



Government of the District of Columbia

Schedules of Expenditures of Federal
Awards and Reports Required by the
Uniform Guidance
Year Ended September 30, 2018

**Government of the
District of Columbia**

Schedules of Expenditures of Federal
Awards and Reports Required by the
Uniform Guidance
Year Ended September 30, 2018

Government of the District of Columbia

Contents

Independent Auditor's Reports Required by the Uniform Guidance

Independent Auditor's Report on Schedules of Expenditures of Federal Awards	3-4
Independent Auditor's Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	5-11
Schedule I - Schedule of Expenditures of Federal Awards, By Federal Grantor	12-27
Schedule II - Schedule of Expenditures of Federal Awards, By District Agency	28-36
Notes to Schedules of Expenditures of Federal Awards	37-39
Schedule of Findings and Questioned Costs	40-77
Management's Section	
Appendix A - Summary Schedule of Prior Audit Findings	
Appendix B - Management's Corrective Action Plan	



Tel: 202-644-5400
Fax: 202-644-5401
www.bdo.com

799 9th Street N.W., Suite 710
Washington, DC 20001

Independent Auditor's Report

To the Mayor and the Council of the Government of the District of Columbia

Report on Schedules of Expenditures of Federal Awards

We have audited the accompanying schedules of expenditures of federal awards of the Government of the District of Columbia for the year ended September 30, 2018, and the related notes (the financial statements).

Management's Responsibility

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 the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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 opinion.



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the expenditures of federal awards of the Government of the District of Columbia for the year ended September 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

BDO USA, LLP

June 27, 2019



**Independent Auditor's Report
on Compliance For Each Major Federal Program and
Report on Internal Control Over Compliance
Required by the Uniform Guidance**

To the Mayor and the Council of the Government of the District of Columbia

Report on Compliance for Each Major Federal Program

We have audited the Government of the District of Columbia's (the District) 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 District's major federal programs for the year ended September 30, 2018. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The accompanying Schedules of Expenditures of Federal Awards and our audit described below do not include the federal expenditures of the District of Columbia Housing Finance Agency (HFA). Our audit, described below, did not include the operations of HFA because the component unit engaged other auditors to have an audit performed in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District'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 the 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 District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our unmodified and modified opinions on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.



Basis for Adverse Opinion on the Major Federal Program Identified in Table I

As described in the accompanying schedule of findings and questioned costs, and as identified in Table I below, the District did not comply with requirements regarding the following:

Table I - Material Noncompliance Resulting In Adverse Opinion				
Federal Awarding Agency	CDFA Number (s)	Major Program	Compliance Requirement	Finding Number
Health and Human Services	93.558	Temporary Assistance for Needy Families Cluster	Eligibility	2018-006
Health and Human Services	93.558	Temporary Assistance for Needy Families Cluster	Special Tests and Provisions - Child Support Non-Cooperation	2018-008
Health and Human Services	93.558	Temporary Assistance for Needy Families Cluster	Reporting; Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan	2018-010

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

Adverse Opinion on the One Major Federal Program Identified in Table I

In our opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the District did not comply in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program identified in Table I for the year ended September 30, 2018.

Basis for Qualified Opinions on the Seven Major Federal Programs Identified in Table II

As described in the accompanying schedule of findings and questioned costs, and as identified in Table II below, the District did not comply with requirements regarding the following:

Table II - Material Noncompliance Resulting In Qualified Opinions				
Federal Awarding Agency	CDFA Number (s)	Major Program	Compliance Requirement	Finding Number
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Special Tests and Provisions - ADP System for SNAP	2018-001



Table II - Material Noncompliance Resulting In Qualified Opinions				
Federal Awarding Agency	CDFA Number (s)	Major Program	Compliance Requirement	Finding Number
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Special Tests and Provisions - EBT Card Security	2018-002
Agriculture	10.553, 10.555, 10.556, 10.559	Child Nutrition Cluster	Eligibility	2018-003
Labor	17.225	Unemployment Insurance	Special Tests and Provisions - UI Benefit Payments	2018-004
Health and Human Services	93.658	Foster Care - Title IV-E	Eligibility	2018-011
Health and Human Services	93.659	Adoption Assistance - Title IV-E	Eligibility	2018-012
Health and Human Services	93.914	HIV Emergency Relief Project Grants	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2018-015
Health and Human Services	93.917	HIV Care Formula Grants	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2018-016

Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to those programs.

Qualified Opinions on the Seven Major Federal Programs Identified in Table II

In our opinion, except for the noncompliance described in the Basis for Qualified Opinions paragraph above, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal programs identified in Table II for the year ended September 30, 2018.



Unmodified Opinions on Each of the Other Major Federal Programs

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2018.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs, and as identified in Tables III and IV below. Our opinion on each major federal program is not modified with respect to these matters.

Table III - Other Instances of Noncompliance Noted in Programs with an Adverse Opinion				
Federal Awarding Agency	CDFA Number (s)	Major Program	Compliance Requirement	Finding Number
Health and Human Services	93.558	Temporary Assistance for Needy Families Cluster	Reporting	2018-007
Health and Human Services	93.558	Temporary Assistance for Needy Families Cluster	Special Tests and Provisions - Income Eligibility and Verification System	2018-009

Table IV - Other Instances of Noncompliance				
Federal Awarding Agency	CDFA Number (s)	Major Program	Compliance Requirement	Finding Number
Education	84.370	DC School Choice Incentive Program	Reporting	2018-005
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Eligibility	2018-013
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Special Tests and Provisions - Utilization Control and Program Integrity	2018-014



The District’s responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The District’s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control over compliance.

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

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

Table V - Material Weaknesses in Internal Control Over Compliance				
Federal Awarding Agency	CDFA Number (s)	Major Program	Compliance Requirement	Finding Number
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Special Tests and Provisions - ADP System for SNAP	2018-001
Agriculture	10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	Special Tests and Provisions - EBT Card Security	2018-002
Agriculture	10.553, 10.555, 10.556, 10.559	Child Nutrition Cluster	Eligibility	2018-003



Table V - Material Weaknesses in Internal Control Over Compliance				
Federal Awarding Agency	CDFA Number (s)	Major Program	Compliance Requirement	Finding Number
Labor	17.225	Unemployment Insurance	Special Tests and Provisions - UI Benefit Payments	2018-004
Health and Human Services	93.558	Temporary Assistance for Needy Families Cluster	Eligibility	2018-006
Health and Human Services	93.558	Temporary Assistance for Needy Families Cluster	Special Tests and Provisions - Child Support Non-Cooperation	2018-008
Health and Human Services	93.558	Temporary Assistance for Needy Families Cluster	Reporting; Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan	2018-010
Health and Human Services	93.658	Foster Care - Title IV-E	Eligibility	2018-011
Health and Human Services	93.659	Adoption Assistance - Title IV-E	Eligibility	2018-012
Health and Human Services	93.914	HIV Emergency Relief Project Grants	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2018-015
Health and Human Services	93.917	HIV Care Formula Grants	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	2018-016

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, and as identified in Table VI below, to be significant deficiencies.



Table VI - Significant Deficiencies in Internal Control Over Compliance				
Federal Awarding Agency	CDFA Number (s)	Major Program	Compliance Requirement	Finding Number
Education	84.370	DC School Choice Incentive Program	Reporting	2018-005
Health and Human Services	93.558	Temporary Assistance for Needy Families Cluster	Reporting	2018-007
Health and Human Services	93.558	Temporary Assistance for Needy Families Cluster	Special Tests and Provisions - Income Eligibility and Verification System	2018-009
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Eligibility	2018-013
Health and Human Services	93.775, 93.777, 93.778	Medicaid Cluster	Special Tests and Provisions - Utilization Control and Program Integrity	2018-014

The District'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 District'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.

BDO USA, LLP

June 27, 2019

**Schedule I - Schedule of Expenditures
of Federal Awards by Federal Grantor**

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Research and Development Cluster</i>	<i>Student Financial Assistance Cluster</i>	<i>Other</i>	<i>Cluster Total</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Department of Agriculture								
AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH	10.001		\$ 26,120	-	\$ -		\$ 26,120	\$ -
PESTICIDE APPLICATOR TRAINING	10.025		-	-	1,946		1,946	-
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		60,527	-	30,205		90,732	-
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.203		749,341	-	-		749,341	-
COOPERATIVE EXTENSION SERVICE	10.500		1,461,736	-	144,882		1,606,618	-
SNAP FRAUD FRAMEWORK IMPLEMENTATION GRANT	10.535		-	-	87,000		87,000	-
<u>SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER</u>								
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) - FOOD STAMPS	10.551		-	-	188,659,803		188,659,803	-
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		-	-	27,147,107		27,147,107	239,694
SUBTOTAL - SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER						\$ 215,806,910		
<u>CHILD NUTRITION CLUSTER</u>								
SCHOOL BREAKFAST PROGRAM	10.553		-	-	12,318,886		12,318,886	12,318,886
NATIONAL SCHOOL LUNCH PROGRAM	10.555		-	-	30,057,037		30,057,037	30,057,037
SPECIAL MILK PROGRAM FOR CHILDREN	10.556		-	-	840,077		840,077	2,457
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		-	-	1,872,957		1,872,957	1,791,003
SUBTOTAL - CHILD NUTRITION CLUSTER						45,088,957		
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)	10.557		-	-	12,076,072		12,076,072	3,049,007
CHILD AND ADULT CARE FOOD PROGRAM	10.558		-	-	11,922,325		11,922,325	11,750,190
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560		-	-	78,682		78,682	-
NUTRITION, EDUCATION AND TRAINING PROGRAM	10.564		-	-	1,055,884		1,055,884	1,055,884
<u>FOOD DISTRIBUTION CLUSTER</u>								
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		-	-	404,840		404,840	404,840
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COST)	10.568		-	-	182,358		182,358	134,762
SUBTOTAL - FOOD DISTRIBUTION CLUSTER						587,198		
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572		-	-	194,034		194,034	-
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576		-	-	225,740		225,740	75,480
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY, NON-CASH AWARD	10.579		-	-	2,756,588		2,756,588	-

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Research and Development Cluster</i>	<i>Student Financial Assistance Cluster</i>	<i>Other</i>	<i>Cluster Total</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Department of Agriculture (continued)								
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		-	-	1,459,378		1,459,378	1,386,043
FOREST HEALTH PROTECTION	10.680		-	-	23,246		23,246	-
PARTNERSHIP AGREEMENTS	10.699		-	-	4,744		4,744	-
Total U.S. Department of Agriculture			2,297,724	-	291,543,791	261,483,065	293,841,515	62,265,283
U.S. Department of Commerce								
ATLANTIC COASTAL FISHERIES COOPERATIVE MANAGEMENT ACT	11.474		-	-	(551)		(551)	-
STATE AND LOCAL IMPLEMENTATION GRANT PROGRAM	11.549		-	-	10,310		10,310	-
SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	11.620		16,750	-	-		16,750	-
Total U.S. Department of Commerce			16,750	-	9,759	-	26,509	-
U.S. Department of Defense								
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002		-	-	420,750		420,750	-
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113		-	-	330,447		330,447	-
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401		-	-	5,235,584		5,235,584	-
NATIONAL GUARD CHALLENGE PROGRAM	12.404		-	-	2,247,926		2,247,926	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		15,943	-	-		15,943	-
COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR ESTABLISHMENT, EXPANSION, REALIGNMENT, OR CLOSURE OF A MILITARY INSTALLATION	12.607		-	-	262,276		262,276	-
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		142,310	-	-		142,310	-
LANGUAGE GRANT PROGRAM	12.900		-	-	89,135		89,135	-
Total U.S. Department of Defense			158,253	-	8,586,118	-	8,744,371	-

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Research and Development Cluster</i>	<i>Student Financial Assistance Cluster</i>	<i>Other</i>	<i>Cluster Total</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Department of Housing and Urban Development								
<u>COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS CLUSTER</u>								
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG)	14.218		-	-	22,050,507		22,050,507	10,211,803
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG), OUTSTANDING LOAN BEGINNING BALANCE	14.218		-	-	285,354,340		285,354,340	-
SUBTOTAL - COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS CLUSTER						<u>307,404,847</u>		
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME)	14.239		-	-	7,614,136		7,614,136	-
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME), OUTSTANDING LOAN BEGINNING BALANCE	14.239		-	-	118,145,766		118,145,766	-
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		-	-	10,020,439		10,020,439	9,818,868
CONTINUUM OF CARE PROGRAM	14.267		-	-	5,740,382		5,740,382	439,795
FAIR HOUSING ASSISTANCE PROGRAM - STATE AND LOCAL	14.401		-	-	100,330		100,330	-
LEAD HAZARD REDUCTION DEMONSTRATION GRANT PROGRAM	14.905		-	-	435,296		435,296	278,671
Total U.S. Department of Housing and Urban Development			<u>-</u>	<u>-</u>	<u>449,461,196</u>	<u>307,404,847</u>	<u>449,461,196</u>	<u>20,749,137</u>
U.S. Department of the Interior								
<u>FISH AND WILDLIFE CLUSTER</u>								
SPORT FISH RESTORATION PROGRAM	15.605		-	-	1,819,859		1,819,859	30,812
SUBTOTAL - FISH AND WILDLIFE CLUSTER						<u>1,819,859</u>		
SPORTFISHING AND BOATING SAFETY ACT	15.622		-	-	(67,977)		(67,977)	-
STATE WILDLIFE GRANTS	15.634		-	-	113,731		113,731	6,072
ASSISTANCE TO WATER RESOURCES RESEARCH INSTITUTES	15.805		50,916	-	-		50,916	-
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904		-	-	666,505		666,505	125,530
Total U.S. Department of the Interior			<u>50,916</u>	<u>-</u>	<u>2,532,118</u>	<u>1,819,859</u>	<u>2,583,034</u>	<u>162,414</u>

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Research and Development Cluster</i>	<i>Student Financial Assistance Cluster</i>	<i>Other</i>	<i>Cluster Total</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Department of Justice								
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017		-	-	569,623		569,623	566,800
JUVENILE JUSTICE AND DELINQUENCY PREVENTION - ALLOCATION TO STATES	16.540		-	-	330,887		330,887	228,194
STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS	16.550		-	-	150,000		150,000	-
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554		-	-	279,890		279,890	-
CRIME VICTIM ASSISTANCE PROGRAM	16.575		-	-	5,379,894		5,379,894	5,231,554
CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	16.582		-	-	487,151		487,151	390,841
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		-	-	828,445		828,445	474,796
GRANTS TO ENCOURAGE ARREST POLICIES & ENFORCEMENT OF PROTECT ORDERS	16.590		-	-	34,447		34,447	29,573
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593		-	-	61,784		61,784	-
PUBLIC SAFETY PARTNERSHIP & COMMUNITY POLICING GRANTS	16.710		-	-	1,108,208		1,108,208	-
PREA PROGRAM: DEMONSTRATION PROJECTS TO ESTABLISH "ZERO TOLERANCE"								
CULTURES FOR SEXUAL ASSAULT IN CORRECTIONAL FACILITIES	16.735		-	-	17,500		17,500	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		-	-	974,019		974,019	813,587
FORENSIC DNA BACKLOG REDUCTION PROGRAM	16.741		-	-	467,308		467,308	-
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		-	-	74,777		74,777	-
CRIMINAL AND JUVENILE JUSTICE AND MENTAL HEALTH COLLABORATION PROGRAM	16.745		-	-	63,741		63,741	-
EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	16.751		-	-	541,806		541,806	-
SECOND CHANCE ACT PRISONER REENTRY INITIATIVE	16.812		-	-	100,000		100,000	-
BYRNE CRIMINAL JUSTICE INNOVATION PROGRAM	16.817		-	-	40,264		40,264	-
SMART PROSECUTION INITIATIVE	16.825		-	-	132,632		132,632	-
VISION 21	16.826		-	-	426,071		426,071	406,654
Total U.S. Department of Justice			-	-	12,068,447	-	12,068,447	8,141,999

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Research and Development Cluster</i>	<i>Student Financial Assistance Cluster</i>	<i>Other</i>	<i>Cluster Total</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Department of Labor								
LABOR FORCE STATISTICS	17.002		-	-	579,772		579,772	-
COMPENSATION AND WORKING CONDITIONS	17.005		-	-	87,400		87,400	-
REGISTERED APPRENTICESHIP	17.201		-	-	111,206		111,206	-
<u>EMPLOYMENT SERVICE CLUSTER</u>								
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207		-	-	2,362,235		2,362,235	-
DISABLED VETERANS OUTREACH PROGRAM	17.801		-	-	297,823		297,823	-
LOCAL VETERANS EMPLOYMENT REPRESENTATIVE	17.804		-	-	222,471		222,471	-
SUBTOTAL - EMPLOYMENT SERVICE CLUSTER						<u>2,882,529</u>		
UNEMPLOYMENT INSURANCE	17.225		-	-	141,695,139		141,695,139	-
ARRA - UNEMPLOYMENT INSURANCE	17.225		-	-	400,895		400,895	-
<u>WIOA CLUSTER</u>								
WIOA ADULT PROGRAM	17.258		-	-	2,779,653		2,779,653	-
WIOA YOUTH ACTIVITIES	17.259		-	-	3,143,703		3,143,703	-
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		-	-	4,165,814		4,165,814	-
SUBTOTAL - WIOA CLUSTER						<u>10,089,170</u>		
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		-	-	420,935		420,935	-
TRADE ADJUSTMENT ASSISTANCE	17.245		-	-	62		62	-
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271		-	-	82,406		82,406	-
TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	17.273		-	-	9,973		9,973	-
WORKFORCE INVESTMENT ACT (WIA) DISLOCATED WORKER NATIONAL RESERVE								
TECHNICAL ASSISTANCE TRAINING	17.281		-	-	1,812		1,812	-
TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING								
(TAACCT) GRANTS	17.282		-	-	809,802		809,802	-
CONSULTATION AGREEMENTS	17.504		-	-	549,700		549,700	-
Total U.S. Department of Labor			<u>-</u>	<u>-</u>	<u>157,720,801</u>	<u>12,971,699</u>	<u>157,720,801</u>	<u>-</u>

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Research and Development Cluster</i>	<i>Student Financial Assistance Cluster</i>	<i>Other</i>	<i>Cluster Total</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Department of Transportation								
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	20.200		5,404,636	-	-		5,404,636	-
<u>HIGHWAY PLANNING AND CONSTRUCTION CLUSTER</u>								
HIGHWAY PLANNING AND CONSTRUCTION	20.205		-	-	233,319,190		233,319,190	-
RECREATIONAL TRAILS PROGRAM	20.219		-	-	111,790		111,790	-
SUBTOTAL - HIGHWAY PLANNING AND CONSTRUCTION CLUSTER						<u>233,430,980</u>		
HIGHWAY TRAINING AND EDUCATION	20.215		-	-	272,888		272,888	-
NATIONAL MOTOR CARRIER SAFETY	20.218		-	-	703,460		703,460	-
SAFETY DATA IMPROVEMENT PROGRAM	20.234		-	-	2,390		2,390	-
ARRA - HIGH-SPEED RAIL CORRIDORS AND INTERCITY PASSENGER RAIL SERVICE -								
CAPITAL ASSISTANCE GRANTS	20.319		-	-	(7,900)		(7,900)	-
METROPOLITAN TRANSPORTATION PLANNING	20.505		-	-	406,346		406,346	-
<u>TRANSIT SERVICES PROGRAMS CLUSTER</u>								
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	20.513		-	-	78,833		78,833	-
SUBTOTAL - TRANSIT SERVICES PROGRAMS CLUSTER						<u>78,833</u>		
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT								
FORMULA GRANT PROGRAM	20.528		-	-	141,297		141,297	-
<u>HIGHWAY SAFETY CLUSTER</u>								
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		-	-	4,485,386		4,485,386	-
SUBTOTAL - HIGHWAY SAFETY CLUSTER						<u>4,485,386</u>		
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		-	-	401,932		401,932	-
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933		-	-	1,187,710		1,187,710	-
Total U.S. Department of Transportation			<u>5,404,636.00</u>	<u>-</u>	<u>241,103,322</u>	<u>237,995,199</u>	<u>246,507,958</u>	<u>-</u>
U.S. Department of the Treasury								
LOW-INCOME TAXPAYER CLINICS	21.008		-	-	96,761		96,761	-
Total U.S. Department of the Treasury			<u>-</u>	<u>-</u>	<u>96,761</u>	<u>-</u>	<u>96,761</u>	<u>-</u>
Equal Employment Opportunity Commission								
EMPLOYMENT DISCRIMINATION - TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	30.001		-	-	116,713		116,713	-
Total Equal Employment Opportunity Commission			<u>-</u>	<u>-</u>	<u>116,713</u>	<u>-</u>	<u>116,713</u>	<u>-</u>

