-Peyser Funded Activities	17.207		-	-	9,989,652		9,989,652	-
Disabled Veterans' Outreach Program (DVOP)	17.801		-	-	1,860,693		1,860,693	-
Local Veterans' Employment Representative Program	17.804		-	-	1,240,450		1,240,450	-
<b>Total Employment Service Cluster</b>						\$ 13,090,795		
Unemployment Insurance	17.225		-	-	667,812,670		667,812,670	-
Senior Community Service Employment Program	17.235		-	-	673,629		673,629	-
Trade Adjustment Assistance	17.245		-	-	3,085,860		3,085,860	-
<b>WIA/WIOA Cluster</b>								
Workforce Investment Act: Adult Program	17.258		-	-	9,823,945		9,823,945	-
Workforce Investment Act: Youth Activities	17.259		-	-	11,597,023		11,597,023	-
WIA/WIOA Dislocated Worker Formula Grants	17.278		-	-	12,173,928		12,173,928	-
<b>Total WIA/WIOA Cluster</b>						\$ 33,594,896		
Workforce Investment Act: Dislocated Workers	17.260		-	-	2,643,972		2,643,972	-
Work Opportunity Tax Credit Program	17.271		-	-	268,179		268,179	-
Temporary Labor Certification for Foreign Workers	17.273		-	-	666,025		666,025	-
WIOA National Dislocated Worker Grants / WIA National								
Emergency Grants	17.277		-	-	2,265,304		2,265,304	-
WIA/WIOA Dislocated Worker National Reserve Demonstration Grants	17.280		-	-	725,948		725,948	-
WIA/WIOA Dislocated Worker National Reserve Technical								
Assistance and Training	17.281		-	-	48,477		48,477	-
Trade Adjustment Assistance Community College and Career Training Grants	17.282		-	-	154,289		154,289	-
Occupational Safety and Health State Program	17.503		-	-	3,517,000		3,517,000	-
Consultation Agreements	17.504		-	-	950,793		950,793	-

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF LABOR (DOL) (continued)</b>								
Mine Health and Safety Grants	17.600		\$ -	\$ -	\$ 19,897		\$ 19,897	\$ -
Pass-Through Anne Arundel Community College	17.RD	TC-22520-11-60-A-24	21,647	-	-		21,647	-
Pass-Through Montgomery College	17.RD	TC-22520-11-60-A-24	11,200	-	-		11,200	-
Contract / Other	17.Unknown		-	-	1,373,148		1,373,148	-
<b>Total Department of Labor (DOL)</b>			<b>32,847</b>	<b>-</b>	<b>732,188,913</b>		<b>732,221,760</b>	<b>-</b>
<b>US DEPARTMENT OF STATE (DOS)</b>								
Academic Exchange Programs - Hubert H. Humphrey Fellowship Program								
Pass-Through Institute of International Education	19.010	3067UMDSECAGD15CA101	-	-	182,547		182,547	-
Antiterrorism Assistance - Domestic Training Programs	19.030		-	-	635,920		635,920	-
Pass-Through Eurasia Foundation	19.900	W15-1016	-	-	7,229		7,229	-
Contract / Other	19.Contract No. SIN65015GR800		-	-	99,979		99,979	-
Department of State - Other	19.RD		14,997	-	-		14,997	-
<b>Total Department of State (DOS)</b>			<b>14,997</b>	<b>-</b>	<b>925,675</b>		<b>940,672</b>	<b>-</b>
<b>DEPARTMENT OF TRANSPORTATION (DOT)</b>								
Airport Improvement Program	20.106		-	-	20,826,874		20,826,874	-
Aviation Research Grants	20.108		201,581	-	-		201,581	-
Highway Research and Development Program	20.200		-	-	208,548		208,548	-
<b>Highway Planning and Construction Cluster</b>								
Highway Training and Education	20.205		-	-	534,180,140		534,180,140	36,483,307
Recreational Trails Program	20.219		-	-	1,248,796		1,248,796	-
Appalachian Development Highway System	23.003		-	-	1,016,358		1,016,358	1,009,937
<b>Total Highway Planning and Construction Cluster</b>						\$ 536,445,294		
Highway Training and Education	20.215		8,630	-	38,628		47,258	-
Motor Carrier Safety Assistance	20.218		-	-	1,151,728		1,151,728	-
Performance and Registration Information Systems Management	20.231		-	-	223,671		223,671	-
Commercial Driver's License Program Improvement Grant	20.232		-	-	1,837		1,837	-
Railroad Development	20.314		-	-	585,937		585,937	-
High-Speed Rail Corridors and Intercity Passenger Rail Service - Capital Assistance Grants	20.319		-	-	20,733,609		20,733,609	-
<b>Federal Transit Cluster</b>								
Federal Transit: Capital Investment Grants	20.500		-	-	41,561,990		41,561,990	61,384
Federal; Transit: Formula Grants	20.507		-	-	89,679,706		89,679,706	8,123,585
State of Good Repair Grants Program	20.525		-	-	50,272,001		50,272,001	-
Bus and Bus Facilities Formula Program	20.526		-	-	5,468,488		5,468,488	1,951,246
<b>Total Federal Transit Cluster</b>						\$ 186,982,185		
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		-	-	8,159,690		8,159,690	-
Formula Grants for Rural Areas	20.509		-	-	5,698,424		5,698,424	5,285,337
<b>Transit Services Programs Cluster</b>								
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		-	-	698,861		698,861	-
Job Access And Reverse Commute Program	20.516		-	-	656,630		656,630	651,946
New Freedom Program	20.521		-	-	559,071		559,071	144,726
<b>Total Transit Services Programs Cluster</b>						\$ 1,914,562		
Clean Fuels	20.519		-	-	410,828		410,828	-
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		-	-	87,031		87,031	-
<b>Highway Safety Cluster</b>								
State and Community Highway Safety	20.600		-	-	3,361,918		3,361,918	740,859
National Priority Safety Programs	20.616		-	-	3,228,269		3,228,269	662,339
<b>Total Highway Safety Cluster</b>						\$ 6,590,187		
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608		-	-	3,153,465		3,153,465	1,684,734
Pipeline Safety Program State Base Grant	20.700		-	-	475,983		475,983	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		-	-	220,313		220,313	150,422
Development and Promotion of Ports and Intermodal Transportation	20.801		-	-	444,856		444,856	-
Assistance to Small & Disadvantaged Businesses	20.910		162,627	-	-		162,627	-
National Infrastructure Investments	20.933		-	-	4,062		4,062	-
Contract / Other Federal Highway Administration	20. IPA No. 15113382		-	-	102,809		102,809	-

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STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF TRANSPORTATION (DOT) (continued)</b>								
University Transportation Centers Program	20.701		\$ 2,582,122	\$ -	\$ -		\$ 2,582,122	\$ 2,426,366
Pass-Through Pennsylvania State University	20.701	4608UMUSDOTTC03	4,789	-	-		4,789	-
University Research Institutes Program	20.702		478,593	-	-		478,593	-
Contract / Other National Highway Traffic Safety Administration	20.DTNH22-10-H-00296		537,539	-	-		537,539	16,000
Pass-Through Battelle Memorial Institute	20.RD	396839	17,745	-	-		17,745	-
Pass-Through Booze Allen Hamilton, Inc.	20.RD	T13002	6,508	-	-		6,508	-
Pass-Through The National Academies of Sciences, Engineering and Medicine - Transportation Research Board	20.RD	SUB0000045	96,363	-	-		96,363	-
Pass-Through New Jersey Institute of Technology	20.RD	P1607029	186,910	-	-		186,910	-
Pass-Through University of North Carolina, Chapel Hill	20.RD	5055770	131,611	-	-		131,611	-
Pass-Through University of Wisconsin	20.RD	560K593	77,943	-	-		77,943	-
Pass-Through Weris, Inc	20.RD	010NDTGUIDELINE	897	-	-		897	-
Other Research & Development	20.RD		2,101,801	-	-		2,101,801	122,049
Federal Highway Administration St. Mary's College - Safety Improvements and Traffic Calming Measures along MD 5	20.Unknown	SM369ZM1	-	-	70,288		70,288	-
	20.Unknown	SM193B21	-	-	160,258		160,258	-
<b>Total Department of Transportation (DOT)</b>			<b>6,595,658</b>	<b>-</b>	<b>794,691,068</b>		<b>801,286,726</b>	<b>59,514,237</b>
<b>DEPARTMENT OF TREASURY (TREAS)</b>								
Low Income Taxpayer Clinics	21.008		-	-	130,888		130,888	-
Contract / Other	21. IPA No. 151PTDPDIR0004		-	-	3,690		3,690	-
Contract / Other	21. IPA No.TFSAOFR161A0007		-	-	45,056		45,056	-
Pass-Through University of Baltimore Foundation	21.RD	15-LITC0175-01-00	71,621	-	-		71,621	-
Contract / Other	21.Unknown		-	-	220,644		220,644	-
<b>Total Department of Treasury (TREAS)</b>			<b>71,621</b>	<b>-</b>	<b>400,278</b>		<b>471,899</b>	<b>-</b>
<b>APPALACHIAN REGIONAL COMMISSION (ARC)</b>								
Appalachian Regional Development	23.001		2,051	-	-		2,051	-
Appalachian Area Development	23.002		-	-	150,000		150,000	-
Appalachian Area Development	23.002		-	-	38,104		38,104	-
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011		-	-	47,562		47,562	-
Pass-Through East Tennessee State University	23.011	220016-13	-	-	4,500		4,500	-
<b>Total Appalachian Regional Commission (ARC)</b>			<b>2,051</b>	<b>-</b>	<b>240,166</b>		<b>242,217</b>	<b>-</b>
<b>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION (EEOC)</b>								
Employment Discrimination: State and Local Fair Employment Practices Agency Contracts	30.002		-	-	353,381		353,381	-
<b>FEDERAL COMMUNICATIONS COMMISSION (FCC)</b>								
Federal Communications Commission								
Pass-Through Connect 2 Health	32.RD	Unknown	20,639	-	-		20,639	-
<b>Total Federal Communications Commission (FCC)</b>			<b>20,639</b>	<b>-</b>	<b>-</b>		<b>20,639</b>	<b>-</b>
<b>FEDERAL TRADE COMMISSION (FTC)</b>								
Contract / Other IPA Agreement	36. IPA No. ALC2000001		-	-	169,057		169,057	-
<b>Total Federal Trade Commission (FTC)</b>			<b>-</b>	<b>-</b>	<b>169,057</b>		<b>169,057</b>	<b>-</b>
<b>GENERAL SERVICES ADMINISTRATION (GSA)</b>								
Donation of Federal Surplus Property Program	39.003		-	-	138,625		138,625	-
Pass-Through Landscape Architecture Foundation	39.RD	15041321	14,155	-	-		14,155	-
Contract / Other	39.Unknown		-	-	1,896		1,896	-
<b>Total General Services Administration (GSA)</b>			<b>14,155</b>	<b>-</b>	<b>140,521</b>		<b>154,676</b>	<b>-</b>
<b>LIBRARY OF CONGRESS</b>								
Books for the Blind and Physically Handicapped								
Pass-Through Waynesburg University	42.001	GA08C0016	-	-	1,382		1,382	-
Library of Congress								
Pass-Through University of California, San Diego	42.RD	10323212	51,130	-	-		51,130	-
<b>Total Library of Congress</b>			<b>51,130</b>	<b>-</b>	<b>1,382</b>		<b>52,512</b>	<b>-</b>

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STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
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Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION (NASA)</b>								
Science	43.001		\$ 28,609,314	\$ -	\$ 62,667		\$ 28,671,981	\$ 1,451,102
Pass-Through Arizona State University	43.001	16846	6,792	-	-	-	6,792	-
Pass-Through Boston University	43.001	4500000103	69,009	-	-	-	69,009	-
Pass-Through Boston University	43.001	4500001615	30,230	-	-	-	30,230	-
Pass-Through Cal Tech Jet Propulsion Lab	43.001	1523148	68,841	-	-	-	68,841	-
Pass-Through Dartmouth College	43.001	R246	81,036	-	-	-	81,036	-
Pass-Through Lowell Observatory	43.001	201371262	19,139	-	-	-	19,139	-
Pass-Through Lowell Observatory	43.001	201571084	13,099	-	-	-	13,099	-
Pass-Through Lowell Observatory	43.001	201571093	32,383	-	-	-	32,383	-
Pass-Through Lowell Observatory	43.001	201581200	42,004	-	-	-	42,004	-
Pass-Through Michigan Technological University	43.001	1206005Z1	59,436	-	-	-	59,436	-
Pass-Through Pennsylvania State University	43.001	5069UMNASAM13G	74,252	-	-	-	74,252	-
Pass-Through Planetary Science Institute	43.001	1406	13,126	-	-	-	13,126	-
Pass-Through Planetary Science Institute	43.001	1408	6,563	-	-	-	6,563	-
Pass-Through Planetary Science Institute	43.001	1437	671	-	-	-	671	-
Pass-Through Resources for the Future, Inc.	43.001	3602	43,425	-	-	-	43,425	-
Pass-Through South Dakota State University	43.001	3TB557	241,343	-	-	-	241,343	-
Pass-Through Southwest Research Institute	43.001	H99026CO	4,223	-	-	-	4,223	-
Pass-Through Space Science Institute	43.001	00449	2,542	-	-	-	2,542	-
Pass-Through Space Science Institute	43.001	00669	3,161	-	-	-	3,161	-
Pass-Through Space Telescope Science Institute	43.001	HSTAR14319002A	1,873	-	-	-	1,873	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO12792006A	2,434	-	-	-	2,434	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO13198009A	1,826	-	-	-	1,826	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO13285001A	8,349	-	-	-	8,349	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO13474010A	1,217	-	-	-	1,217	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO13738001A	45,651	-	-	-	45,651	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO13805003A	2,456	-	-	-	2,456	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO13948001A	6,472	-	-	-	6,472	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14248002A	3,784	-	-	-	3,784	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14257001A	230	-	-	-	230	-
Pass-Through Space Telescope Science Institute	43.001	HSTGO14260001A	22,061	-	-	-	22,061	-
Pass-Through The Jane Goodall Institute	43.001	290003300	109,558	-	-	-	109,558	-
Pass-Through The Johns Hopkins University Applied Physics Labor	43.001	129175	12,886	-	-	-	12,886	-
Pass-Through The Regents of The University of Colorado - Boulder	43.001	1551590	47,089	-	-	-	47,089	-
Pass-Through Universities Space Research Association	43.001	0223502	39,895	-	-	-	39,895	-
Pass-Through Universities Space Research Association	43.001	SOF040173	10,918	-	-	-	10,918	-
Pass-Through University of Arizona	43.001	237794	13,113	-	-	-	13,113	-
Pass-Through University of Arizona	43.001	229029	27,890	-	-	-	27,890	-
Pass-Through University of California - Los Angeles	43.001	1295GTA001	79,598	-	-	-	79,598	-
Pass-Through University of Georgia	43.001	RR1752505054066	54,257	-	-	-	54,257	-
Pass-Through University of Georgia	43.001	RR175280S001042	14,952	-	-	-	14,952	-
Pass-Through University of Hawaii	43.001	MA120034	18,716	-	-	-	18,716	-
Pass-Through University of Idaho	43.001	AMK159SB001	7,670	-	-	-	7,670	-
Pass-Through University of Michigan	43.001	3002295356	29,007	-	-	-	29,007	-
Pass-Through University of South Carolina	43.001	132229	11,796	-	-	-	11,796	-
Pass-Through University of Washington	43.001	10483	23,990	-	-	-	23,990	-
Pass-Through University of Washington	43.001	UWSC8172PO764783	33,597	-	-	-	33,597	-
Pass-Through University of Wisconsin	43.001	397K725	16,806	-	-	-	16,806	-
Pass-Through West Virginia University	43.001	14764UM	22,736	-	-	-	22,736	-
Science	43.001		1,264,277	-	-	-	1,264,277	78,400
Aeronautics	43.002		116,824	-	-	-	116,824	-
Pass-Through University of California - Berkeley	43.002	00008603	118,151	-	-	-	118,151	-
Pass-Through National Space Grant Foundation	43.003	XHAB201601	4,112	-	-	-	4,112	-
Space Operations	43.007		274,311	-	-	-	274,311	-
Education	43.008		93,207	-	-	-	93,207	-
Pass-Through National Institute of Aerospace	43.008	3775UMD	238,998	-	-	-	238,998	-
Education	43.008		-	-	5,310	-	5,310	-
Cross Agency Support	43.009		1,816,648	-	-	-	1,816,648	186,325
Pass-Through The Johns Hopkins University Applied Physics Laboratory	43.009	Unknown	10,970	-	-	-	10,970	-
Contract / Other	43. Contract No. NCC16CA03C		399,720	-	-	-	399,720	-
Contract / Other IPA	43. IPA No.NNH14IA01P		128,789	-	-	-	128,789	-

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STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
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Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION</b>								
<b>(NASA) (continued)</b>								
Aeronautics	43.002		\$ 3,834,266	\$ -	\$ -		\$ 3,834,266	\$ -
Education	43.008		479,377	-	-		479,377	17,150
Contract / Other	43.Contract No. NNH15PY94P		-	-	47,570		47,570	-
Contract / Other	43.Contract No. NNL15AA03C		325,370	-	-		325,370	51,422
Contract / Other	43.IPA No. NNH15IA38P		161,210	-	-		161,210	-
Contract / Other IPA	43.IPA No.NNH14IA05P		157,145	-	-		157,145	-
NASA	43.RD		31,386,609	-	-		31,386,609	12,653,606
Pass-Through ASRC Federal Space & Defense	43.RD	1197SUBTASK3	501,561	-	-		501,561	-
Pass-Through Atmospheric & Environmental Research Inc.	43.RD	P1911-0022	19,761	-	-		19,761	-
Pass-Through Aurora Flight Sciences Corporation	43.RD	AFS150412	27,154	-	-		27,154	-
Pass-Through Battelle Memorial Institute CORP - Pacific Northwest	43.RD	193591	4,559	-	-		4,559	-
Pass-Through Battelle Memorial Institute CORP - Pacific Northwest	43.RD	193591	23,058	-	-		23,058	-
Pass-Through Bubbleology Research International, LLC	43.RD	RISES2013 NNX14AR41G	28,581	-	-		28,581	-
Pass-Through California Institute of Technology	43.RD	1481926	69,443	-	-		69,443	-
Pass-Through California Institute of Technology Jet Propulsion Laboratory	43.RD	1267923	229,617	-	-		229,617	-
Pass-Through California Institute of Technology Jet Propulsion Laboratory	43.RD	1372988	2,850	-	-		2,850	-
Pass-Through California Institute of Technology Jet Propulsion Laboratory	43.RD	1373858	2,875	-	-		2,875	-
Pass-Through California Institute of Technology Jet Propulsion Laboratory	43.RD	1488183	30,225	-	-		30,225	-
Pass-Through California Institute of Technology Jet Propulsion Laboratory	43.RD	1487611	29,200	-	-		29,200	-
Pass-Through California Institute of Technology Jet Propulsion Laboratory	43.RD	1496265	54,378	-	-		54,378	-
Pass-Through California Institute of Technology Jet Propulsion Laboratory	43.RD	1510093	13,716	-	-		13,716	-
Pass-Through California Institute of Technology Jet Propulsion Laboratory	43.RD	1454733	63,768	-	-		63,768	-
Pass-Through California Institute of Technology Jet Propulsion Laboratory	43.RD	1454738	29,471	-	-		29,471	-
Pass-Through California Institute of Technology Jet Propulsion Laboratory	43.RD	1457797	4,408	-	-		4,408	-
Pass-Through California Institute of Technology Jet Propulsion Laboratory	43.RD	1464707	140	-	-		140	-
Pass-Through California Institute of Technology Jet Propulsion Laboratory	43.RD	1472186	25	-	-		25	-
Pass-Through California Institute of Technology Jet Propulsion Laboratory	43.RD	1477104	651	-	-		651	-
Pass-Through California Institute of Technology Jet Propulsion Laboratory	43.RD	1485739	73,633	-	-		73,633	-
Pass-Through California Institute of Technology Jet Propulsion Laboratory	43.RD	1498083	130,265	-	-		130,265	-
Pass-Through Center for Advance of Science in Space	43.RD	GA-2014-142	20,750	-	-		20,750	-
Pass-Through City College of New York	43.RD	49A10-B	69,945	-	-		69,945	-
Pass-Through Hampton University	43.RD	HU-160021/P1603109	29,964	-	-		29,964	-
Pass-Through Hazen & Sawyer	43.RD	32335-000	55,872	-	-		55,872	-
Pass-Through Jet Propulsion Laboratory	43.RD	1364443	31,050	-	-		31,050	-
Pass-Through Jet Propulsion Laboratory	43.RD	RSA NO 1472201	5,824	-	-		5,824	-
Pass-Through Jet Propulsion Laboratory	43.RD	RSA NO 147588	7,468	-	-		7,468	-
Pass-Through Jet Propulsion Laboratory	43.RD	1528694	44,998	-	-		44,998	-
Pass-Through Jet Propulsion Laboratory	43.RD	1544317	4,341	-	-		4,341	-
Pass-Through Johns Hopkins University Applied Physics Laboratory	43.RD	130736	21,397	-	-		21,397	-
Pass-Through Johns Hopkins University Applied Physics Laboratory	43.RD	132347	1,138	-	-		1,138	-
Pass-Through Johns Hopkins University Applied Physics Laboratory	43.RD	966266	22,702	-	-		22,702	-
Pass-Through Johns Hopkins University Applied Physics Laboratory	43.RD	111024	103,092	-	-		103,092	-
Pass-Through Johns Hopkins University Applied Physics Laboratory	43.RD	130629	19,380	-	-		19,380	-
Pass-Through Maryland Space Grant Consortium	43.RD	2002705688	10,590	-	-		10,590	-
Pass-Through Maryland Space Grant Consortium	43.RD	Unknown	7,348	-	-		7,348	-
Pass-Through Massachusetts Institute of Technology	43.RD	5710003696	44,256	-	-		44,256	-
Pass-Through Massachusetts Institute of Technology	43.RD	5710003068	1,871	-	-		1,871	-
Pass-Through University of Nebraska Lincoln	43.RD	25-6238-0753-002	2,211	-	-		2,211	-
Pass-Through Northwest Indian College	43.RD	16-NWIC-SA-1	2,636	-	-		2,636	-
Pass-Through Pennsylvania State University	43.RD	27073-4	31,761	-	-		31,761	-
Pass-Through Planetary Science Institute	43.RD	12272	12,774	-	-		12,774	-
Pass-Through Science Systems & Application, Inc	43.RD	2141015022	16,023	-	-		16,023	-
Pass-Through Science Systems & Application, Inc	43.RD	2101-15-007	61,622	-	-		61,622	-
Pass-Through Science Systems & Application, Inc	43.RD	21511	19,237	-	-		19,237	-
Pass-Through Smithsonian Astrophysical Observatory	43.RD	SV3-83018	18,940	-	-		18,940	-
Pass-Through Smithsonian Astrophysical Observatory	43.RD	GO4-15133A	2,154	-	-		2,154	-
Pass-Through Smithsonian Astrophysical Observatory	43.RD	GO4-15019A	40,705	-	-		40,705	-
Pass-Through Smithsonian Astrophysical Observatory	43.RD	AR4-15015B	909	-	-		909	-
Pass-Through Smithsonian Astrophysical Observatory	43.RD	GO4-15101X	35,461	-	-		35,461	-
Pass-Through Smithsonian Astrophysical Observatory	43.RD	GO4-15092X	22,099	-	-		22,099	-

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>NATIONAL AERONAUTICS &amp; SPACE ADMINISTRATION (NASA) (continued)</b>								
Pass-Through Smithsonian Astrophysical Observatory	43.RD	GO3-14123X	\$ 23,794	\$ -	-	-	\$ 23,794	\$ -
Pass-Through Smithsonian Astrophysical Observatory	43.RD	AR5-16011B	65,800	-	-	-	65,800	-
Pass-Through Smithsonian Astrophysical Observatory	43.RD	GO5-16026A	12,067	-	-	-	12,067	-
Pass-Through Smithsonian Astrophysical Observatory	43.RD	GO5-16103A	13,719	-	-	-	13,719	-
Pass-Through Smithsonian Astrophysical Observatory	43.RD	GO6-17025A	3,056	-	-	-	3,056	-
Pass-Through Smithsonian Astrophysical Observatory	43.RD	AR6-17017C	4,745	-	-	-	4,745	-
Pass-Through Southwest Research Institute	43.RD	899060JD	173,809	-	-	-	173,809	-
Pass-Through Space Science Institute	43.RD	HST-GO-12545.08	10,931	-	-	-	10,931	-
Pass-Through Space Science Institute	43.RD	HST-GO-12204.010	3,063	-	-	-	3,063	-
Pass-Through Space Telescope Science Institute	43.RD	HST-GO-13676.005-A	23,653	-	-	-	23,653	-
Pass-Through Space Telescope Science Institute	43.RD	HST-GO-13945.007-A	4,030	-	-	-	4,030	-
Pass-Through Space Telescope Science Institute	43.RD	HST-GO-14159.001-A	2,999	-	-	-	2,999	-
Pass-Through Space Telescope Science Institute	43.RD	HST-GO-13731.011-A	17,359	-	-	-	17,359	-
Pass-Through Space Telescope Science Institute	43.RD	HST-GO-13327.001-A	28,691	-	-	-	28,691	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO1344205A	23,357	-	-	-	23,357	-
Pass-Through Space Telescope Science Institute	43.RD	HSTAR1284401A	14,377	-	-	-	14,377	-
Pass-Through Space Telescope Science Institute	43.RD	HSTAR13896003A	3,295	-	-	-	3,295	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO1244901A	6,152	-	-	-	6,152	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO1256901A	4,152	-	-	-	4,152	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO1287803A	6,650	-	-	-	6,650	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13371001A	25,579	-	-	-	25,579	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13409001A	920	-	-	-	920	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13460001A	20,757	-	-	-	20,757	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO1349202A	5	-	-	-	5	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13610002A	7,526	-	-	-	7,526	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13675004A	17,929	-	-	-	17,929	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO13729002A	34,022	-	-	-	34,022	-
Pass-Through Space Telescope Science Institute	43.RD	HSTGO14167001A	5,747	-	-	-	5,747	-
Pass-Through Space Telescope Science Institute	43.RD	HSTAR13888001A	4,799	-	-	-	4,799	-
Pass-Through Space Telescope Science Institute	43.RD	HSTHF251360001A	90,415	-	-	-	90,415	-
Pass-Through Universities Space Research Association	43.RD	SOF0106	7,176	-	-	-	7,176	-
Pass-Through Universities Space Research Association	43.RD	SOF0070	24,061	-	-	-	24,061	-
Pass-Through Universities Space Research Association	43.RD	SOF0085	16,999	-	-	-	16,999	-
Pass-Through Universities Space Research Association	43.RD	SOF020098	538	-	-	-	538	-
Pass-Through Universities Space Research Association	43.RD	SOF030039	5,944	-	-	-	5,944	-
Pass-Through Universities Space Research Association	43.RD	SOF030114	18,922	-	-	-	18,922	-
Pass-Through Universities Space Research Association	43.RD	SOF030120	8,062	-	-	-	8,062	-
Pass-Through University of Michigan	43.RD	3003603485	2,587	-	-	-	2,587	-
Pass-Through Universities Space Research Association	43.RD	05717-0001	6,824	-	-	-	6,824	-
Pass-Through Universities Space Research Association	43.RD	SOF-0059 HEWITT	19	-	-	-	19	-
Pass-Through Universities Space Research Association	43.RD	10-1110-USRA	2,520	-	-	-	2,520	-
Pass-Through Innovative Health Initiatives	43.Unknown	IHA SA 10 025	-	-	396	-	396	-
<b>Total National Aeronautics &amp; Space Administration (NASA)</b>			<b>73,756,307</b>	<b>-</b>	<b>115,943</b>	<b>-</b>	<b>73,872,250</b>	<b>14,438,005</b>
<b>NATIONAL ENDOWMENT FOR THE HUMANITIES (NEH)</b>								
Promotion of the Arts: Grants to Organizations and Individuals	45.024		23,154	-	6,076	-	29,230	-
Pass-Through Mid-Atlantic Arts Foundation	45.024	DCA2014-13	-	-	4,000	-	4,000	-
Promotion of the Arts: Partnership Agreements	45.025		-	-	617,527	-	617,527	-
Pass-Through Mid-Atlantic Arts Foundation	45.025	15-6100-2057	-	-	1,992	-	1,992	-
Pass-Through Mid-Atlantic Arts Foundation	45.025	27303	-	-	2,250	-	2,250	-
Pass-Through Mid-Atlantic Arts Foundation	45.025	27304	-	-	3,950	-	3,950	-
Pass-Through Mid-Atlantic Arts Foundation	45.025	27305	-	-	4,100	-	4,100	-
Pass-Through Mid-Atlantic Arts Foundation	45.025	27306	-	-	3,500	-	3,500	-
Pass-Through Mid-Atlantic Arts Foundation	45.025	15-6100-2057	-	-	757	-	757	-
Pass-Through Maryland Humanities Council	45.129	Unknown	-	-	6,000	-	6,000	-
Pass-Through Maryland Humanities Council	45.129	983	-	-	9,708	-	9,708	-
Promotion of the Humanities Division of Preservation and Access	45.149		196,378	-	-	-	196,378	-
Pass-Through Harvard College	45.149	152453.5086061.0003	-	-	6,417	-	6,417	-
Promotion of the Humanities Fellowships and Stipends	45.160		21,168	-	-	-	21,168	-