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Research and Development Cluster</i>	<i>Student Financial Assistance Cluster</i>	<i>Other</i>	<i>Cluster Total</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
National Aeronautics and Space Administration								
EDUCATION	43.008		33,261	-	-	-	33,261	-
Total National Aeronautics and Space Administration			33,261	-	-	-	33,261	-
National Endowment for the Humanities								
PROMOTION OF THE ARTS - PARTNERSHIP AGREEMENTS	45.025		-	-	709,881	-	709,881	-
GRANTS TO STATES	45.310		-	-	931,621	-	931,621	-
NATIONAL LEADERSHIP GRANTS	45.312		-	-	108,453	-	108,453	20,000
Total National Endowment for the Humanities			-	-	1,749,955	-	1,749,955	20,000
National Science Foundation								
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		22,087	-	-	-	22,087	-
EDUCATION AND HUMAN RESOURCES	47.076		956,862	-	-	-	956,862	-
Total National Science Foundation			978,949	-	-	-	978,949	-
U.S. Department of Veterans Affairs								
VETERANS AFFAIRS MEDICAL CENTER	64.009		-	-	1,005,231	-	1,005,231	-
Total U.S. Department of Veterans Affairs			-	-	1,005,231	-	1,005,231	-
Environmental Protection Agency								
AIR POLLUTION CONTROL PROGRAM SUPPORT	66.001		-	-	863,493	-	863,493	-
STATE INDOOR RADON GRANTS	66.032		-	-	88,618	-	88,618	-
SURVEYS, STUDIES, INVESTIGATIONS ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034		-	-	69,070	-	69,070	-
MULTIPURPOSE GRANTS TO STATES AND TRIBES	66.204		-	-	48,980	-	48,980	-
CONSTRUCTION GRANTS FOR WASTEWATER TREATMENT WORKS	66.418		-	-	6,707,684	-	6,707,684	403,251
WATER POLLUTION CONTROL STATE, INTERSTATE, TRIBAL PROGRAM SUPPORT	66.419		-	-	1,393,066	-	1,393,066	70,000
WATER QUALITY MANAGEMENT PLANNING	66.454		-	-	100,000	-	100,000	60,000
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460		-	-	931,527	-	931,527	403,129
CHESAPEAKE BAY PROGRAM	66.466		-	-	2,860,921	-	2,860,921	1,231,703
CHESAPEAKE BAY PROGRAM - NATIONAL FISH & WILDLIFE FOUNDATION	66.466	NFWF12-12	-	-	38,000	-	38,000	-

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Research and Development Cluster</i>	<i>Student Financial Assistance Cluster</i>	<i>Other</i>	<i>Cluster Total</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
Environmental Protection Agency (continued)								
<u>DRINKING WATER STATE REVOLVING FUND CLUSTER</u>								
CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	66.468		-	-	24,992		24,992	-
SUBTOTAL - DRINKING WATER STATE REVOLVING FUND CLUSTER						<u>24,992</u>		
PERFORMANCE PARTNERSHIP GRANTS	66.605		-	-	188,038		188,038	-
POLLUTION PREVENTION GRANTS PROGRAM	66.708		-	-	593,260		593,260	-
SOURCE REDUCTION ASSISTANCE	66.717		-	-	74,248		74,248	74,248
HAZARDOUS WASTE MANAGEMENT STATE PROGRAM SUPPORT	66.801		-	-	254,904		254,904	-
UNDERGROUND STORAGE TANK PREVENTION, DETECTION & COMPLIANCE PROGRAM	66.804		-	-	906,740		906,740	-
SUPERFUND STATE AND TRIBE CORE PROGRAM COOP AGREEMENTS	66.809		-	-	21,689		21,689	-
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817		-	-	275,650		275,650	-
Total Environmental Protection Agency			<u>-</u>	<u>-</u>	<u>15,440,880</u>	<u>24,992</u>	<u>15,440,880</u>	<u>2,242,331</u>
U.S. Department of Energy								
STATE ENERGY PROGRAM	81.041		-	-	210,655		210,655	35,000
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042		-	-	575,230		575,230	402,121
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTION (MSI) PROGRAM	81.123		-	-	199,140		199,140	-
STATE HEATING OIL AND PROPANE PROGRAM	81.138		-	-	6,900		6,900	-
Total U.S. Department of Energy			<u>-</u>	<u>-</u>	<u>991,925</u>	<u>-</u>	<u>991,925</u>	<u>437,121</u>
U.S. Department of Education								
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		-	-	1,220,374		1,220,374	1,176,745
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES (LEA)	84.010		-	-	44,512,410		44,512,410	43,616,766
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (SEOG)	84.007		-	624,653	-		624,653	-
FEDERAL WORK-STUDY PROGRAM	84.033		-	226,031	-		226,031	-
FEDERAL PELL GRANT PROGRAM	84.063		-	7,594,524	-		7,594,524	-
FEDERAL DIRECT STUDENT LOANS	84.268		-	23,779,445	-		23,779,445	-
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED & DELINQUENT CHILDREN	84.013		-	-	124,611		124,611	123,876

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Research and Development Cluster</i>	<i>Student Financial Assistance Cluster</i>	<i>Other</i>	<i>Cluster Total</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Department of Education (continued)								
<u>SPECIAL EDUCATION CLUSTER</u>								
SPECIAL EDUCATION - GRANT TO STATES	84.027		-	-	20,493,287		20,493,287	17,185,454
SPECIAL EDUCATION - PRESCHOOL GRANTS	84.173		-	-	231,251		231,251	187,253
SUBTOTAL - SPECIAL EDUCATION CLUSTER						<u>20,724,538</u>		
HIGHER EDUCATION - INSTITUTIONAL AID	84.031		-	-	5,460,804		5,460,804	-
<u>TRIO CLUSTER</u>								
TRIO - TALENT SEARCH	84.044		-	-	411,795		411,795	-
TRIO - UPWARD BOUND	84.047		-	-	274,348		274,348	-
SUBTOTAL - TRIO CLUSTER						<u>686,143</u>		
CAREER & TECHNICAL EDUCATION - BASIC GRANTS TO STATES	84.048		-	-	3,730,750		3,730,750	3,202,722
REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES	84.126		-	-	13,626,452		13,626,452	-
REHABILITATION SERVICES - INDEPENDENT LIVING SERVICES - OLDER INDIVIDUALS WHO ARE BLIND	84.177		-	-	231,416		231,416	-
SPECIAL EDUCATION - GRANTS FOR INFANTS - FAMILIES	84.181		-	-	2,435,467		2,435,467	513,924
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187		-	-	181,755		181,755	-
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		-	-	300,721		300,721	229,448
CHARTER SCHOOLS	84.282		-	-	2,676,578		2,676,578	2,498,991
21ST CENTURY COMMUNITY LEARNING CENTERS-AFTER SCHOOL	84.287		-	-	7,804,933		7,804,933	7,684,853
ENGLISH LANGUAGE ACQUISITION	84.365		-	-	1,369,719		1,369,719	1,335,201
MATHEMATICS & SCIENCE PARTNERSHIP	84.366		-	-	711,857		711,857	692,039
IMPROVING TEACHER QUALITY STATE GRANTS	84.367		-	-	9,090,567		9,090,567	8,726,293
GRANTS FOR STATE ASSESSMENTS & RELATED ACTIVITIES	84.369		-	-	2,909,635		2,909,635	-
DC SCHOOL CHOICE INCENTIVE PROGRAM	84.370		-	-	49,550,210		49,550,210	26,530,712
TEACHER INCENTIVE FUND PROGRAM	84.374		-	-	1,619,300		1,619,300	-
SCHOOL IMPROVEMENT GRANTS	84.377		-	-	1,409,518		1,409,518	1,307,576
STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS	84.424		-	-	1,733,690		1,733,690	1,656,090
Total U.S. Department of Education			<u>-</u>	<u>32,224,653</u>	<u>172,111,448</u>	<u>21,410,681</u>	<u>204,336,101</u>	<u>116,667,943</u>

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Research and Development Cluster</i>	<i>Student Financial Assistance Cluster</i>	<i>Other</i>	<i>Cluster Total</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Election Assistance Commission								
HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	90.401		-	-	995,591		995,591	-
2018 HELP AMERICA VOTE ACT ELECTION SECURITY	90.404		-	-	399,400		399,400	-
Total U.S. Election Assistance Commission			-	-	1,394,991	-	1,394,991	-
U.S. Department of Health and Human Services								
STATE & TERRITORIAL & TECHNICAL ASSISTANCE CAPACITY DEVELOPMENT MINORITY HIV/AIDS DEMONSTRATION PROGRAM	93.006		-	-	492,015		492,015	-
SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 3 - PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041		-	-	23,660		23,660	23,660
SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 2 - LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		-	-	205,267		205,267	205,267
<u>TITLE III AGING CLUSTER</u>								
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		-	-	2,203,842		2,203,842	1,800,366
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART C - NUTRITION SERVICES	93.045		-	-	3,587,355		3,587,355	-
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		-	-	657,594		657,594	-
SUBTOTAL - TITLE III AGING CLUSTER						6,448,791		
SPECIAL PROGRAMS FOR THE AGING - TITLE IV & TITLE II DISCRETIONARY PROJECTS	93.048		-	-	712,571		712,571	-
ALZHEIMER'S DISEASE DEMONSTRATION GRANTS TO STATES	93.051		-	-	16,594		16,594	-
NATIONAL FAMILY CAREGIVERS SUPPORT TITLE III PART E	93.052		-	-	936,838		936,838	936,838
HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS	93.074		-	-	5,977,586		5,977,586	80,395
COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL- BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	93.079		-	-	367,941		367,941	66,657
GUARDIANSHIP ASSISTANCE	93.090		-	-	2,794,473		2,794,473	-
AFFORDABLE CARE ACT PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092		-	-	210,757		210,757	91,903
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103		-	-	10,000		10,000	-
COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	93.104		-	-	797,779		797,779	-

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Research and Development Cluster</i>	<i>Student Financial Assistance Cluster</i>	<i>Other</i>	<i>Cluster Total</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Department of Health and Human Services (continued)								
PROJECT GRANTS & COOP AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		-	-	304,886		304,886	-
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	93.130		-	-	166,030		166,030	-
INJURY PREVENTION & CONTROL RESEARCH & STATE COMMUNITY BASED PROGRAM	93.136		-	-	1,080,209		1,080,209	44,610
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150		-	-	226,361		226,361	-
GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	93.165		-	-	226,119		226,119	-
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.236		-	-	386,149		386,149	-
SUBSTANCE ABUSE MENTAL HEALTH SERVICES (SAMHS) - PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		-	-	6,176,837		6,176,837	-
UNIVERSAL NEWBORN HEARING SCREENING	93.251		-	-	267,438		267,438	-
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		-	-	2,234,366		2,234,366	66,293
ADULT VIRAL HEPATITIS PREVENTION AND CONTROL	93.270		-	-	168,355		168,355	25,178
NATIONAL STATE BASED TOBACCO CONTROL PROGRAMS	93.305		-	-	604,325		604,325	-
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		-	-	2,112,543		2,112,543	-
BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	93.336		-	-	297,083		297,083	-
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350		-	-	22,326		22,326	-
ACL INDEPENDENT LIVING STATE GRANTS	93.369		-	-	326,647		326,647	-
ACL ASSISTIVE TECHNOLOGY	93.464		-	-	344,102		344,102	-
AFFORDABLE CARE ACT (ACA) GRANTS TO STATES FOR HEALTH INSURANCE PREMIUM REVIEW	93.511		-	-	144,699		144,699	-
AFFORDABLE CARE ACT - MEDICARE IMPROVEMENTS FOR PATIENTS AND PROVIDERS	93.518		-	-	7,938		7,938	7,938
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 PROGRAMS (EIP)								
COOPERATIVE AGREEMENTS; PPHF	93.521		-	-	312,956		312,956	-
PROMOTING SAFE AND STABLE FAMILIES	93.556		-	-	909,895		909,895	-
<u>TEMPORARY ASSISTANCE FOR NEEDY FAMILIES CLUSTER</u>								
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		-	-	85,313,238		85,313,238	-
SUBTOTAL - TEMPORARY ASSISTANCE FOR NEEDY FAMILIES CLUSTER					<u>85,313,238</u>	<u>85,313,238</u>		

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Research and Development Cluster</i>	<i>Student Financial Assistance Cluster</i>	<i>Other</i>	<i>Cluster Total</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Department of Health and Human Services (continued)								
CHILD SUPPORT ENFORCEMENT PROGRAM	93.563	-	-	-	18,036,725		18,036,725	-
CHILD SUPPORT ENFORCEMENT RESEARCH	93.564	-	-	-	47,526		47,526	-
REFUGEE & ENTRANT ASSISTANCE - STATE ADMINISTERED	93.566	-	-	-	1,925,328		1,925,328	-
LOW INCOME HOME ENERGY ASSISTANCE	93.568	-	-	-	11,061,824		11,061,824	9,087,752
COMMUNITY SERVICE BLOCK GRANT	93.569	-	-	-	11,261,780		11,261,780	10,719,070
COMMUNITY SERVICES BLOCK GRANT_DISCRETIONARY AWARDS	93.570	-	-	-	17,759		17,759	-
<u>CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER</u>								
CHILD CARE & DEVELOPMENT BLOCK GRANT	93.575	-	-	-	11,034,422		11,034,422	10,720,576
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596	-	-	-	2,911,593		2,911,593	-
SUBTOTAL - CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER					13,946,015	13,946,015		
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590	-	-	-	200,582		200,582	-
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAM	93.597	-	-	-	103,589		103,589	-
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599	-	-	-	121,882		121,882	-
HEAD START	93.600	-	-	-	16,175,479		16,175,479	1,085,617
ADOPTION AND LEGAL GUARDIANSHIP PROGRAM	93.603	-	-	-	457,000		457,000	-
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630	-	-	-	447,073		447,073	-
DEVELOPMENTAL DISABILITIES PROJECTS OF NATIONAL SIGNIFICANCE	93.631	-	-	-	281,281		281,281	-
CHILDREN'S JUSTICE GRANTS TO STATES	93.643	-	-	-	37,850		37,850	-
CHILD WELFARE - SERVICES - STATE GRANTS	93.645	-	-	-	408,019		408,019	-
ADOPTION OPPORTUNITIES	93.652	-	-	-	457,671		457,671	-
FOSTER CARE - TITLE IV-E	93.658	-	-	-	43,844,733		43,844,733	-
ADOPTION ASSISTANCE - TITLE IV-E	93.659	-	-	-	9,953,238		9,953,238	-
SOCIAL SERVICES BLOCK GRANT	93.667	-	-	-	5,257,876		5,257,876	-
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669	-	-	-	52,200		52,200	-
FAMILY VIOLENCE PREVENTION & SERVICES/GRANT FOR BATTERED WOMEN'S SHELTERS - GRANTS TO STATES & INDIAN TRIBES	93.671	-	-	-	741,653		741,653	-
CHAFEE FOSTER CARE INDEPENDENCE PROGRAM	93.674	-	-	-	1,315,252		1,315,252	-
STATE PUBLIC HEALTH APPROACHES FOR ENSURING OUTLINE CAPACITY - FUNDED IN PART BY 2012 PREVENTION & PUBLIC HEALTH FUNDS (PPHF-2012)	93.735	-	-	-	49,996		49,996	-

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Research and Development Cluster</i>	<i>Student Financial Assistance Cluster</i>	<i>Other</i>	<i>Cluster Total</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Department of Health and Human Services (continued)								
PPHF: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS - SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM FINANCED IN PART BY 2012 PREVENTION & PUBLIC HEALTH FUND (PPHF-2012)	93.745		-	-	93,459		93,459	-
CHILD LEAD POISONING PREVENTION SURVEILLANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH (PPHF) PROGRAM	93.753		-	-	398,005		398,005	63,965
STATE AND LOCAL PUBLIC HEALTH ACTIONS TO PREVENT OBESITY, DIABETES, HEART DISEASE AND STROKE (PPHF)	93.757		-	-	547,199		547,199	131,128
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.758		-	-	1,172,126		1,172,126	346,059
ALZHEIMER'S DISEASE INITIATIVE: SPECIALIZED SUPPORTIVE SERVICE PROJECT (ADISS) THRU PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.763		-	-	146,050		146,050	146,050
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		-	-	45,076,312		45,076,312	-
MEDICARE - HOSPITAL INSURANCE	93.773		-	-	4,059,076		4,059,076	-
<u>MEDICAID CLUSTER</u>								
STATE MEDICAID FRAUD CONTROL UNITS	93.775		-	-	2,077,602		2,077,602	-
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS TITLE (XVIII) MEDICARE	93.777		-	-	1,377,034		1,377,034	-
MEDICAL ASSISTANCE PROGRAM	93.778		-	-	2,142,399,096		2,142,399,096	-
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778		-	-	6,962,330		6,962,330	955,754
SUBTOTAL - MEDICAID CLUSTER						<u>2,152,816,062</u>		
CENTERS FOR MEDICARE & MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS	93.779		-	-	125,416		125,416	125,416
OPIOID STR	93.788		-	-	1,190,031		1,190,031	-
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		-	-	2,521,789		2,521,789	-
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS TITLE (XIX) MEDICAID	93.796		-	-	2,798,629		2,798,629	-
ORGANIZED APPROACHES TO INCREASE COLORECTAL SCREENING	93.800		-	-	612,753		612,753	352,354
INSURANCE MARKET REFORM GRANT	93.811		-	-	421,816		421,816	-
DOMESTIC EBOLA SUPPLEMENT TO THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.815		-	-	474,343		474,343	-

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Research and Development Cluster</i>	<i>Student Financial Assistance Cluster</i>	<i>Other</i>	<i>Cluster Total</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Department of Health and Human Services (continued)								
HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	93.817		-	-	131,630		131,630	53,787
<u>MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER</u>								
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.870		-	-	1,860,822		1,860,822	1,407,861
SUBTOTAL - MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER						<u>1,860,822</u>		
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898		-	-	1,296,847		1,296,847	159,911
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914		-	-	23,592,124		23,592,124	17,896,175
HIV CARE FORMULA GRANTS	93.917		-	-	10,530,425		10,530,425	2,495,942
SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS	93.925		-	253,502	-		253,502	-
HEALTHY START INITIATIVE	93.926		-	-	1,698,663		1,698,663	-
COOP AGREEMENTS TO SUPPORT COMPREHENSIVE SCHOOL HEALTH PROGRAM TO PREVENT THE SPREAD OF HIV AND OTHER IMPORTANT HEALTH PROBLEMS	93.938		-	-	212,154		212,154	-
HIV PREVENTION ACTIVITIES - HEALTH DEPARTMENT BASED	93.940		-	-	7,289,817		7,289,817	-
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) SURVEILLANCE	93.944		-	-	1,316,506		1,316,506	-
ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION & CONTROL	93.945		-	-	767,584		767,584	-
COOPERATIVE AGREEMENTS TO SUPPPORT STATE BASESAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946		-	-	417,200		417,200	-
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		-	-	1,206,547		1,206,547	-
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		-	-	8,335,552		8,335,552	-
PREVENTIVE HEALTH SERVICES - SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS	93.977		-	-	1,057,662		1,057,662	-
PREVENTIVE HEALTH & HEALTH SERVICES BLOCK GRANT	93.991		-	-	38,474		38,474	-
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		-	-	8,186,555		8,186,555	-
Total U.S. Department of Health and Human Services			<u>-</u>	<u>253,502</u>	<u>2,537,220,733</u>	<u>2,260,384,928</u>	<u>2,537,474,235</u>	<u>59,096,522</u>

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Research and Development Cluster</i>	<i>Student Financial Assistance Cluster</i>	<i>Other</i>	<i>Cluster Total</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
Corporation for National and Community Service								
RETIRED AND SENIOR VOLUNTEER PROGRAM	94.002		-	-	199,585		199,585	68,606
STATE COMMISSIONS	94.003		-	-	236,799		236,799	-
AMERICORPS	94.006		-	-	3,532,105		3,532,105	3,532,105
TRAINING AND TECHNICAL ASSISTANCE	94.009		-	-	71,410		71,410	-
<u>FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</u>								
SENIOR COMPANION PROGRAM	94.016		-	-	268,814		268,814	-
SUBTOTAL - FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER						<u>268,814</u>		
Total Corporation for National and Community Service			<u>-</u>	<u>-</u>	<u>4,308,713</u>	<u>268,814</u>	<u>4,308,713</u>	<u>3,600,711</u>
Social Security Administration								
<u>SOCIAL SECURITY DISABILITY INSURANCE CLUSTER</u>								
SOCIAL SECURITY DISABILITY INSURANCE	96.001		-	-	13,648,781		13,648,781	-
SUBTOTAL - SOCIAL SECURITY DISABILITY INSURANCE CLUSTER						<u>13,648,781</u>		
Total Social Security Administration			<u>-</u>	<u>-</u>	<u>13,648,781</u>	<u>13,648,781</u>	<u>13,648,781</u>	<u>-</u>
U.S. Department of Homeland Security								
NON-PROFIT SECURITY PROGRAM	97.008		-	-	1,057,297		1,057,297	1,057,297
BOATING SAFETY FINANCIAL ASSISTANCE	97.012		-	-	385,299		385,299	-
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023		-	-	18,211		18,211	-
HAZARD MITIGATION GRANT	97.039		-	-	114,400		114,400	73,359
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		-	-	3,902,358		3,902,358	-
ASSISTANCE TO FIREFIGHTERS GRANT	97.044		-	-	1,810,911		1,810,911	-
COOPERATING TECHNICAL PARTNERS	97.045		-	-	48,660		48,660	-
PRE-DISASTER MITIGATION	97.047		-	-	211,376		211,376	62,464
PORT SECURITY GRANT PROGRAM	97.056		-	-	188,607		188,607	-
HOMELAND SECURITY GRANT PROGRAM	97.067		-	-	57,096,595		57,096,595	43,514,013

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by Federal Grantor

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Research and Development Cluster</i>	<i>Student Financial Assistance Cluster</i>	<i>Other</i>	<i>Cluster Total</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
U.S. Department of Homeland Security (continued)								
HOMELAND SECURITY-RELATED SCIENCE, TECHNOLOGY, ENGINEERING AND MATHEMATICS (HS STEM) CAREER DEVELOPMENT PROGRAM	97.104		97,698	-	-		97,698	-
SECURING THE CITIES PROGRAM	97.106		-	-	2,214,263		2,214,263	1,876,295
Total U.S. Department of Homeland Security			97,698	-	67,047,977	-	67,145,675	46,583,428
Total Expenditures of Federal Awards			\$ 9,038,187	\$ 32,478,155	\$ 3,978,159,660	\$ 3,117,412,865	\$ 4,019,676,002	\$ 319,966,889

The accompanying notes are an integral part of this schedule.