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STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
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Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b><u>NATIONAL ENDOWMENT FOR THE HUMANITIES (NEH) (continued)</u></b>								
Promotion of the Humanities Research	45.161		\$ 189,988	\$ -	\$ -		\$ 189,988	\$ -
Pass-Through University of Nebraska	45.161	2516200001002	32,202	-	-		32,202	-
Promotion of the Humanities Research	45.161		3,833	-	-		3,833	-
Promotion of the Humanities Research	45.161	RZ-51442-12	-	-	3,561		3,561	-
Promotion of the Humanities Professional Development	45.163		-	-	5,733		5,733	-
Promotion of the Humanities Professional Development	45.163	FS-231189-15	-	-	83,965		83,965	-
Promotion of the Humanities: Public Programs	45.164		-	-	52,514		52,514	-
Pass-Through American Library Association	45.164	GA230096-15	-	-	5,674		5,674	-
Promotion of the Humanities Digital Humanities Initiative	45.169		-	-	45,588		45,588	20,239
Pass-Through Dartmouth College	45.169	1653	-	-	475		475	-
Pass-Through Haverford College	45.169	16030734	-	-	10,063		10,063	-
Grants to States	45.310		-	-	2,356,288		2,356,288	-
National Leadership Grants	45.312		-	-	15,167		15,167	-
Pass-Through American Library Association	45.312	12071924	88,215	-	-		88,215	-
Laura Bush 21st Century Librarian Program	45.313		-	-	336,634		336,634	-
Pass-Through University of California, Los Angeles	45.313	Unknown	-	-	116,209		116,209	-
Pass-Through University of Washington	45.313	765085	55,952	-	-		55,952	-
Peace Corps' Global Health and PEPFAR Initiative Program	45.400		-	-	12,562		12,562	-
National Endowment for the Humanities								
Pass-Through Signature Theatre	45.RD	OLANO SUB 1432007235	10,000	-	-		10,000	-
Pass-Through Howard County Library System	45.RD	52799-80-838	17,274	-	-		17,274	-
National Endowment for the Arts	45.RD		750	-	-		750	-
<b>Total National Endowment for the Humanities (NEH)</b>			<b>638,914</b>	<b>-</b>	<b>3,710,709</b>		<b>4,349,623</b>	<b>20,239</b>
<b><u>NATIONAL SCIENCE FOUNDATION (NSF)</u></b>								
Engineering Grants	47.041		9,767,042	-	7,788		9,774,830	863,158
Pass-Through Cornell University	47.041	7036910319	87,179	-	-		87,179	-
Pass-Through University of California - Berkeley	47.041	00009094	26,034	-	-		26,034	-
Pass-Through University of California-San Diego	47.041	20818774	24,886	-	-		24,886	-
Pass-Through University of California-San Diego	47.041	44298437	135,825	-	-		135,825	-
Pass-Through University of Notre Dame	47.041	202191UMD	2,707	-	-		2,707	-
Engineering Grants	47.041		195,749	-	-		195,749	-
Mathematical and Physical Sciences	47.049		15,720,628	-	-		15,720,628	595,928
Pass-Through American Physical Society	47.049	PHY-0808790	-	-	7,461		7,461	-
Pass-Through American Physical Society	47.049	15061992	4,217	-	-		4,217	-
Pass-Through California Institute of Technology	47.049	701096056	8,689	-	-		8,689	-
Pass-Through Massachusetts Institute of Technology	47.049	5710003665	7,365	-	-		7,365	-
Pass-Through National Radio Astronomy Observatory	47.049	339343	25,503	-	-		25,503	-
Pass-Through National Radio Astronomy Observatory	47.049	345633	594,884	-	-		594,884	-
Pass-Through National Radio Astronomy Observatory	47.049	347065	12,032	-	-		12,032	-
Pass-Through Princeton University	47.049	00002168	38,066	-	-		38,066	-
Pass-Through Princeton University	47.049	SUB0000062	15,437	-	-		15,437	-
Pass-Through Space Science Institute	47.049	00700	49,037	-	-		49,037	-
Pass-Through Stanford University	47.049	60075143105579B	29,170	-	-		29,170	-
Mathematical and Physical Sciences	47.049	DMS-1560301	-	-	29,191		29,191	-
Geosciences	47.050		3,603,741	-	230,974		3,834,715	-
Pass-Through Arizona State University	47.050	14356	199,425	-	-		199,425	-
Pass-Through Lockheed Martin	47.050	4101028981	44,682	-	-		44,682	-
Pass-Through Princeton University	47.050	SUB0000100	26,751	-	-		26,751	-
Pass-Through Siena College	47.050	OGFR0614001	5,465	-	-		5,465	-
Pass-Through University of Massachusetts	47.050	14007840B00	7,240	-	-		7,240	-
Pass-Through University of Wisconsin-Madison	47.050	677K390	113,938	-	-		113,938	-
Geosciences	47.050		51,123	-	-		51,123	-
Computer and Information Science and Engineering	47.070		9,006,517	-	953,395		9,959,912	440,069
Pass-Through BBN Technologies	47.070	9500013125	49,622	-	-		49,622	-
Pass-Through Cornell University	47.070	7777510562	53,990	-	-		53,990	-
Pass-Through Northeastern University	47.070	50226878051	50,170	-	-		50,170	-
Pass-Through Purdue University	47.070	410165370	20,367	-	-		20,367	-
Pass-Through Raytheon BBN Technologies	47.070	1948	100,354	-	-		100,354	-
Pass-Through University of Illinois-Urbana Champaign	47.070	20130101003	258,517	-	-		258,517	-
Pass-Through University of North Carolina at Charlotte	47.070	2013000501UMD	17,090	-	-		17,090	-
Pass-Through Vanderbilt University	47.070	1009265152	455,025	-	-		455,025	-

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STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
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Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>NATIONAL SCIENCE FOUNDATION (NSF) (continued)</b>								
Biological Sciences	47.074		\$ 9,487,444	\$ -	\$ 56,977		\$ 9,544,421	\$ 1,068,475
Pass-Through Cary Institute of Ecosystem Studies	47.074	3161200201414	5,729	-	-		5,729	-
Pass-Through Cary Institute of Ecosystem Studies	47.074	3206200201587	26,227	-	-		26,227	-
Pass-Through Cornell University	47.074	7366210528	87,704	-	-		87,704	-
Pass-Through Johns Hopkins University	47.074	2002698210	44,802	-	-		44,802	-
Pass-Through Johns Hopkins University	47.074	2002740784	4,297	-	-		4,297	-
Pass-Through Michigan State University	47.074	RC101894UM	2,934	-	-		2,934	-
Pass-Through Tennessee Technological University	47.074	A160172S003	-	-	1,074		1,074	-
Pass-Through University of Arizona	47.074	Y560315	541	-	-		541	-
Social, Behavioral, and Economic Sciences	47.075		1,778,640	-	-		1,778,640	21,935
Pass-Through American Educational Research Association	47.075	14071988	5,915	-	-		5,915	-
Pass-Through Association for Institutional Research	47.075	RG145352	36,727	-	-		36,727	-
Pass-Through Duke University	47.075	14NSF1111	31,693	-	-		31,693	-
Pass-Through Human Relations Area Files, Inc	47.075	SA201419UM	34,911	-	-		34,911	-
Pass-Through Research Foundation of State University of New York (SUNY) - Albany	47.075	1342	5,643	-	-		5,643	-
Pass-Through University of Illinois-Urbana Champaign	47.075	20100490402	75,254	-	-		75,254	-
Pass-Through University of Michigan	47.075	3003789339	11,763	-	-		11,763	-
Education and Human Resources	47.076		6,260,869	-	4,944,176		11,205,045	2,026,071
Pass-Through Museum of Science-Boston	47.076	1220305	-	-	12,490		12,490	-
Pass-Through University of Michigan	47.076	3001327930	1,403	-	-		1,403	-
Pass-Through University of Wisconsin-Madison	47.076	490K932	20,969	-	-		20,969	-
Pass-Through University System of Maryland Foundation	47.076	08319705	-	-	17,459		17,459	-
Pass-Through Virginia Commonwealth University	47.076	PT104112SC101778	33,895	-	-		33,895	-
Education and Human Resources	47.076		854,839	-	-		854,839	-
Education and Human Resources	47.076	DUE-1154315	-	-	119,303		119,303	-
Education and Human Resources	47.076	DUE-1323035	-	-	67,575		67,575	-
Education and Human Resources	47.076	DUE-1504029	-	-	33,491		33,491	-
Education and Human Resources	47.076		-	-	241,205		241,205	-
Polar Programs								
Pass-Through University of Wisconsin-Madison	47.078	272K053	386,010	-	-		386,010	-
International Science & Engineering (OISE)	47.079		113,272	-	-		113,272	-
Office of Cyberinfrastructure	47.080		27,311	-	-		27,311	-
Trans-NSF Recovery Act Research Support	47.082		-	-	6,418		6,418	-
Office of Integrative Activities								
Pass-Through Boise State University	47.083	6800A	2,788	-	-		2,788	-
Pass-Through California Institute of Technology	47.083	44K1096616	10,130	-	-		10,130	-
Contract / Other IPA Agreement	47. IPA No. CMMI1514786		-	-	223,901		223,901	-
Contract / Other IPA Agreement	47. IPA No. PHY1060895		-	-	277,574		277,574	-
Mathematical and Physical Sciences	47.049		10,739	-	-		10,739	-
Contract / Other	47.HDR-0853418		-	-	4,522		4,522	-
Contract / Other IPA Agreement	47.IPA Mendelson		-	-	21,001		21,001	-
National Science Foundation (NSF)	47.RD		15,440,499	-	-		15,440,499	676,574
Pass-Through American Educational Research Association	47.RD	Agreement 10/31/13	16,742	-	-		16,742	-
Pass-Through Arizona State University	47.RD	16-821	7,556	-	-		7,556	-
Pass-Through Black Hills State University	47.RD	BHSU-UMPC BP1200005	38,821	-	-		38,821	-
Pass-Through Cary Institute of Ecosystem Studies	47.RD	3161/200201410	168,720	-	-		168,720	75,000
Pass-Through Cary Institute of Ecosystem Studies	47.RD	3206/200201585	87,540	-	-		87,540	-
Pass-Through Case Western University	47.RD	DMR-0423914	22,455	-	-		22,455	-
Pass-Through Colorado State University	47.RD	G-00973-8	69,935	-	-		69,935	-
Pass-Through Georgia Institute of Technology	47.RD	RD-199-G8	8,739	-	-		8,739	-
Pass-Through Johns Hopkins University	47.RD	1261715.000	52,431	-	-		52,431	-
Pass-Through Johns Hopkins University	47.RD	2001929027	127,670	-	-		127,670	-
Pass-Through Howard University	47.RD	1,503,192.000	32,733	-	-		32,733	-
Pass-Through National Radio Astronomy Observatory	47.RD	PO 347308	9,701	-	-		9,701	-
Pass-Through National Socio-Environmental Synthesis Center	47.RD	SESYNC	48,550	-	-		48,550	-
Pass-Through North Carolina State University	47.RD	2010-1125-01	5,868	-	-		5,868	-
Pass-Through Oregon Health & Science University	47.RD	47085-0	21,065	-	-		21,065	-
Pass-Through Pace University	47.RD	62761-0	162,033	-	-		162,033	-
Pass-Through Princeton University	47.RD	00001218	54,755	-	-		54,755	-
Pass-Through Purdue University	47.RD	4101-56089	26,587	-	-		26,587	-

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
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Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b><u>NATIONAL SCIENCE FOUNDATION (NSF) (continued)</u></b>								
Pass-Through Resources for the Future	47.RD	1662	\$ 31,117	\$ -	\$ -		\$ 31,117	\$ -
Pass-Through University of Delaware-Newark	47.RD	SUBAWARD 42859	884	-	-		884	-
Pass-Through University of Denver	47.RD	1518532	23,292	-	-		23,292	-
Pass-Through University of Georgia	47.RD	46826-0	39,495	-	-		39,495	-
Pass-Through University of Illinois	47.RD	32061-2	34,942	-	-		34,942	-
Pass-Through University of Norte Dame	47.RD	201940	5,000	-	-		5,000	-
Pass-Through University of Southern California	47.RD	S3420447	21,363	-	-		21,363	-
Pass-Through University of Vermont	47.RD	VIMS	276,333	-	-		276,333	-
Pass-Through University of Wisconsin, Madison	47.RD	631K002	88,794	-	-		88,794	-
Pass-Through Weinberg Medical Physics LLC	47.RD	15103332	17,375	-	-		17,375	-
Pass-Through Woods Hole Oceanographic	47.RD	2658-0	6,091	-	-		6,091	-
<b>Total National Science Foundation (NSF)</b>			<b>77,118,003</b>	<b>-</b>	<b>7,255,974</b>		<b>84,373,977</b>	<b>5,767,210</b>
<b><u>SMALL BUSINESS ADMINISTRATION</u></b>								
Small Business Development Centers	59.037		-	-	2,122,978		2,122,978	647,138
State Trade Expansion	59.061		-	-	274,854		274,854	-
Entrepreneurial Development Disaster Assistance (Disaster Relief Appropriations Act)	59.064		-	-	33,906		33,906	33,906
<b>Total Small Business Administration</b>			<b>-</b>	<b>-</b>	<b>2,431,738</b>		<b>2,431,738</b>	<b>681,044</b>
<b><u>DEPARTMENT OF VETERAN AFFAIRS (VA)</u></b>								
Veterans State Nursing Home Care	64.015		-	-	14,395,578		14,395,578	-
Veterans Home Based Primary Care	64.022		-	-	1,176,640		1,176,640	597,276
VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces	64.034		-	-	24,688		24,688	-
Burial Expenses Allowance for Veterans	64.101		-	-	1,626,193		1,626,193	-
Vocational and Educational Counseling for Service Members and Veterans	64.125		-	-	249,510		249,510	-
Veterans Cemetery Grants Program	64.203		-	-	5,070,348		5,070,348	-
Contract/Other IPA Agreement	64.IPA		-	-	5,271,936		5,271,936	-
Contract/Other IPA Agreement	64.IPA No. 16010339		22,796	-	-		22,796	-
Contract/Other IPA Agreement	64.IPA No.512C455166		31,014	-	-		31,014	-
Veterans Benefits Administration – Research and Development	64.RD		-	-	6,381		6,381	-
Contract/Other	64.VA245-15-C-0006		-	-	3,039		3,039	-
Contract/Other	64.VA245-15-C-0068		250,709	-	-		250,709	-
Contract/Other	64.VA245-16-D-0149		716,370	-	-		716,370	-
Contract/Other	64.VA245-16-P-1071		-	-	26,403		26,403	-
<b>Total Department of Veteran Affairs (VA)</b>			<b>1,020,889</b>	<b>-</b>	<b>27,850,716</b>		<b>28,871,605</b>	<b>597,276</b>
<b><u>ENVIRONMENTAL PROTECTION AGENCY (EPA)</u></b>								
Air Pollution Control Program Support	66.001		-	-	13,330		13,330	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		-	-	617,616		617,616	-
Training, Investigations, and Special Purpose Activities of Federally-Recognized Indian Tribes Consistent With the Clean Air Act (CAA), Tribal Sovereignty and the Protection and Management of Air Quality	66.038		-	-	78,260		78,260	-
National Clean Diesel Emissions Reduction Program	66.039		-	-	556,338		556,338	-
Maryland Clean Diesel	66.040		-	-	56,029		56,029	-
Congressionally Mandated Projects	66.202		-	-	43,796		43,796	-
Environmental Finance Center Grants	66.203		-	-	694,138		694,138	-
Surveys, Studies, Investigations, Demonstrations, and Training Grants								
Pass-Through University of Southern Maine	66.424	6100257779	-	-	30,000		30,000	-
Water Quality Management Planning	66.454		-	-	333,266		333,266	-
Nonpoint Source Implementation Grants	66.460		-	-	1,769,194		1,769,194	-
Regional Wetland Program Development Grants	66.461		-	-	18,729		18,729	-
Chesapeake Bay Program	66.466		-	-	10,931,756		10,931,756	-
Pass-Through Chesapeake Bay Trust	66.466	13670	-	-	2,019		2,019	-
Pass-Through Chesapeake Bay Trust	66.466	15051756	-	-	25,425		25,425	-
Pass-Through National Fish & Wildlife Foundation	66.466	060313040376	18,290	-	-		18,290	-
Pass-Through National Fish & Wildlife Foundation	66.466	20110050006	5,798	-	-		5,798	-
Pass-Through University of North Carolina-Chapel Hill	66.466	555154	-	-	16,843		16,843	-
Beach Monitoring and Notification Program Implementation Grants	66.472		-	-	251,760		251,760	-

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>ENVIRONMENTAL PROTECTION AGENCY (EPA) (continued)</b>								
Science to Achieve Results (STAR) Research Program	66.509		\$ 180,866	\$ -	\$ -		\$ 180,866	\$ 13,115
Pass-Through National Fish and Wildlife Foundation	66.509	060214046749	-	-	427,817		427,817	-
Pass-Through University of Illinois-Urbana Champaign	66.509	20110150701	1,074	-	-		1,074	-
Pass-Through University of South Florida	66.509	2104119800B	58,553	-	-		58,553	-
Science To Achieve Results (STAR) Fellowship Program	66.514		-	-	17,374		17,374	-
P3 Award: National Student Design Competition for Sustainability	66.516		-	-	2,587		2,587	-
Performance Partnership Grants (PPGs )	66.605		-	-	11,086,468		11,086,468	-
Environmental Information Exchange Network Grant Program and Related Assistance	66.608		-	-	186,019		186,019	-
Environmental Policy and Innovation Grants	66.611		-	-	92,622		92,622	-
Pollution Prevention Grants Program	66.708		-	-	87,968		87,968	-
Hazardous Waste Management State Program Support	66.801		-	-	44,263		44,263	-
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		-	-	443,932		443,932	-
Underground Storage Tank Prevention, Detection and Compliance Program	66.804		-	-	530,476		530,476	-
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		-	-	1,176,432		1,176,432	-
Solid Waste Management Assistance Grants	66.808		-	-	544		544	-
Superfund State and Indian Tribe Core Program: Cooperative Agreements	66.809		-	-	320,220		320,220	-
State and Tribal Response Program Grants	66.817		-	-	293,029		293,029	-
Science To Achieve Results (STAR) Research Program	66.509		35,527	-	-		35,527	-
Contract / Other	66.Contract No. 83578401		-	-	1,573		1,573	-
Pass-Through National Fish & Wildlife Foundation	66.RD	0602.12.033886	60,056	-	-		60,056	-
Office of Research and Development	66.RD		1,632,729	-	-		1,632,729	25,294
Pass-Through Michigan State University	66.RD	RC063384UMD	276,642	-	-		276,642	-
Office of Water	66.RD		15,779	-	-		15,779	-
Pass-Through Alliance for the Chesapeake Bay	66.RD	63486-0	81,363	-	-		81,363	-
Pass-Through Chesapeake Bay Trust	66.RD	37210-0	64,946	-	-		64,946	-
Pass-Through Chesapeake Bay Trust	66.RD	37210-0	39,508	-	-		39,508	-
Pass-Through Maryland Coastal Bays Project	66.RD	52900-0	11,350	-	-		11,350	-
Pass-Through National Fish and Wildlife Foundation	66.RD	Unknown	26,968	-	-		26,968	-
Pass-Through Virginia Institute of Marine Science	66.RD	47055-0	59,685	-	-		59,685	-
<b>Total Environmental Protection Agency (EPA)</b>			<b>2,569,134</b>	<b>-</b>	<b>30,149,823</b>		<b>32,718,957</b>	<b>38,409</b>
<b>NUCLEAR REGULATORY COMMISSION (NRC)</b>								
US Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		-	-	85,841		85,841	-
US Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		-	-	43,961		43,961	-
US Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007		-	-	57,724		57,724	-
U.S. Nuclear Regulatory Commission Office of Research Financial Assistance Program	77.009		110,693	-	-		110,693	-
<b>Total Nuclear Regulatory Commission (NRC)</b>			<b>110,693</b>	<b>-</b>	<b>187,527</b>		<b>298,220</b>	<b>-</b>
<b>DEPARTMENT OF ENERGY (DOE)</b>								
Granting of Patent Licenses	81.003		-	-	150,060		150,060	-
State Energy Program	81.041		-	-	714,640		714,640	-
Weatherization Assistance for Low-Income Persons	81.042		-	-	1,031,476		1,031,476	640,552
Office of Science Financial Assistance Program	81.049		9,381,498	-	-		9,381,498	1,200,586
Pass-Through Calabazas Creek Research	81.049	13030824	40,629	-	-		40,629	-
Pass-Through Calabazas Creek Research	81.049	15041071	50,000	-	-		50,000	-
Pass-Through Colorado State University	81.049	G350091	37,877	-	-		37,877	-
Pass-Through MassTech	81.049	14040854	22,100	-	-		22,100	-
Pass-Through University of Kansas	81.049	FY2015022	40,232	-	-		40,232	-
Pass-Through University of Michigan	81.049	3001346384	91,130	-	-		91,130	-
Pass-Through University of Wisconsin	81.049	538K134	246,706	-	-		246,706	-
Conservation Research & Development	81.086		484,298	-	182,032		666,330	8,669
Pass-Through Ford Motor Company	81.086	RQ15016R03	95,716	-	-		95,716	-
Renewable Energy Research and Development	81.087		-	-	506,211		506,211	-
Pass-Through RedOx Power Systems	81.087	14123580	292,850	-	-		292,850	-
Fossil Energy Research and Development	81.089		98,503	-	-		98,503	-
Pass-Through RedOx Power Systems	81.089	15103048	129,911	-	-		129,911	-
Pass-Through RedOx Power Systems	81.089	15103058	20,553	-	-		20,553	-

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
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Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF ENERGY (DOE) (continued)</b>								
State Heating Oil and Propane Programs	81.090		\$ -	\$ -	\$ 10,383		\$ 10,383	\$ -
State Energy Program Special Projects	81.119		-	-	318,814		318,814	314,776
Nuclear Energy Research, Development and Demonstration	81.121		487,470	-	-		487,470	39,039
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program								
Pass-Through Norfolk State University	81.123	DE NA0002686	-	-	179,355		179,355	-
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		275,483	-	-		275,483	-
Energy Efficiency & Conservation Block Grant Program	81.128		-	-	645,321		645,321	-
Advanced Research Projects Agency - Energy	81.135		4,666,658	-	-		4,666,658	652,199
Conservation Research and Development	81.086		45,621	-	-		45,621	-
Contract / Other	81.Contract No. DEFE00246492		15,000	-	-		15,000	-
Pass-Through Jefferson Science Associates, LLC/Jefferson Laboratory	81.DEAC0506OR23177	JSA-10-P2491	17,502	-	-		17,502	-
Department of Energy – Research and Development	81.RD		328,644	-	-		328,644	-
Pass-Through Alliance for Sustainable Energy, LLC	81.RD	AFC55200412	16,602	-	-		16,602	-
Pass-Through Ames Laboratory	81.RD	SC15424	13,195	-	-		13,195	-
Pass-Through Ames Laboratory	81.RD	SC10338	87,125	-	-		87,125	-
Pass-Through Argonne National Laboratory	81.RD	5F30041	27,668	-	-		27,668	-
Pass-Through Argonne National Laboratory	81.RD	6F30062	123,149	-	-		123,149	-
Pass-Through Battelle Memorial Institute -CORP- Pacific Northwest National Laboratory	81.RD	252818	70,913	-	-		70,913	-
Pass-Through Battelle Memorial Institute -CORP- Pacific Northwest National Laboratory	81.RD	256129	78,227	-	-		78,227	-
Pass-Through Battelle Memorial Institute - Pacific Northwest National Laboratory	81.RD	220645	10,301	-	-		10,301	-
Pass-Through Battelle Memorial Institute - Pacific Northwest National Laboratory	81.RD	264605	9,954	-	-		9,954	-
Pass-Through Battelle Memorial Institute - Pacific Northwest National Laboratory	81.RD	266687	10,000	-	-		10,000	-
Pass-Through Battelle Memorial Institute - Pacific Northwest National Laboratory	81.RD	271215	6,392	-	-		6,392	-
Pass-Through Battelle Memorial Institute - Pacific Northwest National Laboratory	81.RD	288469	10,048	-	-		10,048	-
Pass-Through Battelle Memorial Institute - Pacific Northwest National Laboratory	81.RD	266919	33,168	-	-		33,168	-
Pass-Through Brookhaven National Laboratory	81.RD	256565	21,398	-	-		21,398	-
Pass-Through Fermi National Accelerator Laboratory	81.RD	592187	760	-	-		760	-
Pass-Through Green Technology, Inc	81.RD	Agreement 1/29/14-Ma	27,387	-	-		27,387	-
Pass-Through Lawrence Berkeley National Laboratory	81.RD	7087540	4,711	-	-		4,711	-
Pass-Through Lawrence Berkeley National Laboratory	81.RD	7081311	77,913	-	-		77,913	-
Pass-Through Lawrence Berkeley National Laboratory	81.RD	7257196	40,768	-	-		40,768	-
Pass-Through Lawrence Berkeley National Laboratory	81.RD	7039952	22,504	-	-		22,504	-
Pass-Through Los Alamos National Security, LLC	81.RD	259524	51,572	-	-		51,572	-
Pass-Through Luna Innovations	81.RD	330201UMD	45,000	-	-		45,000	-
Pass-Through National Renewable Energy Laboratory	81.RD	AFA-5-52030-01	10,618	-	-		10,618	-
Pass-Through National Renewable Energy Laboratory	81.RD	AFA-5-52026-01	21,825	-	-		21,825	-
Pass-Through Oak Ridge National Laboratory	81.RD	4000135805	101,055	-	-		101,055	-
Pass-Through Oak Ridge National Laboratory	81.RD	4000146203	4,913	-	-		4,913	-
Pass-Through Redox Power Systems, LLC	81.RD	14102813	716,005	-	-		716,005	-
Pass-Through Sandia National Laboratories	81.RD	1525332	58,223	-	-		58,223	-
Pass-Through Sandia National Laboratories	81.RD	1578322	22,557	-	-		22,557	-
Pass-Through Sandia National Laboratories	81.RD	1581487	157,635	-	-		157,635	-
Pass-Through Sandia National Laboratories	81.RD	1417308	34,745	-	-		34,745	-
Pass-Through United Technologies Research Center	81.RD	2603182	146,811	-	-		146,811	-
Pass-Through University of California, Los Angeles	81.RD	0159GTA083	63,156	-	-		63,156	-
Pass-Through University of South Carolina	81.RD	152797	116,458	-	-		116,458	-
Pass-Through Woodruff Science, Inc	81.RD	SRA WOODRUFF/UMBC RO	17,380	-	-		17,380	-
Pass-Through URS Corporation	81.RES1503906	RES1503906	-	-	6,485		6,485	-
Pass-Through URS Corporation	81.RES1504399	RES1504399	-	-	15,765		15,765	-
<b>Total Department of Energy (DOE)</b>			<b>19,128,517</b>	<b>-</b>	<b>3,760,542</b>		<b>22,889,059</b>	<b>2,855,821</b>

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STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA)</b>								
College Access Challenge Grant Program	83.378		\$ -	\$ -	\$ 587,584		\$ 587,584	\$ -
<b>Total Federal Emergency Management Agency (FEMA)</b>			-	-	587,584		587,584	-
<b>DEPARTMENT OF EDUCATION (ED)</b>								
Adult Education - Basic Grants to States	84.002		-	-	10,108,241		10,108,241	-
Adult Education - Basic Grants to States	84.002		-	-	986,282		986,282	-
Federal Supplemental Educational Opportunity Grants	84.007		-	4,679,093	-		4,679,093	-
Federal Supplemental Educational Opportunity Grants	84.007	P007A-991775	-	22,081	-		22,081	-
Federal Supplemental Educational Opportunity Grant	84.007		-	926,383	-		926,383	-
Title I Grants to Local Educational Agencies	84.010		-	-	199,692,647		199,692,647	-
Migrant Education: State Grant Program	84.011		-	-	634,682		634,682	-
Migrant Education State Grant Program	84.011		289,551	-	-		289,551	-
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		-	-	2,087,743		2,087,743	-
International: Overseas: Group Projects Abroad	84.021		-	-	173,101		173,101	-
<b>Special Education Cluster</b>								
Special Education: Grants to States	84.027		-	-	199,972,344		199,972,344	-
Pass-Through Government of the District of Columbia	84.027	Unknown	-	-	255,000		255,000	-
Special Education: Preschool Grants	84.173		-	-	6,581,681		6,581,681	-
<b>Total Special Education Cluster</b>						\$ 206,809,025		
Higher Education: Institutional Aid	84.031		-	-	21,919,719		21,919,719	-
Higher Education Institutional Aid	84.031		-	-	333,480		333,480	-
Federal Family Educational Loan	84.032		-	-	10,431,467		10,431,467	-
Federal Work-Study Program	84.033		-	4,711,913	-		4,711,913	-
Federal Work-Study Program	84.033	P033A-991775	-	43,797	-		43,797	-
Federal Perkins Loan Cancellations	84.037		-	-	516,454		516,454	-
Federal Perkins Loan Cancellations	84.037		-	-	5,827		5,827	-
Federal Perkins Loan Program: Federal Capital Contributions	84.038		-	70,516,151	-		70,516,151	-
Perkins Beginning Balance	84.038		-	260,708	-		260,708	-
<b>TRIO Cluster</b>								
TRIO: Student Support Services	84.042		-	-	1,697,982		1,697,982	-
Talent Search	84.044		-	-	345,970		345,970	-
TRIO: Upward Bound	84.047		-	-	3,890,693		3,890,693	-
TRIO: Educational Opportunity Centers	84.066		-	-	217,410		217,410	-
TRIO: McNair Post – Baccalaureate Achievement	84.217		-	-	539,305		539,305	-
<b>Total TRIO Cluster</b>						\$ 6,691,360		
Career and Technical Education - Basic Grants to States	84.048		-	-	14,744,490		14,744,490	-
Career and Technical Education - National Programs	84.051		-	-	20,300		20,300	-
Federal Pell Grant Program	84.063		-	155,308,877	-		155,308,877	-
Federal Pell Grant Program	84.063	P063P-19990724	-	1,350,567	-		1,350,567	-
Fund for the Improvement of Postsecondary Education	84.116		-	-	173,354		173,354	34,304
Rehabilitation Services: Vocational Rehabilitation Grants to States	84.126		-	-	41,333,775		41,333,775	-
Rehabilitation Long-Term Training	84.129		-	-	305,377		305,377	-
National Institute on Disability and Rehabilitation Research								
Pass - Through TransCen, Inc	84.133	15020598	137,699	-	-		137,699	-
Pass - Through TransCen, Inc	84.133	H133A100007	28,462	-	-		28,462	-
Pass - Through TransCen, Inc	84.133	H133A1000071	17,244	-	-		17,244	-
Rehabilitation Services: Client Assistance Program	84.161		-	-	237,300		237,300	-
Independent Living: State Grants	84.169		-	-	355,196		355,196	-
Rehabilitation Service: Independent Living Services for Older Blind Individuals	84.177		-	-	503,887		503,887	-
Special Education: Grants for Infants and Families	84.181		-	-	7,288,161		7,288,161	-
School Safety National Activities	84.184		-	-	977,571		977,571	-
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		-	-	551,217		551,217	-
Bilingual Education: Professional Development	84.195		-	-	381,120		381,120	-
Education for Homeless Children & Youth	84.196		-	-	986,294		986,294	-
Graduate Assistance in Areas of National Need	84.200		-	-	378,893		378,893	-
Centers for International Business Education	84.220		-	-	245,456		245,456	-
Assistive Technology	84.224		-	-	439,546		439,546	-