Schedule II - Schedule of Expenditures
of Federal Awards by District Agency

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2018

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
HUMAN SUPPORT SERVICES CLUSTER:				
Department of Health				
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)	10.557		\$ 12,076,072	\$ 3,049,007
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		1,601,502	239,694
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		404,840	404,840
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572		194,034	-
SENIOR FARMERS' MARKET NUTRITION PROGRAM	10.576		142,132	-
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		10,020,439	9,818,868
CONTINUUM OF CARE PROGRAM	14.267		439,795	439,795
COMPENSATION AND WORKING CONDITIONS	17.005		87,400	-
STATE & TERRITORIAL & TECHNICAL ASSISTANCE CAPACITY DEVELOPMENT MINORITY HIV/AIDS DEMONSTRATION PROGRAM	93.006		492,015	-
HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS	93.074		5,977,586	80,395
FOOD AND DRUG ADMINISTRATION_RESEARCH	93.103		10,000	-
PROJECT GRANTS & COOP AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		304,886	-
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	93.130		166,030	-
INJURY PREVENTION & CONTROL RESEARCH & STATE COMMUNITY BASED PROGRAM	93.136		1,080,209	44,610
GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	93.165		226,119	-
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.236		386,149	-
UNIVERSAL NEWBORN HEARING SCREENING	93.251		267,438	-
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		2,234,366	66,293
ADULT VIRAL HEPATITIS PREVENTION AND CONTROL	93.270		168,355	25,178
NATIONAL STATE BASED TOBACCO CONTROL PROGRAM	93.305		604,325	-
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		2,112,543	-
BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	93.336		297,083	-
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 PROGRAMS (EIP) COOPERATIVE AGREEMENTS: PPHF	93.521		312,956	-
STATE PUBLIC HEALTH APPROACHES FOR ENSURING OUTLINE CAPACITY - FUNDED IN PART BY 2012 PREVENTION & PUBLIC HEALTH FUNDS (PPHF-2012)	93.735		49,996	-
PPHF 2012: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS - SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM FINANCED IN PART BY 2012 PREVENTION & PUBLIC HEALTH FUNDS (PPHF-2012)	93.745		93,459	-
STATE AND LOCAL PUBLIC HEALTH ACTIONS TO PREVENT OBESITY, DIABETES, HEART DISEASE AND STROKE (PPHF)	93.757		547,199	131,128
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.758		1,172,126	346,059
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS TITLE (XVIII) MEDICARE	93.777		1,377,034	-
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS & SUPPLIERS TITLE (XIX) MEDICAID	93.796		2,798,629	-
ORGANIZED APPROACHES TO INCREASE COLORECTAL SCREENING	93.800		612,753	352,354
DOMESTIC EBOLA SUPPLEMENT TO THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.815		474,343	-
HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	93.817		131,630	53,787
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.870		1,860,822	1,407,861
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898		1,296,847	159,911
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914		23,592,124	17,896,175
HIV CARE FORMULA GRANTS	93.917		10,530,425	2,495,942
HEALTHY START INITIATIVE	93.926		1,698,663	-
HIV PREVENTION ACTIVITIES_HEALTH DEPARTMENT BASED	93.940		7,289,817	-
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) SURVEILLANCE	93.944		1,316,506	-
ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION & CONTROL	93.945		767,584	-
COOPERATIVE AGREEMENTS TO SUPPORT STATE BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946		417,200	-

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2018

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
HUMAN SUPPORT SERVICES CLUSTER:				
Department of Health (continued)				
PREVENTIVE HEALTH SVCS_SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS	93.977		1,057,662	-
PREVENTIVE HEALTH & HEALTH SERVICES BLOCK GRANT	93.991		38,474	-
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		8,186,555	-
Total Department of Health			104,916,122	37,011,897
Office of Human Rights				
FAIR HOUSING ASSISTANCE PROGRAM_STATE AND LOCAL	14.401		100,330	-
EMPLOYMENT DISCRIMINATION_TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	30.001		116,713	-
Total Office of Human Rights			217,043	-
Department of Health Care Finance				
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		45,076,312	-
MEDICAL ASSISTANCE PROGRAM	93.778		2,113,878,908	-
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778		6,962,330	955,754
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		2,521,789	-
Total Department of Health Care Finance			2,168,439,339	955,754
Department of Human Services				
SNAP INTEGRITY GRANT	10.535		87,000	-
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) - FOOD STAMPS	10.551		188,659,803	-
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		25,199,673	-
SHELTER PLUS CARE	14.238		5,053,912	-
VETERANS AFFAIRS MEDICAL CENTER	64.009		1,005,231	-
SPECIAL PROGRAMS FOR THE AGING - TITLE IV & TITLE II - DISCRETIONARY PROJECTS	93.048		62,666	-
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		85,313,238	-
REFUGEE & ENTRANT ASSISTANCE - STATE ADMINISTERED	93.566		1,925,328	-
COMMUNITY SERVICE BLOCK GRANT	93.569		11,261,780	10,719,070
SOCIAL SERVICES BLOCK GRANT	93.667		5,257,876	-
FAMILY VIOLENCE PREVENTION & SERVICES/GRANT FOR BATTERED WOMEN'S SHELTERS - GRANTS TO STATES & INDIAN TRIBES	93.671		741,653	-
MEDICAL ASSISTANCE PROGRAM	93.778		11,967,039	-
Total Department of Human Services			336,535,199	10,719,070
Department on Disability Services				
REHABILITATION SERVICES - VOCATIONAL REHABILITATION GRANTS TO STATES	84.126		13,626,452	-
REHABILITATION SERVICES - INDEPENDENT LIVING SERVICES - OLDER INDIVIDUALS WHO ARE BLIND	84.177		231,416	-
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187		181,755	-
SPECIAL PROGRAMS FOR THE AGING - TITLE IV & TITLE III - DISCRETIONARY PROJECTS	93.048		649,905	-
ACL INDEPENDENT LIVING STATE GRANTS	93.369		326,647	-
ACL ASSISTIVE TECHNOLOGY	93.464		344,102	-
DEVELOPMENTAL DISABILITIES PROJECTS OF NATIONAL SIGNIFICANCE	93.631		281,281	-
MEDICAL ASSISTANCE PROGRAM	93.778		13,195,989	-
SOCIAL SECURITY DISABILITY INSURANCE	96.001		13,648,781	-
Total Department on Disability Services			42,486,328	-
Office on Disability Rights				
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		447,073	-
Total Office on Disability Rights			447,073	-

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
<u>HUMAN SUPPORT SERVICES CLUSTER:</u>				
Child and Family Services				
GUARDIANSHIP ASSISTANCE	93.090		2,794,473	-
PROMOTING SAFE AND STABLE FAMILIES	93.556		909,895	-
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		200,582	-
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599		121,882	-
ADOPTION AND LEGAL GUARDIANSHIP PROGRAM	93.603		457,000	-
CHILDREN'S JUSTICE GRANTS TO STATES	93.643		37,849	-
CHILD WELFARE - SERVICES - STATE GRANTS	93.645		408,019	-
ADOPTION OPPORTUNITIES	93.652		457,671	-
FOSTER CARE - TITLE IV-E	93.658		43,844,733	-
ADOPTION ASSISTANCE - TITLE IV-E	93.659		9,953,238	-
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669		52,200	-
CHAFEE FOSTER CARE INDEPENDENCE PROGRAM	93.674		1,315,252	-
Total Child and Family Services			60,552,794	-
Department of Behavioral Health				
CONTINUUM OF CARE PROGRAM	14.267		246,675	-
CRIMINAL AND JUVENILE JUSTICE AND MENTAL HEALTH COLLABORATION PROGRAM	16.745		63,741	-
COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	93.104		797,779	-
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150		226,361	-
SUBSTANCE ABUSE MENTAL HEALTH SERVICES (SAMHS) - PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		5,906,791	-
MEDICARE - HOSPITAL INSURANCE	93.773		4,059,076	-
MEDICAL ASSISTANCE PROGRAM	93.778		1,137,018	-
OPIOID STR	93.788		1,190,031	-
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		1,206,547	-
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		8,335,552	-
Total Department of Behavioral Health			23,169,571	-
<u>PRIMARY & SECONDARY EDUCATION CLUSTER:</u>				
District of Columbia Public Schools				
LANGUAGE GRANT PROGRAM	12.900		89,135	-
DC SCHOOL CHOICE INCENTIVE PROGRAM	84.370		22,118,485	-
TEACHER INCENTIVE FUND	84.374		1,619,300	-
HEAD START	93.600		14,796,665	-
COOP AGREEMENTS TO SUPPORT COMPREHENSIVE SCHOOL HEALTH PROGRAM TO PREVENT THE SPREAD OF HIV AND OTHER IMPORTANT HEALTH PROBLEMS	93.938		212,154	-
Total District of Columbia Public Schools			38,835,739	-
Office of the State Superintendent of Education				
SCHOOL BREAKFAST PROGRAM	10.553		12,318,886	12,318,886
NATIONAL SCHOOL LUNCH PROGRAM	10.555		30,057,037	30,057,037
SPECIAL MILK PROGRAM FOR CHILDREN	10.556		840,077	2,457
CHILD AND ADULT CARE FOOD PROGRAM	10.558		11,922,325	11,750,190
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		1,872,957	1,791,003
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560		78,682	-
NUTRITION, EDUCATION AND TRAINING PROGRAM	10.564		1,055,884	1,055,884
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COST)	10.568		182,358	134,762
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY, NON-CASH AWARD	10.579		2,756,588	-
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		1,459,378	1,386,043
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		1,220,374	1,176,745
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES (LEA)	84.010		44,512,410	43,616,766
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED & DELINQUENT CHILDREN	84.013		124,611	123,876
SPECIAL EDUCATION - GRANT TO STATES	84.027		20,493,287	17,185,454
CAREER & TECHNICAL EDUCATION - BASIC GRANTS TO STATES	84.048		3,730,750	3,202,722
SPECIAL EDUCATION - PRESCHOOL GRANTS	84.173		231,251	187,253
SPECIAL EDUCATION GRANTS FOR INFANTS - FAMILIES	84.181		2,435,467	513,924

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
PRIMARY & SECONDARY EDUCATION CLUSTER:				
Office of the State Superintendent of Education (continued)				
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		300,721	229,448
CHARTER SCHOOLS	84.282		2,676,578	2,498,991
21ST CENTURY COMMUNITY LEARNING CENTERS - AFTER SCHOOL	84.287		7,804,933	7,684,853
ENGLISH LANGUAGE ACQUISITION	84.365		1,369,719	1,335,201
MATHEMATICS & SCIENCE PARTNERSHIP	84.366		711,857	692,039
IMPROVING TEACHER QUALITY STATE GRANTS	84.367		9,090,567	8,726,293
GRANTS FOR STATE ASSESSMENTS & RELATED ACTIVITIES	84.369		2,909,635	-
DC SCHOOL CHOICE INCENTIVE PROGRAM	84.370		27,431,725	26,530,712
SCHOOL IMPROVEMENT GRANTS	84.377		1,409,518	1,307,576
STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS	84.424		1,733,690	1,656,090
COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	93.079		367,941	66,657
AFFORDABLE CARE ACT PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092		210,757	91,903
CHILD CARE & DEVELOPMENT BLOCK GRANT - DISCRETIONARY	93.575		11,034,422	10,720,576
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596		2,911,593	-
HEAD START	93.600		1,378,814	1,085,617
Total Office of the State Superintendent of Education			206,634,792	187,128,958
University of the District of Columbia				
AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH	10.001		26,120	-
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		90,732	-
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.203		749,341	-
COOPERATIVE EXTENSION SERVICE	10.500		1,606,618	-
PARTNERSHIP AGREEMENTS	10.699		4,744	-
SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	11.620		16,750	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		15,943	-
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		142,310	-
ASSISTANCE TO WATER RESOURCES RESEARCH INSTITUTES	15.805		50,916	-
TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING (TAACCCT) GRANTS	17.282		809,802	-
LOW-INCOME TAXPAYER CLINICS	21.008		96,761	-
EDUCATION	43.008		33,261	-
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		22,087	-
EDUCATION AND HUMAN RESOURCES	47.076		956,862	-
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTION (MSI) PROGRAM	81.123		199,140	-
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (SEOG)	84.007		624,653	-
HIGHER EDUCATION - INSTITUTIONAL AID	84.031		5,460,804	-
FEDERAL WORK-STUDY PROGRAM	84.033		226,031	-
TRIO - TALENT SEARCH	84.044		411,795	-
TRIO - UPWARD BOUND	84.047		274,348	-
FEDERAL PELL GRANT PROGRAM	84.063		7,594,524	-
FEDERAL DIRECT STUDENT LOANS	84.268		23,779,445	-
SUBSTANCE ABUSE MENTAL HEALTH SERVICES (SAMHS)_PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		270,045	-
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350		22,326	-
COMMUNITY SERVICES BLOCK GRANT_DISCRETIONARY AWARDS	93.570		17,759	-
SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS	93.925		253,502	-
SENIOR COMPANION PROGRAM	94.016		268,814	-
HOMELAND SECURITY-RELATED SCIENCE, TECHNOLOGY, ENGINEERING AND MATHEMATICS (HS STEM) CAREER DEVELOPMENT PROGRAM	97.104		97,698	-
Total University of the District of Columbia			44,123,131	-

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
GOVERNMENT SERVICES CLUSTER:				
Department of Transportation				
FOREST HEALTH PROTECTION	10.680		23,246	-
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	20.200		5,404,636	-
HIGHWAY PLANNING AND CONSTRUCTION	20.205		233,319,191	-
HIGHWAY TRAINING AND EDUCATION	20.215		272,888	-
RECREATIONAL TRAILS PROGRAM	20.219		111,790	-
ARRA - HIGH-SPEED RAIL CORRIDORS AND INTERCITY PASSENGER RAIL SERVICE - CAPITAL ASSISTANCE GRANTS	20.319		(7,900)	-
METROPOLITAN TRANSPORTATION PLANNING	20.505		406,346	-
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	20.513		78,833	-
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		4,485,386	-
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933		1,187,710	-
Total Department of Transportation			245,282,126	-
District Department of the Environment				
PESTICIDE APPLICATOR TRAINING	10.025		1,946	-
ATLANTIC COASTAL FISHERIES COOPERATIVE MANAGEMENT ACT	11.474		(551)	-
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113		330,447	-
SPORT FISH RESTORATION PROGRAM	15.605		1,819,859	30,812
STATE WILDLIFE GRANTS	15.634		113,731	6,072
AIR POLLUTION CONTROL PROGRAM SUPPORT	66.001		863,493	-
STATE INDOOR RADON GRANTS	66.032		88,618	-
SURVEYS, STUDIES, INVESTIGATIONS ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034		69,070	-
MULTI PURPOSE GRANTS TO STATES AND TRIBES	66.204		48,980	-
CONSTRUCTION GRANTS FOR WASTEWATER TREATMENT WORKS	66.418		6,707,684	403,251
WATER POLLUTION CONTROL STATE, INTERSTATE, TRIBAL PROGRAM SUPPORT	66.419		1,393,066	70,000
WATER QUALITY MANAGEMENT PLANNING	66.454		100,000	60,000
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460		931,527	403,129
CHESAPEAKE BAY PROGRAM	66.466		2,860,921	1,231,703
CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	66.468		24,992	-
PERFORMANCE PARTNERSHIP GRANTS	66.605		188,038	-
POLLUTION PREVENTION GRANTS PROGRAM	66.708		593,260	-
SOURCE REDUCTION ASSISTANCE	66.717		74,248	74,248
HAZARDOUS WASTE MANAGEMENT STATE PROGRAM SUPPORT	66.801		254,904	-
UNDERGROUND STORAGE TANK PREVENTION, DETECTION & COMPLIANCE PROGRAM	66.804		906,740	-
SUPERFUND STATE AND TRIBE CORE PROGRAM COOP AGREEMENTS	66.809		21,689	-
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817		275,650	-
STATE ENERGY PROGRAM	81.041		210,655	35,000
WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	81.042		575,230	402,121
STATE HEATING OIL AND PROPANE PROGRAM	81.138		6,900	-
LOW INCOME HOME ENERGY ASSISTANCE	93.568		11,061,824	9,087,752
CHILD LEAD POISONING PREVENTION SURVEILLANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH (PPHF) PROGRAM	93.753		398,004	63,965
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023		18,211	-
COOPERATING TECHNICAL PARTNERS	97.045		48,660	-
Total District Department of the Environment			29,987,796	11,868,053
GOVERNMENT OPERATIONS CLUSTER:				
Office of the Mayor				
RETIRED AND SENIOR VOLUNTER PROGRAM	94.002		199,585	68,606
STATE COMMISSIONS	94.003		236,799	-
AMERICORPS	94.006		3,532,105	3,532,105
TRAINING AND TECHNICAL ASSISTANCE	94.009		71,410	-
Total Office of the Mayor			4,039,899	3,600,711

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
GOVERNMENT OPERATIONS CLUSTER:				
Office of the Inspector General				
STATE MEDICAID FRAUD CONTROL UNITS	93.775		2,077,602	-
Total Office of the Inspector General			2,077,602	-
Office on Aging				
SENIOR FARMER MARKET NUTRITION PROGRAM	10.576		83,608	75,480
SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 3 - PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041		23,660	23,660
SPECIAL PROGRAMS FOR THE AGING - TITLE VII, CHAPTER 2 - LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		205,267	205,267
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART B - GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		2,203,842	1,800,366
SPECIAL PROGRAMS FOR THE AGING - TITLE III, PART C - NUTRITION SERVICES	93.045		3,587,355	-
ALZHEIMER'S DISEASE DEMONSTRATION GRANTS TO STATES	93.051		16,594	-
NATIONAL FAMILY CAREGIVERS SUPPORT TITLE III PART E	93.052		936,838	936,838
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		657,594	-
AFFORDABLE CARE ACT - MEDICARE IMPROVEMENTS FOR PATIENTS AND PROVIDERS	93.518		7,938	7,938
ALZHEIMER'S DISEASE INITIATIVE: SPECIALIZED SUPPORTIVE SERVICE PROJECT (ADISS) THRU PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.763		146,050	146,050
MEDICAL ASSISTANCE PROGRAM	93.778		2,035,767	-
CENTERS FOR MEDICARE & MEDICAID SERVICES (CMS) RESEARCH , DEMONSTRATIONS AND EVALUATIONS	93.779		125,416	125,416
Total Office on Aging			10,029,929	3,321,015
Office of the Attorney General				
SMART PROSECUTION INITIATIVE	16.825		132,632	-
CHILD SUPPORT ENFORCEMENT PROGRAM	93.563		18,036,725	-
CHILD SUPPORT ENFORCEMENT RESEARCH	93.564		47,526	-
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAM	93.597		103,589	-
Total Office of the Attorney General			18,320,472	-
DC Public Library				
GRANTS TO STATES	45.310		931,621	-
NATIONAL LEADERSHIP GRANTS	45.312		108,453	20,000
Total DC Public Library			1,040,074	20,000
Department of Employment Services				
LABOR FORCE STATISTICS	17.002		579,772	-
REGISTERED APPRENTICESHIP	17.201		111,206	-
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207		2,362,235	-
UNEMPLOYMENT INSURANCE	17.225		141,695,139	-
ARRA - UNEMPLOYMENT INSURANCE	17.225		400,895	-
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		420,935	-
TRADE ADJUSTMENT ASSISTANCE	17.245		62	-
WIOA ADULT PROGRAM	17.258		2,779,653	-
WIOA YOUTH ACTIVITIES	17.259		3,143,703	-
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271		82,406	-
TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	17.273		9,973	-
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		4,165,814	-
WORKFORCE INVESTMENT ACT (WIA) DISLOCATED WORKER NATIONAL RESERVE TECHNICAL ASSISTANCE TRAINING	17.281		1,812	-
CONSULTATION AGREEMENTS	17.504		549,700	-
DISABLED VETERANS OUTREACH PROGRAM	17.801		297,823	-
LOCAL VETERANS EMPLOYMENT REPRESENTATIVE	17.804		222,471	-
Total Department of Employment Services			156,823,599	-

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
GOVERNMENT OPERATIONS CLUSTER:				
Board of Election and Ethics				
HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	90.401		995,591	-
HELP AMERICA VOTE ACT ELECTION SECURITY GRANT	90.404		399,400	-
Total Board of Election and Ethics			1,394,991	-
Office of the Chief Technology Officer				
STATE AND LOCAL IMPLEMENTATION GRANT PROGRAM	11.549		10,310	-
Total Office of the Chief Technology Officer			10,310	-
PUBLIC SAFETY & JUSTICE CLUSTER:				
Homeland Security / Emergency Management				
NON-PROFIT SECURITY PROGRAM	97.008		1,057,297	1,057,297
HAZARD MITIGATION GRANT	97.039		114,400	73,359
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		3,902,358	-
PRE-DISASTER MITIGATION	97.047		211,376	62,464
PORT SECURITY PROGRAM GRANT	97.056		177,854	-
HOMELAND SECURITY GRANT PROGRAM	97.067		57,096,595	43,514,013
SECURING THE CITIES PROGRAM	97.106		2,214,263	1,876,295
Total Homeland Security / Emergency Management			64,774,143	46,583,428
Metropolitan Police Department				
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554		279,890	-
PUBLIC SAFETY PARTNERSHIP & COMMUNITY POLICING GRANTS	16.710		1,108,208	-
EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	16.751		409,626	-
NATIONAL MOTOR CARRIER SAFETY	20.218		703,460	-
SAFETY DATA IMPROVEMENT PROGRAM	20.234		2,390	-
BOATING SAFETY FINANCIAL ASSISTANCE	97.012		385,299	-
Total Metropolitan Police Department			2,888,873	-
Fire and Emergency Medical Services				
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	20.528		141,297	-
CHESAPEAKE BAY PROGRAM - NATIONAL FISH AND WILDLIFE FOUNDATION	66.466	NFWF12-12	38,000	-
ASSISTANCE TO FIREFIGHTERS GRANT	97.044		1,810,911	-
PORT SECURITY GRANT PROGRAM	97.056		10,753	-
Total Fire and Emergency Medical Services			2,000,961	-
Criminal Justice Coordinating Council				
STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS	16.550		150,000	-
Total Criminal Justice Coordinating Council			150,000	-
DC National Guard				
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401		5,235,584	-
NATIONAL GUARD CHALLENGE PROGRAM	12.404		2,247,926	-
Total DC National Guard			7,483,510	-
Department of Corrections				
SECOND CHANCE ACT PRISONER REENTRY INITIATIVE	16.812		100,000	-
Total Department of Corrections			100,000	-

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2018

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients
PUBLIC SAFETY & JUSTICE CLUSTER:				
Office of Justice Grants Administration/Office of Victim Services				
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017		569,623	566,800
JUVENILE JUSTICE AND DELINQUENCY PREVENTION - ALLOCATION TO STATES	16.540		330,887	228,194
CRIME VICTIM ASSISTANCE PROGRAM	16.575		5,379,894	5,231,554
CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	16.582		487,152	390,841
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		828,445	474,796
GRANTS TO ENCOURAGE ARREST POLICIES & ENFORCEMENT OF PROTECT ORDERS	16.590		34,447	29,573
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593		61,784	-
PREA PROGRAM: DEMONSTRATION PROJECTS TO ESTABLISH "ZERO TOLERANCE" CULTURES FOR SEXUAL ASSAULT IN CORRECTIONAL FACILITIES	16.735		17,500	-
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		974,019	813,587
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		74,777	-
EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	16.751		132,180	-
BYRNE CRIMINAL JUSTICE INNOVATION PROGRAM	16.817		40,264	-
VISION 21	16.826		426,071	406,654
Total Office of Justice Grants Administration/Office of Victim Services			9,357,043	8,141,999
Department of Forensics Sciences				
FORENSIC DNA BACKLOG REDUCTION PROGRAM	16.741		467,308	-
Total Department of Forensics Sciences			467,308	-
Office of Administrative Hearing				
MEDICAL ASSISTANCE PROGRAM	93.778		184,375	-
Total Office of Administrative Hearing			184,375	-
ECONOMIC DEVELOPMENT AND REGULATION CLUSTER:				
Office of Municipal Planning				
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904		666,505	125,530
Total Office of Municipal Planning			666,505	125,530
Commission on Arts & Humanities				
PROMOTION OF THE ARTS - PARTNERSHIP AGREEMENTS	45.025		709,881	-
Total Commission on Arts & Humanities			709,881	-
Department of Housing and Community Development				
COMMUNITY DEVELOPMENT BLOCK GRANTS /ENTITLEMENT GRANTS (CDBG)	14.218		22,050,507	10,211,803
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS (CDBG), OUTSTANDING LOAN BEGINNING BALANCE	14.218		285,354,340	-
HOME INVESTMENT PARTNERSHIP PROGRAM (HOME)	14.239		7,614,136	-
HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME), OUTSTANDING LOAN BEGINNING BALANCE	14.239		118,145,766	-
LEAD HAZARD REDUCTION DEMONSTRATION GRANT PROGRAM	14.905		435,296	278,671
Total Department of Housing and Community Development			433,600,045	10,490,474
Public Service Commission				
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		401,932	-
Total Public Service Commission			401,932	-
Deputy Mayor for Economic Development				
COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR ESTABLISHMENT, EXPANSION, REALIGNMENT, OR CLOSURE OF A MILITARY INSTALLATION	12.607		262,276	-
SPORTFISHING AND BOATING SAFETY ACT	15.622		(67,977)	-
Total Deputy Mayor for Economic Development			194,299	-
Department of Small & Local Business Development				
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002		420,750	-
Total Department of Small & Local Business Development			420,750	-

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Schedule of Expenditures of Federal Awards by District Agency

Year Ended September 30, 2018

<i>Federal Grantor / Pass-Through Grantor / Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass Through Entity Identifying Number</i>	<i>Total Federal Expenditures</i>	<i>Passed Through to Subrecipients</i>
<u>ECONOMIC DEVELOPMENT AND REGULATION CLUSTER:</u>				
Department of Insurance, Securities and Banking				
AFFORDABLE CARE ACT (ACA) GRANTS TO STATES FOR HEALTH INSURANCE PREMIUM REVIEW	93.511		144,699	-
INSURANCE MARKET REFORM GRANT	93.811		421,816	-
Total Department of Insurance, Securities and Banking			566,515	-
<u>OFFICE OF THE CHIEF FINANCIAL OFFICE CLUSTER:</u>				
Office of the Chief Financial Officer				
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION	10.561		345,933	-
Total Office of the Chief Financial Officer			345,933	-
Total Expenditures of Federal Awards			\$ 4,019,676,002	\$ 319,966,889

The accompanying notes are an integral part of this schedule.

Government of the District of Columbia

Notes to Schedules of Expenditures of Federal Awards Year Ended September 30, 2018

1. Summary of Significant Accounting Policies

Reporting Entity

The Schedules of Expenditures of Federal Awards (the "Schedules" or the "SEFA") include the activity of all federal award programs administered by the Government of the District of Columbia (the "District"), except for the District of Columbia Housing Finance Agency (HFA), for the fiscal year ended September 30, 2018. This component unit engaged other auditors to perform an audit in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and, as such the federal awards for this entity are excluded from the Schedules.

Federal award programs include direct expenditures, monies passed through to nonstate agencies (i.e., payments to subrecipients), nonmonetary assistance, and loan programs.

Basis of Presentation

The Schedules present total federal awards expended for each individual federal program in accordance with the Uniform Guidance. Federal award program titles are reported as presented in the Catalog of Federal Domestic Assistance (Catalog). Federal award program titles not presented in the Catalog are identified by Federal awarding agency's two digit prefix (or 99) followed by (contract number or UNKNOWN).

Basis of Accounting

The expenditures for each of the federal award programs are presented in the Schedules on a modified accrual basis. The modified accrual basis of accounting incorporates an estimation approach to determine the amount of expenditures incurred if not yet billed by a vendor. Thus, those Federal programs presenting negative amounts on the Schedules are the result of prior year estimates being overstated and/or reimbursements due back to the grantor.

Matching Costs

Matching costs, the nonfederal share of certain programs costs, are not included in the Schedules.

2. Relationship to Federal Financial Reports

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

3. Indirect Cost Rate

The District did not elect to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Government of the District of Columbia

Notes to Schedules of Expenditures of Federal Awards Year Ended September 30, 2018

4. Federally Funded Loan Programs

Community Development Block Grants (CFDA #14.218)

The amount of total program expenditures in the accompanying schedules is \$22,050,507, which includes current year loan disbursements. The outstanding loans cumulative balance as of September 30, 2018, is \$284,586,590.

Home Investment Partnerships Program (CFDA #14.239)

The amount of total program expenditures in the accompanying schedules is \$7,614,136, which includes current year loan disbursements. The outstanding loans cumulative balance as of September 30, 2018, is \$118,093,902.

Federal Direct Student Loan Program (CFDA #84.268)

The District, through the University of the District of Columbia (UDC), participates in the Federal Direct Student Education Loan Program. Beginning July 1, 2010, UDC began participating in the Federal Direct Loans Program. In fiscal year 2018, new loans made to students enrolled at UDC under the Federal Loan Program, CFDA #84.268 totals \$23,779,445. This amount is included in the Schedules.

Beginning Balance	\$	177,001,454
Add: New Loans		23,779,445
		<hr/> 200,780,899
Less: Principal payments		<hr/> -
Ending Balance	\$	<hr/> 200,780,899

5. Rebates from the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

During fiscal year 2018, the District received cash rebates from infant formula manufacturers totaling \$3,844,052 on sales of formula to participants in the WIC program (CFDA #10.557), which are netted against total expenditures included in the Schedules.

Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16(m) as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs.

6. Unemployment Insurance

State unemployment tax revenues and government, tribal, and non-profit reimbursements in lieu of State taxes (State UI funds) must be deposited to the Unemployment Trust Fund in the U.S. Treasury, and are primarily used to pay benefits under the federally-approved State unemployment law. Consequently, State UI funds as well as Federal funds are included in the total expenditures of CFDA #17.225 in the accompanying Schedules.

Government of the District of Columbia

Notes to Schedules of Expenditures of Federal Awards Year Ended September 30, 2018

The composition of CFDA #17.225 in fiscal year 2018 is as follows:

State UI Benefits	\$	125,289,045
Federal UI and Extended UI Benefits		5,580,816
Federal UI Administrative Expenditures		10,825,278
<hr/>		
Subtotal		141,695,139
<hr/>		
Additional Federal Unemployment Compensation		
ARRA - Federal UI		400,895
<hr/>		
Total	\$	142,096,034
<hr/>		

Schedule of Findings and
Questioned Costs

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Section I - Summary of Auditor's Results

Basic Financial Statements

1. The basic financial statements of the District as of and for the year ended September 30, 2018, were audited by other auditors whose report dated January 23, 2019, expressed unmodified opinions on the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the District.
2. The audit by other auditors identified no material weaknesses and no significant deficiencies in internal control over financial reporting in connection with the basic financial statements of the District as of and for the year ended September 30, 2018.
3. The audit by other auditors identified no instances of noncompliance that are material to the basic financial statements of the District as of and for the year ended September 30, 2018.

Schedules of Expenditures of Federal Awards (SEFA)

Type of auditor's report issued on the SEFA: Unmodified

Internal control over financial reporting on the SEFA:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported
- Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? X yes _____ no
- Significant deficiency(ies) identified? X yes _____ none reported

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

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

#	Major Program/Cluster	CFDA Number(s)	Type of Report Issued
1	Supplemental Nutrition Assistance Program Cluster	10.551, 10.561	Qualified
2	Child Nutrition Cluster	10.553, 10.555, 10.556, 10.559	Qualified
3	Special Supplemental Nutrition Program for Women, Infants and Children	10.557	Unmodified
4	Unemployment Insurance	17.225	Qualified
5	Highway Planning and Construction Cluster	20.205, 20.219	Unmodified
6	Title I Grants to Local Educational Agencies	84.010	Unmodified
7	DC School Choice Incentive Program	84.370	Unmodified
8	Temporary Assistance for Needy Families Cluster	93.558	Adverse
9	Child Support Enforcement Program	93.563	Unmodified
10	Child Care and Development Fund Cluster	93.575, 93.596	Unmodified
11	Foster Care - Title IV-E	93.658	Qualified
12	Adoption Assistance - Title IV-E	93.659	Qualified
13	Medicaid Cluster	93.775, 93.777, 93.778	Unmodified
14	HIV Emergency Relief Project Grants	93.914	Qualified
15	HIV Care Formula Grants	93.917	Qualified
16	Homeland Security Grant Program	97.067	Unmodified

There were audit findings that are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance for the year ended September 30, 2018.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

The major Federal programs of the District for the year ended September 30, 2018 were as follows:

#	Major Program/Cluster	CFDA Number(s)
1	Supplemental Nutrition Assistance Program Cluster	10.551, 10.561
2	Child Nutrition Cluster	10.553, 10.555, 10.556, 10.559
3	Special Supplemental Nutrition Program for Women, Infants and Children	10.557
4	Unemployment Insurance	17.225
5	Highway Planning and Construction Cluster	20.205, 20.219
6	Title I Grants to Local Educational Agencies	84.010
7	DC School Choice Incentive Program	84.370
8	Temporary Assistance for Needy Families Cluster	93.558
9	Child Support Enforcement Program	93.563
10	Child Care and Development Fund Cluster	93.575, 93.596
11	Foster Care - Title IV-E	93.658
12	Adoption Assistance - Title IV-E	93.659
13	Medicaid Cluster	93.775, 93.777, 93.778
14	HIV Emergency Relief Project Grants	93.914
15	HIV Care Formula Grants	93.917
16	Homeland Security Grant Program	97.067

The dollar threshold used to distinguish between Type A and Type B programs was \$12,059,028 for Federal awards for the year ended September 30, 2018.

Auditee qualified as low risk auditee? _____ Yes X No

Section II - Financial Statement Findings

There were no findings related to the basic financial statements and the schedules of expenditures of federal awards which are required to be reported in accordance with generally accepted government auditing standards (GAGAS).

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Section III - Federal Award Findings and Questioned Costs

Finding Number: 2018-001
Prior Year Finding Number: 2017-004
Compliance Requirement: Special Tests and Provisions - ADP System for SNAP

Program:

U.S. Department of Agriculture

Supplemental Nutrition Assistance Program Cluster (SNAP)

CFDA #: 10.551, 10.561

Award #: Various

Award Year: 10/01/2017 - 09/30/2018

Government Department/Agency:

Department of Human Services
(DHS)/DC Access System (DCAS)

Program Management Administration

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 2 CFR Section 272.10(a), "All State agencies are required to sufficiently automate their SNAP operations and computerize their systems for obtaining, maintaining, utilizing, and transmitting information concerning SNAP."

Per 2 CFR Section 272.10(b), "In order to meet the requirements of the Act and ensure the efficient and effective administration of the program, a SNAP system, at a minimum, shall be automated in each of the following program areas (1) Certification and (2) Issuance Reconciliation and Reporting. Under Certification - States agencies must determine eligibility and calculate benefits or validate the eligibility worker's calculations by processing and storing all casefile information necessary for the eligibility determination and benefit computation (including but not limited to all household members' names, addresses, dates of birth, social security numbers, individual household members' earned and unearned income by source, deductions, resources and household size). Also, State agencies must redetermine or revalidate eligibility and benefits based on notices of change in households' circumstances."

Condition - The District is self-reporting findings it noted from its ongoing efforts to resolve issues with the ADP system for SNAP. The issues identified and the estimated impact follows:

- 2,501 cases of underpayments were identified which resulted from the customers who had lost benefits as a result of not recertifying before October 31, even though they did not receive proper notice. Of those 2,501 cases, 210 cases recertified during the grace period and only partial amount of these cases are considered to be true overpayment. Multiple system validations were put in place to prevent terminations in the future including manual notice generation and termination approval. Total impact of the error amounted to \$526,193.
- 2,724 cases of overpayments were identified which resulted from case workers having the ability to reactivate a closed SNAP Product Delivery Cases (PDC) when another SNAP PDC was already active on the Integrated Case (IC) because the 'Check for Duplicate Benefits' feature does not run any other time than at approval of a new application. This created potential for two active PDC's that issue duplicate benefits to the same person. A validation was put in place on the 'Reactive and

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Apply Changes' feature that will check for duplicate benefits for an individual include in the meal group. Total impact of the error amounted to \$77,171.

- 1,529 cases of overpayments were identified which resulted from a human error in which over 8,000 notices of varying types failed to print. The system was corrected to avoid future system limitation. Total impact of the error amounted to \$415,399.
- 959 cases of overpayments were identified which resulted from the DCAS system treating the decrease in TANF benefits (sanctions) as a reduction in income, therefore increasing the SNAP amount. This error in the system was corrected in a later system release. Total impact of the error amounted to \$243,460.

These amounts represent 1% of the total amounts paid by DHS in claims for beneficiary payments. DHS paid a total of \$188,659,803 in beneficiary payments to all SNAP beneficiaries in fiscal year 2018.

Questioned Costs - Known amount is \$1,262,223.

Context - This is a condition identified per review of DHS' compliance with specified requirements resulting from a system implementation.

Effect - Without an effectively designed and operated system in place, ineligible beneficiaries may receive benefits under the SNAP grant and DHS may make payments on behalf of those beneficiaries resulting in noncompliance with the eligibility requirements. Inaccurate beneficiary allotment payments could result in participants receiving benefits that they are not entitled to receive under the program.

Cause - DHS did not effectively design and operate their new ADP system for SNAP which resulted in inaccurate benefit payments.

Recommendation - We recommend that DHS continue to evaluate and improve the new ADP system for SNAP to ensure that it addresses all the administration requirements of the SNAP program.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The Department of Human Services (DHS) and the Department of Healthcare Finance (DHCF)/DCAS Program Management Administration agree with the findings noted in this report. All are known issues that have been addressed through prior system fix/enhancement or separate mitigation plans. The result of previous and future enhancements, in addition to enhanced reporting and validations, will prevent similar overpayments from occurring in the future. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Finding Number: 2018-002
Prior Year Finding Number: 2017-005
Compliance Requirement: Special Tests and Provisions - EBT Card Security

Program:

U.S. Department of Agriculture

Supplemental Nutrition Assistance Program Cluster (SNAP)

CFDA #: 10.551, 10.561

Award #: Various

Award Year: 10/01/2017 - 09/30/2018

Government Department/Agency:

Department of Human Services
(DHS)/Office of Finance and Treasury
(OFT)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 7 CFR Section 274.8(b)(3), As an addition to or component of the Security Program required of Automated Data Processing (ADP) systems, the State agency shall ensure that the following electronic benefits transfer (EBT) security requirements are established:

- (i) Storage and control measures to control blank unissued EBT cards and PINs, and unused or spare POS devices;
- (ii) Measures to ensure communication access control. Communication controls shall include the transmission of transaction data and issuance information from POS terminals to work-stations and terminals at the data processing center;
- (iii) Message validation;
- (iv) Administrative and operational procedures;
- (v) A separate EBT security component shall be incorporated into the State agency Security Program for ADP systems. The periodic risk analyses required by the Security Program shall address the following items specific to an EBT system - (B) Completeness and timeliness of the reconciliation system; and
- (vi) The State agency shall incorporate the contingency plan approved by FNS into the Security Program.

Condition - OCFO/OFT for DHS are required to maintain adequate security over, and documentation/records for EBT cards, to prevent their theft, embezzlement, loss damage, destruction, unauthorized transfer, negotiation, or use. OCFO/OFT have contracted with Fidelity National Information Service (FIS) for the issuance and security of the EBT cards; however, it is OCFO/OFT's ultimate responsibility to ensure the contractor has controls in place to maintain adequate security over, and documentation/records of EBT cards. During our tests of the design and implementation of internal controls, we noted the following issues:

- For one (1) out of the 60 samples, although the EBT card reconciliation package was signed and dated, the date included by the Manager was earlier than the date on the balance sheet due to a typographical error.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

- For one (1) out of the 60 samples, during the reconciliation the manager did not identify the error made by the employee on the EBT balance sheet (listed 26 cards as being the number of destroyed cards instead of the number of replacement cards issued).
- For one (1) out of the 60 samples, although the EBT balance sheets for both workstations agreed with the received and returned amounts on the EBT Issuance Logs, we noted that the destruction detail for four (4) cards was not included on the Destruction Log.
- For 35 out of the 60 samples, although both EBT balance sheets reconciled with the EBT card issuance logs included in the package, we noted the following deficiencies:
 - For thirteen (13) of the samples, for at least one client a card number written on EBT Issuance Log did not agree with the number on the United Planning Organization (UPO) EBT Center Intake form.
 - For one (1) of the samples, for at least one client the name and card numbers on the EBT Card Issuance Log do not agree with information on the UPO EBT Center Intake Form. In addition, for at least one client, the card numbers on the EBT Card Issuance Log do not agree with information on the UPO EBT Center Intake Form.
 - For four (4) of the samples, for at least one client no card number was listed on the EBT Intake Form, although listed on the EBT Issuance log.
 - For ten (10) of the samples, there were no card numbers documented on the UPO EBT Center Intake Form for either of the workstation. It is noted that the requirement to include the card number was removed from the process manual in August 2018. This reconciliation date occurred prior to that time but no card numbers were included.
 - For seven (7) out of the 60 samples, for at least one client, the form of identification presented at the EBT Card Center was a referral; however, but no Photo ID Referral form was attached. In addition, for one (1) of these samples at least one client did not have a form of identification listed on the UPO EBT Center Intake Form.

Questioned Costs - None.

Context - This is a condition identified per review of DHS' compliance with specified requirements using a statistically valid sample.

Effect - Without adequate internal controls to ensure compliance with EBT Card Security requirements, there is an increased risk that the inventory of EBT cards will not be properly maintained and accounted for.

Cause - DHS does not have adequate policies and procedures in place to ensure adequate safeguarding, documentation and monitoring of EBT cards.

Recommendation - We recommend that DHS implement formal policies and procedures to maintain adequate security over, and documentation/records for EBT Cards.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHS concurs with this finding. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Finding Number: 2018-003
Prior Year Finding Number: 2017-006
Compliance Requirement: Eligibility

Program:

U.S. Department of Agriculture

Child Nutrition Cluster

CFDA #: 10.553, 10.555, 10.556, 10.559

Award #: 1DC300302

Award Year: 10/01/2017 - 09/30/2018

Government Department/Agency:

District of Columbia Public Schools
(DCPS)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

7 CFR Section 210.8 states:

“Claims for reimbursement: The school food authority shall establish internal controls which ensure the accuracy of lunch counts prior to the submission of the monthly Claim for Reimbursement. At a minimum, these internal controls shall include: an on-site review of the lunch counting and claiming system employed by each school within the jurisdiction of the school food authority; comparisons of daily free, reduced price and paid lunch counts against data which will assist in the identification of lunch counts in excess of the number of free, reduced price and paid lunches served each day to children eligible for such lunches; and a system for following up on those lunch counts which suggest the likelihood of lunch counting problems.”