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STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
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Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF EDUCATION (ED)</b>								
Language Resource Centers								
Pass-Through Duke University	84.229	15ED1087	\$ 18,181	\$ -	-		\$ 18,181	\$ -
Rehabilitation Training: State Vocational Rehabilitation Unit								
In-Service Training	84.265		-	-	28,896		28,896	-
Federal Direct Student Loans	84.268		-	902,497,174	-		902,497,174	-
Twenty-First Century Community Learning Centers	84.287		-	-	22,367,299		22,367,299	-
Education Research Development and Dissemination	84.305		-	-	344,440		344,440	24,106
Pass-Through Boston College	84.305	510018101	237,825	-	-		237,825	-
Special Education - State Personnel Development	84.323		-	-	1,197,263		1,197,263	-
Research in Special Education	84.324		-	-	307,955		307,955	131,083
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		-	-	1,140,153		1,140,153	-
Special Education: Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		-	-	305,100		305,100	-
Pass-Through University of Texas-Austin	84.326	UTA15000890	113,976	-	-		113,976	-
Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	84.330		-	-	654,894		654,894	-
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334		-	-	2,840,154		2,840,154	-
Child Care Access Means Parents in School	84.335		-	-	166,551		166,551	-
Teacher Quality Partnership Grants	84.336		-	-	5,582		5,582	-
Transition to Teaching	84.350		-	-	18,926		18,926	-
Rural Education	84.358		-	-	211,077		211,077	-
English Language Acquisition State Grants	84.365		-	-	10,449,849		10,449,849	-
Mathematics and Science Partnerships	84.366		-	-	1,335,893		1,335,893	-
Supporting Effective Instruction State Grant	84.367		-	-	32,344,788		32,344,788	-
Supporting Effective Instruction State Grant	84.367		-	-	300		300	-
Pass-Through National Writing Project	84.367	S367D120015	-	-	5,768		5,768	-
Pass-Through National Writing Project	84.367	U367D150004	-	-	1,600		1,600	-
Pass-Through National Writing Project	84.367	97-MD02-SEED2015	-	-	20,000		20,000	-
Pass-Through National Writing Project	84.367	08MD03SEED2015	9,941	-	-		9,941	-
Competitive Grants for State Assessments	84.368		-	-	1,601,454		1,601,454	-
Grants for State Assessments and Related Activities	84.369		-	-	7,572,478		7,572,478	-
Statewide Longitudinal Data System	84.372		-	-	402,405		402,405	-
School Improvement Grants	84.377		-	-	3,098,044		3,098,044	-
Teacher Education Assistance for College and High Education Grants (TEACH Grants)	84.379		-	190,625	-		190,625	-
Teacher Education Assistance for College and High Education Grants (TEACH Grants)	84.379	P379T101562	-	3,000	-		3,000	-
Strengthening Minority-Serving Institutions	84.382		-	-	269,432		269,432	-
School Improvement Grants, Recovery Act	84.388		-	-	13		13	-
State Fiscal Stabilization Fund Race to the Top Incentive Grants, Recovery Act	84.395		-	-	28,420,690		28,420,690	-
Investing in Innovation (i3) Fund								
Pass-Through Casa de Maryland, Inc.	84.411	14020348	47,202	-	-		47,202	-
Race to the Top Early Learning Challenge	84.412		-	-	15,572,127		15,572,127	-
Pass-Through Maryland Family Network	84.412	G1501MDCCDF	-	-	17,969		17,969	-
Promoting Readiness of Minors in Supplemental Security Income	84.418		-	-	6,209,693		6,209,693	-
Pass-Through TransCen, Inc.	84.418	DEXP4400146	8,512	-	-		8,512	-
Preschool Development Grants	84.419		-	-	10,516,829		10,516,829	-
Pass-Through Young Men's Christian Association (YMCA)	84.419	S419B150034	23,469	-	-		23,469	-
Federal Supplemental Educational Opportunity Grants	84.007		-	845,018	-		845,018	-
Overseas Programs - Group Projects Abroad	84.021		-	-	25,691		25,691	-
TRIO Upward Bound	84.047		-	-	431,322		431,322	-
Federal Pell Grant Program	84.063		-	15,832,934	-		15,832,934	-
Supporting Effective Instruction State Grant	84.367		-	-	59,782		59,782	-
Department of Education								
Pass-Through University of Connecticut Health Center	84.RD	UCHC6-55825760-A1	28,407	-	-		28,407	-
Postsecondary Education	84.RD		923,984	-	-		923,984	-
Special Education and Rehabilitative Services	84.RD		11,436	-	-		11,436	-
Other Research & Development	84.RD		83,612	-	-		83,612	-
Pass-Through Carnegie Mellon University	84.RD	I090426-350586	171,691	-	-		171,691	-
<b>Total Department Education (ED)</b>			<b>2,151,192</b>	<b>1,157,188,320</b>	<b>677,256,383</b>		<b>1,836,595,895</b>	<b>189,493</b>

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>CHRISTOPHER COLUMBUS FELLOWSHIP FOUNDATION</b>								
Contract/Other	85.15PO3320000328089		\$ -	\$ -	\$ 15,494.00		\$ 15,494.00	\$ -
Contract/Other	85.Contract No.15PO330000331671		-	-	31,719		31,719	-
Contract/Other	85.Contract No.15PO330000335304		-	-	5,377		5,377	-
Contract/Other	85.Contract No.15PO330000345056		-	-	15,461		15,461	-
Contract/Other	85.Contract No.15PO330000350444		-	-	17,598		17,598	-
<b>Total Christopher Columbus Fellowship Foundation</b>			-	-	85,649		85,649	-
<b>NATIONAL ARCHIVES &amp; RECORDS ADMINISTRATION</b>								
National Historical Publications & Records Grants	89.003		139,363	-	110,354		249,717	-
<b>Total National Archives &amp; Records Administration</b>			139,363	-	110,354		249,717	-
<b>JAPAN U.S. FRIENDSHIP COMMISSION</b>								
Help America Vote Act Requirements Payments	90.401		-	-	11,556		11,556	-
Japan U.S. Friendship Commission								
Pass-Through Information Technology and Innovation Foundation	90.RD	GRNT AWRD#: 144365	6,605	-	-		6,605	-
<b>Total Japan U.S. Friendship Commission</b>			6,605	-	11,556		18,161	-
<b>US INSTITUTE OF PEACE</b>								
Unsolicited Grant Program	91.PC148065		-	-	40,391		40,391	-
<b>Total US Institute of Peace</b>			-	-	40,391		40,391	-
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS)</b>								
Public Health and Social Services Emergency Fund	93.003	ARC # 129-0928-2014	-	-	161,912		161,912	-
Medical Reserve Corps Small Grant Program	93.008	CONTRACT	-	-	2,453		2,453	-
Medical Reserve Corps Small Grant Program	93.008	5MRCSG101005 04 00	-	-	1,368		1,368	-
Special Programs for the Aging Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		-	-	79,327		79,327	79,327
Special Programs for the Aging Title VII, Chapter 2_Long Term Care Ombudsman	93.042		-	-	370,643		370,643	370,643
Special Programs for the Aging Title III, Part D_Disease Prevention and Health Promotion Services	93.043		-	-	414,054		414,054	347,302
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects & Programs	93.048		-	-	608,251		608,251	113,357
<b>Aging Cluster</b>								
Special Programs for the Aging: Title III, Part B: Grants for Supportive Services and senior Centers	93.044		-	-	4,331,446		4,331,446	4,331,446
Special Programs for the Aging: Title III, Part C: Nutrition Services	93.045		-	-	12,168,280		12,168,280	11,783,618
Nutrition Services Incentive Program	93.053		-	-	1,653,729		1,653,729	1,613,511
<b>Total Aging Cluster</b>					\$ 18,153,455			
National Family Caregiver Support, Title III, Part E	93.052		-	-	2,467,577		2,467,577	2,369,961
Laboratory Training, Evaluation, and Quality Assurance Programs	93.064		-	-	38,845		38,845	-
Global AIDS	93.067		-	-	17,493,457		17,493,457	3,814,660
Pass-Through Catholic Relief Services	93.067	GH000381-05-01	-	-	1,356,033		1,356,033	-
Pass-Through Catholic Relief Services	93.067	LEAD	-	-	1,929,899		1,929,899	-
Pass-Through Center for Clinical Care and Research	93.067	Unknown	-	-	2,048,133		2,048,133	-
Pass-Through Institute of Human Virology, Nigeria	93.067	5U2GGH000925-03	-	-	319,400		319,400	-
Pass-Through Institute of Human Virology, Nigeria	93.067	5U2GGH000925-04	-	-	793,212		793,212	-
Pass-Through University of Nairobi	93.067	5U2GPS002182-05	-	-	88,401		88,401	-
Pass-Through University of Nairobi	93.067	1U2GGH000095	-	-	279,789		279,789	-
Pass-Through University of Zambia	93.067	1U2GGH000109	-	-	57,885		57,885	-
Public Health Emergency Preparedness	93.069		-	-	11,052,790		11,052,790	7,676,226
Environmental Public Health and Emergency Response	93.070		-	-	1,078,199		1,078,199	78,058
Medicare Enrollment Assistance Program	93.071		-	-	301,813		301,813	211,838
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		-	-	2,275,266		2,275,266	1,741,863
Family Smoking Prevention and Tobacco Control Act								
Regulatory Research	93.077		4,200,687	-	-		4,200,687	2,412,935
Research on Research Integrity	93.085		42,006	-	-		42,006	-
Advancing System Improvements for Key Issues in Women's Health	93.088	5ASTWH110025 03 00	-	-	40,546		40,546	1,569
Guardianship Assistance	93.090		-	-	2,451,130		2,451,130	-

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**STATE OF MARYLAND**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**

<b>Program</b>	<b>CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Research &amp; Development</b>	<b>Student Aid</b>	<b>Other</b>	<b>Cluster Total</b>	<b>Total Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (continued)</b>								
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		\$ -	\$ -	\$ 868,810	\$ 868,810	\$ 868,810	\$ 677,347
Food and Drug Administration: Research	93.103		-	-	1,262,588	1,262,588	1,262,588	-
Food and Drug Administration Research	93.103		2,681,791	-	-	2,681,791	2,681,791	140,956
Pass-Through Children's National Medical Center	93.103	300018951301	55,390	-	-	55,390	55,390	-
Pass-Through Children's National Medical Center	93.103	3000306201	81,773	-	-	81,773	81,773	-
Pass-Through IMPAQ International, LLC	93.103	7U01FD004855-02	-	-	33,467	33,467	33,467	-
Pass-Through Anne Arundel County Partnership for Children	93.104		-	-	101,562	101,562	101,562	-
Pass-Through Charles County Office of Human Services	93.104		-	-	74,269	74,269	74,269	-
Pass-Through Prince Georges County Health Department	93.104		-	-	93,751	93,751	93,751	-
Maternal and Child Health Federal Consolidated Programs	93.110		56,355	-	855,993	912,348	912,348	106,399
Environmental Health	93.113		477,797	-	-	477,797	477,797	132,506
Pass-Through Georgian Institute of Technology	93.113	RF734G1	52,194	-	-	52,194	52,194	-
Project Grants and Cooperative agreements for Tuberculosis Control Programs	93.116		-	-	1,092,803	1,092,803	1,092,803	534,445
Oral Diseases and Disorders Research	93.121		519,122	-	-	519,122	519,122	-
Emergency Medical Services for Children	93.127		-	-	158,724	158,724	158,724	-
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		-	-	218,947	218,947	218,947	4,462
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		23,197	-	-	23,197	23,197	23,197
Injury Prevention and Control Research and State and Community Based Programs	93.136		-	-	1,190,447	1,190,447	1,190,447	359,201
Injury Prevention and Control Research and State and Community Based Programs	93.136		4,737	-	-	4,737	4,737	-
AIDS Education and Training Centers								
Pass-Through University of Pittsburg	93.145	0050178 (126702-2)	-	-	256,624	256,624	256,624	-
Pass-Through University of Pittsburg	93.145	0051443 (126850-2)	-	-	6,076	6,076	6,076	-
Pass-Through University of Pittsburg	93.145	9008957 (125416-4)	-	-	962	962	962	-
Pass-Through University of Pittsburg	93.145	0019469 (124872-9)	-	-	8,769	8,769	8,769	-
Pass-Through University of Pittsburg	93.145	0049958	-	-	54,999	54,999	54,999	-
Project for assistance in Transition from Homelessness (PATH)	93.150		-	-	1,308,650	1,308,650	1,308,650	-
Grants to States for Loan Repayment Program	93.165		-	-	489,360	489,360	489,360	-
Human Genome Research								
Pass-Through Institute Carnegie-Mellon University	93.172	1090378310155	3,074	-	-	3,074	3,074	-
Pass-Through Institute Carnegie-Mellon University	93.172	1090392315480	234,871	-	-	234,871	234,871	-
Pass-Through Dana Farber Cancer Institute	93.172	1228005	140,255	-	-	140,255	140,255	-
Pass-Through University of California-Berkeley	93.172	00008829	41,270	-	-	41,270	41,270	-
Pass-Through University of Wisconsin-Madison	93.172	429K096	9,396	-	-	9,396	9,396	-
Research Related to Deafness and Communication Disorders	93.173		2,020,835	-	-	2,020,835	2,020,835	181,225
Pass-Through Communication Disorders Technology	93.173	10041003	51,618	-	-	51,618	51,618	-
Pass-Through McGill University	93.173	216730	44,013	-	-	44,013	44,013	-
Family Planning: Services	93.217		-	-	5,668,645	5,668,645	5,668,645	2,228,798
Pass-Through Baltimore City Health Department	93.217	31792 FHD12HIV	-	-	35,122	35,122	35,122	-
Research on Healthcare Costs, Quality and Outcomes	93.226		20,508	-	-	20,508	20,508	-
Affordable Care Act (ACA) Abstinence Education Program	93.235		-	-	590,736	590,736	590,736	454,399
Grants to States to Support Oral Health Workforce Activities	93.236		-	-	379,574	379,574	379,574	205,632
State Capacity Building								
Pass-Through Baltimore County Public Schools	93.240	JNI-748-16	-	-	120,503	120,503	120,503	-
Mental Health Research Grants	93.242		1,802,605	-	-	1,802,605	1,802,605	56,174
Pass-Through Children's Hospital Boston	93.242	0000667406	6,768	-	-	6,768	6,768	-
Pass-Through Children's Hospital Boston	93.242	0000688918	32,944	-	-	32,944	32,944	-
Pass-Through Children's Hospital Boston	93.242	PO0000656079	114,703	-	-	114,703	114,703	-
Pass-Through Johns Hopkins University	93.242	2002992075	8,881	-	-	8,881	8,881	-
Pass-Through MountainPass Technology LLC	93.242	15051784	15,123	-	-	15,123	15,123	-
Pass-Through Seattle Children's Research Institute	93.242	10816SUB	34,977	-	-	34,977	34,977	-
Mental Health Research Grants	93.242	SR00004243	-	-	51,286	51,286	51,286	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		-	-	9,618,138	9,618,138	9,618,138	176,272
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		-	-	1,290,612	1,290,612	1,290,612	106,020
Pass-Through American Institutes for Research	93.243	0352200015	-	-	323,002	323,002	323,002	-

The accompanying notes are an integral part of this schedule.

**STATE OF MARYLAND**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**

<b>Program</b>	<b>CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Research &amp; Development</b>	<b>Student Aid</b>	<b>Other</b>	<b>Cluster Total</b>	<b>Total Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (continued)</b>								
Pass-Through Morehouse University School of Medicine	93.243	UDIT1025590-02	\$ -	\$ -	\$ 8,429	\$ -	\$ 8,429	\$ -
Pass-Through Morehouse University School of Medicine	93.243	HBCU.CFE 16-16/8	7,107	-	-	-	7,107	-
Pass-Through University of Texas at Austin	93.243	2002772825	-	-	4,390	-	4,390	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		879,155	-	-	-	879,155	107,500
Universal Newborn Hearing Screening	93.251		-	-	105,168	-	105,168	-
Poison Center Support and Enhancement Grant Program	93.253		-	-	272,479	-	272,479	-
Occupational Safety and Health Program	93.262		-	-	107,555	-	107,555	-
Nurse Faculty Loan Program (NFLP)	93.264		-	77,774	-	-	77,774	-
Immunization Cooperative Agreements	93.268		-	-	4,114,358	-	4,114,358	2,761,119
Adult Viral Hepatitis Prevention and Control	93.270		-	-	1,186,325	-	1,186,325	929,905
Alcohol Research Programs	93.273		72,080	-	-	-	72,080	-
Drug-Free Communities Support Program Grants	93.276		-	-	170,538	-	170,538	-
Drug-Free Communities Support Program Grants	93.276		-	-	150,877	-	150,877	-
Drug Abuse and Addiction Research Programs	93.279		2,502,342	-	-	-	2,502,342	546,775
Pass-Through University of Michigan	93.279	3002869698	5,018	-	-	-	5,018	-
Pass-Through University of Missouri- St. Louis	93.279	000441221	39,674	-	-	-	39,674	-
Pass-Through University of North Carolina- Chapel Hill	93.279	5033474	143	-	-	-	143	-
Pass-Through University of North Carolina- Chapel Hill	93.279	5102455	27,709	-	-	-	27,709	-
Pass-Through University of Washington	93.279	UWSC8753	73,074	-	-	-	73,074	-
Pass-Through Wake Forest University	93.279	WFUHS557325	5,660	-	-	-	5,660	-
Center for Disease Control and Prevention: Investigations and Technical Assistance	93.283		-	-	2,950,698	-	2,950,698	424,727
Discovery and Applied Research for Technological Innovations to Improve Human Health								
Pass-Through Michigan State University	93.286	RC104170UMD	142,173	-	-	-	142,173	-
Pass-Through University of California - San Francisco	93.286	9088SC	15,788	-	-	-	15,788	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		1,106,602	-	-	-	1,106,602	304,937
State Partnership Grant Program to Improve Minority Health	93.296		-	-	137,987	-	137,987	-
Teenage Pregnancy Prevention Program								
Pass-Through Baltimore City Health Department	93.297	37172	-	-	33,340	-	33,340	-
Small Rural Hospital Improvement Grant Program	93.301		-	-	22,312	-	22,312	10,068
National State Based Tobacco Control Programs	93.305		-	-	832,148	-	832,148	133,051
Minority Health and Health Disparities Research	93.307		1,445,967	-	-	-	1,445,967	-
Pass-Through CTIS	93.307	16113139	86,318	-	-	-	86,318	-
Minority Health and Health Disparities Research	93.307		403,523	-	-	-	403,523	174,077
Trans-NIH Research Support	93.310		-	-	114,666	-	114,666	-
Pass-Through University of Wisconsin-Madison	93.310	580K812	-	-	9,429	-	9,429	-
Pass-Through University of Wisconsin-Madison	93.310	636K624	-	-	81,051	-	81,051	-
Trans-NIH Research Support	93.310		4,484,416	-	-	-	4,484,416	443,928
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314		-	-	166,239	-	166,239	110,295
Emerging Infections Programs	93.317		-	-	129,029	-	129,029	-
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318		-	-	1,164,784	-	1,164,784	194,960
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		-	-	1,148,697	-	1,148,697	-
State Health Insurance Assistance Program	93.324		-	-	1,339,744	-	1,339,744	557,842
Behavioral Risk Factor Surveillance System	93.336		-	-	203,564	-	203,564	-
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342		-	10,864,722	-	-	10,864,722	-
National Center for Advancing Translational Sciences	93.350		76,449	-	-	-	76,449	-
Research Infrastructure Programs	93.351		600,000	-	-	-	600,000	-
Advanced Education Nursing Traineeships	93.358		-	-	393,884	-	393,884	-
Nurse Education, Practice Quality and Retention Grants	93.359		-	-	283,943	-	283,943	-
Nursing Student Loans	93.364		-	981,513	-	-	981,513	-
Sickle Cell Treatment Demonstration Program								
Pass-Through Johns Hopkins University	93.365	2002831889	-	-	4,199	-	4,199	-
Cancer Cause and Prevention Research	93.393		1,067,672	-	-	-	1,067,672	113,791
Cancer Deduction and Diagnosis Research	93.394		247,026	-	-	-	247,026	114,424
Cancer Treatment Research	93.395		372,744	-	-	-	372,744	14,461

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STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (continued)</b>								
Cancer Biology Research	93.396		\$ 107,928	\$ -	-		\$ 107,928	\$ -
Cancer Research Manpower	93.398		74,911	-	-		74,911	-
Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations								
Pass-Through ChangeLab Solutions	93.424	CDC7019-0-0123-1	-	-	90,264		90,264	-
Pass-Through ChangeLab Solutions	93.424	MCSA0123-1/CDC7016	-	-	52,943		52,943	-
Food Safety and Security Monitoring Project	93.448		-	-	229,189		229,189	-
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505		-	-	8,242,977		8,242,977	4,808,350
Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	93.511		-	-	2,283,645		2,283,645	1,464,035
Affordable Care Act Aging and Disability Resource Center	93.517		-	-	1,613,021		1,613,021	-
Affordable Care Act (ACA) – Consumer Assistance Program Grants	93.519		-	-	142,914		142,914	-
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		-	-	948,397		948,397	39,114
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525		-	-	5,355,818		5,355,818	-
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525	Md Hlth Benefits Exchange/None assigned	-	-	146,884		146,884	-
Affordable Care Act Medicaid Emergency Psychiatric Demonstration	93.537		-	-	970,595		970,595	-
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539		-	-	799,525		799,525	-
Promoting Safe and Stable Families	93.556		-	-	5,469,481		5,469,481	-
Pass-Through Baltimore City Department of Social Services	93.556	Letter dated 2/8/13	-	-	56		56	-
Pass-Through Baltimore City Department of Social Services	93.556	BCDSS/AFS-15-012-A1	-	-	325,706		325,706	-
<b>TANF Cluster</b>								
Temporary Assistance for Needy Families (TANF)	93.558		-	-	223,197,775		223,197,775	-
Pass-Through LMB Washington County	93.558	SG800493	-	-	271,043		271,043	-
<b>Total TANF Cluster</b>						\$ 223,468,818		
Child Support Enforcement (CSE)	93.563		-	-	83,129,545		83,129,545	-
Refugee and Entrant Assistance: State Administered Programs	93.566		-	-	8,791,772		8,791,772	-
Refugee and Entrant Assistance Voluntary Agency Programs	93.567		-	-	269,396		269,396	-
Low-Income Home Energy Assistance (LIHEAP)	93.568		-	-	66,550,856		66,550,856	-
Community Services Block Grant (CSBG)	93.569		-	-	9,504,988		9,504,988	8,453,695
<b>CCDF Cluster</b>								
Child Care and Development Block Grant	93.575		-	-	30,772,246		30,772,246	-
Pass-Through Maryland Family Network	93.575	G1501MDCCDF	-	-	132,707		132,707	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		-	-	47,225,910		47,225,910	-
<b>Total CCDF Cluster</b>						\$ 78,130,863		
Refugee and Entrant Assistance: Discretionary Grants	93.576		-	-	255,249		255,249	87,210
Refugee and Entrant Assistance Targeted Assistance Grants	93.584		-	-	956,750		956,750	-
Refugee and Entrant Assistance Targeted Assistance Grants	93.584		-	-	182,055		182,055	-
State Court Improvement Program	93.586		-	-	441,088		441,088	-
Grants to States for Access and Visitation Programs	93.597		-	-	123,602		123,602	-
Chafee Education and Training Vouchers Program (ETV)	93.599		-	-	57,280		57,280	-
Head Start Program	93.600		8,764	-	111,881		120,645	-
Head Start Program	93.600	03CH3307	-	-	382,983		382,983	-
Health Care Innovation Awards (HCIA)								
Pass-Through Johns Hopkins University	93.610	2002423967M1	-	-	35,893		35,893	-
Voting access for Individual with Disabilities	93.617		-	-	184,384		184,384	-
ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance	93.624		-	-	1,386,575		1,386,575	309,577
Development Disabilities Basic Support and Advocacy Grants	93.630		-	-	990,080		990,080	-
Children's Justice Grants to States	93.643		-	-	372,849		372,849	277,462
Stephanie Tubbs Jones Child Welfare Services Program	93.645		-	-	3,799,778		3,799,778	-
Child Welfare Research Training or Demonstration								

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (continued)</b>								
Pass-Through Research Foundation of State University of New York, University @ Albany	93.648	1120721-6-69467	\$ -	\$ -	\$ 38,576		\$ 38,576	\$ -
Pass-Through Research Foundation of State University of New York, University @ Albany	93.648	1128024-6-72851	-	-	124,103		124,103	-
Foster Care: Title IV-E	93.658		-	-	67,069,638		67,069,638	-
Adoption Assistance	93.659		-	-	22,919,323		22,919,323	-
Social Services Block Grant (SSBG)	93.667		-	-	61,853,767		61,853,767	-
Child Abuse and Neglect State Grants	93.669		-	-	911,895		911,895	-
Child Abuse and Neglect Discretionary Activities								
Pass-Through Maryland Family Network	93.670	Unknown	-	-	47,614		47,614	-
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		-	-	1,936,767		1,936,767	1,853,772
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF)	93.734		-	-	178,830		178,830	-
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF)	93.734	90CS0052-01-00 (MAC)	-	-	7,002		7,002	-
State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	93.735		-	-	315,055		315,055	197,898
PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	93.745		-	-	28,931		28,931	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations financed in part by Prevention and Public Health Funds	93.752		-	-	3,018,128		3,018,128	2,059,489
Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program	93.753		-	-	169,005		169,005	-
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)	93.757		-	-	3,280,332		3,280,332	2,648,779
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758		-	-	2,274,436		2,274,436	1,544,886
State Children's Insurance Program (CHIP)	93.767		-	-	239,583,267		239,583,267	4,312,020
<b>Medicaid Cluster</b>								
State Medicaid Fraud Control Units	93.775		-	-	2,787,001		2,787,001	-
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		-	-	5,508,391		5,508,391	640,432
Medical Assistance Program (Medicaid)	93.778		-	-	6,224,574,056		6,224,574,056	46,556,342
<b>Total Medicaid Cluster</b>								
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations						\$ 6,232,869,448		
Pass-Through Allegheny Science & Technology Corporation	93.779	CMS289C-1035-01	-	-	109,989		109,989	-
Money Follows the Person Rebalancing Demonstration	93.791		-	-	7,976,469		7,976,469	-
Organized Approaches to Increase Colorectal Cancer Screening	93.800		-	-	522,309		522,309	398,959
Ebola Healthcare Preparedness and Response for Select Cities with Enhanced Airport Entrance Screenings from Affected Countries in West Africa	93.801		-	-	125,000		125,000	125,000
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.815		-	-	161,799		161,799	-
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817		-	-	5,514,759		5,514,759	4,364,773
Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829		-	-	432,236		432,236	-
Educating State-level Stakeholders on Strategies to Address Winnable Battles in Public Health	93.837		495,297	-	-		495,297	-
Pass-Through Kaiser Permanent Southern California	93.837	1010502UOM	208,465	-	-		208,465	-
Pass-Through Ohio State University	93.837	60041988	20,294	-	-		20,294	-
Pass-Through University of Pittsburgh	93.837	00134431246613	871	-	-		871	-
Pass-Through University of Pittsburgh	93.837	00134431260621	6,444	-	-		6,444	-

The accompanying notes are an integral part of this schedule.

**STATE OF MARYLAND**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**

<b>Program</b>	<b>CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Research &amp; Development</b>	<b>Student Aid</b>	<b>Other</b>	<b>Cluster Total</b>	<b>Total Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (continued)</b>								
Lung Diseases Research	93.838		\$ 142,628	\$ -	-	\$ -	\$ 142,628	\$ -
Pass-Through University of Pittsburgh	93.838	90051471235811	17,274	-	-	-	17,274	-
Blood Diseases and Resources Research	93.839		845,583	-	479,714	-	1,325,297	424,242
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		641,344	-	-	-	641,344	400,927
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		749,969	-	-	-	749,969	-
Pass-Through Children's Hospital of Los Angeles	93.847	TGF71342015	536	-	-	-	536	-
Pass-Through Children's Hospital of Los Angeles	93.847	TGF71342015	540	-	-	-	540	-
Pass-Through Georgetown University	93.847	GR410782	32,513	-	-	-	32,513	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		762,736	-	65,932	-	828,668	-
Pass-Through Beckman Research Institute of City of Hope	93.853	510139149606693	36,295	-	-	-	36,295	-
Pass-Through Johns Hopkins University	93.853	2002444667	38,029	-	-	-	38,029	-
Pass-Through University of Minnesota	93.853	N004688802	-	-	38,074	-	38,074	-
Allergy and Infectious Diseases Research	93.855		6,570,561	-	-	-	6,570,561	324,595
Pass-Through Duke University	93.855	2034341	94,989	-	-	-	94,989	-
Pass-Through Fred Hutchinson Cancer Research Center	93.855	0000847962	25,546	-	-	-	25,546	-
Pass-Through Geneva Foundation	93.855	S123801	275,022	-	-	-	275,022	-
Pass-Through Integrated BioTherapeutics, Inc.	93.855	R43A11395901A1	32,144	-	-	-	32,144	-
Pass-Through Johns Hopkins School of Public Health	93.855	2000979320	286,189	-	-	-	286,189	-
Pass-Through L2 Diagnostics LLC	93.855	14061498	136,505	-	-	-	136,505	-
Pass-Through Rakta Therapeutics	93.855	2015001	53,521	-	-	-	53,521	-
Pass-Through Sri International	93.855	138000031	16,310	-	-	-	16,310	-
Pass-Through The Scripps Research Institute	93.855	552138	313,750	-	-	-	313,750	-
Pass-Through The Scripps Research Institute	93.855	552614	141,822	-	-	-	141,822	-
Pass-Through University of Pennsylvania	93.855	565590	28,666	-	-	-	28,666	-
Pass-Through University of Texas - Health Science Center at Hou	93.855	0010646A	300,660	-	-	-	300,660	-
Pass-Through University of Vermont	93.855	30044SUB51981	19,147	-	-	-	19,147	-
Pass-Through Vanderbilt University	93.855	VUMC40966	19,361	-	-	-	19,361	-
Biomedical Research and Research Training	93.859		5,836,390	-	1,510,887	-	7,347,277	401,447
Pass-Through Boston University	93.859	4500001768	58,984	-	-	-	58,984	-
Pass-Through Henry M. Jackson Foundation	93.859	2492	132,658	-	-	-	132,658	-
Pass-Through Pennsylvania State University	93.859	4846UMDHHS8675	13,070	-	-	-	13,070	-
Pass-Through University of Michigan	93.859	3002505308	49,339	-	-	-	49,339	-
Pass-Through Virginia Polytechnic Institute & State University	93.859	43179019113	37,533	-	-	-	37,533	-
Biomedical Research and Research Training	93.859		478,171	-	-	-	478,171	-
Population Research	93.864		739,608	-	-	-	739,608	77,505
Child Health and Human Development Extramural Research	93.865		2,773,742	-	-	-	2,773,742	915,782
Pass - Through Rand Corporation	93.865	9920130044	26,837	-	-	-	26,837	-
Pass-Through University of California - Irvine	93.865	20153234	83,849	-	-	-	83,849	-
Pass-Through University of Notre Dame	93.865	202253UMD	50,319	-	-	-	50,319	-
Pass-Through University of Pennsylvania	93.865	3257587	48,361	-	-	-	48,361	-
Pass-Through University of South Florida	93.865	6404104200A	30,765	-	-	-	30,765	-
Child Health and Human Development Extramural Research	93.865		94,400	-	-	-	94,400	-
Child Health and Human Development Extramural Research	93.865	GHD085545A	-	-	82,526	-	82,526	7,385
Aging Research	93.866		1,287,937	-	-	-	1,287,937	257,864
Pass-Through Dartmouth College	93.866	R144	20,881	-	-	-	20,881	-
Pass-Through University of North Carolina - Chapel Hill	93.866	5031772	110,716	-	-	-	110,716	-
Vision Research	93.867		1,615,266	-	-	-	1,615,266	238,395
Pass-Through Brigham & Women's Hospital	93.867	109582	73,783	-	-	-	73,783	-
Pass-Through Johns Hopkins University	93.867	2001794798	168,972	-	-	-	168,972	-
Pass-Through University of Utah	93.867	1002909801	11,252	-	-	-	11,252	-
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870		-	-	26	-	26	-
National Bioterrorism Hospital Preparedness Program	93.889		-	-	4,597,983	-	4,597,983	2,343,023
Grants to States for Operation of Offices of Rural Health	93.913		-	-	125,137	-	125,137	-
HIV Emergency Relief Project Grants	93.914	16-2423-31S	-	-	91,632	-	91,632	-
HIV Emergency Relief Project Grants	93.914	13-2409	-	-	251,317	-	251,317	-
HIV Emergency Relief Project Grants	93.914	2-H89 HA00017-164-01	-	-	112,542	-	112,542	-
HIV Emergency Relief Project Grants	93.914	CE703282	-	-	250,518	-	250,518	-
Pass-Through Associated Black Charities	93.914	15-2441-006	-	-	219,294	-	219,294	-
Pass-Through Associated Black Charities	93.914	15-2441-35S	-	-	124,755	-	124,755	-
Pass-Through Associated Black Charities	93.914	15-2465-002	-	-	77,788	-	77,788	-

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (continued)</b>								
Pass-Through Associated Black Charities	93.914	15-2465-01A	\$ -	\$ -	\$ 62,850		\$ 62,850	\$ -
Pass-Through Associated Black Charities	93.914	15-2465-01B	-	-	70,338		70,338	-
Pass-Through Associated Black Charities	93.914	15-2466-007	-	-	11,521		11,521	-
Pass-Through Associated Black Charities	93.914	15-2466-010	-	-	29,938		29,938	-
Pass-Through Associated Black Charities	93.914	15-2466-016	-	-	20,404		20,404	-
Pass-Through Associated Black Charities	93.914	15-2466-01A	-	-	297,003		297,003	-
Pass-Through Associated Black Charities	93.914	15-2466-01E	-	-	259		259	-
Pass-Through Associated Black Charities	93.914	15-2466-020	-	-	9,064		9,064	-
Pass-Through Associated Black Charities	93.914	15-2466-03F	-	-	31,093		31,093	-
Pass-Through Associated Black Charities	93.914	15-2466-03G	-	-	45,150		45,150	-
Pass-Through Associated Black Charities	93.914	15-2467-002	-	-	59,334		59,334	-
Pass-Through Associated Black Charities	93.914	15-2467-019	-	-	34,755		34,755	-
Pass-Through Associated Black Charities	93.914	15-2467-01A	-	-	57,848		57,848	-
Pass-Through Associated Black Charities	93.914	15-2467-03F	-	-	43,838		43,838	-
Pass-Through Associated Black Charities	93.914	15-2616-002	-	-	69,915		69,915	-
Pass-Through Associated Black Charities	93.914	15-2616-016	-	-	18,980		18,980	-
Pass-Through Associated Black Charities	93.914	15-2616-018	-	-	94,693		94,693	-
Pass-Through Associated Black Charities	93.914	15-2616-01A	-	-	359,876		359,876	-
Pass-Through Associated Black Charities	93.914	15-2616-01B	-	-	75,659		75,659	-
Pass-Through Associated Black Charities	93.914	15-2616-020	-	-	8,107		8,107	-
Pass-Through Associated Black Charities	93.914	15-2616-CO2	-	-	28,214		28,214	-
Pass-Through Associated Black Charities	93.914	15-2616-MC2	-	-	94,475		94,475	-
Pass-Through Associated Black Charities	93.914	15-2616-MH1	-	-	35,935		35,935	-
Pass-Through Associated Black Charities	93.914	15-2616-NO1	-	-	60,476		60,476	-
Pass-Through Associated Black Charities	93.914	15-2616-SA1	-	-	33,071		33,071	-
Pass-Through Associated Black Charities	93.914	15-2617-004	-	-	33,244		33,244	-
Pass-Through Associated Black Charities	93.914	15-2617-009	-	-	47,145		47,145	-
Pass-Through Associated Black Charities	93.914	16-2441-006	-	-	79,514		79,514	-
Pass-Through Associated Black Charities	93.914	16-2441-35S	-	-	30,423		30,423	-
Pass-Through Associated Black Charities	93.914	16-2465-002	-	-	17,276		17,276	-
Pass-Through Associated Black Charities	93.914	16-2465-01A	-	-	10,306		10,306	-
Pass-Through Associated Black Charities	93.914	16-2465-01B	-	-	39,413		39,413	-
Pass-Through Associated Black Charities	93.914	16-2467-019	-	-	7,565		7,565	-
Pass-Through Associated Black Charities	93.914	16-2467-01A	-	-	12,158		12,158	-
Pass-Through Associated Black Charities	93.914	16-2467-03F	-	-	12,037		12,037	-
Pass-Through Associated Black Charities	93.914	16-2616 CO2	-	-	45,580		45,580	-
Pass-Through Associated Black Charities	93.914	16-2616 MH1	-	-	19,784		19,784	-
Pass-Through Associated Black Charities	93.914	16-2616 N01	-	-	35,783		35,783	-
Pass-Through Associated Black Charities	93.914	16-2616-002	-	-	15,944		15,944	-
Pass-Through Associated Black Charities	93.914	16-2616-007	-	-	960		960	-
Pass-Through Associated Black Charities	93.914	16-2616-016	-	-	1,816		1,816	-
Pass-Through Associated Black Charities	93.914	16-2616-018	-	-	41,929		41,929	-
Pass-Through Associated Black Charities	93.914	16-2616-01A	-	-	139,539		139,539	-
Pass-Through Associated Black Charities	93.914	16-2616-01B	-	-	26,930		26,930	-
Pass-Through Associated Black Charities	93.914	16-2616-01E	-	-	123		123	-
Pass-Through Associated Black Charities	93.914	16-2616-020	-	-	1,368		1,368	-
Pass-Through Associated Black Charities	93.914	16-2616-MC2	-	-	48,020		48,020	-
Pass-Through Associated Black Charities	93.914	16-2616-SA1	-	-	10,370		10,370	-
Pass-Through Associated Black Charities	93.914	16-2617-004	-	-	8,150		8,150	-
Pass-Through Associated Black Charities	93.914	16-2617-009	-	-	7,628		7,628	-
Pass-Through Associated Black Charities	93.914	16-2467-002	-	-	18,317		18,317	-
HIV Care Formula Grants	93.917		-	-	7,805,760		7,805,760	132,273
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938		-	-	48,909		48,909	-
HIV Prevention Activities: Health Department Based	93.940		-	-	6,218,463		6,218,463	3,118,306
Pass-Through Baltimore City Health Department	93.940	5U62PS003640-04	-	-	69,546		69,546	-
Pass-Through Baltimore City Health Department	93.940	37188	-	-	131,544		131,544	-
Pass-Through Baltimore City Health Department	93.940	37256	-	-	125,581		125,581	-
Pass-Through Baltimore City Health Department	93.940	PS-15-1509	-	-	54,129		54,129	-

The accompanying notes are an integral part of this schedule.



STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (continued)</b>								
HIV/AIDS Surveillance	93.944		\$ -	\$ -	\$ 891,267		\$ 891,267	\$ -
Assistance Programs for Chronic Disease Prevention and Control	93.945		-	-	650,814		650,814	220,500
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	-	123,190		123,190	12,500
Block Grants for Community Mental Health Services	93.958		-	-	10,495,377		10,495,377	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959		-	-	36,020,662		36,020,662	724,873
Pass-Through Allegany County Health Department	93.959	F842N-MU509ADP	-	-	4,719		4,719	-
Preventive Health Services Sexually Transmitted Diseases Control Grants	93.977		-	-	1,137,415		1,137,415	383,563
Maternal and Child Health Services Block Grant to the States	93.994		-	-	10,209,271		10,209,271	5,454,646
Contract / Other Center for Disease Control	93.200-2011-42064		334,180	-	-		334,180	161,633
Pass-Through Eastern Virginia Medical School	93.200-2014-59074	S250211-18	378	-	-		378	-
State Partnership Grant Program to Improve Minority Health	93.296		1,334	-	-		1,334	-
Contract / Other National Institute of Health	93.Contract No. HHSF223201400847P		-	-	17,859		17,859	-
Contract / Other Food and Drug Administration	93.HHSF223201211330P		19,829	-	-		19,829	-
Contract / Other Food and Drug Administration	93.HHSF223201310109C		451,820	-	-		451,820	-
Contract / Other Food and Drug Administration	93.HHSF223201400188C		607,130	-	-		607,130	-
Contract / Other Food and Drug Administration	93.HHSF223201510106C		7,577	-	-		7,577	-
Pass-Through Healthcare Management Solutions, LLC	93.HHSM-500-2013-00169C	HHSM-500-2013-00169C	20,765	-	-		20,765	-
Pass-Through Leidos Biomedical Research Inc.	93.HHSN26120080000E	15X084	140,622	-	-		140,622	-
Pass-Through Social & Scientific Systems	93.HHSN26120080001E	CRB-SSS-S-15-004656	28,462	-	-		28,462	-
Contract / Other National Institute of Health	93.HHSN261201000117C		359,763	-	-		359,763	105,911
Contract / Other National Institute of Health	93.HHSN261201500051C		905,574	-	-		905,574	24,638
Contract / Other National Institute of Health	93.HHSN263201400737P		709	-	-		709	-
Contract / Other National Institute of Health	93.HHSN268201000004P		16,167	-	-		16,167	-
Contract / Other National Institute of Health	93.HHSN268201400286P		13,124	-	-		13,124	-
Contract / Other National Institute of Health	93.HHSN268201500034P		21,878	-	-		21,878	-
Contract / Other National Institute of Health	93.HHSN268201500043P		75,377	-	-		75,377	-
Contract / Other National Institute of Health	93.HHSN269201400012C		1,035,002	-	-		1,035,002	-
Contract / Other National Institute of Health	93.HHSN271201400045C		1,492,085	-	-		1,492,085	-
Contract / Other National Institute of Health	93.HHSN271201400102C		37,026	-	-		37,026	-
Contract / Other National Institute of Health	93.HHSN271201400726P		10,919	-	-		10,919	-
Contract / Other National Institute of Health	93.HHSN271201500163P		20,605	-	-		20,605	-
Contract / Other National Institute of Health	93.HHSN271201600194PC		13,357	-	-		13,357	-
Contract / Other National Institute of Health	93.HHSN272200800057C		199,196	-	-		199,196	-
Contract / Other National Institute of Health	93.HHSN272201000046C		3,273,536	-	-		3,273,536	926,478
Pass-Through EMMES CORPORATION	93.HHSN272201000049I	3503	122,127	-	-		122,127	-
Pass-Through EMMES CORPORATION	93.HHSN272201000049I	3506	211,035	-	-		211,035	-
Contract / Other National Institute of Health	93.HHSN272201300022I		1,034,332	-	-		1,034,332	23,090
Contract / Other National Institute of Health	93.HHSN272201300022I		323,589	-	-		323,589	35,913
Contract / Other National Institute of Health	93.HHSN276201100004		1,401,490	-	-		1,401,490	215,818
Contract / Other National Institute of Health	93.HHSN27620110004C		27,605	-	-		27,605	22,005
Contract / Other National Institute of Health	93.HHSN276201400010C		-	-	43,848		43,848	-
Contract/Other Substance Abuse and Mental Health Services Administration	93.HHSS280201300002C		-	-	1,019,738		1,019,738	604,215
Contract/Other Substance Abuse and Mental Health Services Administration	93.HHSS28020150007C		-	-	3,246,389		3,246,389	1,784,447
Contract / Other Agency for Health Care Research and Quality	93.IPA		-	-	23,324		23,324	-
Contract / Other Food and Drug Administration	93.IPA		-	-	137,218		137,218	-
Contract / Other National Institute of Health	93.IPA		-	-	183,977		183,977	-
Contract/Other Substance Abuse and Mental Health Services Administration	93.IPA		-	-	31,776		31,776	-
Contract / Other National Institute of Health	93.IPA No. IP1AA16ACK167198		-	-	10,765		10,765	-
Contract / Other Centers for Medicare and Medicaid Services	93.IPA Stockwell		5,252	-	-		5,252	-
Agency for Healthcare Research and Quality	93.RD		2,129,504	-	-		2,129,504	583,607
Administration for Community Living	93.RD		71,224	-	-		71,224	-
Pass-Through TransCen, Inc.	93.RD	90DP00170200	13,847	-	-		13,847	-
Pass-Through TransCen, Inc.	93.RD	90RT50340200	104,142	-	-		104,142	-
Center for Disease Control and Prevention	93.RD		8,507,645	-	-		8,507,645	1,968,765
Pass-Through Child Trends	93.RD	14010123	36,250	-	-		36,250	-
Pass-Through Health Strat Kenya	93.RD	Unknown	33,161	-	-		33,161	-
Pass-Through Johns Hopkins University	93.RD	2002479579	13,594	-	-		13,594	-
Pass-Through University of Houston	93.RD	R130042	40,544	-	-		40,544	-
Pass-Through University of Kentucky Research Foundation	93.RD	3049025656-15-066	37,847	-	-		37,847	-
Pass-Through University of Kentucky Research Foundation	93.RD	3210000149-16-062	46,455	-	-		46,455	-
Pass-Through University of North Texas Health Science	93.RD	RF0076-001	804	-	-		804	-

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (continued)</b>								
Food and Drug Administration	93.RD		\$ 1,656,832	\$ -	-		\$ 1,656,832	\$ 190,454
Pass-Through Harvard University	93.RD	225183	6,115	-	-		6,115	-
Pass-Through National Capital Consortium for Pediatric Devis Innovation	93.RD	PID3000-1895	32,141	-	-		32,141	-
Pass-Through National Capital Consortium for Pediatric Devis Innovation	93.RD	PID3000-3062	10,454	-	-		10,454	-
Pass-Through National Institute for Pharmaceutical Technology and Education	93.RD	NIPTMD2013001	52,388	-	-		52,388	-
Pass-Through National Institute for Pharmaceutical Technology and Education	93.RD	NIPTE-U01-MD-2015-01	291,700	-	-		291,700	-
Pass-Through National Institute for Pharmaceutical Technology and Education	93.RD	NIPTE-U01-MD-2016001	89,053	-	-		89,053	-
Pass-Through National Institute for Pharmaceutical Technology and Education	93.RD	NIPTE-U01-MD-2016003	48,525	-	-		48,525	-
Pass-Through National Institute for Pharmaceutical Technology and Education	93.RD	NIPTE-U01-MD-2016004	12,532	-	-		12,532	-
Pass-Through Oak Ridge Associated Universities	93.RD	16113318	2,528	-	-		2,528	-
Pass-Through University of Colorado	93.RD	FY15.558.003	10,000	-	-		10,000	-
Health Resources and Services Administration	93.RD		1,416,819	-	-		1,416,819	264,959
Pass-Through Johns Hopkins University	93.RD	2001057405	76	-	-		76	-
Pass-Through Johns Hopkins University	93.RD	2002692355	49,577	-	-		49,577	-
National Institutes of Health	93.RD		146,421,307	-	-		146,421,307	23,751,552
Pass-Through Albany Medical College	93.RD	515476-UMB	19,947	-	-		19,947	-
Pass-Through AxioMx, Inc.	93.RD	15020412	70,337	-	-		70,337	-
Pass-Through Baylor College of Medicine	93.RD	102220494	8,892	-	-		8,892	-
Pass-Through Baylor College of Medicine	93.RD	102228597	6,336	-	-		6,336	-
Pass-Through Baylor College of Medicine	93.RD	5600755180	9,510	-	-		9,510	-
Pass-Through Benaroya Research Institute	93.RD	FY14ITN021	2,276	-	-		2,276	-
Pass-Through Benaroya Research Institute	93.RD	FY16ITN021	40,289	-	-		40,289	-
Pass-Through Beth Israel Deaconess Medical Center	93.RD	01027587	1,413	-	-		1,413	-
Pass-Through Beth Israel Deaconess Medical Center	93.RD	1460-14	5,058	-	-		5,058	-
Pass-Through Brigham and Women's Hospital	93.RD	113340	48,543	-	-		48,543	-
Pass-Through Brigham and Women's Hospital	93.RD	CALGB/Alliance for	50,676	-	-		50,676	-
Pass-Through Broad Institute Inc.	93.RD	5230122-5500000733	73,773	-	-		73,773	-
Pass-Through Broad Institute Inc.	93.RD	5230123-5500000733	380,990	-	-		380,990	-
Pass-Through California Pacific Medical Center Research Institute	93.RD	280201001-S164	15,193	-	-		15,193	-
Pass-Through Case Western University	93.RD	RES508625	11,455	-	-		11,455	-
Pass-Through Case Western University	93.RD	RES509276	347	-	-		347	-
Pass-Through Case Western University	93.RD	RES509479	2,758	-	-		2,758	-
Pass-Through Case Western University	93.RD	RES510029	82,486	-	-		82,486	-
Pass-Through Center for Social Innovation	93.RD	R21-2015	23,959	-	-		23,959	-
Pass-Through Children's Hospital Boston	93.RD	Unknown	4,386	-	-		4,386	-
Pass-Through Children's Hospital of Philadelphia	93.RD	330182	6,314	-	-		6,314	-
Pass-Through Children's Hospital of Philadelphia	93.RD	ANHL1131	7,051	-	-		7,051	-
Pass-Through Children's Research Institute	93.RD	30000136-13-01	80,045	-	-		80,045	-
Pass-Through Cleveland Clinic Found.	93.RD	548-sub	14,740	-	-		14,740	-
Pass-Through Countervail Corporation	93.RD	4R44NS06049	940,885	-	-		940,885	-
Pass-Through CTIS, Inc.	93.RD	Unknown	8,089	-	-		8,089	-
Pass-Through Dartmouth College	93.RD	1252R024	94,088	-	-		94,088	-
Pass-Through Duke Clinical Research Institute	93.RD	203 8793	7,368	-	-		7,368	-
Pass-Through Duke University	93.RD	Unknown	16,302	-	-		16,302	-
Pass-Through Duke University	93.RD	179452	58,182	-	-		58,182	-
Pass-Through Duke University	93.RD	201316	15,912	-	-		15,912	-
Pass-Through Duke University	93.RD	2033854	34,215	-	-		34,215	-
Pass-Through Duke University	93.RD	2035382	55,763	-	-		55,763	-
Pass-Through Duke University Medical Center	93.RD	203-4124	21,220	-	-		21,220	-
Pass-Through East Carolina University	93.RD	A16-0052-S001	20,818	-	-		20,818	-
Pass-Through Emory University	93.RD	T069322	4,928	-	-		4,928	-
Pass-Through Fluorometrix Corporation	93.RD	HD072901-2	740	-	-		740	-
Pass-Through Geisinger Clinic	93.RD	5033698	1,248	-	-		1,248	-
Pass-Through Geisinger Clinic	93.RD	6677936	30,202	-	-		30,202	-
Pass-Through Geisinger Clinic	93.RD	6928304	10,034	-	-		10,034	-
Pass-Through Geisinger Clinic	93.RD	The Electronic Medic	2,694	-	-		2,694	-
Pass-Through Georgetown University	93.RD	4330036	79,311	-	-		79,311	-
Pass-Through George Mason University	93.RD	E2032571	25,000	-	-		25,000	-
Pass-Through George Mason University	93.RD	E2035481	157,537	-	-		157,537	-
Pass-Through George Washington University	93.RD	13-D22	92,024	-	-		92,024	-
Pass-Through George Washington University	93.RD	15-M28	55,425	-	-		55,425	-

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STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (continued)</b>								
Pass-Through Georgia Regents University	93.RD	23504-1	\$ 27,474	\$ -	-		\$ 27,474	\$ -
Pass-Through Georgia State University	93.RD	SP0001137001	11,636	-	-		11,636	-
Pass-Through Glycomantra Inc.	93.RD	Glycomantra/UMBRC RA	1,543	-	-		1,543	-
Pass-Through GPB Scientific LLC	93.RD	1R42CA174121	216,439	-	-		216,439	-
Pass-Through GPB Scientific LLC	93.RD	2R42CA174121	33,775	-	-		33,775	-
Pass-Through Harvard University	93.RD	227032	14,358	-	-		14,358	-
Pass-Through Howard University	93.RD	0006938-100045432	156,574	-	-		156,574	-
Pass-Through Humanetics Corp	93.RD	Unknown	22,845	-	-		22,845	-
Pass-Through Institute of Human Virology, Nigeria	93.RD	5U54HG006947	26,574	-	-		26,574	-
Pass-Through Institute of Human Virology, Nigeria	93.RD	5U54HG006947-02	1,716	-	-		1,716	-
Pass-Through Institute of Human Virology, Nigeria	93.RD	3UH2HG007008-02S1	6,197	-	-		6,197	-
Pass-Through Jackson Laboratory	93.RD	205145	69,631	-	-		69,631	-
Pass-Through Johns Hopkins University	93.RD	2001267223	47,030	-	-		47,030	-
Pass-Through Johns Hopkins University	93.RD	2001622113	100,293	-	-		100,293	-
Pass-Through Johns Hopkins University	93.RD	2002373315	40,666	-	-		40,666	-
Pass-Through Johns Hopkins University	93.RD	2000727400	8,701	-	-		8,701	-
Pass-Through Johns Hopkins University	93.RD	2000990843	73,448	-	-		73,448	-
Pass-Through Johns Hopkins University	93.RD	2001250017	176,380	-	-		176,380	-
Pass-Through Johns Hopkins University	93.RD	2001436834	14,204	-	-		14,204	-
Pass-Through Johns Hopkins University	93.RD	2001465695	56,755	-	-		56,755	-
Pass-Through Johns Hopkins University	93.RD	2001691154	207,900	-	-		207,900	-
Pass-Through Johns Hopkins University	93.RD	2001965639	15,194	-	-		15,194	-
Pass-Through Johns Hopkins University	93.RD	2002006203	125,486	-	-		125,486	-
Pass-Through Johns Hopkins University	93.RD	2002022843	312,139	-	-		312,139	-
Pass-Through Johns Hopkins University	93.RD	2002228642	17,133	-	-		17,133	-
Pass-Through Johns Hopkins University	93.RD	2002308314	24,349	-	-		24,349	-
Pass-Through Johns Hopkins University	93.RD	2002376511	39,962	-	-		39,962	-
Pass-Through Johns Hopkins University	93.RD	2002493221	24,314	-	-		24,314	-
Pass-Through Johns Hopkins University	93.RD	2002555259	15,420	-	-		15,420	-
Pass-Through Johns Hopkins University	93.RD	2002641210	51,296	-	-		51,296	-
Pass-Through Johns Hopkins University	93.RD	2002736371	22,618	-	-		22,618	-
Pass-Through Johns Hopkins University	93.RD	2002768486	429,529	-	-		429,529	-
Pass-Through Johns Hopkins University	93.RD	2002772825	228,300	-	-		228,300	-
Pass-Through Johns Hopkins University	93.RD	2002787424	132,200	-	-		132,200	-
Pass-Through Johns Hopkins University	93.RD	2001895567/568/569	245,168	-	-		245,168	-
Pass-Through Johns Hopkins University	93.RD	2001646275	33,599	-	-		33,599	-
Pass-Through Johns Hopkins University	93.RD	2001966465	51,908	-	-		51,908	-
Pass-Through Johns Hopkins University	93.RD	2002015209	451	-	-		451	-
Pass-Through Johns Hopkins University	93.RD	2001799957	28,709	-	-		28,709	-
Pass-Through Johns Hopkins University	93.RD	2001963776	2,335	-	-		2,335	-
Pass-Through Johns Hopkins University	93.RD	2001948078	27,237	-	-		27,237	-
Pass-Through Johns Hopkins University	93.RD	2002992118	19,428	-	-		19,428	-
Pass-Through Kent State University	93.RD	443 169-UMB	12,555	-	-		12,555	-
Pass-Through Leidos, Inc.	93.RD	24027	1,421,640	-	-		1,421,640	758,353
Pass-Through Leidos, Inc.	93.RD	N01CO-2008-000001	5,941	-	-		5,941	-
Pass-Through LifeSensors, Inc.	93.RD	14092722	66,021	-	-		66,021	-
Pass-Through Massachusetts General Hospital	93.RD	225209	82,811	-	-		82,811	-
Pass-Through Massachusetts General Hospital	93.RD	226025	130,905	-	-		130,905	-
Pass-Through Massachusetts Institute of Technology	93.RD	5710004021	48,571	-	-		48,571	-
Pass-Through Mayo Clinic Jacksonville	93.RD	63522919	381,543	-	-		381,543	-
Pass-Through Mayo Clinic Jacksonville	93.RD	2015490	81,336	-	-		81,336	-
Pass-Through Medical University of South Carolina	93.RD	MUSC15-061	25,657	-	-		25,657	-
Pass-Through Michigan State University	93.RD	RC100143UMID	4,675	-	-		4,675	-
Pass-Through Michigan State University	93.RD	RC103993UM	5,480	-	-		5,480	-
Pass-Through Michigan State University	93.RD	U19AI089683	100,674	-	-		100,674	-
Pass-Through The Mind Research Network	93.RD	6206-001 SUB-N1	143,857	-	-		143,857	-
Pass-Through The Mind Research Network	93.RD	6247 SUBN1	79,517	-	-		79,517	-
Pass-Through Minneapolis Medical Research Foundation	93.RD	Assessing Long Term	40,160	-	-		40,160	-
Pass-Through Miriam Hospitals	93.RD	PTE#710-9197	2,993	-	-		2,993	-
Pass-Through Montgomery County Office of Emergency Management	93.RD	1047112	218,280	-	-		218,280	-
Pass-Through Mount Sinai	93.RD	0255-3106-4605	34,354	-	-		34,354	-