Condition - We selected samples of 120 students and 40 Community Eligibility Program (CEP) schools in fiscal year 2018 to test DCPS' compliance with eligibility requirements. The sample of 120 consisted of 60 students who were determined to be eligible through the application process, and 60 students who were directly certified through participation in other federal assistance programs. During our test work over the eligibility requirement for the Child Nutrition Cluster, we noted deficiencies in DCPS' eligibility determination process. These deficiencies also affected DCPS' ability to report complete and accurate meal count claims for reimbursement to the Office of the State Superintendent of Education (OSSE). Specifically, we noted the following:

- For direct applications and schools not participating in CEP, claim reimbursement is based on the individual student level. For two (2) students from direct applications and fifteen (15) students from schools not participating in CEP, per student account history in WebSMARTT, the students were served a meal on a day that the students' attendance record documented them as absent.
- For schools participating in CEP, claim reimbursement is based on total meals served on a daily basis. For four (4) instances in four (4) schools, the production records and edit check summary showed that the school claimed more meals than what was actually served.

Questioned Costs - Known amount is \$279.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Context - This is a condition identified per review of DCPS' compliance with specified requirements using a statistically valid sample.

Effect - DCPS did not comply with the eligibility and reporting requirements of the Child Nutrition Cluster. DCPS could have claimed more than the eligible amount from the federal grant.

Cause - DCPS does not have fully effective internal controls over the eligibility determination process to ensure participants are accurately being assessed for free and reduced price lunch, and that meal count claims submitted for reimbursement include only claims for students who are eligible. Additionally, DCPS must reassess existing controls to ensure that the student receiving the meal is properly identified to avoid having a served meal associated with a child marked as absent.

Recommendation - We recommend DCPS establish adequate controls over eligibility and reporting that ensure compliance with the requirements of the Child Nutrition Cluster. This includes (1) Data corrections are properly recorded in WebSMARTT; and (2) Enhance controls at the point of sale to improve the accuracy of identifying the student as they are served the meal.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DCPS agrees with the conditions and recommendations of this finding. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Finding Number: 2018-004
Prior Year Finding Number: N/A
Compliance Requirement: Special Tests and Provisions - UI Benefit Payments

Program:

U.S. Department of Labor (DOL)

Unemployment Insurance (UI)

CFDA #: 17.225

Award #: Various

Award Year: 10/01/2017 - 09/30/2018

Government Department/Agency:

Department of Employment Services
(DOES)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

20 CFR Section 602.11(d), State Workforce Agencies (SWAs) are required to operate and maintain a quality control system. The Benefits Accuracy Measurement (BAM) program is DOL's quality control system designed to assess the accuracy of UI benefit payments and denied claims.

According to the Employment and Training Administration (ET) Handbook No. 395, pursuant to 20 CFR Section 602.30(a), "Each state must develop written procedures to guide the operation of the BAM program. The procedures must cover all investigative and administrative functions of the BAM unit."

Per the requirement above, DOES has developed the Benefit Accuracy Measurement Standard Operating Procedures (BAM SOP) with effective date June 1, 2017.

The BAM SOP states "Upon completion of investigations, investigators shall submit cases to the BAM Supervisor for review. When reviewing cases, the supervisor looks at the case documentation and coding to ensure all necessary changes were made. Additionally, the supervisor will complete the supervisory review and sign-off the BAM case investigation. In rare and circumstantial cases, the supervisor may close out cases without review. In such instances, the supervisor must document the reason for no review for future references."

Condition - During our test work of 40 samples selected to test the Special Tests and Provisions - Benefit Payments, we noted the following:

- Twenty one (21) instances where there was no evidence of review performed by the BAM supervisor. In addition, there was no documentation that these cases were closed by the supervisor without review.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DOES' compliance with specified requirements using a statistically valid sample.

Effect - Investigations of paid and denied cases might have been improperly/inadequately conducted in the absence of proper review.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Cause - The review controls are not operating effectively over BAM investigations conducted to determine that payments were properly made to eligible claimants and benefits were properly denied for ineligible claimants.

Recommendation - We recommend that DOES enforce existing policies and procedures to ensure that BAM investigations are properly reviewed and documented.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - Management concurs with the finding. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Finding Number: 2018-005
Prior Year Finding Number: N/A
Compliance Requirement: Reporting

Program:

U.S. Department of Education

DC School Choice Incentive Program

CFDA #: 84.370

Award #: U370B170001

Award Year: 9/27/2017 - 09/26/2018

Government Department/Agency:

District of Columbia Public Schools
(DCPS)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

The grant agreement requires that final performance report is submitted for each budget period 90 days after expiration or termination of the award. Performance reports are also required by 34 CFR 75.118.

Condition - We examined the final performance report submitted by DCPS for the grant period ended September 26, 2018 and noted that the number of teachers rated as effective and highly effective reported were for the school year period 2016-2017 rather than school year 2015-2016 as required by the grant agreement. Subsequently, DCPS amended the report submitted on April 15, 2019.

Questioned Costs - Not applicable.

Context - This is a condition identified per review of DCPS' compliance with specified requirements using a statistically valid sample.

Effect - DCPS was not in compliance with the stated provisions and inaccurate information may have been reported to the Federal government.

Cause - It appears that existing policies and procedures, including review over reporting procedures to evaluate proper data was used, were not functioning as intended.

Recommendation - We recommend that DCPS strengthen its existing policies and procedures regarding the preparation and review of the final performance report to ensure correct and accurate information are included prior to submission to the Federal agency.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DCPS agrees with the conditions and recommendations of this finding. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Finding Number: 2018-006
Prior Year Finding Number: 2017-010
Compliance Requirement: Eligibility

Program:

U.S. Department of Health and Human Services

Temporary Assistance for Needy Families Cluster (TANF)

CFDA #: 93.558

Award #: Various

Award Year: 10/01/2017 - 09/30/2018

Government Department/Agency:

Department of Human Services

(DHS)/Economic Security

Administration (ESA)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 45 CFR Section 205.60 (a), "The State agency will maintain or supervise the maintenance of records necessary for the proper and efficient operation of the plan, including records regarding applications, determination of eligibility, the provision of financial assistance, and the use of any information obtained under Section 205.55, with respect to individual applications denied, recipients whose benefits have been terminated, recipients whose benefits have been modified, and the dollar value of these denials, terminations and modifications. Under this requirement, the agency will keep individual records which contain pertinent facts about each applicant and recipient. The records will include information concerning the date of application and the date and basis of its disposition; facts essential to the determination of initial and continuing eligibility (including the individual's social security number, need for, and provision of financial assistance); and the basis for discontinuing assistance."

Condition - During our testing over beneficiary eligibility compliance requirements of the Temporary Assistance for Needy Families (TANF) program, we selected a sample of 60 beneficiaries in fiscal year 2018 to test DHS' compliance with eligibility requirements. We noted the following:

- For four (4) out of 60, the applications related to the latest fiscal year 2018 recertification's shown in the DC Access System (DCAS) were not found in the Document Imaging Management System (DIMS). Therefore, we were unable to verify the household composition, the Income, and the Social Security Numbers for all individuals included on the application.
- For five (5) out of 60, DHS was unable to provide sufficient documentation to support that assistance was not provided to any individual who was fleeing to avoid prosecution, or custody or confinement after conviction, for a felony or attempt to commit a felony, or who is violating a condition of probation or parole imposed under Federal or State law.
- For 60 out of 60, DHS was unable to provide support that would allow us to test that cash assistance was not provided to an individual during the 10-year period that began on the date the individual was convicted in Federal or State court of having made a fraudulent statement or representation with respect to place of residence in order to simultaneously receive assistance from two or more States under TANF, Title XIX, or the Food Stamp Act of 1977, or benefits in two or more States under the Supplemental Security Income program under Title XVI of the Social Security Act.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

- For fifteen (15) out of 60, the applications related to the application or recertification that occurred prior to the tested payment obtained from the DC Access System (DCAS) were partially completed in Document Imaging Management System (DIMS).
- For one (1) out of 60, DHS was unable to provide sufficient documentation to support that the client was a U.S. Citizen.
- For one (1) out of 60, DCAS indicates that \$1,435 was used as income for April 2018; however, support entered into DCAS indicates that paystubs provided by the client only totaled \$949, a variance of \$486.
- For one (1) out of 60, we noted that one of the cases was initially a household of 10 individuals that changed to 11 during the year; however, the payment was not properly revised causing overpayment.

These amounts represent 100% of the total eligibility amounts tested related to the 60 sampled items of \$237,799.

Questioned Costs - Known amount is \$237,799.

Context - This is a condition identified per review of DHS' compliance with specified requirements using a statistically valid sample.

Effect - Without properly maintaining documentation to support eligibility determinations, ineligible beneficiaries may receive benefits under the TANF grant and DHS may make payments on behalf of those beneficiaries resulting in noncompliance with the eligibility requirements.

Cause - DHS did not consistently adhere to its established policies and procedures requiring it to maintain documentation supporting participant eligibility.

Recommendation - We recommend that DHS strengthen its existing policies and procedures over the review and maintenance of appropriate documentation to ensure compliance with eligibility requirements.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHS concurs with this finding. ESA will follow through on the outlined internal control procedures to ensure that documentation is maintained to support eligibility decisions and that customer files are properly retained. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Finding Number: 2018-007
Prior Year Finding Number: N/A
Compliance Requirement: Reporting

Program:
U.S. Department of Health and Human Services

Government Department/Agency:
Department of Human Services (DHS)

Temporary Assistance for Needy Families Cluster (TANF)
CFDA #: 93.558
Award #: Various
Award Year: 10/01/2017 - 09/30/2018

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

According to Title IV-A, Section 411 of the Social Security Act (the Act), 45 CFR 265.3, and the American Recovery and Reinvestment Act (ARRA) of 2009, (Public Law 111-5), each State must file an annual report containing information on the TANF program and the State's maintenance-of-effort (MOE) program(s) for that year, including strategies to implement the Family Violence Option, State diversion programs, and other program characteristics. States are required to submit the ACF-196R report quarterly, beginning in FFY 2015, in lieu of the SF-425, Federal Financial Report (financial status). Each State files quarterly expenditure data on the State's use of Federal TANF funds, State TANF MOE expenditures, and State expenditures of MOE funds in separate State programs. If a State is expending Federal TANF funds received in prior fiscal years, it must file a separate quarterly TANF Financial Report for each fiscal year that provides information on the expenditures of that year's TANF funds. This form must be used for reporting regular TANF grant funds, Contingency Funds, and ARRA-Emergency Fund for TANF State Programs funds. See TANF-ACF-PI-2014-02, available at <http://www.acf.hhs.gov/programs/ofa/resource/tanf-acf-pi-2014-02>, for more information.

Condition - During our test work over the quarterly ACF-196R, we noted the following:

- For Grant Identifying number - G-1602DCTANF there was a variance between the amount reported on the ACF-196R and the amount included in SOAR for the final adjusted report for the 4th quarter. We noted that less expenditures were included on the SEFA/CFOSolve Report (\$15,307,539) than included on the ACF-196R (\$15,338,082), resulting in a variance of (\$30,543).
- For Grant Identifying number - G-1702DCTANF there was a variance between the amount reported on the ACF-196R and the amount included in SOAR for the final adjusted report for the 4th quarter. We noted that less expenditures were included on the SEFA/CFOSolve Report (\$8,106,552) than included on the ACF-196R (\$8,131,114), resulting in a variance of (\$24,562).
- For Grant Identifying number - G-1802DCTANF there was a variance between the amount reported on the ACF-196R and the amount included in SOAR for the final adjusted report for the 4th quarter. More expenditures were included on the SEFA/CFOSolve Report (\$59,956,713) than included on the ACF-196R (\$59,821,107), resulting in a variance of \$135,606.

Questioned Costs - None.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Context - This is a condition identified per review of DHS' compliance with specified requirements.

Effect - Without proper internal controls and policies and procedures in place to ensure that ACF-196R balances were properly reported, the TANF program incorrectly reported expenditures on the final ACF-196R report for each of the three grants for the fourth quarter in fiscal year 2018. In addition, inadequate internal controls may lead to incorrect reporting of performance data.

Cause - Management did not have proper internal controls and policies and procedures in place to ensure that the ACF-196R properly reviewed prior to approval.

Recommendation - We recommend that DHS implement policies and procedures that will ensure the amounts reported for each open grant are accurate for ACF-196R prior to approval.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHS concurs with this finding. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Finding Number: 2018-008
Prior Year Finding Number: 2017-011
Compliance Requirement: Special Tests and Provisions - Child Support Non-Cooperation

Program:

U.S. Department of Health and Human Services
Temporary Assistance for Needy Families Cluster (TANF)
CFDA #: 93.558
Award #: Various
Award Year: 10/01/2017 - 09/30/2018

Government Department/Agency:

Department of Human Services
(DHS)/Economic Security
Administration (ESA)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 45 CFR § 264.30 (a) (1) The State agency must refer all appropriate individuals in the family of a child, for whom paternity has not been established or for whom a child support order needs to be established, modified or enforced, to the child support enforcement agency (i.e., the IV-D agency). (2) Referred individuals must cooperate in establishing paternity and in establishing, modifying, or enforcing a support order with respect to the child.

Per 45 CFR § 264.30 (b) If the IV-D agency determines that an individual is not cooperating, and the individual does not qualify for a good cause or other exception established by the State agency responsible for making good cause determinations in accordance with section 454(29) of the Act or for a good cause domestic violence waiver granted in accordance with § 260.52 of this chapter, then the IV-D agency must notify the IV-A agency promptly.

Per 45 CFR § 264.30 (c) The IV-A agency must then take appropriate action by: (1) Deducting from the assistance that would otherwise be provided to the family of the individual an amount equal to not less than 25 percent of the amount of such assistance; or (2) Denying the family any assistance under the program.

Per 45 CFR § 262.5 (d) The burden of proof rests with the State to fully explain the circumstances and events that constitute reasonable cause for its failure to meet a requirement. The state must provide us with sufficient relevant information and documentation to substantiate its claim of reasonable cause.

Condition - During our compliance test work for the Special Tests and Provisions - Child Support Non-Cooperation compliance requirement, we tested 60 cases out of 1,210 cases referred by Child Support Enforcement (CSE) to the TANF program as having not cooperated with Child Support. We noted that there were no internal controls implemented by DHS over this compliance requirement. Of the 60 cases selected for compliance testing, we noted 15 exceptions:

- For one (1) instance, sanction notification or actual sanction was not done timely.
- For five (5) instances, no child support sanction was imposed in DC Access System (DCAS), although the client was receiving TANF benefits at the time that the request was made.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

- For seven (7) instances, individuals were improperly included in the population, as the clients were not receiving TANF benefits at the time of the sanction request or the cases were closed before proper action can be taken.
- For one (1) instance, an individual was improperly included in the population. The individual did not receive TANF benefits in fiscal year 2018 and therefore no sanction action could be taken on the case.
- For one (1) instance, DHS was unable to locate any case associated with the sample item. Therefore we were unable to determine why this client was included in the population.

For the 15 instances, management was unable to provide the applicable documentation to support "good cause" for not sanctioning cases referred to by Child Support Services Division (CSSD). We reviewed the TANF policy for Child Support noncooperation sanctions and noted ESA has the authority to not impose sanctions if it finds "good cause" exceptions. However, per interpretation of 45 CFR 262.5 and as of the timing of our audit procedures, we were unable to determine whether there was sufficient evidence to substantiate the "good cause" exception to sanctions.

Questioned Costs - Known amount is \$3,028.

Context - This is a condition identified per review of DHS' compliance with specified requirements using a statistically valid sample.

Effect - Without adequate internal controls to ensure compliance with TANF Child Support Non-Cooperation requirements, there is an increased risk that TANF beneficiaries will receive incorrect TANF benefits.

Cause - Management is not adhering to their policies and procedures to ensure that DHS is in compliance with TANF Child Support Non-Cooperation compliance requirements. Documentation as to the "good cause" for exemptions to this requirement is not maintained and available for review.

Recommendation - We recommend that DHS enforce existing policies and procedures and implement internal controls to ensure that Child Support Non-Cooperation sanctions are consistently applied and adequate documentation is maintained to support DHS' compliance with the TANF Child Support Non-Cooperation compliance requirements, especially when it comes to substantiating the "good cause" exception to sanctions.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHS concurs with this finding. ESA will follow through on the outlined internal control procedures to ensure that the sanctions are consistently applied and adequate documentation is maintained to support DHS' compliance with the TANF Child Support Non-Cooperation compliance requirement. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Finding Number: 2018-009
Prior Year Finding Number: 2017-012
Compliance Requirement: Special Tests and Provisions - Income Eligibility and Verification System

Program:

U.S. Department of Health and Human Services

Temporary Assistance for Needy Families Cluster (TANF)

CFDA #: 93.558

Award #: Various

Award Year: 10/01/2017 - 09/30/2018

Government Department/Agency:

Department of Human Services

(DHS)/Economic Security

Administration (ESA)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 45 CFR Section 205.56(a)(1)(i), "The State agency shall review and compare the information obtained from each data exchange against information contained in the case record to determine whether it affects the applicant's or the recipient's eligibility or the amount of assistance."

Per 45 CFR Section 205.60 (a), "The State agency will maintain or supervise the maintenance of records necessary for the proper and efficient operation of the plan, including records regarding applications, determination of eligibility, the provision of financial assistance, and the use of any information obtained under Section 205.55, with respect to individual applications denied, recipients whose benefits have been terminated, recipients whose benefits have been modified, and the dollar value of these denials, terminations and modifications. Under this requirement, the agency will keep individual records which contain pertinent facts about each applicant and recipient. The records will include information concerning the date of application and the date and basis of its disposition; facts essential to the determination of initial and continuing eligibility (including the individual's social security number, need for, and provision of financial assistance); and the basis for discontinuing assistance."

Condition - During our test work of 60 cases selected to test the Special Tests and Provisions - Income Eligibility and Verification Systems (IEVS), we noted that DHS was unable to provide sufficient documentation to support all eligibility determinations tested during the fiscal year 2018 audit. Specifically, out of the 60 beneficiary disbursements tested, we noted the following exceptions:

- For three (3) instances, we noted there was no information obtained through the IEVS as reported in DC Access System (DCAS) that was close to the date of application or recertification, or the sample month selected, so we were unable to confirm that the IEVS was used as required at the time of application process.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DHS' compliance with specified requirements using a statistically valid sample.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Effect - The District is not in full compliance with its policies and with Federal program compliance requirements surrounding records maintenance. Further, ineligible TANF beneficiaries may receive benefits under the TANF grant and the District may make payment on behalf of those beneficiaries.

Cause - Controls are not adequate to ensure that the District adheres to its established policies and procedures requiring it to maintain documentation supporting participant eligibility.

Recommendation - We recommend that DHS enforce existing policies and procedures and implement additional policies and procedures for maintaining and monitoring case record documentation to ensure that Income Eligibility and Verification System requirements are complied with.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHS concurs with this finding. ESA will follow through on the outlined internal control policies and procedures for maintaining and monitoring case record documentation to ensure that Income Eligibility and Verification System requirements are complied with. DHS will also share our internal review processes with the Department of Health Care Finance to support future eligibility decisions. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Finding Number: 2018-010
Prior Year Finding Number: 2017-014
Compliance Requirement: Reporting;
Special Tests and Provisions - Penalty for Failure to Comply With Work
Verification Plan

Program:

U.S. Department of Health and Human Services

Government Department/Agency:

Department of Human Services (DHS)

Temporary Assistance for Needy Families Cluster (TANF)

CFDA #: 93.558

Award #: Various

Award Year: 10/01/2017 - 09/30/2018

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 45 CFR Section 261.61 (a), "A State must support each individual's hours of participation with documentation in the case file. In accordance with Section 261.62, a State must describe in its Work Verification Plan the documentation it uses to verify hours of participation in each activity."

According to the DC State Verification Plan, the D.C. Department of Human Services (DHS), Department of Human Services Monitoring Unit reviews and audits all documentation submitted by vendors reflecting the activities of recipients in TANF Employment program. This documentation includes time sheets, activity logs, school records, pay stubs, and verification of employment, work experience and on-the-job training. The Monitoring Unit completes this audit process to determine if sufficient documentation exists to substantiate reported time and attendance data, to warrant a payment to TANF Employment program vendors, and submission of countable hours for federal reporting purposes.

Per 45 CFR Section 265.7 (a)-(c), "Each State's quarterly reports (the TANF Data Report, the TANF Financial Report (or Territorial Financial Report), and the SSP-MOE Data Report) must be complete and accurate and filed by the due date."

For disaggregated data report, 'a complete and accurate report' means that:

- (1) The reported data accurately reflect information available to the State in case records, financial records, and automated data systems, and include correction of the quarterly data by the end of the fiscal year reporting period;
- (2) The data are free from computational errors and are internally consistent (e.g., items that should add to totals do so);
- (3) The State reports data for all required elements (i.e., no data are missing);
- (4)(i) The State provides data on all families; or (ii) if the State opts to use sampling, the State reports data on all families selected in a sample that meets the specification and procedures in the TANF Sampling Manual (except for families listed in error); and

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

- (5) Where estimates are necessary (e.g., some types of assistance may require cost estimates), the State uses reasonable methods to develop these estimates.

For an aggregated data report, "a complete and accurate report" means that:

- (1) The reported data accurately reflect information available to the State in case records, financial records, and automated data systems;
- (2) The data are free from computational errors and are internally consistent (e.g., items that should add to totals do so);
- (3) The State reports data on all applicable elements; and
- (4) Monthly totals are unduplicated counts for all families (e.g., the number of families and the number of out-of-wedlock births are unduplicated counts)."

45 CFR Section 265.7 (f) states that "States must maintain records to adequately support any report, in accordance with Section 75.361 through 75.370 of this title."

Condition - During our test work over a sample of 60 participants for Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan and Reporting, we noted:

- For three (3) instances, we noted that there was no evidence of review and approval by the ESA-OPM staff and that no audit performed (no decision was made) for these participants for some or all of the hours reported in CATCH by the TANF Employment Program (TEP) Provider.
- For twenty-four (24) instances, it did not appear that the hours were properly reported as the recalculated average of approved hours did not agree to the number of hours reported on the ACF-199 report. In addition, based on the recalculated average hours we noted that these participants did not meet the work participation requirement; but DHS indicated that the participants met the work participation requirement.
- For seven (7) instances, we noted that these participants in CATCH listed the name of provider as "DHS/ESA CATCH 2.7" meaning that they were non-compliant or had no recently entered time in the system. We additionally noted that during the audit DHS indicated that the process for sanctioning the above referenced group will begin at that time which was around April 22, 2019. Consequently, we deem that these actions were not performed in a timely manner.
- For one (1) instance, we noted that this participant in CATCH listed the name of provider as "DHS/ESA JPSP 3.0" meaning that this participant was Waitlisted for not being fully compliant within a 60-90 days period. Per DHS staff robocalls and letters will begin to be sent out confirming sanctions on 4/22/19. We additionally noted that the period to be tested was fiscal year 2018. We deem these actions were not performed in a timely manner.
- For thirty-one (31) instances, there were no hours recorded in CATCH although there were hours reported on the ACF-199 report. In addition, we noted that there were no timesheets for these participants. Based on the hours reported, DHS indicated that the participants met the participation requirements.
- For two (2) instances, we noted that these participants did not meet the work participation requirement, as the average of approved hours was less than the hours required per week.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

- For seven (7) instances, we noted that although the participants met the work participation requirement, it did not appear that the hours were properly reported as the average of approved hours did not agree to the number of hours reported on the ACF-199.
- For one (1) instance, we noted that it did not appear that the hours were properly reported as the average of approved hours did not agree to the number of hours reported on the ACF-199.

The information tested in our sample represents the underlying data used in Reporting for the 3rd and 4th quarters of fiscal year 2018. Consequently, DHS incorrectly reported data in the ACF-199 report for the 3rd and 4th quarters of fiscal year 2018.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DHS' compliance with specified requirements using a statistically valid sample.

Effect - Data within the ACF-199 report may not be complete and accurate. Specifically, if the work participation data is not substantiated, or inconsistencies are noted, it may result in inaccurate data being reported and may lead to an incorrect ACF-199 report, and could result in an incorrect allocation of Federal Funds to the state.

Cause - Controls are not operating effectively over the documentation of work participation data to ensure that adequate evidence of the work participation is maintained.

Recommendation - We recommend that DHS enforce existing policies and procedures and implement additional controls to ensure that adequate documentation is maintained to substantiate the work participation data reported in the ACF-199 report in accordance with the District of Columbia Work Verification Plan.

We also recommend that DHS implement policies, procedures and controls that will enable an accurate reconciliation between the original data sources used in the preparation of the ACF-199 report to ensure proper reporting of data elements, such as child care subsidies.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHS concurs with this finding. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Finding Number: 2018-011
Prior Year Finding Number: 2017-015
Compliance Requirement: Eligibility

Program:

U.S. Department of Health and Human Services

Government Department/Agency:

Child and Family Services Agency
(CFSA)

Foster Care - Title IV-E

CFDA #: 93.658

Award #: Various

Award Year: 10/01/2017 - 09/30/2018

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

45 CFR Section 92.20(b)(2), "Accounting records, "Grantees and sub grantees must maintain records which adequately identify the source and application of funds provided for financially assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income."

45 CFR Section 233.90(b)(3), states "a Title IV-E agency may provide foster care maintenance payments on behalf of youth who have attained age 18, but are under the age of 19, and who are full-time students expected to complete their secondary schooling or equivalent vocational or technical training before reaching 19."

45 CFR Section 1356.30(f), "In order for a child care institution to be eligible for title IV-E funding, the licensing file for the institution must contain documentation which verifies that safety considerations with respect to the staff of the institution have been addressed."

45 CFR Section 1356.30(a) states, "The Title IV-E agency must provide documentation that criminal records checks have been conducted with respect to prospective foster and adoptive parents."

42 U.S. Code Section 671(a)(20)(A), "In order for a State to be eligible for payments under this part, it shall have a plan approved by the Secretary which provides procedures for criminal records checks of national crime information databases for any prospective foster or adoptive parent before the foster or adoptive parent may be finally approved for placement of a child regardless of whether foster care maintenance payments or adoption assistance payments are to be made on behalf of the child under the State plan."

42 U.S. Code Section 671(a)(20)(B), "In order for a State to be eligible for payments under this part, it shall have a plan approved by the Secretary which provides that the State shall check any child abuse and neglect registry maintained by the State for information on any prospective foster or adoptive parent and on any other adult living in the home of such a prospective parent, and request any other State in which any such prospective parent or other adult has resided in the preceding 5 years, to enable the State to check any child abuse and neglect registry maintained by such other State for such

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

information, before the prospective foster or adoptive parent may be finally approved for placement of a child."

Furthermore, per 45 CFR Section 1356.21(a), "Statutory and regulatory requirements of the Federal foster care program, "To implement the foster care maintenance payments program provisions of the title IV-E plan and to be eligible to receive Federal financial participation (FFP) for foster care maintenance payments under this part, a Title IV-E agency must meet the requirements of this section, 45 CFR 1356.22, 45 CFR 1356.30, and Parts 472, 475(1), 475(4), 475(5), 475(6)."

Condition - During our audit we noted that in fiscal year 2018, the Foster Care program had total disbursements of \$16,444,167 for 7,194 Maintenance payments. We selected a sample of 60 participants representing disbursed federal funds totaling \$37,020, we noted the following deficiencies:

- For one (1) of 60 samples, CFSA was unable to provide documentation supporting that a youth over 18 was a full-time student expected to complete their secondary schooling or equivalent vocational or technical training.
- For nineteen (19) of 60 samples, CFSA was not able to provide the licensing documentation for the selected individuals.
- For ten (10) of 60 samples, CFSA was provided the licensing documentation for the selected individuals; however, we were unable to determine the relationship with the individual on the license to the selected client.
- For twenty-six (26) of 60 samples, CFSA did not provide evidence that criminal record checks, including fingerprint-based checks from the national crime information databases were performed.
- For one (1) of 60 samples, the neglect registry check provided for review by CFSA did not pertain to the period under audit.
- For one (1) of 60 samples, the child abuse and neglect registry check revealed that the applicant was responsible for the abuse or neglect of a child and was provided benefits when they should not have been.

These deficiencies represent 53% of the total disbursements tested.

Questioned Costs - Known amount is \$19,755.

Context - This is a condition identified per review of CFSA's compliance with specified requirements using a statistically valid sample.

Effect - CFSA was not in compliance with the eligibility requirements of the Foster Care program.

Cause - CFSA does not have adequate controls in place to ensure that eligibility files are being properly reviewed and the required documentation is being maintained to evidence compliance with eligibility requirements.

Recommendation - We recommend CFSA reevaluate and strengthen its existing policies and procedures over the review and maintenance of appropriate documentation to ensure compliance with eligibility requirements in accordance with the program.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - CFSA concurs with this finding. As for the findings pertaining to licensing documentation, criminal record checks, including fingerprint-based checks from the national crime information databases, and the neglect registry check, CFSA continues to strengthen its process requiring the scanning and storing of licenses, child protection registry checks and criminal background checks at the time of licensure. CFSA will enhance its quality assurance system to better track and reconcile licensure documentation discrepancies early in the process by: a) conducting monthly management and team meetings solely focused on reviewing licensing documentation and cross-referencing it against each quarter's foster care claim; b) CFSA will include licensing documentation as an area of focus in its monthly Continuous Quality Improvement (CQI) work group. Lastly, it should be noted that 81% of the cases with findings were "transfer cases", i.e. cases that transferred from one of CFSA's outgoing seven private agency providers to one private agency provider as part of CFSA's Temporary Safe Haven Redesign. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Finding Number: 2018-012
Prior Year Finding Number: 2017-016
Compliance Requirement: Eligibility

Program:

U.S. Department of Health and Human Services

Government Department/Agency:

Child and Family Services Agency
(CFSA)

Adoption Assistance - Title IV-E

CFDA #: 93.659

Award #: Various

Award Year: 10/01/2017 - 09/30/2018

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

According to 45 CFR Section 92.20(b)(2), Accounting records, "Grantees and sub grantees must maintain records which adequately identify the source and application of funds provided for financially assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income."

42 U.S. Code Section 671(a)(20)(A), "in order for a State to be eligible for payments under this part, it shall have a plan approved by the Secretary which provides procedures for criminal records checks of national crime information databases for any prospective foster or adoptive parent before the foster or adoptive parent may be finally approved for placement of a child regardless of whether foster care maintenance payments or adoption assistance payments are to be made on behalf of the child under the State plan."

42 U.S. Code Section 671(a)(20)(B), " In order for a State to be eligible for payments under this part, it shall have a plan approved by the Secretary which provides that the State shall check any child abuse and neglect registry maintained by the State for information on any prospective foster or adoptive parent and on any other adult living in the home of such a prospective parent, and request any other State in which any such prospective parent or other adult has resided in the preceding 5 years, to enable the State to check any child abuse and neglect registry maintained by such other State for such information, before the prospective foster or adoptive parent may be finally approved for placement of a child."

42 U.S. Code Section 673(a)(4)(A), "Notwithstanding any other provision of this section, a payment may not be made pursuant to this section to parents or relative guardians with respect to a child (i) who has attained (I) 18 years of age, or such greater age as the State may elect under section 675(8)(B)(iii) of this title; or (II) 21 years of age, if the State determines that the child has a mental or physical handicap which warrants the continuation of assistance; (ii) who has not attained 18 years of age, if the State determines that the parents or relative guardians, as the case may be, are no longer legally responsible for the support of the child; or (iii) if the State determines that the child is no longer receiving any support from the parents or relative guardians, as the case may be. (B) Parents or relative guardians who have been receiving adoption assistance payments or kinship guardianship assistance payments under this section shall keep the State or local agency administering the program under this

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

section informed of circumstances which would, pursuant to this subsection, make them ineligible for the payments, or eligible for the payments in a different amount.”

Condition - In fiscal year 2018, CFSA had total disbursements of \$9,313,068 for 11,850 subsidy payments. We selected a sample of 60 participants representing disbursed funds totaling \$45,664 to test compliance with eligibility requirements. Based on our review, we noted that management’s internal control over compliance with the program’s eligibility requirements were not operating effectively to prevent or detect noncompliance with the program requirements. Our audit revealed the following deficiencies:

- For ten (10) out of 60 samples, CFSA was unable to provide evidence that the program eligibility checklist was appropriately approved.
- For twenty-one (21) out of 60 samples, CFSA was unable to provide evidence that the annual subsidy application was reviewed and that the reviews were properly documented. Additionally, we noted that CFSA mailed the letter on October 26, 2018 which is after the fiscal year under audit.
- For eleven (11) out of 60 samples, CFSA was unable to provide evidence that the neglect registry check was done at the time of the adoption.
- For three (3) out of 60 samples, CFSA provided documentation that was outside the period to demonstrate whether the neglect registry check was done at the time of the adoption.
- For eleven (11) out of 60 samples, CFSA was unable to provide documentation evidencing that prospective adoptive parent(s) had met a criminal history record check, including a fingerprint-based check.
- For three (3) out of 60 samples, CFSA provided documentation that was outside of the period for prospective adoptive parent(s) criminal history record check, including a fingerprint-based check.
- For one (1) out of 60 samples, CFSA issued a license to adoptive parents even though both individuals had a criminal history record. Additionally, we noted that the applicants listed two other members living in the household; however, we noted no evidence that a child protection check registry or criminal history check were performed on these individuals.

These deficiencies represent 50% of the total disbursements tested.

Questioned Costs - Known amount is \$22,716.

Context - This is a condition identified per review of CFSA’s compliance with specified requirements using a statistically valid sample.

Effect - Without proper controls in place to ensure case files are properly reviewed and documentation maintained, CFSA was not in compliance with the eligibility requirements of the Adoption Assistance program. In addition, we were unable to determine whether each child remains eligible and whether the subsidy should have continued.

Cause - CFSA does not have adequate controls in place to ensure that eligibility files are being properly reviewed and required documentation is being maintained to ensure compliance with eligibility requirements as required by the program.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Recommendation - We recommend CFSA evaluate and strengthen its existing policies and procedures over the review and maintenance of appropriate documentation to ensure compliance with eligibility requirements of the program.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - CFSA concurs with this finding.

- CFSA concurs that for ten (10) out of 60 samples, CFSA was unable to provide evidence that the program eligibility checklist was appropriately approved. We further noted that the case files did not contain a referral. CFSA will complete (and approve) the checklist for all adoption assistance cases at the time of finalization and ensure it is included in each adoption subsidy file. CFSA will also scan and store each checklist. It must be noted that the eligibility checklist is not a federal requirement for Title IV-E claiming, a point the Department of Health and Human (HHS) Administration for Children and Families (ACF) highlighted in their March 18 and March 26, 2019 ACF Decision letters (A-03-18-33813 and A-03-16-30398 respectively).
- CFSA concurs that for twenty (21) out of 60 samples, CFSA was unable to provide evidence that the annual subsidy application was reviewed and that the reviews were properly documented. Each year, CFSA sends each adoptive parent an annual questionnaire seeking information on the status and well-being of each adopted child. CFSA has updated its process and forms to ensure that documentation of the annual questionnaires exists for and covers each fiscal year. CFSA will scan each letter and securely store going forward. It's important to note that of the questionnaires CFSA mails, approximately 75% of are returned by adoptive parents. CFSA also follows up on communication it receives regarding the status or well-being of an adopted child. CFSA researches and investigates where applicable, and contacts adoptive parents as appropriate. As necessary, CFSA sends the adoptive parent a *Notice of Action* to remedy verified status changes which might impact adoption assistance. Equally important, it is necessary to note that the federal Child Welfare Policy Manual states "There is no Federal statute or provision requiring annual renewals, recertifications or eligibility re-determinations for title IV-E adoption assistance". Further, documentation of annual reviews is not a federal eligibility requirement, a point the ACF highlighted in their March 18 and March 26, 2019 ACF Decision letters (A-03-18-33813 and A-03-16-30398 respectively). CFSA will ensure that documentation of the adoption subsidy annual review is placed in the adoption subsidy file.
- CFSA concurs with the remaining findings pertaining to evidence that the neglect registry check was done at the time of the adoption, and documentation evidencing that prospective adoptive parent(s) had met a criminal history record check, including a fingerprint-based check. CFSA will update its process to obtain scan and store licenses, child protection registry checks and criminal background checks at the time of licensure, ensuring that the documentation will be accessible and available at the time of adoption finalization. The enhancement to the process will include: a) conducting monthly management and team meetings focused on reviewing licensing documentation and cross-referencing it against each quarter's adoption assistance claim; and b) including licensing documentation as an area of focus in CFSA's monthly Continuous Quality Improvement (CQI) work group. It is important to note that more than 70% of the adoption cases with findings were finalized between fiscal year 2003 to fiscal year 2013, prior to the implementation of CFSA's documentation improvement process which was implemented in October 1, 2014; and in September 30, 2015, CFSA implemented an improved process for centralizing the

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

storage, maintenance and retrieval of all criminal background checks and child abuse and registry checks for all Title IV-E eligible Adoption Assistance cases for which CFSA is claiming Title IV-E funds. More than half of the more recent cases identified in the audit were sighted for lack of "Annual Review Application" which is not a federal eligibility requirement. In fact, ACF noted that state child welfare agencies cannot require adoptive parent to complete and submit the form in question. CFSA is committed to continuing to work to ensure that newly finalized adoption assistance cases contain the criminal history checks and child protection registry checks, as well as other required documentation.

The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Finding Number: 2018-013
Prior Year Finding Number: 2017-019
Compliance Requirement: Eligibility

Program:

U.S. Department of Health and Human Services

Medicaid Cluster

CFDA #: 93.775, 93.777, 93.778

Award #: 1705DC5MAP

Award Year: 10/01/2017 - 09/30/2018

Government Department/Agency:

Department of Health Care Finance
(DHCF)/Department of Human Services
(DHS)/Economic Security
Administration (ESA)

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

The Medicaid State Plan: Citation 42 CFR Section 431.17AT-79-29. Section 4.7 (Maintenance of Records) states, *"The Medicaid agency maintains or supervises the maintenance of records necessary for the proper and efficient operation of the plan, including records regarding applications, determination of eligibility, the provision of medical assistance, and administrative costs and statistical, fiscal and other records necessary for reporting and accountability, and retains these records in accordance with Federal requirements. All requirements of 42 CFR 431.17 are met."*

Economic Security Administration (ESA) Policy Manual, Section 1.3, *"All eligibility criteria and clarifying information are documented on the Record of Case Action, form 1052. The case record should speak for itself. An outside reviewer shall be able to follow the chronology of events in the case by reading the narrative. All application documents including verification and correspondence must be date-stamped. For working recipients, the record should include the dates pay is received and how often the recipient is paid. When the recipient's statement is the best available source, the record should include the application/recipient and agency efforts to verify the information. All address changes should be documented."*

Condition - During testing over beneficiary eligibility for the Medicaid benefits, we noted that the District's Economic Security Administration (ESA) was unable to provide sufficient documentation to support the beneficiary's eligibility determination during the fiscal year 2018 audit. Specifically, out of a sample of 132 participant files tested, we noted the following exceptions:

- One (1) participant file where ESA was unable to provide a signed application form covering the audit period.
- One (1) participant file where ESA did not process the application within the 45 day timeframe.
- One (1) participant file where ESA did not verify participant's citizenship and that the participant was a non-qualified alien.

Without ESA maintaining the proper documentation in the case files, we were unable to verify whether certain participants were properly enrolled in the Medicaid program.

ESA is using the Document Imaging Management System (DIMS) to maintain participant documentation. The DIMS is a record retention system used to record and scan all incoming documents that support the

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

case record. However, even with the use of automated files, the DHS was still unable to retrieve the required supporting documentation.

In addition, the Department of Health Care Finance, as the State Medicaid Agency, lacks a quality control oversight system to ensure that eligibility documentation is maintained to support the eligibility decision.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of ESA's compliance with specified requirements using a statistically valid sample.

Effect - Lack of supporting documentation for program services and noncompliance with program requirements could result in disallowances of costs and participants could be receiving benefits that they are not entitled to receive under the program.

Cause - ESA does not appear to have adequate internal control procedures to ensure that participant documentation is recorded and scanned in DIMS in order to maintain participant documentation in a centralized location.

Recommendation - We recommend that ESA improve internal control procedures to ensure that documentation is maintained to support eligibility decisions and that files are properly retained. In addition, we recommend that DHCF establish a quality control system to ensure that ESA maintains documentation to support the eligibility determination decision.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The District does not dispute the findings provided by BDO. ESA will adopt the outlined internal control procedure to ensure that documentation is maintained to support eligibility decisions and that customer files are properly retained. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Finding Number: 2018-014
Prior Year Finding Number: N/A
Compliance Requirement: Special Tests and Provisions - Utilization Control and Program Integrity

Program:

U.S. Department of Health and Human Services

Government Department/Agency:

Department of Health Care Finance
(DHCF)

Medicaid Cluster

CFDA #: 93.775, 93.777, 93.778

Award #: 1705DC5MAP

Award Year: 10/01/2017 - 09/30/2018

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

The Medicaid State Plan: Citation 42 CFR Section 431.17AT-79-29. Section 4.7 (Maintenance of Records) states, *"The Medicaid agency maintains or supervises the maintenance of records necessary for the proper and efficient operation of the plan, including records regarding applications, determination of eligibility, the provision of medical assistance, and administrative costs and statistical, fiscal and other records necessary for reporting and accountability, and retains these records in accordance with Federal requirements. All requirements of 42 CFR 431.17 are met."*

Per 42 CFR part 456, DHCF is required to have methods and procedures to safeguard against unnecessary utilization of care and services. The DHCF may conduct this review directly or contract with a Quality Improvement Organization (QIO). DHCF contracted with Delmarva Foundation for Medical Care, Inc. (Delmarva), Qlarant Quality Solutions, Inc., and Liberty Healthcare Corporation to perform these assessments.

Condition - During testing of level of care assessments, we noted that the District's Department of Healthcare Finance (DHCF) was unable to provide documentation to support whether the participant's assessments were completed during the fiscal year 2018 audit. Specifically, out of the sample of 60 level of care assessments tested, we noted the following exceptions:

- Nine (9) out of the 48 level of care assessments performed by the Delmarva, DHCF was unable to provide documentation to support whether the participants' assessments were completed during the fiscal year 2018.

Without DHCF maintaining the proper documentation in the system, we were unable to verify whether the level of care assessments were completed by the Delmarva for certain participants.

In addition, the Department of Health Care Finance, as the State Medicaid Agency, lacks a quality control oversight system to ensure safeguard against unnecessary utilization of care and services.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DHCF's compliance with specified requirements using a statistically valid sample.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Effect - Lack of supporting documentation for the level of care assessments and noncompliance with program requirements could result in disallowances of costs. There is a risk that the participants could be receiving Medicaid related services that they are not entitled to receive under the program.

Cause - DHCF does not appear to have adequate internal control procedures to ensure maintenance of complete and proper documentation for the level of care assessments performed by the Delmarva.

Recommendation - We recommend that DHCF improve internal control procedures to ensure that proper and complete documentation is maintained to ensure safeguard against unnecessary utilization of care and services.

Related Noncompliance - Noncompliance.

Views of Responsible Officials and Planned Corrective Actions - DHCF concurs with the facts of the finding. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Finding Number: 2018-015
Prior Year Finding Number: 2017-020
Compliance Requirement: Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Program:

U.S. Department of Health and Human Services

Government Department/Agency:

Department of Health (DOH)

HIV Emergency Relief Project Grants

CFDA #: 93.914

Award #: Various

Award #: 2 H89HA00012-28-00, H89HA00012-27-00

Award Year: 03/01/2018 - 02/28/2019, 03/01/2017 -
02/28/2018

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 2 CFR Section 200.430 Compensation - Personal Services:

"Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees:

- (1) Is reasonable for the services rendered and conforms to the establish written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities;
- (2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and
- (3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable."