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STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
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Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (continued)</b>								
Pass-Through Mount Sinai	93.RD	0255-3104-4605	\$ 41,208	\$ -	-	-	\$ 41,208	\$ -
Pass-Through Mount Sinai	93.RD	0255-3107-4605	449	-	-	-	449	-
Pass-Through Mount Sinai	93.RD	0254-7375-4605	845	-	-	-	845	-
Pass-Through National Opinion Research Center -Bethesda	93.RD	7423UMDCLARKTO3	6,537	-	-	-	6,537	-
Pass-Through New England Research Institute	93.RD	BEST-CLI Site #1131	26,555	-	-	-	26,555	-
Pass-Through New York Medical College	93.RD	122580	8,895	-	-	-	8,895	-
Pass-Through New York University	93.RD	UW731005	15,316	-	-	-	15,316	-
Pass-Through New York University/Medical Center	93.RD	12-01091	67,215	-	-	-	67,215	-
Pass-Through New York University/Medical Center	93.RD	13-A0-00-000666-01	12,492	-	-	-	12,492	-
Pass-Through New York University/Medical Center	93.RD	13-A1-00-110806-01	63,927	-	-	-	63,927	-
Pass-Through New York University/Medical Center	93.RD	G#12-01091	2,765	-	-	-	2,765	-
Pass-Through Northwestern University Medical School	93.RD	60036404 UM	119,526	-	-	-	119,526	-
Pass-Through Northwestern University Medical School	93.RD	60036745 UMD	574	-	-	-	574	-
Pass-Through Northwestern University Medical School	93.RD	60036404UM	6,569	-	-	-	6,569	-
Pass-Through NRG Oncology Foundation, Inc.	93.RD	Unknown	59,332	-	-	-	59,332	-
Pass-Through NRG Oncology Foundation, Inc.	93.RD	Unknown	27,912	-	-	-	27,912	-
Pass-Through Planet Biotechnology, Inc.	93.RD	2R44 114023-02A1	146,954	-	-	-	146,954	-
Pass-Through Profectus Biosciences	93.RD	Unknown	43,189	-	-	-	43,189	-
Pass-Through Radiant Creative Group, LLC	93.RD	PO# UMBC-003	20,412	-	-	-	20,412	-
Pass-Through Rakta Therapeutics	93.RD	2015-002	83,824	-	-	-	83,824	-
Pass-Through Regeneron Pharmaceuticals, Inc.	93.RD	Unknown	27,468	-	-	-	27,468	-
Pass-Through Research Circle Associates	93.RD	UM092514	133,017	-	-	-	133,017	-
Pass-Through Research Foundation of State University of New York, Binghamton	93.RD	68990	34,131	-	-	-	34,131	-
Pass-Through Research Foundation of State University of New York, Binghamton	93.RD	72291	64,841	-	-	-	64,841	-
Pass-Through Robin Medical, Inc.	93.RD	5R44CA168271-03	195,839	-	-	-	195,839	-
Pass-Through Rutgers, the State University of New Jersey	93.RD	8076	28,428	-	-	-	28,428	-
Pass-Through Sanaria Incorporated	93.RD	R43A1108052	10,767	-	-	-	10,767	-
Pass-Through Scott & White Memorial Hospital	93.RD	141216	8,247	-	-	-	8,247	-
Pass-Through SilcsBio LLC	93.RD	Unknown	36,087	-	-	-	36,087	-
Pass-Through Stanford University	93.RD	60803926-110818	454,377	-	-	-	454,377	25,000
Pass-Through Stanford University	93.RD	60947332-28291	192,039	-	-	-	192,039	-
Pass-Through Stanford University	93.RD	61212686-2891	12,108	-	-	-	12,108	-
Pass-Through Temple University	93.RD	257179	55,887	-	-	-	55,887	-
Pass-Through Texas A&M University	93.RD	06-S150632	149,165	-	-	-	149,165	-
Pass-Through Texas A&M University	93.RD	23-S132302/ M1301075	13,488	-	-	-	13,488	-
Pass-Through The Ohio State University Research Foundation	93.RD	Unknown	181	-	-	-	181	-
Pass-Through The Ohio State University Research Foundation	93.RD	60020420-01	791	-	-	-	791	-
Pass-Through The Research Foundation for the State University of New York	93.RD	1005140 / 54885	36,186	-	-	-	36,186	-
Pass-Through The Scripps Research Institute	93.RD	5-50901	68,195	-	-	-	68,195	-
Pass-Through Thomas Jefferson University	93.RD	08027000S16301	151,632	-	-	-	151,632	-
Pass-Through Tufts University	93.RD	5010958-SERV	116,164	-	-	-	116,164	-
Pass-Through Tulane University School of Public Health and Tropical Medicine	93.RD	TUL-HSC-465-13/14	2,120	-	-	-	2,120	-
Pass-Through Tulane University School of Public Health and Tropical Medicine	93.RD	TUL-HSC-554024-15/16	8,822	-	-	-	8,822	-
Pass-Through University of Alabama at Birmingham	93.RD	000510933-001	64,969	-	-	-	64,969	-
Pass-Through University of Alabama at Birmingham	93.RD	000500495-001	23,758	-	-	-	23,758	-
Pass-Through University of Arizona	93.RD	296524	125,043	-	-	-	125,043	-
Pass-Through University of Arizona	93.RD	264342	192,476	-	-	-	192,476	-
Pass-Through University of Arizona	93.RD	162224	24,215	-	-	-	24,215	-
Pass-Through University of California	93.RD	7739sc	88,611	-	-	-	88,611	22,228
Pass-Through University of California	93.RD	8161sc	8,025	-	-	-	8,025	-
Pass-Through University of California	93.RD	8766sc	33,089	-	-	-	33,089	-
Pass-Through University of California	93.RD	8805sc	46,707	-	-	-	46,707	-
Pass-Through University of California	93.RD	7897sc	144,718	-	-	-	144,718	-
Pass-Through University of California, Davis	93.RD	201403885-01	83,099	-	-	-	83,099	-
Pass-Through University of Chicago	93.RD	FP041028-03	180,517	-	-	-	180,517	-
Pass-Through University of Chicago	93.RD	Unknown	11,148	-	-	-	11,148	-

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STATE OF MARYLAND  
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Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (continued)</b>								
Pass-Through University of Cincinnati	93.RD	009997-002	\$ 9,267	\$ -	\$ -		\$ 9,267	\$ -
Pass-Through University of Cincinnati	93.RD	006883-010	22,109	-	-		22,109	-
Pass-Through University of Connecticut School of Nursing	93.RD	104299	15,922	-	-		15,922	-
Pass-Through University of Delaware	93.RD	35818	35,338	-	-		35,338	-
Pass-Through University of Florida	93.RD	UFDSP00010219	1,129	-	-		1,129	-
Pass-Through University of Florida	93.RD	UFDSP00010342	5,901	-	-		5,901	-
Pass-Through University of Florida	93.RD	UFDSP00010715	102,698	-	-		102,698	-
Pass-Through University of Florida	93.RD	UFDSP00010732	404,924	-	-		404,924	71,036
Pass-Through University of Florida	93.RD	UFDSP00011170	2,987	-	-		2,987	-
Pass-Through University of Iowa	93.RD	1001203976	82,208	-	-		82,208	-
Pass-Through University of Iowa	93.RD	W000839615	13,073	-	-		13,073	-
Pass-Through University of Kansas Center for Research	93.RD	FY2014-065-M1	87,994	-	-		87,994	-
Pass-Through University of Kansas Center for Research	93.RD	FY2014-065-M2	44,950	-	-		44,950	-
Pass-Through University of Louisville Research Foundation	93.RD	ULRF 14-0588C1-03	2,890	-	-		2,890	-
Pass-Through University of Louisville Research Foundation	93.RD	ULRF 14-0588C2-03	142,460	-	-		142,460	-
Pass-Through University of Louisville Research Foundation	93.RD	ULRF 15-0951	139,447	-	-		139,447	-
Pass-Through University of Massachusetts Medical School	93.RD	WA00234591/RFS201509	44,980	-	-		44,980	-
Pass-Through University of Miami	93.RD	P50NS030291/661500	16,947	-	-		16,947	-
Pass-Through University of Michigan	93.RD	3002517657	266,134	-	-		266,134	-
Pass-Through University of Michigan, Ann Arbor	93.RD	3003773934	22,927	-	-		22,927	-
Pass-Through University of Michigan, Ann Arbor	93.RD	3003263917-SHN	15,350	-	-		15,350	-
Pass-Through University of Michigan Medical School	93.RD	3001413387-PNT	23,114	-	-		23,114	3,175
Pass-Through University of Michigan Medical School	93.RD	SUBK00004104-ESETT	504	-	-		504	-
Pass-Through University of Nairobi	93.RD	R24TW008889	23,309	-	-		23,309	-
Pass-Through University of New Mexico	93.RD	3RN65	22,337	-	-		22,337	-
Pass-Through University of New Mexico	93.RD	3RS54	46,172	-	-		46,172	-
Pass-Through University of New York @ Buffalo	93.RD	R989492	30,960	-	-		30,960	-
Pass-Through University of North Carolina at Chapel Hill	93.RD	5032964	385,060	-	-		385,060	-
Pass-Through University of North Carolina at Chapel Hill	93.RD	5101163	42,760	-	-		42,760	-
Pass-Through University of North Carolina at Chapel Hill	93.RD	5-31689	840	-	-		840	-
Pass-Through University of North Carolina at Chapel Hill	93.RD	5050225	61,948	-	-		61,948	-
Pass-Through University of Pennsylvania	93.RD	560743	13,575	-	-		13,575	-
Pass-Through University of Pennsylvania	93.RD	562426	217,079	-	-		217,079	-
Pass-Through University of Pennsylvania	93.RD	568083	19,123	-	-		19,123	-
Pass-Through University of Pittsburgh	93.RD	00469101262961	17,143	-	-		17,143	-
Pass-Through University of Pittsburgh	93.RD	0017375 (120799-1)	39,121	-	-		39,121	-
Pass-Through University of Pittsburgh	93.RD	0020637(410999-2)	145,773	-	-		145,773	-
Pass-Through University of Pittsburgh	93.RD	0026281(123833-3)	20,679	-	-		20,679	-
Pass-Through University of Pittsburgh	93.RD	0032126 (124283-1)	25,838	-	-		25,838	-
Pass-Through University of Pittsburgh	93.RD	0038415(125159-3)	17,196	-	-		17,196	-
Pass-Through University of Pittsburgh	93.RD	0040521 (124995-2)	1,139	-	-		1,139	-
Pass-Through University of Pittsburgh	93.RD	0040521 (126268-2)	19,939	-	-		19,939	-
Pass-Through University of Pittsburgh	93.RD	0040802 (124751-1)	16,308	-	-		16,308	-
Pass-Through University of Pittsburgh	93.RD	0041119 (124864-9)	2,024	-	-		2,024	-
Pass-Through University of Pittsburgh	93.RD	0043427 (125019-2)	48,662	-	-		48,662	-
Pass-Through University of Pittsburgh	93.RD	9006361 (124706-1)	20,769	-	-		20,769	-
Pass-Through University of Pittsburgh	93.RD	9011951 (126470-1)	764,151	-	-		764,151	-
Pass-Through University of Pittsburgh	93.RD	0029637 (410158-1)	7,851	-	-		7,851	-
Pass-Through University of Rochester Medical Center	93.RD	41548-G	3,692	-	-		3,692	-
Pass-Through University of Southern California	93.RD	57872974	55,408	-	-		55,408	-
Pass-Through University of Texas Health Science Center	93.RD	0010667C	207,582	-	-		207,582	-
Pass-Through University of Texas Health Science Center	93.RD	008663AQ	12,588	-	-		12,588	-
Pass-Through University of Texas Health Science Center	93.RD	0010610D	6,268	-	-		6,268	-
Pass-Through University of Texas Health Science Center at San Antonio	93.RD	152967/152965	52,037	-	-		52,037	-
Pass-Through University of Texas Health Science Center at San Antonio	93.RD	156631	20,927	-	-		20,927	-
Pass-Through University of Texas Health Science Center at San Antonio	93.RD	157403/157402	8,047	-	-		8,047	-
Pass-Through University of Texas Medical Branch	93.RD	15-035	11,235	-	-		11,235	-
Pass-Through University of Texas at San Antonio	93.RD	159967/159050	26,387	-	-		26,387	-
Pass-Through University of Washington	93.RD	BPOS425	4,565	-	-		4,565	-
Pass-Through University of Washington	93.RD	UWSC7858	48,327	-	-		48,327	-
Pass-Through Van Andel Research Institute	93.RD	V2561-4	31,251	-	-		31,251	-

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES (HHS) (continued)</b>								
Pass-Through Vanderbilt University	93.RD	VUMC 36465	\$ 448,250	\$ -	-		\$ 448,250	\$ -
Pass-Through Vanderbilt University	93.RD	VUMC 40290	241,945	-	-		241,945	-
Pass-Through Vanderbilt University	93.RD	VUMC38290	35,241	-	-		35,241	-
Pass-Through Virginia Commonwealth University	93.RD	PD303317-scl07184	11,081	-	-		11,081	-
Pass-Through Virginia Commonwealth University	93.RD	PT109100-SC106829	411,107	-	-		411,107	-
Pass-Through Washington University	93.RD	WU-16-213	34,873	-	-		34,873	-
Pass-Through Washington University	93.RD	WU-12-296	226	-	-		226	-
Pass-Through Washington University	93.RD	WU-16-124	230	-	-		230	-
Pass-Through Wayne State University	93.RD	WSU14101	47,150	-	-		47,150	-
Pass-Through Weinberg Medical Physics, LLC	93.RD	15020401	282	-	-		282	-
Pass-Through Westat Incorporated	93.RD	8888-S14	8,151	-	-		8,151	-
Pass-Through Yale University	93.RD	M13A11612(A09173)	8,484	-	-		8,484	-
Administration for Children and Families	93.RD		1,954,054	-	-		1,954,054	386,638
Pass-Through Action for Child Protection, Inc.	93.RD	Unknown	44,923	-	-		44,923	-
Pass-Through CASE, Center for Adoption Support & Educ	93.RD	90CO1121	475,330	-	-		475,330	38,044
Pass-Through Children & Families First	93.RD	90-CB-0185	41,193	-	-		41,193	-
Pass-Through Emory University Hospital	93.RD	S624236	441	-	-		441	-
Pass-Through Mayo Clinic, Rochester	93.RD	UNI-1966618-01	11,774	-	-		11,774	-
Pass-Through Virginia Polytechnic Institute & State University	93.RD	43189019113	139,574	-	-		139,574	-
Pass-Through Econometrica, Inc.	93.RD	2250-000-UMCIPS	111,971	-	-		111,971	-
Pass-Through Johns Hopkins University	93.RD	2002405126	6,772	-	-		6,772	-
Pass-Through Johns Hopkins University	93.RD	2002423967	19,313	-	-		19,313	-
Pass-Through University of South Florida	93.RD	05-1605FL5ADM	10,927	-	-		10,927	-
Pass-Through Aeolus Pharmaceuticals, Inc.	93.RD	CLIN007	211,948	-	-		211,948	-
Pass-Through Countervail Corporation	93.RD	HHS0100201100030C	4,070	-	-		4,070	-
Substance Abuse and Mental Health Services Administration	93.RD		1,351,547	-	-		1,351,547	259,186
Pass-Through Behavioral Health System Baltimore	93.RD	50	42,228	-	-		42,228	-
Pass-Through Brigham and Women's Hospital	93.RD	PS#105087, CTOT-11	1,917	-	-		1,917	-
Pass-Through Community Connections	93.RD	UMD025205SAMHSA	45,009	-	-		45,009	-
Contract / Other	93.Unknown		-	-	4,263,876		4,263,876	237,523
DRUG AND ALCOHOL SVCS INFO SYS (DASIS)	93.Unknown	NONE	-	-	9,585		9,585	-
<b>Total Department of Health and Human Services (HHS)</b>			<b>248,080,713</b>	<b>11,924,009</b>	<b>7,355,788,113</b>		<b>7,615,792,835</b>	<b>177,319,491</b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)</b>								
State Commissions	94.003		-	-	349,281		349,281	-
AmeriCorps	94.006		1,423,870	-	3,846,045		5,269,915	4,247,094
Pass-Through Public Allies, Inc.	94.006	15EDHWI0010007	-	-	295,967		295,967	69,382
<b>Foster Grandparent/Senior Companion Cluster</b>								
Foster Grandparent Program	94.011	439-3271/11	-	-	452,661		452,661	-
<b>Total Foster Grandparent/Senior Companion Cluster</b>						\$ 452,661		
Volunteer Generation Fund	94.021		-	-	279,326		279,326	248,350
Low Income Home Energy Assistance	94.568		-	-	1,008		1,008	-
CCDF - MANDATORY AND MATCHING	94.596		-	-	290		290	-
<b>Total Corporations for National and Community Service (CNCS)</b>			<b>1,423,870</b>	<b>-</b>	<b>5,224,578</b>		<b>6,648,448</b>	<b>4,564,826</b>
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>								
High Intensity Drug Trafficking Areas Program	95.001		-	-	83,291		83,291	-
Pass-Through Washington/Baltimore High Density	95.001	G15WB0004A	-	-	33,522		33,522	-
Research and Data Analysis	95.007		27,154	-	-		27,154	-
Executive Office of the President	95.RD		5,584,890	-	-		5,584,890	1,435,288
<b>Total Executive Office of the President</b>			<b>5,612,044</b>	<b>-</b>	<b>116,813</b>		<b>5,728,857</b>	<b>1,435,288</b>
<b>SOCIAL SECURITY ADMINISTRATION (SSA)</b>								
Social Security: Disability Insurance	96.001		-	-	33,979,148		33,979,148	-
Supplemental Security Income (SSI)	96.006		-	-	4,904,034		4,904,034	-
Other Research and Development	96.RD		29,248	-	-		29,248	-
Unallocated Federal Funds	96.Unknown		-	-	30,365		30,365	-
<b>Total Social Security Administration (SSA)</b>			<b>29,248</b>	<b>-</b>	<b>38,913,547</b>		<b>38,942,795</b>	<b>-</b>

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>DEPARTMENT OF HOMELAND SECURITY</b>								
State and Local Homeland Security National Training Program	97.005		\$ 388,957	\$ -	\$ -		\$ 388,957	\$ -
Non-Profit Security Program	97.008		-	-	6,678,935		6,678,935	6,217,549
Boating Safety Financial Assistance	97.012		-	-	1,632,658		1,632,658	-
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		-	-	125,289		125,289	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		-	-	4,406,825		4,406,825	3,441,587
Hazard Mitigation Grant (HMGP)	97.039		-	-	5,948,828		5,948,828	5,631,253
National Dam Safety Program	97.041		-	-	88,120		88,120	-
Emergency Management Performance Grants	97.042		-	-	6,783,416		6,783,416	2,993,476
State Fire Training Systems Grants	97.043		-	-	40,000		40,000	-
Assistance to Firefighters Grant	97.044		-	-	500,000		500,000	-
Pass-Through Worcester Polytechnic Institute	97.044	142199700200	122,368	-	-		122,368	-
Emergency Management - Cooperating Technical Partners	97.045		-	-	689,361		689,361	-
Pass-Through University of the District of Columbia	97.045	P0006377	23,000	-	-		23,000	-
Pre-Disaster Mitigation	97.047		-	-	657,295		657,295	657,295
Port Security Grant Program for Critical National Seaports	97.056		-	-	1,121,016		1,121,016	-
Center for Homeland Security	97.061		5,738,234	-	-		5,738,234	1,649,064
Pass-Through University of North Carolina-Chapel Hill	97.061	5036330	330	-	-		330	-
Pass-Through University of North Carolina-Chapel Hill	97.061	5101659	57,757	-	-		57,757	-
Centers for Homeland Security	97.061		-	-	39,940		39,940	-
Scientific Leadership Awards	97.062		-	-	20,470		20,470	-
Advanced Research Projects Agency	97.065		33,365	-	-		33,365	63
Pass-Through Indiana University	97.065	1761673	46,353	-	-		46,353	-
Homeland Security Grant Program	97.067		-	-	9,117,015		9,117,015	4,099,462
Pass-Through Baltimore City Health Department	97.067	36673	-	-	49,064		49,064	-
Pass-Through District of Columbia Government	97.067	13UASI603-02	-	-	8,313		8,313	-
Pass-Through District of Columbia Government	97.067	14SHSP603-01	-	-	14,026		14,026	-
Pass-Through District of Columbia Government	97.067	14UASI603-01	-	-	95,020		95,020	-
Pass-Through District of Columbia Government	97.067	14UASI603-04	-	-	91,765		91,765	-
Pass-Through District of Columbia Government	97.067	15SHSP603-01	-	-	53,816		53,816	-
Pass-Through District of Columbia Government	97.067	15UASI603-02	-	-	76,113		76,113	-
Pass-Through District of Columbia Government	97.067	15UASI603-01	-	-	88,318		88,318	-
Map Modernization Mgmt. Support Program ( MMMS)	97.070		-	-	541,910		541,910	-
K-9 Grant	97.072		-	-	606,001		606,001	-
Rail and Transit Security Grant Program	97.075		-	-	9,029,614		9,029,614	-
Driver's License Security Grant Program	97.089		-	-	1,054,000		1,054,000	-
Law Enforcement Officer Reimb.	97.090		-	-	292,000		292,000	-
Homeland Security Biowatch Program	97.091		-	-	60,068		60,068	-
Volunteer Fire & Emergency Medical Services Resource Initiative								
Pass-Through University of Southern California	97.102	10248711	-	-	2,363		2,363	-
Homeland Security-related Science, Technology, Engineering and Mathematics (HS STEM) Career Development Program	97.104		-	-	69,950		69,950	-
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108		182,185	-	-		182,185	164,158
Citizenship Education and Training	97.010		-	-	111,994		111,994	-
Scientific Leadership Awards	97.062		-	-	131,665		131,665	10,000
Contract / Other	97.Contract No. HSHQDC12J00145		101,256	-	-		101,256	84,175
Contract / Other	97.Contract No. HSHQDC13J00368		136,448	-	-		136,448	-
Contract / Other	97.Contract No. HSHQDC15J00001		79,226	-	-		79,226	-
Contract / Other	97.Contract No. HSSCCG15J00148		13,571	-	-		13,571	-
Contract / Other	97.Contract No. IPA 16030632		-	-	79,882		79,882	-
Department of Homeland Security	97.RD		406,148	-	-		406,148	49,584
Pass-Through National Integrated Cyber Education Research Center (NICERC)	97.RD	2013-PD127-000001-01	51,578	-	-		51,578	-
Pass-Through University of Southern California	97.RD	52720335	32,095	-	-		32,095	-
Pass-Through University of Southern California	97.RD	68695691	25,000	-	-		25,000	-
<b>Total Department of Homeland Security</b>			<b>7,437,871</b>	<b>-</b>	<b>50,305,050</b>		<b>57,742,921</b>	<b>24,997,665</b>

The accompanying notes are an integral part of this schedule.

STATE OF MARYLAND  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016

Program	CFDA Number	Pass-Through Entity Identifying Number	Research & Development	Student Aid	Other	Cluster Total	Total Federal Expenditures	Passed Through to Subrecipients
<b>UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)</b>								
USAID Foreign Assistance for Programs Overseas	98.001		\$ -	\$ -	64,379		\$ 64,379.11	\$ -
Pass-Through African Medical and Research Foundation	98.001	214032-00006	-	-	464,933		464,933	-
Pass-Through African Medical and Research Foundation	98.001	AID-623-A-12-00015	-	-	529,509		529,509	-
Pass-Through Partnership for Supply Chain Management System	98.001	SCMSR TK1	-	-	174,078		174,078	-
Pass-Through Partnership for Supply Chain Management System	98.001	NONSCMSR TK1	-	-	15,096		15,096	-
United States Agency for International Development								
Pass-Through African Wildlife Foundation	98.RD	PO004499	93,036	-	-		93,036	-
Pass-Through Eastern Virginia Medical School	98.RD	APSC-15-035	5,599	-	-		5,599	-
Pass-Through Innovations for Poverty Action	98.RD	15103067	28,750	-	-		28,750	-
Pass-Through Johns Hopkins University	98.RD	2002479003	10,110	-	-		10,110	-
Pass-Through Management Systems International	98.RD	6080000515001SUB	138,227	-	-		138,227	-
<b>Total United States Agency for International Development (USAID)</b>			<u>275,722</u>	<u>-</u>	<u>1,247,995</u>		<u>1,523,717</u>	<u>-</u>
<b>Total</b>			<u>\$ 654,034,993</u>	<u>\$ 1,169,112,329</u>	<u>\$ 11,750,299,629</u>		<u>\$ 13,573,446,950</u>	<u>\$ 384,199,405</u>

The accompanying notes are an integral part of this schedule.



## **STATE OF MARYLAND**

### **Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2016**

#### **1. SINGLE AUDIT REPORTING ENTITY**

The State of Maryland (State) includes expenditures in its Schedule of Expenditures of Federal Awards (SEFA) for all Federal programs administered by the funds, agencies, boards and commissions, including component units, included in the State's reporting entity used for its basic financial statements, including the component unit higher education funds—the University System of Maryland, the Baltimore City Community College, Morgan State University, and St. Mary's College of Maryland. However, the Schedule of Expenditures of Federal Awards excludes the Maryland Water Quality Financing Administration of the Maryland Department of the Environment; the Maryland Transportation Authority, an enterprise fund of the State; the Maryland Technology Development Corporation, a component unit of the State; and the Maryland Health Insurance program, part of the general fund of the State. Separate single audits are conducted for these entities if required.

#### **2. BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards has been presented on the accrual basis of accounting. Expenditures are recorded, accordingly, when incurred rather than when paid.

The State has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

The non-cash expenditures of approximately \$23,279,000, reported under CFDA No. 10.550, Food Donation, represent the value of food commodity distributions calculated using the U.S. Department of Agriculture, Food and Nutrition Service Commodity Price List in effect as of July 1, 2015. These food commodities were received by the Maryland Department of Education from the U.S. Department of Agriculture for the year ended June 30, 2016.

The non-cash expenditures of approximately \$7,252,000 relating to the Emergency Food Assistance Program reported under CFDA No. 10.569, Emergency Food Assistance Program (Food Commodities), represent the value of food commodity distributions calculated using the U.S. Department of Agriculture, Food and Nutrition Service Commodity Price List in effect as of July 1, 2015. The food commodities were received by the Maryland Department of Human Resources from the U.S. Department of Agriculture for the year ended June 30, 2016.

## **STATE OF MARYLAND**

### **Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2016**

#### **2. BASIS OF ACCOUNTING (continued)**

Expenditures of approximately \$1,102,997,000 reported under CFDA No. 10.551, Supplemental Nutrition Assistance Program (SNAP), represent the fair market value of food stamps distributed for participants' food-stamp purchases during the year ended June 30, 2016.

The non-cash expenditures of approximately \$139,000 for CFDA No. 39.003, Donation of Federal Surplus Property Program, represents the average fair market value percentage, per the General Services Administration (GSA) of 25 percent of the Federal government original acquisition cost (OAC) of the Federal property transferred to recipients by the State during the year ended June 30, 2016.

#### **3. CATEGORIZATION OF EXPENDITURES**

The accompanying Schedule of Expenditures of Federal Awards reflects Federal expenditures for all individual grants that were active during the year. The categorization of expenditures by program included in the accompanying Schedule of Expenditures of Federal Awards is based on the Catalog of Federal Domestic Assistance (CFDA). Changes in the categorization of expenditures occur based on revisions to the CFDA, which are issued in June and December of each year. In accordance with the State's policy, the accompanying Schedule of Expenditures of Federal Awards for the year ended June 30, 2016, reflects CFDA changes issued through June 2016.

#### **4. STATE NONMONETARY FEDERAL FINANCIAL ASSISTANCE**

The State distributes Federal surplus food to the institutions (schools, hospitals, and prisons) and to the needy. The total inventory balance of Federal surplus food on hand as of June 30, 2016, was \$0 for CFDA No. 10.550, Food Donation Program and approximately \$1,200,000 for CFDA No. 10.569, Emergency Food Assistance Program (Food Commodities), and they are not considered current year Federal expenditures. The surplus food was valued using the U.S. Department of Agriculture, Food and Nutrition Service Commodity Price List in effect as of July 1, 2015.

When surplus property is transferred to recipients, it is valued at 25 percent of its OAC, which represents an estimated fair market value of the property transferred. There was no donated Federal surplus property on hand as of June 30, 2016, for CFDA No. 39.003, Donation of Federal Surplus Property Program.

## STATE OF MARYLAND

### Notes to the Schedule of Expenditures of Federal Awards Year Ended June 30, 2016

#### 5. UNEMPLOYMENT INSURANCE

In accordance with the Department of Labor, Office of Inspector General instructions, the State recorded State Regular Unemployment Compensation (UC) benefits under CFDA No. 17.225, on the accompanying Schedule of Expenditures of Federal Awards. The individual State and Federal portions are as follows:

State Regular UC benefits	\$ 566,774,393
Federal UC benefits	11,623,804
Federal UC administrative costs	89,414,473
<b>Total Benefits</b>	<b><u>\$667,812,670</u></b>

#### 6. FEDERAL MORTGAGE PLANS

The State operates several programs that purchase federally guaranteed loans, primarily mortgages, from the originators. As the State has no responsibility for determining eligibility or compliance, these guarantees are not considered Federal financial assistance for purposes of the single audit.