2 CFR Section 200.430(i):

"*Standards for Documentation of Personnel Expenses* (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- (iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- (v) Comply with the established accounting policies and practices of the non-Federal entity;
- (vi) [Reserved]

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

- (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
- (viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards."

Condition - We noted that DOH continued to allocate payroll expenditures to the HIV Emergency Relief Project Grant (HIVER) program during fiscal year 2018 based on budgeted percentages. These percentages were entered into the PeopleSoft Human Resources/Payroll System (PeopleSoft) at the beginning of the fiscal year and were based on management's estimate of the respective employee's level of effort for each program. PeopleSoft calculated the payroll costs every payroll cycle for each employee and program based on the predetermined percentage, and reported it through the Labor Distribution Report (485 Report). However, management did not perform a periodic comparison of actual costs to the budgeted costs and make any necessary adjustment as required by 2 CFR Section 200.430. Specifically, 30 out of 60 sampled payroll items tested for the HIVER grant were recorded based on estimated hours and not actual hours.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DOH's compliance with specified requirements using a statistically valid sample. Payroll costs including fringe benefits, for HIVER program in fiscal year 2018 were \$2,784,646.

Effect - DOH was unable to demonstrate that the payroll expenditures charged to the HIVER grant accurately reflected the time incurred on the program and were properly supported in accordance with 2 CFR Part 200.430 time and effort reporting requirements.

Cause - DOH did not have policies and procedures in place to review and reconcile the estimated amounts of payroll expenditures charged to the HIVER program to the actual expenditures incurred. Per corrective action plans and status updates submitted by DOH to BDO in fiscal year 2018, DOH has a plan still in progress to develop a program manager-level certification of employee time and effort reflected in bi-weekly payroll records (485 Reports). It has not been completed by the end of fiscal year 2018.

Recommendation - We recommend that DOH fully implement its current corrective action plan to deploy policies and procedures to periodically compare employees' estimated hours per the 485 Report to the actual hours incurred, and make any necessary adjustments as required by 2 CFR 200.430.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The Department of Health (DC Health) concurs with the finding and explanation. The current corrective action plan (CAP) is progressing and will be fully implemented by July 31, 2019. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

Finding Number: 2018-016
Prior Year Finding Number: 2017-021
Compliance Requirement: Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Program:

U.S. Department of Health and Human Services

Government Department/Agency:

Department of Health (DOH)

HIV Care Formula Grants

CFDA #: 93.917

Award #: 2 X07HA00045-28-00, 2 X07HA00045-27-00

Award Year: 04/01/2018 - 03/31/2019, 04/01/2017 - 03/31/2018

Criteria - The Uniform Guidance in 2 CFR Section 200.303 requires that non-Federal entities receiving Federal awards (i.e., auditee management) establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 2 CFR Section 200.430 Compensation - Personal Services:

"Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees:

- (1) Is reasonable for the services rendered and conforms to the establish written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities;
- (2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and
- (3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable."

2 CFR Section 200.430(i):

"*Standards for Documentation of Personnel Expenses* (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- (iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- (v) Comply with the established accounting policies and practices of the non-Federal entity;
- (vi) [Reserved]

Government of the District of Columbia

Schedule of Findings and Questioned Costs Year Ended September 30, 2018

- (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
- (viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards."

Condition - We noted that DOH continued to allocate payroll expenditures to the HIV Care Formula Grant (HIV Care) program during fiscal year 2018 based on budgeted percentages. These percentages were entered into the PeopleSoft Human Resources/Payroll System (PeopleSoft) at the beginning of the fiscal year and were based on management's estimate of the respective employee's level of effort for each program. PeopleSoft calculated the payroll costs every payroll cycle for each employee and program based on the predetermined percentage, and reported it through the Labor Distribution Report (485 Report). However, management did not perform a periodic comparison of actual costs to the budgeted costs and make any necessary adjustment as required by 2 CFR 200.430. Specifically, 31 out of 60 sampled payroll items tested for the HIV Care grant were recorded based on estimated hours and not actual hours.

Questioned Costs - Not determinable.

Context - This is a condition identified per review of DOH's compliance with specified requirements using a statistically valid sample. Payroll costs including fringe benefits, for HIV Care program in fiscal year 2018 were \$1,689,491.

Effect - DOH was unable to demonstrate that the payroll expenditures charged to the HIV Care grant accurately reflected the time incurred on the program and were properly supported in accordance with 2 CFR Part 200.430 time and effort reporting requirements.

Cause - DOH did not have policies and procedures in place to review and reconcile the estimated amounts of payroll expenditures charged to the HIV Care program to the actual expenditures incurred. Per corrective action plans and status updates submitted by DOH to BDO in fiscal year 2018, DOH has a plan still in progress to develop a program manager-level certification of employee time and effort reflected in bi-weekly payroll records (485 Reports). It has not been completed by the end of fiscal year 2018.

Recommendation - We recommend that DOH fully implement its current corrective action plan to deploy policies and procedures to periodically compare employees' estimated hours per the 485 Report to the actual hours incurred, and make any necessary adjustments as required by 2 CFR 200.430.

Related Noncompliance - Material noncompliance.

Views of Responsible Officials and Planned Corrective Actions - The Department of Health (DC Health) concurs with the finding and explanation. The current corrective action plan (CAP) is progressing and will be fully implemented by July 31, 2019. The District's corrective action is described in the Management's Corrective Action Plan included as Appendix B of the attached Management's Section.

GOVERNMENT OF THE DISTRICT OF COLUMBIA

OFFICE OF THE CHIEF FINANCIAL OFFICER



Jeffrey S. DeWitt
Chief Financial Officer

Appendix A

Government of the District of Columbia
Summary Schedule of Prior Audit Findings

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
2017-001 <i>Prior Year Finding: N/A</i> DHS	US Dept. of Agriculture Supplemental Nutrition Assistance Program Cluster 10.551, 10.561	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	Corrected.
2017-002 <i>Prior Year Finding: N/A</i> DHS	US Dept. of Agriculture Supplemental Nutrition Assistance Program Cluster 10.551, 10.561	Activities Allowed or Unallowed and Allowable Costs/Cost Principles Costs	Corrected.
2017-003 <i>Prior Year Finding: N/A</i> DHS	US Dept. of Agriculture Supplemental Nutrition Assistance Program Cluster 10.551, 10.561	Cash Management	Corrected.
2017-004 <i>Prior Year Finding: N/A</i> DHS/DCAS	US Dept. of Agriculture Supplemental Nutrition Assistance Program Cluster 10.551, 10.561	Special Tests and Provisions - ADP System for SNAP	Status: Finding repeated in the current year (2018-001). Reason for Recurrence: In FY18, DHS has experienced additional DCAS system and processing errors causing SNAP overpayments and underpayments. The issues identified in the finding have been resolved with system

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>fixes in releases with the exceptions of notices which are on-going.</p> <p>FY 2018/2019 Corrective Action Plan: Many of the sources of the listed issues have already been addressed, but DHS will continually work to make the ADP system for SNAP better. Currently, the process is that if an error is discovered, it is reported to the triage team to investigate its root cause, and then a fix is prioritized by a combination of policy experts, the operations team, and the systems team. Once the fix is prioritized, the solution can be developed and released. This process is ongoing for the life of the system.</p> <p><u>2,501 cases /Total Impact \$526,193</u></p> <p>Major enhancements were delivered to DCAS in September 2018 through Releases v2.17 & v2.18 to ensure that customers receive their accurate recertification notices timely. These updates have resulted in a 99% successful pass rate as of May 2019. The \$526,193 overpayments described above were paid to beneficiaries in real time. However, since the implementation of the system enhancements delivered throughout FY 2018; this error should not occur in the future and should be considered resolved as of September 8, 2018.</p> <p><u>2,724 cases /Total Impact \$77,171</u></p> <p>DCAS added a validation script to the system December 2017 in</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>Release v2.13 specifically to address the root cause of this overpayment. This validation will prevent the authorization of a duplicate benefit if an individual has received a matching or previous benefit. The \$77,171 overpayments described above were paid to beneficiaries in real time. However, since the implementation of the validation script on December 21, 2017; this error should not occur in the future.</p> <p><u>1,529 cases /Total Impact \$415,399</u></p> <p>DCAS developed a notice remediation plan; with the goal of identifying system related notice issues. Supporting this effort, DCAS and DHS assembled a cross-functional notices workgroup. As a result, Pass Rates for notices improved from 89% in January 2018 to >99% in December 2018. DCAS has maintained an average Pass rate of >99% since December 2018 - this continues as of May 2019. The \$415,399 overpayments described above were paid to beneficiaries in real time. However, since the implementation of the system enhancements delivered throughout FY 2018 this error should be mitigated moving forward.</p> <p><u>959 cases /Total Impact \$243,460</u></p> <p>An enhancement was delivered to DCAS in September 2018 via Release v2.17 and 2.18 to address this overpayment. The system's code was updated to count the full grant amount instead of the reduced grant amount when determining the SNAP benefit. The</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>\$243,460 overpayments described above were paid to beneficiaries in real time. However, since the implementation of the system enhancements delivered on September 8, 2018; this error should not occur in the future and considered resolved.</p> <p>Partially Corrected: Start date: October 1, 2018 Estimated completion date: December, 2018</p>
<p>2017-005 <i>Prior Year Finding: 2016-002</i> DHS/OFT</p>	<p>US Dept. of Agriculture Supplemental Nutrition Assistance Program Cluster</p> <p>10.551, 10.561</p>	<p>Special Tests and Provisions - EBT Card Security</p>	<p>Status: Finding repeated in the current year (2018-002).</p> <p>Reason for Recurrence: A number of the discrepancies are related to the failure to comply with the policies and procedures in place regarding the completion of the EBT intake form. DHS, OFCO and FIS will continue to work with UPO to ensure the process improvements occur.</p> <p>FY 2018/2019 Corrective Action Plan: DHS will continue to hold staff accountable and enforce its progressive disciplinary process with staff who continue to commit errors. UPO will add and maintain a supervisor at each site and hire a new manager. The creation of the additional supervisor position will increase operational efficiencies, ensure contract compliance with the 48 hours requirement for the supervisor/manager to review/sign off on the balance sheets, and maintain consistent and appropriate supervisor/manager level oversight at each site.</p> <p>On August 22, 2018, OFT updated the standard operating procedures manual to combat and prevent</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>further incidents of errors. The update provides more explicit instructions/guidelines for staff. The following processes are being utilized to eliminate errors: staff are required to perform a check of their paperwork and their co-worker's paperwork (issuance logs and intake forms) at the beginning and end of the day. At the end of the day, staff perform a final check before signing the required forms (balance sheet and checklist). Staff utilize the staff checklist to perform a daily check of each component of the card printing process. Any corrections that need to be made to an entry require staff to draw a line through the mistake and to, record the correct information; two initials are needed to verify that the change was made.</p> <p>Managers/supervisors are required to perform a final review of the paperwork within 48 hours. Managers/supervisors utilize the manager checklist to perform a check of all components of the card printing process for each site's daily paperwork. The addition of the checklist holds the manager/supervisor and staff accountable for the quality of their work. There has been a decrease in errors since the implementation of the new procedures.</p> <p>DHS has implemented a quality improvement plan as of February 2019. The quality review process involves a multilayer system check for performance improvement. This counterbalancing system is regulated using 4 layers of review: daily at the staff and the supervisor/manager level, weekly at the division director level, and quarterly at UPO's Office of</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>Performance Management level. This process should ensure all aspects of the program are reviewed and assessed by the appropriate personnel.</p> <p>Partially Corrected: Start date: Previously started September, 2018 Estimated completion date: September 30, 2020</p>
<p>2017-006 <i>Prior Year Finding: 2016-003</i> DCPS</p>	<p>US Dept. of Agriculture Child Nutrition Cluster</p> <p>10.553, 10.555, 10.556, 10.559</p>	<p>Eligibility</p>	<p>Status: Finding repeated in the current year (2018-003).</p> <p>Reason for Recurrence: In the prior year DCPS developed a corrective action plan to target issues with meal accountability by doing a quarterly audit of 3% of SOP students and 3% of CEP sites. Upon execution of the process, reinforcements were made to the original plan as it was deemed insufficient to adequately address the finding.</p> <p>FY 2018/2019 Corrective Action Plan: DCPS developed a corrective action plan to target issues with meal accountability by doing a quarterly audit of 3% of SOP students and 3% of CEP sites. After much deliberation with OSSE, OSSE decided that the 3% audit was insufficient in determining absence reconciliation for DCPS Food and Nutrition Services (FNS). Effective December 2018, DCPS FNS developed a new policy to correct meal counts for students who are recorded as 100% absent for lunch meal transactions. To date, OSSE is satisfied with this new policy and outcomes.</p> <p>DCPS FNS will continue with this model to correct erroneous</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>charges or meal count data on claim forms. As part of the process, DCPS FNS receives an absence data list monthly from an internal DCPS team that has this information in their student data system. Once that information is received, meal transaction data for each school is compared to determine if any matches exist for 100% absent students. In instances where these matches occur, the respective number of meals are removed from the edit check and submitted in a clean data per school sheet to OSSE of USDA reimbursement.</p> <p>DCPS FNS also plans to strengthen accountability procedures with our food service management contract vendors. Annual trainings at the beginning of the school year cover daily accountability policies and procedures, including point of sale transactions and the meal line process. DCPS will continue to conduct annual accountability reviews at every national school lunch program site to ensure daily accountability policies and procedures are followed.</p> <p>Partially Corrected: Start date: Previously started December 1, 2018</p> <p>Estimated completion date: September 30, 2019</p>
2017-007 <i>Prior Year Finding: 2016-007</i> DDS	US Dept. of Education Rehabilitation Services - Vocational Rehabilitation Grants to States 84.126	Eligibility	Corrected.

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
2017-008 <i>Prior Year Finding: N/A</i> DDS	US Dept. of Education Rehabilitation Services - Vocational Rehabilitation Grants to States 84.126	Reporting	Corrected.
2017-009 <i>Prior Year Finding: 2016-008</i> DHS	US Dept. of Education Rehabilitation Services - Vocational Rehabilitation Grants to States 84.126	Special Tests and Provisions - Completion of Individualized Plan for Employment (IPEs)	Corrected.
2017-010 <i>Prior Year Finding: 2016-009</i> DHS/ESA	US Dept. of HHS Temporary Assistance for Needy Families Cluster (TANF) 93.558	Eligibility	<p>Status: Finding repeated in the current year (2018-006).</p> <p>Reason for Recurrence: A significant number of staff failed to properly index and tag documents to electronic case records, creating an increased number of "orphan documents" which could not be located in DIMS during the audit. DHS is continuing to make improvement in both systems and processes as it relates to improving locating documents. Internal audits are occurring monthly to ensure applications and supporting documents are being properly scanned and associated with the correct case in DIMS, checking for completeness and citizenship. The Consolidated application is being updated to ensure that cash assistance is being provided to individuals during the 10-year period that began on the date the individual was convicted in Federal or State court of having made a fraudulent statement or representation with respect to place of residence in order to</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>simultaneously receive assistance from two or more States under TANF, Title XIX, or the Food Stamp Act of 1977, or benefits in two or more States under the Supplemental Security Income program under Title XVI of the Social Security Act.</p> <p>FY 2018/2019 Corrective Action Plan: DHS, Division of Program Operations (DPO) Executive Management Team will continue to receive and monitor statistical scanning reports (Pending and Hold Batch and Orphan/Default reports) from the Office of Information Systems (OIS) to check for staff scanning inconsistencies such as documents scanned that are considered orphaned (unable to attach to a case) across all service centers. The DPO office will also ensure that documents are scanned and tagged on the same day they are received per the Business Process Redesign (BPR). The Office of Information Systems (OIS) completed the Release 2 of the DataCap upgrade in May 2019. The upgrade included the implementation of Optical Character Recognition (OCR) feature that allows the system to automatically enter the correct metadata for a document, which reduces incorrect metadata submissions for a document that can be made by a case worker. The reduction in human errors will result in finding documents associated with the correct cases. The upgrade also included a performance boost that reduces the time it takes to scan, tag and index a document by half. In addition, the search interface is now more intuitive and simplified</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>to allow users to find documents that were previously hard to access through the prior complex search interface.</p> <p>DHS, Division of Program Development, Training and Quality Assurance (DPDT & QA), Office of Quality Assurance will continue to conduct monthly internal audits on the Orphan/Default report to ensure applications and supporting documents are being properly scanned and associated with the correct case in DIMS and checking for completeness. The Office of Quality Assurance will continue to report the findings to DPO Executive Management Team.</p> <p>DHS is working on revising the consolidated application to verify information that cash assistance was not provided to an individual during the 10-year period that began on the date the individual was convicted in Federal or State court of having made a fraudulent statement or representation with respect to place of residency in order to simultaneously receive assistance from two or more States, DHS will add a self-attestation question to its consolidated application for the customer to answer if they have falsely made a statement or misrepresentation with respect to place of residence in order to simultaneously receive assistance from two or more States.</p> <p>Partially Corrected: Start date: Previously started August 1, 2018 Estimated completion date: September 30, 2020</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
2017-011 <i>Prior Year Finding: N/A</i> DHS/ESA	US Dept. of HHS Temporary Assistance for Needy Families Cluster (TANF) 93.558	Special Tests and Provisions - Child Support Non-Cooperation	<p>Status: Finding repeated in the current year (2018-008).</p> <p>Reason for Recurrence: The interface between the DC Access System (DCAS) and the Office of Attorney General, Child Support Services Division (OAG, CSSD) is not properly working. DHS is continuing to work with DCAS and the OAG on the interface. Issues with the work around have been addressed and resolved. Internal audits are being conducted monthly to ensure DHS is effectively implementing and removing sanctions request in a timely manner.</p> <p>FY 2018/2019 Corrective Action Plan: The DHS/ESA Sanction Team will continue to receive transmitted cooperation data from the Office of Attorney General (OAG) Child Support Services Division (CSSD) until another process is developed. OAG will continue to send excel spreadsheet on a bi-weekly basis with cooperation and non-cooperation data. The DCAS-OAG Interface fixes are in the process of being designed, but they will be launched in March of 2020. The DCAS team is working with both ESA and OAG to ensure proper design and testing of the interface.</p> <p>A Micro Strategy report titled "TANF Absent Parent Child Support Eligibility Indicator (OAG)" was created for the Sanction team to use as a work around until the interface between OAG and ESA in DCAS is working. The DHS/ESA Sanction team began using the Micro Strategy report on January 29, 2019.</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>The DHS/ESA Sanction team will continue to ensure that sanctions are imposed and lifted in a timely manner and to ensure document sanction information is in DCAS under the case details section once a sanction has been imposed or lifted.</p> <p>Partially Corrected: Start date: Previously started August 1, 2018 Estimated completion date: September 30, 2020</p>
<p>2017-012 <i>Prior Year Finding: 2016-010</i> DHS/ESA</p>	<p>US Dept. of HHS Temporary Assistance for Needy Families Cluster (TANF)</p> <p>93.558</p>	<p>Special Tests and Provisions - Income Eligibility and Verification System</p>	<p>Status: Finding repeated in the current year (2018-009).</p> <p>Reason for Recurrence: The DC Access System (DCAS) is not consistently calling out to the external income verification systems and returning the evidence to apply to all cases during application and recertification. DHS is continuing to work with DCAS to ensure the system is verifying external income sources at the time of application and recertification.</p> <p>FY 2018/2019 Corrective Action Plan: A memorandum was shared with all DHS/ESA eligibility staff informing them of the automatic BENDEX verification process in the current eligibility system. Training will be provided to the staff to reiterate to our process, where the information can be viewed and how information should be annotated in the case record.</p> <p>DHS will also work with the DCAS Project Team to ensure that DCAS calls out to the external income verification systems consistently and returns the evidence to apply</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>to all cases. DHS Center Management will be required to randomly select cases for review to ensure that staff is adhering to instructions provided as it relates to BENDEX.</p> <p>Partially Corrected: Start date: Previously started July 2, 2018 Estimated completion date: September 30, 2020</p>
2017-013 <i>Prior Year Finding: 2016-011</i> DHS/ESA	US Dept. of HHS Temporary Assistance for Needy Families Cluster (TANF) 93.558	Special Tests and Provisions - Penalty for Refusal to Work	Corrected.
2017-014 <i>Prior Year Finding: 2016-012</i> DHS	US Dept. of HHS Temporary Assistance for Needy Families Cluster (TANF) 93.558	Reporting; Special Tests and Provisions - Penalty for Failure to Comply With Work Verification Plan	<p>Status: Finding repeated in the current year (2018-010).</p> <p>Reason for Recurrence: There are 3 issues, which contributed to this finding. The first is the interface between DCAS and Q5i is not pulling all of the correct data fields, and results in discrepancies or errors. DHS is continuing to work with the DCAS team and Q5i system managers to ensure that there is a clean and accurate file from DCAS to Q5i. The second issue is a documentation issue. DHS will continue to work with providers and case reviewers to ensure consistency and accuracy across files. The third issue is that verified hours in CATCH do not match reported hours on the ACF-199. DHS continues to review the logic, and also, is working to amend the verification plan.</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>FY 2018/2019 Corrective Action Plan: DHS will work to make sure the interface between DCAS and Q5i is reconciled, such that the system of record (DCAS) matches that which is submitted to Q5i, and in turn reported on the ACF-199 reports that are supported by documentation. A substantial part of this functionality is complete, whereby DCAS hours are part of the monthly file; whereas in FY18, it simply reported employment status. DHS will also update the Work Verification Plan to align with the practice that only necessary hours are reported in the ACF 199. Finally, DHS will continue to execute the sanction policy, such that customers without hours receive a work sanction.</p> <p>Partially Corrected: Start date: Previously started July 2, 2018 Estimated completion date: September 30, 2020</p>
2017-015 <i>Prior Year Finding: 2016-017</i> CFSA	US Dept. of HHS Foster Care - Title IV-E 93.658	Eligibility	<p>Status: Finding repeated in the current year (2018-011).</p> <p>Reason for Recurrence: A major reason for the recurrence was CFSA's transition from seven private agencies to one private agency provider, as approximately 81% of the cases in question were managed by private agencies.</p> <p>FY 2018/2019 Corrective Action Plan: CFSA will continue to strengthen its process requiring the scanning and storing of licenses, child protection registry checks and criminal background checks at the time of licensure. CFSA will</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>enhance its quality assurance system to better track and reconcile licensure documentation discrepancies early in the process by: a) conducting monthly management and team meetings solely focused on reviewing licensing documentation and cross-referencing it against each quarter's foster care claim; b) CFSA will include licensing documentation as an area of focus in its monthly Continuous Quality Improvement (CQI) work group.</p> <p>Partially Corrected: Review of files and improved quality assurance. Start date: Previously started July 1, 2019 Estimated completion date: December 31, 2019</p>
<p>2017-016 <i>Prior Year Finding: 2016-022</i> CFSA</p>	<p>US Dept. of HHS Adoption Assistance - Title IV-E 93.659</p>	<p>Eligibility</p>	<p>Status: Finding repeated in the current year (2018-012).</p> <p>Reason for Recurrence: Recurrences in checklist and subsidy review of application documentation were oversights which should be corrected with a closer case review and QA. The annual questionnaire documentation recurrence was due to process changes which have since been corrected. In addition, many of the adoption subsidy cases in question were finalized 5 - 10 years ago which was prior to CFSA implementing process improvements in 2014 and 2015.</p> <p>FY 2018/2019 Corrective Action Plan: CFSA will continue to strengthen its process requiring the scanning and storing of licenses, child protection registry checks and criminal background checks at the</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>time of licensure. CFSA will enhance its quality assurance system to better track and reconcile licensure documentation discrepancies early in the process by: a) conducting monthly management and team meetings solely focused on reviewing licensing documentation and cross-referencing it against each quarter's foster care claim; b) CFSA will include licensing documentation as an area of focus in its monthly Continuous Quality Improvement (CQI) work group.</p> <p>Partially Corrected: Review of files and improved quality assurance. Start date: Previously started January 1, 2018 Estimated completion date: September 30, 2019</p>
<p>2017-017 <i>Prior Year Finding: N/A</i> CFSA</p>	<p>US Dept. of HHS Adoption Assistance - Title IV-E 93.659</p>	<p>Matching, Level of Effort, Earmarking</p>	<p>Corrected.</p>
<p>2017-018 <i>Prior Year Finding: N/A</i> DHCF</p>	<p>US Dept. of HHS Medicaid Cluster 93.775, 93.777, 93.778</p>	<p>Activities Allowed or Unallowed and Allowable Costs/Cost Principles</p>	<p>Corrected.</p>
<p>2017-019 <i>Prior Year Finding: 2016-023</i> DHCF/ DHS/ESA</p>	<p>US Dept. of HHS Medicaid Cluster 93.775, 93.777, 93.778</p>	<p>Eligibility</p>	<p>Status: Finding repeated in the current year (2018-013).</p> <p>Reason for Recurrence: A number of staff failed to properly scan documents to electronic case records, creating cases with "missing application documents", which could not be located in DIMS during the audit. More staff support and oversight is needed in this area. We're making improvements in both systems and</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>processes as relates to better locating documents.</p> <p>FY 2018/2019 Corrective Action Plan:</p> <p><u>DHS Activities:</u></p> <p>ESA will adopt the outlined internal control procedure to ensure that documentation is maintained to support eligibility decisions and that customer files are properly retained. To ensure that files are properly retained and that documentation is maintained, DHS will:</p> <ol style="list-style-type: none"> 1. Improve Scanning Quality Oversight (DHS, Division of Program Operations (DPO)): DHS DPO Executive Management will continue to receive and monitor statistical scanning reports (Pending and Hold Batch and Orphan/Default reports) from the Office of Information Systems (OIS) to check for staff scanning inconsistencies such as documents scanned that are considered orphaned (unable to attach to a case) across all service centers. DPO will also ensure that documents are scanned and tagged on the same day per the Business Process Redesign (BPR). The Office of information System (OIS) has completed the Release 2 of the DataCap upgrade to all Service Centers. In addition, OIS is currently working on a Release 2 upgrade in DIMS Search application as well as creating a Program Manager dashboard for the DPO Management staff which will allow them to view all orphan,