#### 7. LOAN PROGRAMS

##### St. Mary's College of Maryland

St. Mary's College of Maryland (the College) administers the Federal Perkins Loan Program: Federal Capital Contributions (CFDA No. 84.038). The outstanding loan balance as of June 30, 2016 is \$191,000. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**

**Notes to the Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016**

**7. LOAN PROGRAMS** (continued)

**Morgan State University**

Morgan State University (the University) administers the Federal Perkins Loan Program: Federal Capital Contributions (CFDA NO. 84.038). The outstanding loan balance as of June 30, 2016 is \$3,025,754. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule of Expenditures of Federal Awards.

**University System of Maryland**

The University System of Maryland (the System) administers loans under the Economic Adjustment Assistance Program (CFDA No. 11.307). Under this program, the System uses revolving loan funds to enhance economic activity. The Revolving Loan Fund (RLF) assists business development and expansion. Below is the detail to support the calculation of Total Federal Awards expended as included in the Schedule of Expenditures of Federal Awards:

<b>Economic Development Administration (EDA) Award Number(s)</b>	<b>014903420-01490342001</b>	<b>014903271</b>	<b>011903134</b>
1. Balance of RLF loans outstanding at the end of the fiscal year, <i>plus</i>	\$ 3,726,933	\$ 967,661	\$ 1,011,583
2. Cash and investment balance in the RLF at the end of the fiscal year, <i>plus</i>	525,964	1,047,352	98,457
3. Administrative expenses paid out of RLF income during the fiscal year, <i>plus</i>	4,164	-	-
4. The unpaid principal of all loans written off during the fiscal year, <i>and then multiply this sum (1+2+3+4) by</i>	-	-	-
5. The Federal share of the RLF	75%	75%	57.4713%
<b>6. Total Federal Awards Expended</b>	<b>\$ 3,192,795</b>	<b>\$ 1,511,260</b>	<b>\$ 637,954</b>

The System administers the following Federal Student Financial Assistance Programs:

<b>CFDA Number</b>	<b>Outstanding Balance as of June 30, 2016</b>
84.038 Perkins Loan Programs	\$ 58,905,957
93.264 Nurse Faculty Loan Program	584,018
93.364 Nurse Student Loan Program	232,047
93.342 Health Professions Students, Including Primary Care Loans/Loans for Disadvantaged Students	9,440,597
<b>Total</b>	<b>\$ 69,162,619</b>

**STATE OF MARYLAND**

**Notes to the Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2016**

**7. LOAN PROGRAMS** (continued)

**University System of Maryland** (continued)

The outstanding loan balances as of June 30, 2015, and loan expenditures for the year ended June 30, 2016 are considered current-year Federal expenditures. These amounts are reported on the Schedule of Expenditures of Federal Awards.

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2016**

**Section I – Summary of Independent Public Accountants’ Results**

**Financial Statements**

Type of Independent Public Accountants’ report issued on whether the financial statements audited were prepared	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Type of Independent Public Accountants’ report issued on compliance for major programs	Unmodified
Internal control over major programs:	
• Material weakness(es) identified?	Yes
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	Yes
Noncompliance material to financial statements noted?	None reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)?	Yes



**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2016**

**Section I – Summary of Independent Public Accountants’ Results (continued)**

**Identification of Major Programs**

<b>Major Program</b>	<b>CFDA No.</b>	<b>Federal Expenditures</b>
Child and Adult Care Food Program	10.558	\$ 59,846,001
National Guard Military Operations and Maintenance	12.401	20,554,987
Total Employment Service Cluster	17.207/17.801/17.804	13,090,795
High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants	20.319	20,733,609
Career and Technical Education - Basic Grants to States	84.048	14,744,490
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	41,333,775
Higher Education: Institutional Aid	84.031	22,253,199
Temporary Assistance for Needy Families (TANF)	93.558	223,468,818
Child Support Enforcement (CSE)	93.563	83,129,545
Adoption Assistance	93.659	22,919,323
Medicaid Cluster	93.775/93.777/93.778	6,232,869,448
Block Grants for Prevention and Treatment of Substance Abuse	93.959	36,025,381
Student Financial Assistance Cluster	84.007/84.033 84.038/84.063/84.268 84.379/84.408/93.264 93.342/93.364/93.925	1,169,112,329
Passenger Facility Charges	Unknown	110,781,989
<b>Total</b>		<b>\$ 8,070,863,689</b>

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2016**

**Section I – Summary of Independent Public Accountant’s Results** (continued)

The Passenger Facility Charge relates to collections by the Maryland Aviation Administration in accordance with Section 158.67 of 14 Code of Federal Regulations Part 158, “Passenger Facility Charge” and is not technically considered to be Federal Financial Assistance as defined by the Uniform Guidance, but have been included in the scope of this single audit.

**Dollar threshold used to distinguish between type A and type B programs:** \$30,000,000

**Auditee qualified as low-risk Auditee?** No

**Section II Financial Statement Findings**

None

**Section III Federal Awards Findings and Questioned Costs**

See findings 2016-001 through 2016-008

**Section IV Summary Schedule of Prior Year Findings**

See findings 2015-001 through 2015-010

See findings 2014-007, 2014-011 and 2014-014

See findings 2013-012 and 2013-013

See finding 2012-011

**SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

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**STATE OF MARYLAND****Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2016**

<b>Finding No.</b>	<b>Funding Department</b>	<b>Title of Finding</b>
2016-001	U.S. Department of Education	Compliance and Significant Deficiency over Special Tests and Provisions - Borrower Data Transmission and Reconciliation (Direct Loan)
2016-002	U.S. Department of Education	Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting
2016-003	U.S. Department of Education	Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting
2016-004	U.S. Department of Education	Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting
2016-005	U.S. Department of Education	Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting
2016-006	U.S. Department of Education	Compliance and Significant Deficiency over Activities Allowed or Unallowed and Allowable Costs/Cost Principles
2016-007	U.S. Department of Health and Human Services	Internal Control Deficiency over Eligibility
2016-008	U.S. Department of Health and Human Services	Compliance and Material Weakness over Special Tests and Provisions - Child Support Non-Cooperation

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2016 - 001**

**Saint Mary's College of Maryland (St. Mary's)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.032 Federal Family Education Loans (FFEL)**

**CFDA No. 84.033 Federal Work- Study Program (FWS)**

**CFDA No. 84.037 Perkins Loan Cancellations**

**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**

**CFDA No. 84.063 Federal Pell Grant Program (Pell)**

**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**

**Compliance and Significant Deficiency over Special Tests and Provisions - Borrower Data  
Transmission and Reconciliation (Direct Loan)**

**Repeat Finding: No**

***Condition:***

During our testing of the borrower data transmission and reconciliations for fiscal year 2016, we noted that the required monthly borrower reconciliations were not performed for 10 months during fiscal year 2016.

***Criteria:***

Per 34 CFR Section 685.102, 301, and 3939, an Institution must report all loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the Common Origination and Disbursement (COD) within 15 days of disbursement. Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records.

Per Uniform Guidance:

Institutions must report all loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the COD within 15 days of disbursement (*OMB No. 1845-0021*). Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records. Since up to three Direct Loan program years may be open at any given time, schools may receive three SAS data files each month (34 CFR sections 685.102(b), 685.301, and 303).

***Cause:***

St. Mary's did not have proper procedures in place to reconcile the institutions records with the Direct Loan Servicing System monthly starting from the beginning of the fiscal year.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2016 - 001** (continued)

***Effect:***

Without proper reconciliation controls in place, there is no assurance that loan disbursements are properly reported in the loan servicing system.

***Questioned Costs:***

None.

***Recommendation:***

We recommend that St. Mary's consistently follow its internal controls established to ensure that reconciliations are performed and reviewed to ensure all reconciling items are adequately addressed on a monthly basis in accordance with the Federal regulations.

***Auditee Response and Corrective Action Plan:***

The College agrees with this recommendation and has taken the following steps to ensure that monthly reconciliations are performed in a timely manner. (a) On the 10th of every month the financial aid office will generate and forward the School Account Statement (SAS) data file to the Business Office. (b) The Business Office will compare names and amounts on the SAS reports against names and amounts posted in the Campus Administrative Resources System (CARS) to determine if there are any differences. (c) Monthly reconciliations will be subjected to a supervisory review and approval to ensure that reconciling items are addressed in accordance with Federal regulations.

***Contact Person:*** Gabriel Mbomeh, Director of Accounting/Comptroller

***Implementation Date:*** March 17, 2017

***Auditor's Conclusion:***

Based on the above, finding remains as stated.

## STATE OF MARYLAND

### Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2016 - 002

Saint Mary's College of Maryland (St. Mary's)

U.S Department of Education (ED)

#### Student Financial Assistance Cluster

CFDA 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

CFDA 84.032 Federal Family Education Loans (FFEL)

CFDA 84.033 Federal Work- Study Program (FWS)

CFDA 84.037 Perkins Loan Cancellations

CFDA 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions

CFDA 84.063 Federal Pell Grant Program (Pell)

CFDA 84.268 Federal Direct Student Loans (Direct Loan)

#### Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting

Repeat Finding: Yes - 2013-013

#### *Condition:*

During our testing of student enrollment reporting, we reviewed the enrollment status of forty students. We noted that for six of the students selected, St. Mary's did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days.

#### *Criteria:*

Uniform Grant Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate controls that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per Uniform Grant Guidance:

Under the Pell grant and Direct Loan programs, institutions must complete and return within 15 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) (OMB No. 1845-0002) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at a minimum of every 60 days.



## STATE OF MARYLAND

### Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2016 - 002 (continued)

*Criteria: (continued)*

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site (FPL, 34 CFR section 674.19; Pell, 34 CFR section 690.83(b)(2); FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Enrollment Reporting in a timely and accurate manner is critical for effective management of the programs. Enrollment information must be reported within 30 days whenever attendance changes for students, unless a roster will be submitted within 60 days. These changes include reductions or increases in attendance levels, withdrawals, graduations, or approved leaves-of-absence.

Per 34 CFR § 682.610(c):

A school shall—(1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loans for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

*Cause:*

St. Mary's did not have proper controls in place to ensure enrollment status changes for students receiving student financial aid are reported in a timely manner.

*Effect:*

The change in the student's enrollment is not reported in the NSLDS database in a timely manner, thus, repayment date, grace period, and deferment is not properly determined.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2016 - 002** (continued)

***Questioned Costs:***

None.

***Recommendation:***

We recommend that St. Mary's establish procedures to ensure that enrollment status changes are updated in a timely manner in the NSLDS database.

***Auditee Response and Corrective Action Plan:***

The College agrees with this recommendation and has implemented additional policies and procedures in the form of regularly generated reports to monitor students who have withdrawn on a monthly basis and report those changes to the clearinghouse. Each Semester a reporting schedule will be established to ensure that enrollment status changes are updated in a timely manner in the NSLDS database. The College's Office of the Registrar is responsible for reporting these changes. The College has established an Inter-Office Workgroup to approve and monitor procedures in this as well as other areas, the workgroup includes heads or representatives from Enrollment Management, Financial Aid, Academic Services, Registrar and the Business Office.

***Contact Person:*** Nickolas Tulley, College Registrar

***Implementation Date:*** March 17, 2017

***Auditor Conclusion:***

Based on the above, finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2016 - 003**

**University System of Maryland – Towson University (TU)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.032 Federal Family Education Loans (FFEL)**

**CFDA No. 84.033 Federal Work- Study Program (FWS)**

**CFDA No. 84.037 Perkins Loan Cancellations**

**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**

**CFDA No. 84.063 Federal Pell Grant Program (Pell)**

**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**

**Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting**

**Repeat Finding: No**

***Condition:***

During our testing of student enrollment reporting, we reviewed the enrollment status of forty students. We noted that for thirteen of the students selected, TU did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days.

***Criteria:***

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per Uniform Guidance: Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

## STATE OF MARYLAND

### Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2016

#### **Finding 2016 - 003** (continued)

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

#### ***Cause:***

TU made submissions to a third party service provider, National Student Clearinghouse (NSC), but did not insure that the service provider submitted accurate enrollment changes timely to the NSLDS.

#### ***Effect:***

The change in student's enrollment is not reported timely to the NSLDS database, thus, repayment date, grace period, and deferment is not properly determined.

#### ***Questioned Costs:***

None.

#### ***Recommendation:***

We recommend that TU establish procedures to ensure that enrollment status changes are updated and accurately reported in a timely manner in the NSLDS database.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2016 - 003 (continued)**

***Auditee Response and Corrective Action Plan:***

The Department of Education requires institutions to submit enrollment status data and updates to NSLDS within 60 days of all changes. At TU, we submit our enrollment reporting data to the National Student Clearinghouse service, who processes our data and forwards it to NSLDS in the form of monthly Student Status Confirmation Reports (SSCR). Because NSC sends the SSCR reports to NSLDS by the fifth of each month, we must transmit our files to NSC by the end of the previous month to ensure that NSLDS receives them by the federal deadlines.

***Corrective Actions:***

As of January 2017, in collaboration with NSC, the TU Financial Aid and Registrar Offices have revised our NSC report submission schedules to prevent future reporting delays.

1. We have increased our enrollment report submission schedule from 3 submissions for each Fall/Spring semester to 4 submissions per Fall/Spring semester and at least 2 submissions in the Summer.
2. We have also revised our graduation data submission schedule to ensure that all reports reach NSC in time to be included in the appropriate SSCR report to reach NSLDS within 60 days of their graduation dates.

***Contact Person:*** Crystal Simmons, Associate Director Reporting and Scholarship

***Implementation Date:*** January 25, 2017

***Auditor's Conclusion:***

Based on the above, finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2016 - 004**

**University System of Maryland – University of Maryland, College Park (UMCP)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.032 Federal Family Education Loans (FFEL)**

**CFDA No. 84.033 Federal Work- Study Program (FWS)**

**CFDA No. 84.037 Perkins Loan Cancellations**

**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**

**CFDA No. 84.063 Federal Pell Grant Program (Pell)**

**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**

**Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting**

**Repeat Finding: No**

***Condition:***

During our testing of student enrollment reporting, we reviewed the enrollment status of forty students. We noted that for seven of the students selected, UMCP did not submit the students' unofficial withdrawal status to the National Student Loan Data System (NSLDS) timely and within 60 days.

***Criteria:***

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per Uniform Guidance:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

## STATE OF MARYLAND

### Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2016

#### **Finding 2016 - 004** (continued)

**Criteria:** (continued)

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

**Cause:**

UMCP did not submit enrollment changes for certain cases of student withdrawals within the required timeframe from the actual enrollment change date.

**Effect:**

The change in student's enrollment is not reported timely to the NSLDS database, thus, repayment date, grace period, and deferment is not properly determined.

**Questioned Costs:**

None.

**Recommendation:**

We recommend that UMCP establish procedures to ensure that enrollment status changes are updated and accurately reported in a timely manner in the NSLDS database.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2016 - 004** (continued)

***Auditee Response and Corrective Action Plan:***

The University of Maryland College Park regularly reports enrollment status changes to the National Student Clearinghouse, every 30 days, which then submits those changes to the NSLDS. It is the university's position that all students cited were reported timely to the NSLDS and we received confirmation of such from NSLDS. UMCP reports changes in enrollment status every 30 days based on the certification date on the student's record as this reflects when the university confirms the student's enrollment status change [certification date as defined by NSLDS Enrollment Reporting Guide, Appendix A, p. 215]. The effective date of the status change, also contained in the student record, does not accurately measure the reporting requirement as this date is adjusted retroactively in circumstances such as retroactive withdrawals and academic dismissals where students do not improve their GPA in a non-compulsory semester as defined by university dismissal and reinstatement procedures.

While management is not in agreement with the dates used to assess timely reporting of enrollment changes to NSLDS, the university will review current procedures for determining student enrollment status changes, particularly as they relate to withdrawals, and evaluate any procedural and system enhancements, including frequency of reporting, to ensure the university is meeting all reporting obligations as required by federal regulations.

***Contact Person:*** Dr. Adrian Cornelius, University Registrar

***Implementation Date:*** March 17, 2017

***Auditor's Conclusion:***

Based on the above, finding remains as stated.



**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2016 - 005**

**University System of Maryland – Salisbury University (SU)**

**U.S. Department of Education (ED)**

**Student Financial Assistance Cluster**

**CFDA No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**CFDA No. 84.032 Federal Family Education Loans (FFEL)**

**CFDA No. 84.033 Federal Work- Study Program (FWS)**

**CFDA No. 84.037 Perkins Loan Cancellations**

**CFDA No. 84.038 Federal Perkins Loan (FPL) – Federal Capital Contributions**

**CFDA No. 84.063 Federal Pell Grant Program (Pell)**

**CFDA No. 84.268 Federal Direct Student Loans (Direct Loan)**

**Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting**

**Repeat Finding: No**

***Condition:***

During our testing of student enrollment reporting, we reviewed the enrollment status of 40 students. We noted that for eight of the students selected, SU did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days.

***Criteria:***

Uniform Guidance requires that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per Uniform Guidance:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

## STATE OF MARYLAND

### Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2016 - 005 (continued)

##### *Criteria:* (continued)

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

##### *Cause:*

SU made submissions to a third party service provider, National Student Clearinghouse (NSC), but did not insure that the service provider submitted accurate enrollment changes timely to the NSLDS.

##### *Effect:*

The change in student's enrollment is not reported timely to the NSLDS database, thus, repayment date, grace period, and deferment is not properly determined.

##### *Questioned Costs:*

None.

##### *Recommendation:*

We recommend that SU establish procedures to ensure that enrollment status changes are updated and accurately reported in a timely manner in the NSLDS database.

## STATE OF MARYLAND

### Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2016 - 005 (continued)

##### *Auditee Response and Corrective Action Plan:*

Salisbury University agrees with the finding and has already implemented the following procedures to provide assurance that enrollment status changes are updated and accurately reported in a timely manner in the NSLDS database.

1. During January 2017, relevant SU staff attended various NSC training sessions (e.g., error resolution, enrollment reporting compliance, etc.) to better understand all reporting policies and protocols.
2. Starting on January 25, 2017, the Registrar's Office began submitting monthly degree files.
3. Starting on February 10, 2017, the Registrar's Office submitted the Beginning of Term file (five business days after drop/add ended) and will submit files for future terms about five business days after drop/add ends. Subsequent enrollment files will be submitted to NSC by the 12th of the month.
4. Beginning on January 25, 2017, for students who withdraw prior to the NSC Beginning of Term file, the Registrar's Office will process manual updates to the NSC site as soon as SU is notified of a student's intention to withdraw. If any manual updates need to be posted directly to NSLDS, the Financial Aid Office will do these within the required timeframes.

**Contact Person:** Jacqueline Maisel, Registrar

**Implementation Date:** February 10, 2017

##### *Auditor's Conclusion:*

Based on the above, finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2016 - 006**

**Morgan State University (MSU)**

**U.S. Department of Education (ED)**

**CFDA No. 84.031 Higher Education Institutional Aid**

**Compliance and Significant Deficiency over Activities Allowed or Unallowed and Allowable Costs/Cost Principles**

**Repeat Finding: No**

***Condition:***

During our testing of Activities Allowed or Unallowed and Allowable Costs/Cost Principles, Morgan State (1) was unable to provide the approved timesheet for 4 out of 40 selected payroll transactions; (2) was unable to provide support or allocation method for employee's time charged to the Federal program for 40 out of 40 payroll transactions; (3) was unable to provide sufficient support for the pay rate charged for 1 out of 40 payroll transactions.

***Criteria:***

2 CFR part 215.27 requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per Uniform Guidance:

Costs were adequately documented.

***Cause:***

Morgan State did not have the controls in place to retain supporting documentation for the payroll expense charged to the grant.

***Effect:***

Morgan State is not in compliance with Activities Allowed or Unallowed and Allowable Costs/Cost Principles.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2016 - 006** (continued)

***Questioned Costs:***

Unknown.

***Recommendation:***

We recommend that Morgan State improve internal controls to ensure adequate support is maintained for payroll charges on the grant.

***Auditee Response and Corrective Action Plan:***

Management agrees with the finding and is committed to improving internal controls to ensure adequate support. Over the last year, Morgan State with the assistance of an external consultant has been re-engineering its processes around payroll, effort reporting and time distribution. These efforts will improve the documentation supporting all payroll transactions. We expect going forward that adequate support will be available to support all transactions. The department responsible for initiative is the Department of Research and Economic Development (DRED). The director of restricted funds accounting will have direct responsibility to ensure that all adequate support is maintained for payroll charges on grants.

***Contact Person:*** Bickram Janak, Assistant Vice President for Finance and Management

***Implementation Date:*** May 1, 2017

***Auditor's Conclusion:***

Based on the above, finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2016 - 007**

**Department of Human Resources (DHR)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.558 Temporary Assistance for Needy Families (TANF)**

**Internal Control Deficiency over Eligibility**

**Repeat Finding: No**

***Condition:***

We selected a sample size of 40 transactions to test that the supervisors are reviewing and approving participant's applications and/or redetermination for completeness and accuracy of information. We noted eight cases out of 40 for which the application or redetermination was not signed by the caseworker noting their review for propriety of information per the application and information in the system.

***Criteria:***

The Uniform Guidance and 45 CFR Part 75 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per State Policies:

Case managers must make a decision on case eligibility and payment, as promptly as possible and either approve the application on Client Automated Resources & Eligibility System (CARES) as soon as you know the customer is eligible or deny the application on the system as soon as you know the customer is not eligible. Case managers must make a decision no later than 30 days from the date the application was filed.

***Cause:***

Case managers are not ensuring that they have reviewed the participant's application or redetermination form for propriety of information noted by their signatures on the documents.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2016 - 007 (continued)**

***Effect:***

Participant's application or re-determination forms are not reviewed and approved for propriety of information before input into the system, which increases risk of inaccurate information input in the system for the eligibility determination.

***Questioned Costs:***

None.

***Recommendation:***

We recommend that DHR provide training to Case managers to emphasize the importance of adequate documentation of the caseworkers review and approval or denial of the application or redetermination.

***Auditee Response and Corrective Action Plan:***

DHR agrees that it is critically important for all applications and redeterminations to be reviewed and data-entered into the eligibility system. DHR further acknowledges that case managers must take timely and accurate action in the eligibility system so that reviews of the work done are reliable and thorough.

DHR has located and shared with the auditors the evidence from the eligibility system CARES of the case managers' narration for the review of the application or redetermination as well as system input screen shots to illustrate the action taken. Many of the cases were applications that were electronic submissions, and a case manager's signature is not possible. Electronically filed applications are more prevalent each year due to our improved consumer portal, myDHR reflecting the changing nature of our business process.

DHR's Bureau of Quality Control, which conducts thorough reviews of a monthly sample of paid TANF cases, compares information reported on the applications (electronic or paper) and redeterminations to the information input into CARES, especially using "as of" dates to determine who took what action when. Quality Control also examines narration in CARES as well as documentation scanned into the Enterprise Content Management Solution.

DHR requires case managers to narrate in CARES the action taken. Upon a review of a case action – by local office reviewers or Quality Control – the narration as well as the date-stamped historical screens of the changes made to the case (that is, approval or denial for an application, update for a redetermination or interim change or closure of the case) are reviewed for accuracy.

***Contact Person:*** Vesta Kimble, Deputy Executive Director

***Implementation Date:*** March 14, 2017

***Auditor's Conclusion:***

Based on the above, finding remains as stated.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2016 - 008**

**Department of Human Resources (DHR)**

**U.S. Department of Health and Human Services**

**CFDA No. 93.558 Temporary Assistance for Needy Families (TANF)**

**Compliance and Material Weakness over Special Tests and Provisions - Child Support  
Non-Cooperation**

**Repeat Finding: Yes – 2015-009**

***Condition:***

We selected a sample to test whether payments are being reduced to individuals in cases where it is reported to the State TANF agency that an individual is not complying with the State child support program. We tested 40 cases where notification was received that an individual was not complying with Child Support Enforcement (CSE). Of these 40 cases selected, 29 cases did not have benefit payments reduced, nor good cause adequately documented within the Client Automated Resources Eligibility System (CARES) justifying why the payments were not reduced.

***Criteria:***

The Uniform Guidance and 45 CFR Part 75 require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per Uniform Guidance:

If the State agency responsible for administering the State plan approved under Title IV-D of the Social Security Act determines that an individual is not cooperating with the State in establishing paternity, or in establishing, modifying or enforcing a support order with respect to a child of the individual, and reports that information to the State agency responsible for TANF, the State TANF agency must (1) deduct an amount equal to not less than 25 percent from the TANF assistance that would otherwise be provided to the family of the individual, and (2) may deny the family any TANF assistance.



## STATE OF MARYLAND

### Schedule of Current Year Findings and Questioned Costs Year Ended June 30, 2016

#### **Finding 2016 - 008** (continued)

##### **Criteria** (continued):

Per Uniform Guidance (continued):

HHS may penalize a State for up to five percent of the SFAG for failure to substantially comply with this required State child support program (42 USC 608(a)(2) and 609(a)(8); 45 CFR sections 264.30 and 264.31).

##### **Cause:**

DHR did not ensure that benefit payments were reduced by at least 25% after being notified of an individual's failure to comply with CSE, or maintain adequate documentation of a good cause exception within the CARES system.

##### **Effect:**

This could have resulted in individuals receiving TANF assistance in excess of Federal authorized amounts.

##### **Questioned Costs:**

Unknown.

##### **Recommendation:**

We recommend that the State TANF agency establish and implement controls in place to ensure that when an alert of non-compliance from CSE is received, benefits are reduced in accordance with compliance requirements, and accounts are periodically reviewed to ensure that benefit payments are reduced after a notice has been sent out. This could include a flag being placed on the individuals account after a non-compliance CSE alert has been issued, which has to be cleared by the agency before payment is issued. We further recommend that the State TANF agency develop and maintain controls to ensure that a clear record of the activity on the account is documented within the CARES system.

##### **Auditee Response and Corrective Action Plan:**

The current eligibility system for TANF cases CARES generates an alert from the Child Support system to the case manager of record for a customer's non-cooperation with child support requirements. That alert does not prevent payment of the benefits and does not prevent other changes from being made to the active case. DHR is embarking on a large system modernization effort that will replace CARES. In the meantime, a separate system Match Direct will allow DHR and the local offices to manage and monitor many various data matches and these types of case-specific alerts in order to ensure the casework is completed quickly and accurately. Match Direct is anticipated to "go-live" in May 2017.

In addition to the automated solution, Family Investment Administration (FIA) will issue in March a Policy and Training Alert that provides a comprehensive review of current policies and system procedures on addressing child support alerts. The Policy and Training Alert is a formal communication issued by the FIA Executive Director to local department staff providing guidance on interpreting and implementing departmental policies. FIA will also be releasing a video demonstration on the proper disposition of various CARES alerts. Lastly, FIA is revising its current training on system alerts with a stronger emphasis on the importance and purpose of the alerts.

**STATE OF MARYLAND**

**Schedule of Current Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2016 - 008** (continued)

*Contact Person:* Vesta Kimble, Deputy Executive Director

*Implementation Date:* March 17, 2017

***Auditor's Conclusion:***

Based on the above, finding remains as stated.

**SECTION IV – SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS**

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2015 - 001**

**Maryland Health Benefit Exchange (MHBE)**

**CFDA No. 93.525 - State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges**

**U.S. Department of Health and Human Services (HHS)**

**Internal Control Deficiency over Subrecipient Monitoring**

***Condition:***

During our testing of Subrecipient Monitoring at the Maryland Health Benefit Exchange (MHBE), we noted that MHBE did not have proper procedures in place to timely obtain and review subrecipient's audit report. For two of two selected subrecipients, the audit reports were obtained after they were requested by the auditor.

***Criteria:***

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215.27) requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per OMB Circular A-133 for Subrecipient Monitoring:

A pass-through entity is responsible for Subrecipient Audits – (1) Ensuring that subrecipients expending \$500,000 or more in Federal awards during the subrecipient's fiscal year for fiscal years ending after December 31, 2003 as provided in OMB Circular A-133 have met the audit requirements of OMB Circular A-133 and that the required audits are completed within 9 months of the end of the subrecipient's audit period; (2) issuing a management decision on audit findings within 6 months after receipt of the subrecipient's audit report; and (3) ensuring that the subrecipient takes timely and appropriate corrective action on all audit findings. In cases of continued inability or unwillingness of a subrecipient to have the required audits, the pass-through entity shall take appropriate action using sanctions.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2015 - 001** (continued)

***Cause:***

MHBE was not aware of the Federal requirements to obtain and review audit report for subrecipients. MHBE did not have proper procedures in place for subrecipient audits during Fiscal Year 2015.

***Effect:***

MHBE does not have proper controls to ensure subrecipient audit reports are obtained and reviewed in a timely manner to determine if subrecipient is in compliance with the applicable federal requirements.

***Questioned Costs:***

None.

***Recommendation:***

We recommend that MHBE establish internal controls to ensure proper procedures are in place to timely obtain subrecipient audit reports for proper review and documentation.

***Auditee Response and Corrective Action Plan:***

MHBE requested and received external independent audit reports for Fiscal Year 2015 from applicable subrecipients in February 2016. MHBE will perform a gap analysis and implement any necessary internal controls to ensure, (1) subrecipient compliance with OMB Circular A-133 audit requirements, including but not limited to, required audits being completed within nine months of the end of the subrecipient's audit period; and, (2) the subrecipient's timely and appropriate corrective actions on their external audit findings. MHBE will issue a management decision to subrecipients on audit findings within six months after receipt of the subrecipient's audit report and perform monitoring, thereafter. The corrective actions will be fully implemented by June 30, 2016.

***Auditee Update - October 2016***

MHBE (1) created an internal audit tool which contains Uniform Grants Guidance (which superseded the OMB Circular A-133) subrecipient financial auditing requirements, May 2016; (2) completed a Gap analysis to determine Connector Entity compliance with auditing requirements, May 2016; (3) sent a June 1, 2016 letter to Connector Entities regarding the outcome(s) of MHBE on-site monitoring as well as general compliance with regulations; and, (4) sent a follow up decision letter on August 5, 2016 to applicable Connector Entities which expressly addressed their compliance with the auditing requirements. The cycle continues for Fiscal Year 2017.

***2016 Status:***

Based on follow up testing performed for fiscal year 2016, the finding is resolved.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 002

##### Maryland State Department of Education (MSDE)

##### CFDA 84.126 – Rehabilitation Services – Vocational Rehabilitation Grants to States

##### U.S. Department of Education (ED)

#### Compliance and Significant Deficiency over Eligibility

##### *Condition:*

During our testing of Eligibility at the Maryland State Department of Education (MSDE), we selected 60 files to review for eligibility determination. For three of the participant files selected, we noted that the eligibility determination was not made within 60 days after the individual submitted an application for the services.

##### *Criteria:*

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215.27) requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Section 102(a)(6) of Title I of the Rehabilitation Act of 1973, as amended (29 USC 722(a)(6)) requires that the State Vocational Rehabilitation (VR) agency must determine whether an individual is eligible for VR services within a reasonable period of time, not to exceed 60 days, after the individual has submitted an application for the services unless:

- a. Exceptional and unforeseen circumstances beyond the control of the State VR agency preclude making an eligibility determination within 60 days and the State agency and the individual agree to a specific extension of time; or
- b. The State VR agency is exploring an individual's abilities, capabilities, and capacity to perform in work situations through trial work experiences.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### **Finding 2015 - 002** (continued)

***Cause:***

MSDE did not have proper controls in place to ensure that all eligibility determinations were made timely.

***Effect:***

MSDE is not in compliance with the Eligibility requirement for the Rehabilitation Services – Vocational Rehabilitation Grants to States program.

***Questioned Costs:***

None.

***Recommendation:***

We recommend that MSDE improve internal controls to ensure that all eligibility determinations are made timely in accordance with Federal regulations.

***Auditee Response and Corrective Action Plan:***

The Division of Rehabilitation Services (DORS) has reviewed its existing policies and procedures and has found them to be in compliance with Federal regulations concerning eligibility determination requirements. DORS continues to experience turnover in counseling staff, which requires Unit Supervisors not only to manage the daily operation of the office but also to carry a case load or in some cases multiple caseloads as a result of counselor vacancies. DORS has recognized this issue and last year created a new position in four of the five Regions called an Administrative Supervisor, whose responsibility is to assist Unit Supervisors in staying on top of compliance issues. Three of the four positions have been filled and the remaining position is expected to be filled during the next five to six months based on current recruitment time frames. The smallest Region was not assigned an Administrative Supervisor position; however, the Regional Support Staff will monitor activity reports and alert the Regional Director and Unit Supervisors of any issues.

As an additional control, in the four largest Regions, the Regional Support Staff will also be responsible for reviewing reports which identify prior to the 60 day eligibility deadline cases where eligibility has not been determined. The Regional Director, Administrative Supervisor, and Unit Supervisors will be alerted of any cases where action needs to be taken.

***Auditee Update - October 2016***

During September and October 2016, the Audit Office performed follow up testing to determine whether eligibility determinations are made within 60 days after an individual submits an application for Vocational Rehabilitation services. A sample of fifty seven cases was selected for review from cases where an eligibility decision was made between January 1 and June 30, 2016 and a timely decision was made for fifty three of the fifty seven cases reviewed.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### **Finding 2015 - 002** (continued)

##### *Auditee Update - October 2016* (continued)

Of note, thirty four of the fifty seven sampled cases had an application date on or after April 1, 2016 which would have been after the effective date of the corrective action reported during March 2016 and a timely eligibility decision was made for each of these cases. The additional control mentioned in the March 2016 corrective action response was developed and implemented during April 2016. This control identifies for DORS Offices all cases which have been in application status for more than thirty days and requires that actions which have been and will be taken to ensure a timely decision to be identified and documented. However not all of DORS Offices have complied with all of the provisions of this control since its implementation during April 2016. Instructions associated with the new control were modified during October and require DORS Central Office personnel to monitor compliance by each DORS Office with provisions of the new control. DORS continues to experience turnover in counseling staff which requires supervision at many levels to not only manage the daily operation of the office but also to carry a case load or in some cases multiple caseloads as a result of counselor vacancies. Also regarding staffing, three of the four Administrative Supervisor positions have been filled and on October 13, 2016 authorization from the Department of Budget and Management (DBM) was received to fill the fourth position which is expected to be staffed by February 2017.

##### **2016 Status:**

Based on testing performed for fiscal year 2016, the finding is resolved.



## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 003

##### Maryland State Department of Education (MSDE)

##### CFDA 84.126 – Rehabilitation Services – Vocational Rehabilitation Grants to States

##### U.S. Department of Education (ED)

#### Compliance and Significant Deficiency over Special Tests and Provisions - Completion of Individualized Plan for Employments (IPEs)

##### *Condition:*

We performed testing to determine if the Individualized Plan for Employments (IPEs) are completed within the required deadlines. During our testing, we noted that for four of the 21 files selected, the IPEs were not developed within 90 days of the eligibility determination. For those four selections, there was no agreement to extend the deadline.

##### *Criteria:*

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215.27) requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

##### Per OMB A-133:

When an IPE is required for the provision of Vocational Rehabilitation (VR) services under Section 103(a) of the Act, it must be done as soon as possible, but not later than 90 days after the date of the determination of eligibility by the State VR agency, unless the State VR agency and the eligible individual agree to an extension of that deadline to a specific date by which the Plan for Employment (IPE) must be completed (Section 102(b)(3)(F) of the Act (29 USC 722(b)(3)(F))).

##### *Cause:*

MSDE did not have proper controls in place to ensure that all IPEs are completed in a timely manner.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### **Finding 2015 - 003** (continued)

***Effect:***

MSDE is not in compliance with the Eligibility requirement for the Rehabilitation Services – Vocational Rehabilitation Grants to States program.

***Questioned Costs:***

None.

***Recommendation:***

We recommend that MSDE improve internal controls to ensure that all IPEs are completed in a timely manner in accordance with Federal regulations.

***Auditee Response and Corrective Action Plan:***

The Division of Rehabilitation Services (DORS) has reviewed its existing policies and procedures and has found them to be in compliance with Federal regulations concerning Individualized Plan for Employment (IPE) development. DORS continues to experience turnover in counseling staff, which requires Unit Supervisors not only to manage the daily operation of the office but also to carry a case load or in some cases multiple caseloads as a result of counselor vacancies. DORS has recognized this issue and last year created a new position in four of the five Regions called an Administrative Supervisor, whose responsibility is to assist Unit Supervisors in staying on top of compliance issues. Three of the four positions have been filled and the remaining position is expected to be filled during the next five to six months based on current recruitment time frames. The smallest Region was not assigned an Administrative Supervisor position; however, the Regional Support Staff will monitor activity reports and alert the Regional Director and Unit Supervisors of any issues.

As an additional control, in the four largest Regions, the Regional Support Staff will also be responsible for reviewing reports which identify prior to the 90 day plan development deadline cases that have not yet had a plan developed. The Regional Director, Administrative Supervisor, and Unit Supervisors will be alerted of any cases where action needs to be taken.

***Auditee Update - October 2016***

During September and October 2016, the Audit Office performed follow up testing to determine whether Individualized Plan for Employments (IPEs) are developed within 90 days of the eligibility determination date. A sample of thirty one IPE plans approved between January 1 and June 30, 2016 was reviewed and an IPE was developed on a timely basis for twenty one of the thirty one IPEs reviewed. Of note, seven of the sampled IPEs had an eligibility determination date after April 1, 2016 which would have been after the effective date of the corrective action reported during March 2016 and an IPE was developed on a timely basis for each of these cases. The additional control mentioned in the March 2016 corrective action response was developed and implemented during April 2016. This control identifies for DORS Offices all cases which have been in eligibility status for more than forty five days and requires that actions which have been and will be taken to ensure the timely development of an IPE to be identified and

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2015 - 003 (continued)**

***Auditee Update - October 2016 (continued)***

documented. However not all of DORS Offices have complied with all of the provisions of this control since its implementation during April 2016. Instructions associated with the new control were modified during October and require DORS Central Office personnel to monitor compliance by each DORS Office with provisions of the new control. DORS continues to experience turnover in counseling staff which requires supervision at many levels to not only manage the daily operation of the office but also to carry a case load or in some cases multiple caseloads as a result of counselor vacancies. Also regarding staffing, three of the four Administrative Supervisor positions have been filled and on October 13, 2016 authorization from the Department of Budget and Management (DBM) was received to fill the fourth position which is expected to be staffed by February 2017.

***2016 Status:***

Based on testing performed for fiscal year 2016, the finding is resolved.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 004

#### University System of Maryland – Coppin State University (CSU)

##### Student Financial Assistance Cluster

CFDA No. 84.007	Federal Supplemental Educational Opportunity Grants (FSEOG)
CFDA No. 84.033	Federal Work- Study Program (FWS)
CFDA No. 84.038	Federal Perkins Loan (FPL) – Federal Capital Contributions
CFDA No. 84.063	Federal Pell Grant Program (Pell)
CFDA No. 84.268	Federal Direct Student Loans (Direct Loan)
CFDA No. 84.379	Teacher Education Assistance for College and Higher Education Grants
CFDA No. 93.264	Nurse Facility Loan Program
CFDA No. 93.342	Health Professional Student Loans (HPSL/PCL/LDS)
CFDA No. 93.364	Nursing Student Loans

#### U.S. Department of Education (ED)

#### Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting

##### *Condition:*

During our testing of student enrollment reporting, we reviewed the enrollment status of forty students. We noted that for two out of 30 of the students selected, CSU did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days.

##### *Criteria:*

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in Internal Control – Integrated Framework (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per OMB A-133:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 004 (continued)

**Criteria:** *(continued)*

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

**Cause:**

CSU did not have proper controls in place to review and update enrollment status changes for students receiving student financial aid.

**Effect:**

The change in student's enrollment is not properly reported in the NSLDS database, thus, repayment date, grace period, and deferment is not properly determined.

**Questioned Costs:**

None.

**Recommendation:**

We recommend that CSU establish a procedure to ensure that enrollment status changes are updated and accurately reported in a timely manner in the NSLDS database.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 004 (continued)

##### *Auditee Response and Corrective Action Plan*

The University acknowledges that the 2 exceptions that have been cited were reported to the National Student Clearinghouse after the 60 day period. A procedure will be put in place to ensure timely reporting of students who withdraw from the University at the end of a semester or session and may not be captured on the Clearinghouse regular submissions. The following steps will be implemented:

- The Office of Records and Registration (ORR) will report withdrawals to the Clearinghouse on a bi-monthly basis. This process will allow ORR to more accurately monitor withdrawal adjustments to student records.
- The ORR will continue to run a (W) Grade Report during the Clearinghouse verification process to capture students that have dropped classes and received the grade of (W) that could change their initial enrollment from full to half time, less than half time or no units (totally withdrawn from the University).

##### *Auditee Update - February 2017*

The University continues to monitor the steps that were developed to accurately report withdrawal adjustments to the National Student Clearinghouse. The following processes have been implemented to address the reporting of withdrawal adjustments:

1. The Office of Records and Registration (ORR) continues to report withdrawals on a bi-monthly basis to the Clearinghouse. Adjustments continue to be processed in a timely manner and student records are updated with the corrected status.
2. The ORR will continue to use the additional step of running a (W) Grade Report in the Clearinghouse verification process to capture students that have dropped classes and received a grade of (W) that could change their initial enrollment of full to half time, less than half time or no units (totally withdrawn from the University). The ORR staff will verify enrollment status manually before the information is submitted to the Clearinghouse.
3. To assist in accurately reporting enrollment status the ORR has eliminated the student's ability to withdraw from classes or the University. Indicators have been placed on the student's accounts directing them to the ORR to change their enrollment status.
4. The ORR will continue to work with OIT to address systemic issues with accurately reporting enrollment as it relates to academic load as well as other technical issues that are hindering the correct reporting of students' enrollment status.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 004 (continued)

##### *Auditee Update - February 2017* (continued)

5. To ensure student loan borrowers that have withdrawn, graduated, or become less-than-half-time are correctly and timely reported via the Clearinghouse to NSLDS, the Registrar, Technology Manager or designated Registrar staff member will review the NSLDS system.
  
6. The Registrar's Office will perform a secondary-review of reported student loan borrowers that have withdrawn, graduated, or become less-than-half-time from CSU to ensure the following is in accordance with Federal student aid regulations:
  - The withdrawn, graduated, or become less-than-half-time date is correct as reported on the student record for the borrower's latest last day of attendance (official or unofficial) with CSU.
  - The withdrawn, graduated, or become less-than-half-time student borrower is reported within 30 days of the effective date.
  - NSLDS corrections to withdrawn, graduated, or become less-than-half-time student borrowers are identified and made within 30 days from the reported date.

##### **2016 Status:**

Based on follow up testing performed for fiscal year 2016, the finding is a repeat finding.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2015 - 005**

**University System of Maryland - Coppin State University**

**Student Financial Assistance Cluster**

<b>CFDA No. 84.007</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG)</b>
<b>CFDA No. 84.033</b>	<b>Federal Work- Study Program (FWS)</b>
<b>CFDA No. 84.038</b>	<b>Federal Perkins Loan (FPL) – Federal Capital Contributions</b>
<b>CFDA No. 84.063</b>	<b>Federal Pell Grant Program (Pell)</b>
<b>CFDA No. 84.268</b>	<b>Federal Direct Student Loans (Direct Loan)</b>
<b>CFDA No. 84.379</b>	<b>Teacher Education Assistance for College and Higher Education Grants</b>
<b>CFDA No. 93.264</b>	<b>Nurse Facility Loan Program</b>
<b>CFDA No. 93.342</b>	<b>Health Professional Student Loans (HPSL/PCL/LDS)</b>
<b>CFDA No. 93.364</b>	<b>Nursing Student Loans</b>

**U.S. Department of Education (ED)**

**Compliance and Significant Deficiency over Special Tests and Provisions - Borrower Data  
Transmission and Reconciliation (Direct Loan)**

***Condition:***

During our testing of the borrower data transmission and reconciliations for fiscal year 2015, we noted that the required monthly borrower reconciliations were not performed for all the months in fiscal year 2015.

***Criteria:***

Per 34 CFR Section 685.102, 301, and 3939 an Institution must report all loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the Common Origination and Disbursement (COD) within 30 days of disbursement. Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records.

Per OMB A-133:

Institutions must report all loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the COD within 30 days of disbursement (*OMB No. 1845-0021*). Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of a Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. The school is required to reconcile these files to the institution's financial records. Since up to three Direct Loan program years may be open at any given time, schools may receive three SAS data files each month (34 CFR sections 685.102(b), 685.301, and 303).



## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 005 (continued)

***Cause:***

CSU did not have proper procedures in place to reconcile the institutions records with the Direct Loan Servicing System on a monthly basis starting from the beginning of the fiscal year.

***Effect:***

Without proper reconciliation controls in place, there is no assurance that loan disbursements are properly reported in the loan servicing system.

***Questioned Costs:***

None.

***Recommendation:***

We recommend that CSU consistently follow its internal controls established within fiscal year 2015 to ensure that reconciliations are performed and reviewed to ensure all reconciling items are adequately addressed on a monthly basis in accordance with the Federal regulations.

***Auditee Response and Corrective Action Plan***

The University agrees with the recommendation and implemented within fiscal year 2015 procedures to perform the required monthly reconciliations and ensure all reconciling items are adequately addressed. Upon completion the financial aid office will forward monthly a scanned copy of the reconciliation to the Controller and Assistant Controller.

***Auditee Update - February 2017***

The University implemented procedures to perform monthly reconciliations in Fall of 2015. Reconciliations have been performed through June 30, 2016. The policy is in accordance with 34 CFR Section 685.102,301 and 3939. The Coppin State University (CSU) Office of Financial Aid will perform borrower data transmissions and monthly reconciliations of the Federal Direct Student Loan Programs (FDLP) as follows:

The Associate Director is responsible for performing data transmission and reconciliation for the FDLP. The School Account Statement (SAS) will be reconciled against CSU's PeopleSoft disbursement. Procedures can be found in the Direct Loan Reconciliation Business Process Guide (BPG).

The Associate Financial Aid Director will perform the SAS/CSU reconciliation on a monthly basis following the BPG. A monthly reconciliation report will be generated and signed and dated by the preparer.

The Financial Aid Director will review and approve the transactions on the monthly reconciliation reports as the reviewer.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2015 - 005** (continued)

*Auditee Update - February 2017* (continued)

A copy of the reconciliation report will be provided to the Controller's Office via electronic or printed listing of the amount available.

The FDLP reconciliation will be included in the monthly reconciliation meeting agenda between the Office of Financial Aid and the Finance Office.

**2016 Status:**

Based on follow up testing performed for fiscal year 2016, the finding is resolved.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 006

#### University System of Maryland – University of Maryland Eastern Shore (UMES)

##### Student Financial Assistance Cluster

CFDA No. 84.007	Federal Supplemental Educational Opportunity Grants (FSEOG)
CFDA No. 84.033	Federal Work- Study Program (FWS)
CFDA No. 84.038	Federal Perkins Loan (FPL) – Federal Capital Contributions
CFDA No. 84.063	Federal Pell Grant Program (Pell)
CFDA No. 84.268	Federal Direct Student Loans (Direct Loan)
CFDA No. 84.379	Teacher Education Assistance for College and Higher Education Grants
CFDA No. 93.264	Nurse Facility Loan Program
CFDA No. 93.342	Health Professional Student Loans (HPSL/PCL/LDS)
CFDA No. 93.364	Nursing Student Loans

#### U.S Department of Education (ED)

#### Compliance and Significant Deficiency over Special Tests and Provisions - Student Enrollment Reporting

##### *Condition:*

During our testing of student enrollment reporting, we reviewed the enrollment status of twenty students. We noted that for two of the students selected, UMES did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days.

##### *Criteria:*

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in Internal Control – Integrated Framework (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per OMB A-133:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 006 (continued)

##### *Criteria:* (continued)

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

##### *Cause:*

UMES did not have proper controls in place to review and update enrollment status changes for students receiving student financial aid.

##### *Effect:*

The change in the student's enrollment is not properly reported in the NSLDS database, thus, repayment date, grace period, and deferment is not properly determined.

##### *Questioned Costs:*

None.

##### *Recommendation:*

We recommend that UMES establish procedures to ensure that enrollment status changes are updated and accurately reported in a timely manner in the NSLDS database.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 006 (continued)

##### *Auditee Response and Corrective Action Plan*

Although the effective date of the administrative withdrawal for the two students referenced in the testing was February 6, 2015, the decision to administratively withdraw the two students was not rendered and submitted for processing until March 30, 2015. The change in enrollment status was reported in the very next submission to the Clearinghouse on April 20, 2015, 22 days from March 30<sup>th</sup> and subsequently to NSLDS on May 3, 2015 which was 35 days from March 30<sup>th</sup>, the day the change was officially processed. UMES has established procedures to ensure that enrollment status changes are updated and accurately reported in a timely manner in the NSLDS database.

##### *Auditee Update - October 2016*

UMES agrees to the recommendation. Based on 34 CFR 668.22 (1) (3), the date of the institution's determination that the student withdrew varies depending on the type of withdrawal. Specifically, if a student does not begin the official withdrawal process or provide notification of his or her intent to withdraw, the date of the institution's determination that the student withdrew would be the date that the school becomes aware that the student ceased attendance. UMES recognizes this error and has established the following guidelines to ensure that enrollment status are updated and accurately reported in a timely manner:

##### UMES Withdrawal Guidelines:

Official Withdrawals – for any student who begins the official withdrawal process or provides official notification of his/her intent to withdraw, the date of the institution's determination that the student withdrew will be the date the student began the official withdrawal process or the date of the students notification, whichever is later.

Unofficial Withdrawals – for any student who unofficially withdraws (student did not begin official withdrawal process or provide notification of his or her intent to withdraw, but stops attending all courses and the institution determines the student has withdrawn) the date that the institution will use as the withdraw date will be the date that the institution becomes aware that the student ceased attendance.

In addition, UMES has established procedures to update the Enrollment Reporting roster every 30 days which will include any changes in student status, report the date the enrollment status was effective, and enter the new anticipated completion date

##### *2016 Status:*

Based on follow up testing performed for fiscal year 2016, the finding is repeat finding.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2015 - 007**

**University System of Maryland – University of Maryland, Eastern Shore (UMES)**

**Student Financial Assistance Cluster**

<b>CFDA No. 84.007</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG)</b>
<b>CFDA No. 84.033</b>	<b>Federal Work- Study Program (FWS)</b>
<b>CFDA No. 84.038</b>	<b>Federal Perkins Loan (FPL) – Federal Capital Contributions</b>
<b>CFDA No. 84.063</b>	<b>Federal Pell Grant Program (Pell)</b>
<b>CFDA No. 84.268</b>	<b>Federal Direct Student Loans (Direct Loan)</b>
<b>CFDA No. 84.379</b>	<b>Teacher Education Assistance for College and Higher Education Grants</b>
<b>CFDA No. 93.264</b>	<b>Nurse Facility Loan Program</b>
<b>CFDA No. 93.342</b>	<b>Health Professional Student Loans (HPSL/PCL/LDS)</b>
<b>CFDA No. 93.364</b>	<b>Nursing Student Loans</b>

**U.S. Department of Education (ED)**

**Compliance and Significant Deficiency over Special Tests and Provisions - Disbursements  
To or On Behalf of Students**

***Condition:***

During our testing of disbursements to or on behalf of students, we reviewed the disbursements to or on behalf of forty students. We noted that for six disbursements selected, UMES credited the student's account before 10 days before the first day of classes. We also noted the disbursement dates per student accounts, for those six same students, were different from the disbursement dates on Common Origination and Disbursement (COD) System.

***Criteria:***

Per OMB A-133:

The institution must deliver the proceeds to the student or borrower or credit the student's account, notifying the student or parent borrower in writing (34 CFR section 668.165). The earliest an institution may disburse SFA funds (other than FWS) (either by paying the student directly or crediting the student's account) is 10 days before the first day of classes of the payment period for which the disbursement is intended (34 CFR section 668.164(f)).

34 CFR § 685.303:

Before disbursing a loan, a school must determine that all information required by the promissory note has been provided by the borrower and, if applicable, the student. An institution must disburse the loan proceeds on a payment period basis in accordance with 34 CFR section 668.164(b).

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 007 (continued)

**Criteria:** (continued)

34 CFR§ 668.164:

Except as provided in paragraph (a)(2) of this section, an institution makes a disbursement of title IV, HEA program funds on the date that the institution credits a student's account at the institution or pays a student or parent directly with — (i) Funds received from the Secretary; (ii) Funds received from a lender under the FFEL Programs; or (iii) Institutional funds used in advance of receiving title IV, HEA program funds.

Except as provided under paragraph (f)(3) of this section— (1) If a student is enrolled in a credit-hour educational program that is offered in semester, trimester, or quarter academic terms, the earliest an institution may disburse title IV, HEA program funds to a student or parent for any payment period is 10 days before the first day of classes for a payment period. If a student is enrolled in a credit-hour educational program that is not offered in semester, trimester, or quarter academic terms, or in a clock hour educational program the earliest an institution may disburse title IV, HEA program funds to a student or parent for any payment period is the later of— (i) Ten days before the first day of classes of the payment period; or (ii) The date the student completed the previous payment period for which he or she received title IV, HEA program funds, except that this provision does not apply to the payment of Direct Loan or FFEL program funds under the conditions described in 34 CFR section 685.301 (b)(3)(ii), (b)(5), and (b)(6) and 34 CFR 682.604 (c)(6)(ii), (c)(7), and (c)(8), respectively. (3) The earliest an institution may disburse the initial installment of a loan under the Direct Loan or FFEL programs to a first-year, first-time borrower as described in 34 CFR section 682.604(c) and 34 CFR section 685.303(b)(4) is 30 days after the first day of the student's program of study.

**Cause:**

UMES did not have proper procedure in place to review disbursements to students and verify that they were made or returned in accordance with required time frames.

**Effect:**

The disbursements to students were not made in accordance with required time frames, and the dates of disbursement do not agree to the date in the COD system.

**Questioned Costs:**

None.

**Recommendation:**

We recommend that UMES establish procedures to ensure the disbursements to students are made in accordance with required time frames and the dates reported in the COD system agree to the student account.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 007 (continued)

##### *Auditee Response and Corrective Action Plan:*

UMES agrees with the recommendation, and has established procedures to ensure that the scheduled disbursement dates to students are made in accordance with the required time frames as set forth by the U. S. Department of Education and that the dates reported in the COD system agree with the student account. UMES will take a corrective action by setting up the 2016-2017 Aid Year disbursement dates based upon the Academic Calendars. Noting that if the Academic Calendars change, we will adjust the dates within our software accordingly.

##### *Auditee Update - October 2016*

UMES agrees with the recommendation and has established the following guidelines to review students and ensure that disbursements of title IV, Higher Education Act (HEA) program funds to students are made within U.S. Department of Education (ED) regulation as well as update Common Origination and Disbursement (COD) system with the same disbursement dates:

UMES Disbursement Guidelines:

UMES has set up disbursement rules which prohibit any Title IV, HEA funds from disbursing/crediting to a student's account prior to 10 days before the first day of classes.

Before disbursement of any Title IV, HEA program funds, an authorization report (PeopleSoft Query) will be run and list the following information for each student:

- Student Name (Last, First)
- Student ID
- Student active academic program
- Student enrollment status for current/upcoming term (anticipated credits)
- Current Satisfactory Academic Progress (SAP) Status
- Selected for Verification
- Verification Complete
- Entrance Interview
- Master Promissory Note (MPN)
- Student charges for current/upcoming term
- Payment Confirmation (Used for student to self-confirm that s/he will be attending the current upcoming semester).

Student's current enrollment will be verified via review of reports. These reports include students who do not have an active program, are not enrolled, and have not provided all information required by the promissory note (for DL borrowers only). The funds will not be authorized to be disbursed (with the exception of first time borrowers).



**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2015 - 007** (continued)

*Auditee Update - October 2016* (continued)

Students who meet active program, enrollment, and Direct Loan promissory note requirements will then be ran through an additional report to ensure no student awarded over his/her Cost of Attendance.

After all requirements have been met, eligible student funds will be disbursed. Once disbursed, UMES will update COD of disbursement of funds (Pell and DL) via PeopleSoft electronic process.

**2016 Status:**

Based on follow up testing performed for fiscal year 2016, the finding is resolved.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 008

##### Department of Human Resources (DHR)

##### Temporary Assistance for Needy Families (TANF) Cluster CFDA 93.558 Temporary Assistance for Needy Families (TANF)

##### U.S. Department of Health and Human Services

#### Compliance and Significant Deficiency over Reporting

##### *Condition:*

During our audit, management could not provide the supporting documentation from their accounting system to support the expenditure amounts reported on Report ACF-204, *Annual Report including the Annual Report on State Maintenance-of-Effort Programs* (OMB No. 0970-0248) for the period of October 1, 2013 thru September 30, 2014.

##### *Criteria:*

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215.27) requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per OMB Circular A-133 for Reporting:

The required reports for Federal awards should be supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements.

##### *Cause:*

DHR did not have adequate procedures in place related to the special reporting of ACF-204 to ensure the information reported is accurate and properly supported by its accounting records.

##### *Effect:*

The lack of tracking and/or maintenance of records may lead to inaccurate or fraudulent reporting.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 008 (continued)

##### *Questioned Costs:*

Unknown

##### *Recommendation:*

We recommend DHR develop procedures for the reporting process to ensure all reports are supported by the accounting records. The reports should be reviewed and reconciled to the accounting system and the records should be properly maintained to support the reports.

##### *Auditee Response and Corrective Action Plan:*

The Department agrees with the finding. The Family Investment Administration (FIA), in consultation with Budget and Finance, will develop detailed guidance outlining how the TANF Maintenance of Effort report is completed and standards for supporting documentation and record retention will be developed.

##### *Auditee Update - October 2016*

DHR has in place a process of maintaining the accounting records that support the calculation of its Maintenance of Effort (MOE) data for the ACF-204 report. The MOE data is based on reported data received from our TANF partners and the source programs, in addition to DHR's internal finance system. DHR's Budget and Finance Department collects this data from the multiple sources to complete the ACF-196 form, the State TANF Finance Report and maintains all supporting records. FIA then receives the ACF-196 report to complete the ACF-204 form and maintains its portion of supporting records in completing the ACF-204 report.

As of the audit, the reports have been reconciled and submitted to and approved by the U.S. Department of Health and Human Services, Administration for Children and Families (ACF). The Department will ensure that future submissions of the ACF Forms are reviewed and approved jointly by Finance and FIA prior to submission.

##### *2016 Status:*

Based on follow up testing performed for fiscal year 2016, the finding is resolved.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 009

##### Department of Human Resources (DHR)

##### Temporary Assistance for Needy Families (TANF) CFDA No. 93.558

##### U.S. Department of Health and Human Services

#### Compliance and Material Weakness over Special Tests and Provisions - Child Support Non-Cooperation

##### *Condition:*

We selected a sample to test whether payments are being reduced to individuals in cases where it is reported to the State TANF agency that an individual is not complying with the State child support program. We tested 10 cases where notification was received that an individual was not complying with Child Support Enforcement (CSE). Of these 10 cases selected, we noted that benefit payments were not reduced for 9 cases that received an alert that they were not in compliance with child support. During our testing we noted that the CARES system used in the TANF program was not always updated after an alert was issued.

##### *Criteria:*

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per OMB Circular A-133, June 2015:

If the State agency responsible for administering the State plan approved under Title IV-D of the Social Security Act determines that an individual is not cooperating with the State in establishing paternity, or in establishing, modifying or enforcing a support order with respect to a child of the individual, and reports that information to the State agency responsible for TANF, the State TANF agency must (1) deduct an amount equal to not less than 25 percent from the TANF assistance that would otherwise be provided to the family of the individual, and (2) may deny the family any TANF assistance. HHS may penalize a State for up to five percent of the SFAG for failure to substantially comply with this required State child support program (42 USC 608(a)(2) and 609(a)(8); 45 CFR sections 264.30 and 264.31).

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2015 - 009** (continued)

***Cause:***

DHR did not ensure that benefit payments were reduced by at least 25% after being notified of an individual's failure to comply with CSE.

***Effect:***

This resulted in individuals receiving TANF assistance that was not reduced.

***Questioned Costs:***

Unknown

***Recommendation:***

SBC recommends that TANF establish and implement controls to ensure that when an alert of non-compliance from CSE is received, the case is investigated to determine if benefits should be reduced. We also recommend the investigation notes are clearly documented in CARES and if a reduction of benefits is determined to be required, they are reduced timely in accordance with the compliance requirements.

***Auditee Response and Corrective Action Plan:***

After reviewing the nine assistance units (AUs) identified in the audit, the Department agrees that the non-cooperation alerts (code 956 or 957) were not addressed by the local department at the time of alert generation. Three of the AUs identified in the audit are currently in a closed status. The remaining six AUs are being reviewed, and appropriate action will be taken.

The Family Investment Administration (FIA) will issue reminders on alert processing for child support generated alerts and provide additional training to the local departments on the child support cooperation requirements and procedures. In addition, FIA will create a monthly report for local departments to identify outstanding child support non-cooperation alerts.

***Auditee Update - October 2016***

Existing CARES reports are available to identify alerts, code 956, Custodian Failed to Show Up for a CSE Appointment, and code 957, Custodian Refused to Provide CSE with Information. From these reports, compliance controls have been established. FIA staff at the central office will select a sample to examine in order to ensure: 1) proper disposition of the alert; 2) proper action on the alert; and 3) reduction in benefits if needed.

FIA leadership is planning training that will explain how case managers can handle the implemented alerts and include a component for supervisory staff to monitor them. In addition, an Action Transmittal will be issued to ensure that proper procedures are followed.

***2016 Status:***

See 2016-008 for current year finding.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 010

##### Department of Human Resources (DHR)

##### Temporary Assistance for Needy Families (TANF) CFDA No. 93.558

##### U.S. Department of Health and Human Services

##### Compliance and Significant Deficiency over Eligibility

###### *Condition:*

We selected a sample size of 40 transactions to test that payments are not being paid beyond 60 months, unless documented. During our testing, we noted that TANF benefits were paid after 60 months for 5 out of 40 selections. There was no documentation in the CARES system noting a basis for extension of benefits. For 2 out of the 40 tested, we noted the number of payments actually made per the system did not agree with number of payments made per the counter in the CARES system.

###### *Criteria:*

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control-Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per OMB Circular A-133, June 2015:

Any family that includes an adult or minor child head of household or a spouse of the head of household who has received assistance under any State program funded by Federal TANF funds for 60 months (whether or not consecutive) is ineligible for additional federally funded TANF assistance. However, the State may extend assistance to a family on the basis of hardship, as defined by the State, or if a family member has been battered or subjected to extreme cruelty.

###### *Cause:*

DHR did not ensure that benefit payments were stopped after 60 months.

###### *Effect:*

Benefits were paid past 60 months, without valid documented basis for extending the benefits.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2015 - 010 (continued)

##### *Questioned Costs:*

\$36,613

##### *Recommendation:*

SBC recommends that DHR establish and implement controls to ensure that benefits are not paid to families beyond 60 months unless there is a valid reason in accordance with Federal guidelines and is the basis documented. We further recommend that DHR develop and maintain controls to ensure that the system is properly counting all monthly payments that are made.

##### *Auditee Response and Corrective Action Plan:*

DHR has reviewed and agrees with the auditor's findings on several of the cases that received TANF benefits for more than 60 months and will implement the recommendation accordingly. The Department will establish controls to ensure there is a documented valid reason.

In the two cases in which the auditors found an incorrect count of months, both had been employed during the time they received benefits. Per §5-313 and COMAR 07.03.03.20, the Department does not count months that a recipient is employed toward the 60 month limit.

In two cases that received TANF benefits for more than 60 months there is documentation of the basis for extension in the Electronic Case Management System (ECMS). One customer is caring for an ill family member, thus the case meets the hardship requirement. In one family there is a child under the age of one making the customer exempt, as well as medical documentation of the customer's disability in ECMS.

##### *Auditee Update - October 2016*

CARES reports exist to assist Family Investment Administration (FIA) central office staff in monitoring the customers who have exceeded the 60th month of Federally funded TANF. The Core Caseload Statewide Case Detail Report lists cases by the exemption type and provides the customer name, case number, Individual Registration Number (IRN), and the Time Limited Eligibility (TLE) counter. The Core Caseload Length of Stay Case Summary Report identifies the total number of cases by local office.

Using the existing Core Caseload reports, FIA central office staff filters the report to identify the specific cases with 60 months or more. A sample of cases is pulled to determine whether an extension was granted correctly, if documentation is available, and if the counter is accurate (that is, none of the 60 months was State-funded or a month in which the customer had earned income).

##### *2016 Status:*

Based on testing performed for fiscal year 2016, the finding is resolved.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2014 - 007

##### Maryland State Department of Education (MSDE)

##### CFDA 84.126 – Rehabilitation Services – Vocational Rehabilitation Grants to States

##### U.S. Department of Education (ED)

##### Compliance and Internal Control Deficiency over Eligibility

###### **Condition:**

During our testing of Eligibility at the Maryland State Department of Education (MSDE), we selected 40 files to review for eligibility determination. For two of the participant files selected, we noted that the eligibility determination was not made within 60 days after the individual submitted an application for the services.

###### **Criteria:**

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215.27) requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Section 102(a)(6) of Title I of the Rehabilitation Act of 1973, as amended (29 USC 722(a)(6)) requires that the State Vocational Rehabilitation (VR) Agency must determine whether an individual is eligible for VR services within a reasonable period of time, not to exceed 60 days, after the individual has submitted an application for the services unless:

- a. Exceptional and unforeseen circumstances beyond the control of the State VR agency preclude making an eligibility determination within 60 days and the State agency and the individual agree to a specific extension of time; or
- b. The State VR Agency is exploring an individual's abilities, capabilities, and capacity to perform in work situations through trial work experiences in order to determine the eligibility of the individual or the existence of clear and convincing evidence that the individual is incapable of benefiting in terms of an employment outcome from VR services.



## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### **Finding 2014 - 007** (continued)

***Cause:***

MSDE did not have proper controls in place to ensure that all eligibility determinations were made timely.

***Effect:***

MSDE is not in compliance with the Eligibility requirement for the Rehabilitation Services – Vocational Rehabilitation Grants to States program.

***Questioned Costs:***

None.

***Recommendation:***

We recommend that MSDE improve internal controls to ensure that all eligibility determinations are made timely.

***Auditee Response and Corrective Action Plan:***

The Division of Rehabilitation Services (DORS) has satisfactory controls regarding compliance to the 60 day eligibility determination requirement. In this regard, all counselors are required to complete a client's eligibility determination within 60 days of the date when the client submitted an application. Furthermore, supervisors are required to follow up on the counselors' adherence to this requirement. The two cited exceptions occurred as a result of unforeseen and extraordinary personnel situations. DORS will continue to look at the eligibility determination in accordance with 29 USC 722(a)(6) and as needed provide either individual or district training to address any future instances where the 60 day eligibility requirement is not met.

***Auditee Update - October 2016***

During September and October 2016, the Audit Office performed follow up testing to determine whether eligibility determinations are made within 60 days after an individual submits an application for Vocational Rehabilitation services. A sample of fifty seven cases was selected for review from cases where an eligibility decision was made between January 1 and June 30, 2016 and a timely decision was made for fifty three of the fifty seven cases reviewed. Of note, thirty four of the fifty seven sampled cases had an application date on or after April 1, 2016 which would have been after the effective date of the corrective action reported during March 2016 and a timely eligibility decision was made for each of these cases. The additional control mentioned in the March 2016 corrective action response was developed and implemented during April 2016. This control identifies for DORS Offices all cases which have been in application status for more than thirty days and requires that actions which have been and will be taken to ensure a timely decision to be identified and documented. However not all of DORS Offices have complied with all of the provisions of this control since its implementation during April 2016. Instructions associated with the new control were modified during October and require DORS Central Office personnel to monitor compliance by each DORS Office with provisions of the new control.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2014 - 007** (continued)

*Auditee Update - October 2016* (continued)

DORS continues to experience turnover in counseling staff which requires supervision at many levels to not only manage the daily operation of the office but also to carry a case load or in some cases multiple caseloads as a result of counselor vacancies. Also regarding staffing, three of the four Administrative Supervisor positions have been filled and on October 13, 2016 authorization from the Department of Budget and Management (DBM) was received to fill the fourth position which is expected to be staffed by February 2017.

**2016 Status:**

See finding 2015-002. Based on testing performed for fiscal year 2016, the finding is resolved.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2014 - 011

##### University System of Maryland – Bowie State University (BSU)

##### Student Financial Assistance Cluster

CFDA No. 84.007	Federal Supplemental Educational Opportunity Grants (FSEOG)
CFDA No. 84.032	Federal Family Education Loans (FFEL)
CFDA No. 84.033	Federal Work- Study Program (FWS)
CFDA No. 84.037	Perkins Loan Cancellations
CFDA No. 84.038	Federal Perkins Loan (FPL) – Federal Capital Contributions
CFDA No. 84.063	Federal Pell Grant Program (Pell)
CFDA No. 84.268	Federal Direct Student Loans (Direct Loan)

##### U.S. Department of Education (ED)

#### Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting

##### *Condition:*

During our testing of student enrollment reporting, we reviewed the enrollment status of 40 students. We noted that for eight of the students selected, BSU did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days; and for two of the students selected, the enrollment status per the institution's PeopleSoft system did not match the enrollment status per NSLDS.

##### *Criteria:*

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per OMB A-133:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2014 - 011 (continued)

**Criteria:** *(continued)*

Per OMB A-133: (continued)

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

**Cause:**

BSU did not have proper controls in place to review and update enrollment status changes for students receiving student financial aid.

**Effect:**

The change in student's enrollment is not properly reported in the NSLDS database, thus, repayment date, grace period, and deferment is not properly determined.

**Questioned Costs:**

None.

**Recommendation:**

We recommend that BSU establish procedures to ensure that enrollment status changes are updated and accurately reported in a timely manner in the NSLDS database.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2014 - 011 (continued)

##### *Auditee Response and Corrective Action Plan:*

The University agrees with this finding. The following procedures will be implemented by April 30, 2015:

1. The Financial Aid Coordinator will reconcile discrepancies between Enrollment and Financial Aid on a monthly basis to identify all students that should be updated at NSLDS. The reconciliation will be reviewed and signed off monthly by the Director of Financial Aid.
  - a. Students that complete an official withdraw form will be reported to NSLDS at the end of each month.
  - b. Students that unofficially withdraw (stop outs or no shows) will be reported to NSLDS at the conclusion of the late registration period each semester.
2. The Financial Aid Coordinator will ensure that all changes to student enrollment status are reported to NSLDS within the required time frame.
3. The Financial Aid Coordinator will maintain an updated list of all students reported to NSLDS.

##### *Auditee Update - October 2016:*

Due to the turnover of personnel within the Financial Aid Office, our procedures have been revised with an anticipated implementation date of November 30, 2016.

The University is committed to providing accurate and consistent enrollment information to all the various external regulators, accrediting organizations and funding agencies or other interested parties. The university's official enrollment is determined by the Registrar. The personnel within the Financial Aid Office will work with the Registrar's Office on a monthly basis to reconcile any discrepancies that have been identified between the Registrar's office and Financial Aid. Personnel will specifically check for two criteria. The first criteria being students that complete the official withdrawal form and the second criteria being students that unofficially withdraw (stop outs or no shows).

The reconciliation will be reviewed and signed off by the Director of Financial Aid and the University Registrar.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2014 - 011** (continued)

***Auditee Update - October 2016:*** (continued)

Financial Aid personnel will assist Registrar personnel with ensuring that all identified changes to student enrollment are reported to NSLDS within the allotted time. The allotted time for students that complete the official withdrawal form will be reported to NSLDS by the end of each month. Students that unofficially withdraw will be reported by the established reporting schedule of Bowie State University. The monthly reports will be reviewed and signed off by the Director of Financial Aid and the University Registrar.

***2016 Status:***

Based on the above, the finding was not resolved for fiscal year 2016, thus is a repeat finding.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2014 - 014**

**Morgan State University (MSU)**

**Student Financial Assistance Cluster**

<b>CFDA No. 84.007</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG)</b>
<b>CFDA No. 84.032</b>	<b>Federal Family Education Loans (FFEL)</b>
<b>CFDA No. 84.033</b>	<b>Federal Work- Study Program (FWS)</b>
<b>CFDA No. 84.037</b>	<b>Perkins Loan Cancellations</b>
<b>CFDA No. 84.038</b>	<b>Federal Perkins Loan (FPL) – Federal Capital Contributions</b>
<b>CFDA No. 84.063</b>	<b>Federal Pell Grant Program (Pell)</b>
<b>CFDA No. 84.268</b>	<b>Federal Direct Student Loans (Direct Loan)</b>

**U.S. Department of Education (ED)**

**Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting**

***Condition:***

During our testing of student enrollment reporting, we noted that for 24 out of 40 students selected, MSU did not submit the students' updated status to the National Student Loan Data System (NSLDS) within 60 days.

***Criteria:***

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per OMB A-133:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2014 - 014 (continued)

**Criteria:** *(continued)*

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

**Cause:**

MSU did not have proper controls in place to review and update enrollment status changes for students receiving student financial aid.

**Effect:**

The change in students' enrollment is not properly reported in the NSLDS database, thus, repayment date, grace period, and deferment were not properly determined.

**Questioned Costs:**

None.

**Recommendation:**

We recommend that MSU establish procedures to ensure that enrollment status changes are updated and accurately reported in a timely manner in the NSLDS database.



## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2014 - 014 (continued)

##### *Auditee Response and Corrective Action Plan:*

The University has consistently reported student enrollment status information to NSLDS via the National Student Clearinghouse (NSC) on a monthly basis. However, NSC did not report the data to NSLDS for the summer months in 2014. The Federal reporting guidelines now require NSC to remit enrollment information to NSLDS for the summer months as well. Accordingly, the isolated period of a break in service has been eliminated and this finding will not recur. However, as of January 2015, the University has implemented an additional review to help ensure that NSC relays enrollment data to NSLDS in a timely fashion.

##### *Auditee Update - February 2017:*

Morgan State University has fully implemented the auditor's recommendation. Since the auditors identified the internal control deficiencies in fiscal year 2013, the University's Registrar collaborated with the Director of Financial Aid, and established and implemented control procedures to ensure that student enrollment status changes are updated and accurately reported in a timely manner to the NSLDS data center.

Each month, the Registrar's office systemically submits monthly reports of the Enrollment Reporting Roster File to the clearinghouse.

Within two days of the submission, the Registrar's office check to ensure the enrollment file has updated the Clearinghouse database.

After the verifying that the enrollment updates are in the clearinghouse, the Registrar's office verifies that the submitted report agrees with the Clearinghouse and NSLDS records.

The University is now in compliance with the Federal Regulations and the corrective actions for internal controls and enrollment reporting are effective and working as intended.

##### *2016 Status:*

Based on follow up testing performed for fiscal year 2016, the finding is a repeat finding.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2013 - 012

##### Morgan State University (MSU)

###### Student Financial Assistance Cluster

CFDA 84.007	Federal Supplemental Educational Opportunity Grants (FSEOG)
CFDA 84.032	Federal Family Education Loans (FFEL)
CFDA 84.033	Federal Work- Study Program (FWS)
CFDA 84.037	Perkins Loan Cancellations
CFDA 84.038	Federal Perkins Loan (FPL) – Federal Capital Contributions
CFDA 84.063	Federal Pell Grant Program (Pell)
CFDA 84.268	Federal Direct Student Loans (Direct Loan)

##### U.S Department of Education (ED)

#### Compliance and Internal Control Deficiency Over Special Tests and Provisions - Student Enrollment Reporting

##### *Condition:*

Fifteen out of forty students tested were not reported in the database and nine out of forty were reported late. Fifteen of the students could not be found in NSLDS. It took MSU more than 60 days to update nine of the students' status within NSLDS.

##### *Criteria:*

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per OMB A-133:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (*OMB No. 1845-0035*). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2013 - 012 (continued)

**Criteria:** *(continued)*

Per OMB A-133: (continued)

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall — (1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loans for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

**Cause:**

MSU did not have proper controls in place to review and update enrollment status changes for students receiving student financial aid.

**Effect:**

The change in the student's enrollment is not properly reported in the NSLDS database, thus, repayment date, grace period, and deferment is not properly determined.

**Questioned Costs:**

None.

**Recommendation:**

We recommend that MSU establish procedures to ensure that enrollment status changes are updated and accurately reported in a timely manner in the NSLDS database.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### **Finding 2013 - 012** (continued)

##### ***Auditee Response and Corrective Action Plan:***

This recommendation has been implemented. With the arrival of the new Registrar, as of October 2013, the Office of Records and Registration has established and implemented procedures to correct the identified reporting deficiencies. Since that time, the University has been reporting the enrollment status of its students to the National Student Clearinghouse (NSC) in an accurate and timely manner. After the University submits the report, management receives notification from NSC that the transmission was successful. Therefore, changes in the students' enrollment are now properly reported to the National Student Loan Data System database via NSC.

##### ***Auditee Update – February 2017:***

Morgan State University has fully implemented the auditor's recommendation. Since the auditors identified the internal control deficiencies in fiscal year 2013, the University's Registrar collaborated with the Director of Financial Aid, and established and implemented control procedures to ensure that student enrollment status changes are updated and accurately reported in a timely manner to the NSLDS data center.

Each month, the Registrar's office systemically submits monthly reports of the Enrollment Reporting Roster File to the clearinghouse.

Within two days of the submission, the Registrar's office check to ensure the enrollment file has updated the Clearinghouse database.

After the verifying that the enrollment updates are in the clearinghouse, the Registrar's office verifies that the submitted report agrees with the Clearinghouse and NSLDS records.

The University is now in compliance with the Federal Regulations and the corrective actions for internal controls and enrollment reporting are effective and working as intended.

##### ***2016 Status:***

See 2014-014. Based on follow up testing performed for fiscal year 2016, the finding is a repeat finding.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2013 - 013

##### Saint Mary's College of Maryland (St. Mary's)

###### Student Financial Assistance Cluster

CFDA 84.007	Federal Supplemental Educational Opportunity Grants (FSEOG)
CFDA 84.032	Federal Family Education Loans (FFEL)
CFDA 84.033	Federal Work- Study Program (FWS)
CFDA 84.037	Perkins Loan Cancellations
CFDA 84.038	Federal Perkins Loan (FPL) – Federal Capital Contributions
CFDA 84.063	Federal Pell Grant Program (Pell)
CFDA 84.268	Federal Direct Student Loans (Direct Loan)

##### U.S Department of Education (ED)

#### Compliance and Internal Control Deficiency over Special Tests and Provisions - Student Enrollment Reporting

##### **Condition:**

Thirty-four out of forty students tested were reported in the database incorrectly. Thirty-three of the students' status change date was incorrectly reported and one of the students withdrew from St. Mary's but was incorrectly reported as full-time.

##### **Criteria:**

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) requires that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate controls that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.

Per OMB A-133:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via National Student Loan Data System (NSLDS) (*OMB No. 1845-0035*). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2013 - 013 (continued)

*Criteria: (continued)*

Per OMB A-133: (continued)

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site.

Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall—(1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loans for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

*Cause:*

St. Mary's did not have proper controls in place to review and update enrollment status changes for students receiving student financial aid.

*Effect:*

The change in the student's enrollment is not properly reported in the NSLDS database, thus, repayment date, grace period, and deferment is not properly determined.

*Questioned Costs:*

None.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2013 - 013 (continued)

##### ***Recommendation:***

We recommend that St. Mary's establish procedures to ensure that enrollment status changes are updated and accurately reported in a timely manner in the NSLDS database.

##### ***Auditee Response and Corrective Action Plan:***

The College agrees with this recommendation and has taken appropriate action to ensure that accurate data is reported to NSLDS in a timely manner. The College will adjust its procedures to include a supervisory review of data submitted to NSLDS to ensure that changes made to a student's enrollment status and dates are accurate.

##### ***Auditee Update- February 2017:***

The College is responsible for both timely and accurate reporting of enrollment status changes. Repeat testing of ten students for the Fiscal Year 2014 and 2015 financial aid year has shown the College accurately reported all ten enrollment status changes. However, in two of ten cases our reporting was not timely enough. The College implemented by December 2016 additional policies and procedures in the form of a regularly generated report to monitor students who have withdrawn on a monthly basis and report those to the Clearing-House.

We discovered additional weaknesses in our automated data processing systems as described below and are now in the process of resolving these issues.

During the Fiscal year 2017 the College received a listing of student from the Academic Services Department who either withdrew or took a leave of absence from the College. The list on our system was verified at the Registrar's Office and names submitted to the Clearing-House. In December 2016 and January 2017, the Registrar's Office ran reports to determine if the information in the CARS system was accurate. A comparison of the information in the CARS system submitted against the Clearing-House reports indicated some differences.

Students that the College marked as being on an approved leave of absence (A), were captured on the Clearing-House report as (L) less than full time.

Students who (W) withdrew from the College were not captured on the Clearing-House report.

Our software vendor has been advised of the issue and is in the process of providing a systems maintenance order (SMO) update to the Clearing-House reporting structure that would correct the issue with students being marked incorrectly as an (L) for a leave of absence as well as the issue with W's. The correction would mark students who went on leave with an (A) to be compliant with the Clearing-House coding. In the meantime we are doing manual adjustments for any student that has gone on leave or withdrawn from the College.

##### ***2016 Status:***

See 2016-002 for current year finding.

**STATE OF MARYLAND**

**Schedule of Prior Year Findings and Questioned Costs  
Year Ended June 30, 2016**

**Finding 2012 - 011**

**University System of Maryland - Coppin State University**

**Student Financial Assistance Cluster**

<b>CFDA No. 84.007</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG)</b>
<b>CFDA No. 84.032</b>	<b>Federal Family Education Loans (FFEL)</b>
<b>CFDA No. 84.033</b>	<b>Federal Work- Study Program (FWS)</b>
<b>CFDA No. 84.037</b>	<b>Perkins Loan Cancellations</b>
<b>CFDA No. 84.038</b>	<b>Federal Perkins Loan (FPL) – Federal Capital Contributions</b>
<b>CFDA No. 84.063</b>	<b>Federal Pell Grant Program (Pell)</b>
<b>CFDA No. 84.268</b>	<b>Federal Direct Student Loans (Direct Loan)</b>

**U.S. Department of Education (ED)**

**Internal Control and Compliance Deficiency over Special Tests and Provisions - Student Enrollment Reporting**

***Condition:***

During our testing of student enrollment reporting, we reviewed the enrollment status of forty students. We noted forty of the students selected were incorrectly classified and reported in the National Student Loan Database System (NSLDS) database. Forty of the students withdrew from classes and thus took zero credits, but fifteen were incorrectly reported as attending half-time, twenty-three were incorrectly reported as attending full-time, and two were incorrectly reported as less than half-time.

***Criteria:***

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements.

The characteristics of internal control are presented in the context of the components of internal control discussed in *Internal Control – Integrated Framework* (COSO Report), published by the Committee of Sponsoring Organizations of the Treadway Commission. The COSO Report provides a framework for organizations to design, implement, and evaluate control that will facilitate compliance with the requirements of Federal laws, regulations, and program compliance requirements.



## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2012 - 011 (continued)

*Criteria: (continued)*

Per OMB A-133:

Under the FFEL and Direct Loan programs, schools must complete and return within 30 days the Enrollment Reporting roster file [formerly the Student Status Confirmation Report (SSCR)] placed in their Student Aid Internet Gateway (SAIG) mailboxes sent by ED via the NSLDS (OMB No. 1845-0035). The institution determines how often it receives the Enrollment Reporting roster file with the default set at every two months, but the minimum is twice a year.

Once received, the institution must update for changes in student status, report the date the enrollment status was effective, enter the new anticipated completion date, and submit the changes electronically through the batch method or the NSLDS web site. Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer. Unless the school expects to complete its next roster within 60 days, the school must notify the lender or the guaranty agency within 30 days, if it discovers that a student who received a loan either did not enroll or ceased to be enrolled on at least a half-time basis (FFEL, 34 CFR section 682.610; Direct Loan, 34 CFR section 685.309).

Per 34 CFR § 682.610(c):

A school shall—(1) Upon receipt of a student status confirmation report form from the Secretary or a similar student status confirmation report form from any guaranty agency, complete and return that report within 30 days of receipt to the Secretary or the guaranty agency, as appropriate; and (2) Unless it expects to submit its next student status confirmation report to the Secretary or the guaranty agency within the next 60 days, notify the guaranty agency or lender within 30 days — (i) If it discovers that a Stafford, Supplemental Loan for Students (SLS), or Parent Loan for Undergraduate Students (PLUS) loan has been made to or on behalf of a student who enrolled at that school, but who has ceased to be enrolled on at least a half-time basis; (ii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a student who has been accepted for enrollment at that school, but who failed to enroll on at least a half-time basis for the period for which the loan was intended; (iii) If it discovers that a Stafford, SLS, or PLUS loan has been made to or on behalf of a full-time student who has ceased to be enrolled on a full-time basis; or (iv) If it discovers that a student who is enrolled and who has received a Stafford or SLS loan has changed his or her permanent address.

*Cause:*

The university did not have proper controls in place to review and update enrollment status changes for students receiving student financial aid. The University considers a grade of “W” to be a valid grade and student still enrolled. Therefore a grade of “W” was not reported to NSLDS.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2012 - 011 (continued)

##### *Effect:*

The change in the student's enrollment to less than half time is not properly reported in the NSLDS database, thus, repayment date, grace period, and deferment are not properly determined.

##### *Questioned Costs:*

Unknown.

##### *Recommendation:*

We recommend that the University establish procedures to ensure that enrollment status changes are updated and accurately reported in a timely manner in the NSLDS database.

##### *Auditee Response and Corrective Action Plan:*

The University's initial transmissions and subsequent transmissions of students' enrollment are reported to the National Student Clearinghouse in a timely manner each semester. In accordance with the University's policies and procedures on students' enrollment and withdrawal, the information reported to the Clearinghouse was correct.

We acknowledge that we have not reported to the Clearinghouse the adjustments in the number of credits when students withdraw from courses. Staff members in Records and Registration, Financial Aid and Information Technology have met to determine how to correct this problem and we have a solution to the reporting problem. The next transmission to the Clearinghouse will reflect students' withdrawals.

##### *Auditee Update - February 2017*

The University continues to monitor the steps that were developed to accurately report withdrawal adjustments to the National Student Clearinghouse. The following processes have been implemented to address the reporting of withdrawal adjustments:

1. The Office of Records and Registration (ORR) continues to report withdrawals on a bi-monthly basis to the Clearinghouse. Adjustments continue to be processed in a timely manner and student records are updated with the corrected status.
2. The ORR will continue to use the additional step of running a (W) Grade Report in the Clearinghouse verification process to capture students that have dropped classes and received a grade of (W) that could change their initial enrollment of full to half time, less than half time or no units (totally withdrawn from the University). The ORR staff will verify enrollment status manually before the information is submitted to the Clearinghouse.

## STATE OF MARYLAND

### Schedule of Prior Year Findings and Questioned Costs Year Ended June 30, 2016

#### Finding 2012 - 011 (continued)

##### *Auditee Update - February 2017* (continued)

3. To assist in accurately reporting enrollment status the ORR has eliminated the student's ability to withdraw from classes or the University. Indicators have been placed on the student's accounts directing them to the ORR to change their enrollment status.
4. The ORR will continue to work with OIT to address systemic issues with accurately reporting enrollment as it relates to academic load as well as other technical issues that are hindering the correct reporting of students' enrollment status.
5. To ensure student loan borrowers that have withdrawn, graduated, or become less-than-half-time are correctly and timely reported via the Clearinghouse to NSLDS, the Registrar, Technology Manager or designated Registrar staff member will review the NSLDS system.
6. The Registrar's Office will perform a secondary-review of reported student loan borrowers that have withdrawn, graduated, or become less-than-half-time from CSU to ensure the following is in accordance with Federal student aid regulations:
  - The withdrawn, graduated, or become less-than-half-time date is correct as reported on the student record for the borrower's latest last day of attendance (official or unofficial) with CSU.
  - The withdrawn, graduated, or become less-than-half-time student borrower is reported within 30 days of the effective date.
  - NSLDS corrections to withdrawn, graduated, or become less-than-half-time student borrowers are identified and made within 30 days from the reported date.

##### **2016 Status:**

See 2015-004. Based on follow up testing performed for fiscal year 2016, the finding is a repeat finding.

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