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>default, pending and hold documents.</p> <p>2. Scanning Quality Assurance (DHS, Division of Program Development, Training and Quality Assurance (DPDT), Office of Quality Assurance (QA)): DPDT and QA will continue to conduct monthly internal audits on the Orphan/Default report to ensure applications and supporting document are being properly scanned and associated with the correct case in DIMS and checking for completeness. The Office of Quality Assurance will continue to report the findings to DPO Executive Management Team.</p> <p><u>Single State Medicaid Agency (DHCF) Oversight:</u></p> <p>DHCF will take the following actions:</p> <p>1. Quarterly Quality Control Oversight Audits: DHCF has instituted a quarterly control audit of ESA Medicaid applications to support appropriate documentation. To redress the findings in the audit, DHCF will continue to conduct quarterly quality control oversight audits of ESA Medicaid applications to ensure, among other things: 1) proper documentation of applications/renewal forms are included in case files to support accurate eligibility decisions; 2) application forms are signed, as required by regulations; 3) applications are being processed timely within the 45 day timeframe.</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>2. Caseworker Training: DHCF will conduct a train-the-trainer course for DHS/ESA managers and caseworkers relating to Medicaid requirements for verification of citizenship.</p> <p>Partially Corrected: Start date: Previously started July 1, 2018 Estimated completion date: September 30, 2020</p>
<p>2017-020 Prior Year Finding: 2016-024 DOH</p>	<p>US Dept. of HHS HIV Emergency Relief Projects Grants 93.914</p>	<p>Activities Allowed or Unallowed and Allowable Costs/Cost Principles</p>	<p>Status: Finding repeated in the current year (2018-015).</p> <p>Reason for Recurrence: The FY 2018 finding was issued while the corrective action plan for the prior year's (FY 2017) finding is still being implemented. The prior year's (FY 2017) CAP already accounted for crossing fiscal years in order to cover a range of review/study, stakeholder engagement, development, implementation activities guided by technical assistance from a contractor/subject matter expert procured specifically for this purpose.</p> <p>DC Health has developed with a contractor (ICS, LLC) final Standard Operating Procedure (SOP) for Time and Effort Certification which is under review by senior DOH Management.</p> <p>FY 2018/2019 Corrective Action Plan: The current corrective action plan (CAP) is progressing and will be fully implemented by July 31, 2019.</p> <p>A corrective action plan (CAP) has been underway with several milestones reached prior to</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>determination of this FY18 finding. Consistent with the CAP, DC Health contracted a study of best options for time and effort reporting and certification, with consideration of specific needs of the DC Health operations, program structures and the portfolio of awards. Some reporting and certification methods (e.g. Personnel Activity Reports and use of combo codes in PeopleSoft) were deemed not optimum given staff size, and the number and complexity of federal awards managed by DC Health personnel. Also considered was the number of routine program changes that align with time and effort reporting (e.g. budget revisions, staff reassignments, temporary delegations, etc.) and multiple budget periods managed simultaneously.</p> <p>As of this response, a final Standard Operating Procedure (SOP) for Time and Effort Certification is under review by senior DOH management. The SOP directs program and fiscal managers to conduct at a minimum, a monthly review and written certification of employee time worked, aligned with cost objectives and fund source reflected in bi-weekly payroll records (i.e. 485 Reports). Requirements for reconciliation and redirection of staff time assigned to cost objectives are addressed in the SOP.</p> <p>Corrective actions include: (1) Finalization of a Time Reporting SOP for monthly management certification of time distribution reports; (2) SOP distribution and training for managers, and (3) Submission of a request for</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>approval on this method to the cognizant federal agency.</p> <p>Partially Corrected: Start date: Previously started January 2017 Estimated completion date: July 31, 2019</p>
<p>2017-021 <i>Prior Year Finding: N/A</i> DOH</p>	<p>US Dept. of HHS HIV Care Formula Grants 93.917</p>	<p>Activities Allowed or Unallowed and Allowable Costs/Cost Principles</p>	<p>Status: Finding repeated in the current year (2018-016).</p> <p>Reason for Recurrence: The FY 2018 finding was issued while the corrective action plan for the prior year's (FY 2017) finding is still being implemented. The prior year's (FY 2017) CAP already accounted for crossing fiscal years in order to cover a range of review/study, stakeholder engagement, development, implementation activities guided by technical assistance from a contractor/subject matter expert procured specifically for this purpose.</p> <p>DC Health has developed with a contractor (ICS, LLC) final Standard Operating Procedure (SOP) for Time and Effort Certification which is under review by senior DOH Management.</p> <p>FY 2018/2019 Corrective Action Plan: The current corrective action plan (CAP) is progressing and will be fully implemented by July 31, 2019.</p> <p>A corrective action plan (CAP) has been underway with several milestones reached prior to determination of this FY18 finding. Consistent with the CAP, DC Health contracted a study of best options for time and effort reporting and</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			<p>certification, with consideration of specific needs of the DC Health operations, program structures and the portfolio of awards. Some reporting and certification methods (e.g. Personnel Activity Reports and use of combo codes in PeopleSoft) were deemed not optimum given staff size, and the number and complexity of federal awards managed by DC Health personnel. Also considered was the number of routine program changes that align with time and effort reporting (e.g. budget revisions, staff reassignments, temporary delegations, etc.) and multiple budget periods managed simultaneously.</p> <p>As of this response, a final Standard Operating Procedure (SOP) for Time and Effort Certification is under review by senior DOH management. The SOP directs program and fiscal managers to conduct at a minimum, a monthly review and written certification of employee time worked, aligned with cost objectives and fund source reflected in bi-weekly payroll records (i.e. 485 Reports). Requirements for reconciliation and redirection of staff time assigned to cost objectives are addressed in the SOP.</p> <p>Corrective actions include: (1) Finalization of a Time Reporting SOP for monthly management certification of time distribution reports; (2) SOP distribution and training for managers, and (3) Submission of a request for approval on this method to the cognizant federal agency.</p>

Finding Number	Program Name & CFDA #	Type of Finding	Current Status
			Partially Corrected: Start date: Previously started January 2017 Estimated completion date: July 31, 2019
2017-022 <i>Prior Year Finding: N/A</i> HSEMA	US Dept. of Homeland Security Disaster Grants - Public Assistance 97.036	Activities Allowed or Unallowed and Allowable Costs/Cost Principles	Corrected.
2017-023 <i>Prior Year Finding: N/A</i> HSEMA	US Dept. of Homeland Security Disaster Grants - Public Assistance 97.036	Activities Allowed or Unallowed and Allowable Costs/Cost Principles; Special Tests and Provisions - Project Accounting	Corrected.
2017-024 <i>Prior Year Finding: N/A</i> HSEMA	US Dept. of Homeland Security Disaster Grants - Public Assistance 97.036	Period of Performance	Corrected.
2017-025 <i>Prior Year Finding: N/A</i> HSEMA	US Dept. of Homeland Security Disaster Grants - Public Assistance 97.036	Reporting	Corrected.
2017-026 <i>Prior Year Finding: N/A</i> HSEMA	US Dept. of Homeland Security Securing the Cities Program 97.106	Reporting	Corrected.

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
			<p>December, 2018</p> <p>September 8, 2018</p>	<p>overpayment. This validation will prevent the authorization of a duplicate benefit if an individual has received a matching or previous benefit. The \$77,171 overpayments described above were paid to beneficiaries in real time. However, since the implementation of the validation script on December 21, 2017; this error should not occur in the future.</p> <p>3. <u>1,529 cases /Total Impact \$415,399</u></p> <p>DCAS developed a notice remediation plan; with the goal of identifying system related notice issues. Supporting this effort, DCAS and DHS assembled a cross-functional notices workgroup. As a result, Pass Rates for notices improved from 89% in January 2018 to >99% in December 2018. DCAS has maintained an average Pass rate of >99% since December 2018 - this continues as of May 2019. The \$415,399 overpayments described above were paid to beneficiaries in real time. However, since the implementation of the system enhancements delivered throughout FY 2018 this error should be mitigated moving forward.</p> <p>4. <u>959 cases /Total Impact \$243,460</u></p> <p>An enhancement was delivered to DCAS in September 2018 via Release v2.17 and 2.18 to address this overpayment. The system's code was updated to count the full grant amount instead of the reduced grant amount when determining the SNAP benefit. The \$243,460 overpayments described above were paid to beneficiaries in real time. However, since the implementation of the system enhancements delivered on September 8, 2018; this error should not occur in the future and considered resolved.</p>
45	2018-002	Valencia Gregory, Program Analyst	September 30, 2020	<p>DHS concurs with the findings. As a result of the findings, FIS:</p> <p>Will continue to hold staff accountable and enforce its progressive disciplinary process</p>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				<p>with staff who continue to commit errors. UPO will add and maintain a supervisor at each site and hire a new manager. The creation of the additional supervisor position will increase operational efficiencies, ensure contract compliance with the 48 hours requirement for the supervisor/manager to review/sign off on the balance sheets, and maintain consistent and appropriate supervisor/manager level oversight at each site.</p> <p>On August 22, 2018, OFT updated the standard operating procedures manual to combat and prevent further incidents of errors. The update provides more explicit instructions/guidelines for staff. The following processes are being utilized to eliminate errors: staff are required to perform a check of their paperwork and their co-worker's paperwork (issuance logs and intake forms) at the beginning and end of the day. At the end of the day, staff perform a final check before signing the required forms (balance sheet and checklist). Staff utilize the staff checklist to perform a daily check of each component of the card printing process. Any corrections that need to be made to an entry require staff to draw a line through the mistake and to, record the correct information; two initials are needed to verify that the change was made. Managers/supervisors are required to perform a final review of the paperwork within 48 hours. Managers/supervisors utilize the manager checklist to perform a check of all components of the card printing process for each site's daily paperwork. The addition of the checklist holds the manager/supervisor and staff accountable for the quality of their work. There has been a decrease in errors since the implementation of the new procedures.</p> <p>FIS has implemented a quality improvement plan as of February 2019. The quality review process involves a multilayer system check for performance improvement. This</p>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				counterbalancing system is regulated using 4 layers of review: daily at the staff and the supervisor/manager level, weekly at the division director level, and quarterly at UPO's Office of Performance Management level. This process should ensure all aspects of the program are reviewed and assessed by the appropriate personnel.
47	2018-003	Rob Jaber, Director OFNS, District of Columbia Public Schools (DCPS)	September 30, 2019	<p>DCPS agrees with the conditions and recommendations of this finding.</p> <p>DCPS developed a corrective action plan to target issues with meal accountability by doing a quarterly audit of 3% of SOP students and 3% of CEP sites. After much deliberation with OSSE, OSSE decided that the 3% audit was insufficient in determining absence reconciliation for DCPS Food and Nutrition Services (FNS). Effective December 2018, DCPS FNS developed a new policy to correct meal counts for students who are recorded as 100% absent for lunch meal transactions. To date, OSSE is satisfied with this new policy and outcomes.</p> <p>DCPS FNS will continue with this model to correct erroneous charges or meal count data on claim forms. As part of the process, DCPS FNS receives an absence data list monthly from an internal DCPS team that has this information in their student data system. Once that information is received, meal transaction data for each school is compared to determine if any matches exist for 100% absent students. In instances where these matches occur, the respective number of meals are removed from the edit check and submitted in a clean data per school sheet to OSSE of USDA reimbursement.</p> <p>DCPS FNS also plans to strengthen accountability procedures with our food service management contract vendors. Annual trainings at the beginning of the school year cover daily accountability policies and procedures, including point of sale transactions and the meal line process. DCPS will continue to conduct annual</p>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				accountability reviews at every national school lunch program site to ensure daily accountability policies and procedures are followed.
49	2018-004	Natalie Mayers, Agency Fiscal Officer	June 7, 2019	<p>Management concurs with the finding.</p> <p>As accurately stated within the criteria of the finding, Department of Employment Services Benefit Accuracy Measurement (BAM) unit SOP stipulates a higher standard of 100% supervisory review rather than the random case sampling review. No instructions, references or requirements for the BAM supervisory review are required during case sign-off other than using code (0), indicating without review, and code (1) with review.</p> <p>The case review process fell short of the 100% supervisory review standard due to the BAM supervisors' extended absence as some of the cases were submitted via the SUN System without review. This is permissible by ETA 395 handbook. However, in July 2018, the latter part of Fiscal Year 2018, management recognized this condition prior to the audit and designated staff that will be available always to assist with review and approval in the event of any absence of the BAM supervisor. This implementation ensures that the entire population of investigated cases are reviewed for accuracy, timeliness and completeness before USDOL SUN System transmittal.</p>
51	2018-005	Jessica Swanson, Director, Budgetary Strategy	May 31, 2019	<p>DCPS agrees with the conditions and recommendations of this finding.</p> <p>DCPS will implement an additional layer of review prior to submitting the grant report.</p>
52	2018-006	Garlinda Bryant-Rollins, Deputy Administrator	September 30, 2020	<p>The agency agrees with this finding. To ensure that files are properly retained and that documentation is maintained:</p> <p>DHS, Division of Program Operations (DPO) Executive Management Team will continue to receive and monitor statistical scanning reports (Pending and Hold Batch and</p>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				<p>Orphan/Default reports) from the Office of Information Systems (OIS) to check for staff scanning inconsistencies such as documents scanned that are considered orphaned (unable to attach to a case) across all service centers. The DPO office will also ensure that documents are scanned and tagged on the same day they are received per the Business Process Redesign (BPR). The Office of Information Systems (OIS) completed the Release 2 of the DataCap upgrade in May 2019. The upgrade included the implementation of Optical Character Recognition (OCR) feature that allows the system to automatically enter the correct metadata for a document, which reduces incorrect metadata submissions for a document that can be made by a case worker. The reduction in human errors will result in finding documents associated with the correct cases. The upgrade also included a performance boost that reduces the time it takes to scan, tag and index a document by half. In addition, the search interface is now more intuitive and simplified to allow users to find documents that were previously hard to access through the prior complex search interface.</p> <p>DHS, Division of Program Development, Training and Quality Assurance (DPDT & QA), Office of Quality Assurance will continue to conduct monthly internal audits on the Orphan/Default report to ensure applications and supporting documents are being properly scanned and associated with the correct case in DIMS and checking for completeness. The Office of Quality Assurance will continue to report the findings to DPO Executive Management Team.</p> <p>DHS is working on revising the consolidated application to verify information that cash assistance was not provided to an individual during the 10-year period that began on the date the individual was convicted in Federal or State court of having made a fraudulent statement or representation with respect to place of residency in order to</p>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				simultaneously receive assistance from two or more States, DHS will add a self-attestation question to its consolidated application for the customer to answer if they have falsely made a statement or misrepresentation with respect to place of residence in order to simultaneously receive assistance from two or more States.
54	2018-007	Morris Thorpe, HSSC Controller	June 30, 2019	DHS concurs with this finding. The Department of Human Services Service incorporates the reporting requirements as reflected in Title IV-A, Section 411 of the SSA and 45 CFR 265.3 and the American Recovery and Reinvestment Act of 2009 in the policies and procedures as it relates to reporting for the TANF grant and is the basis for preparing the report. To ensure there are no discrepancies, the Agency Fiscal Officer and the Accounting Officer will perform a detailed review of the ACF-196R and confirm that it is in agreement with the CFOSolve report prior to submission. Additionally, the year-end review will include a reconciliation between the ACF-196R, CFOSolve and the SEFA.
56	2018-008	David Ross, Deputy Administrator	September 30, 2020	<p>DHS concurs with this finding. The DHS/ESA Sanction Team will continue to receive transmitted cooperation data from the Office of Attorney General (OAG) Child Support Services Division (CSSD) until another process is developed. OAG will continue to send excel spreadsheet on a bi-weekly basis with cooperation and non-cooperation data. The DCAS-OAG Interface fixes are in the process of being designed, but they will be launched in March of 2020. The DCAS team is working with both ESA and OAG to ensure proper design and testing of the interface.</p> <p>A Micro Strategy report titled "TANF Absent Parent Child Support Eligibility Indicator (OAG)" was created for the Sanction team to use as a work around until the interface between OAG and ESA in DCAS is working. The DHS/ESA Sanction team began using the Micro Strategy report on January 29, 2019.</p>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				The DHS/ESA Sanction team will continue to ensure that sanctions are imposed and lifted in a timely manner and to ensure document sanction information is in DCAS under the case details section once a sanction has been imposed or lifted.
58	2018-009	Garlinda Bryant-Rollins, Deputy Administrator	September 30, 2020	<p>DHS concurs with this finding. A memorandum was shared with all DHS/ESA eligibility staff informing them of the automatic BENDEX verification process in the current eligibility system. Training will be provided to the staff to reiterate to our process, where the information can be viewed and how information should be annotated in the case record.</p> <p>DHS will also work with the DCAS Project Team to ensure that DCAS calls out to the external income verification systems consistently and returns the evidence to apply to all cases. DHS Center Management will be required to randomly select cases for review to ensure that staff is adhering to instructions provided as it relates to BENDEX.</p>
60	2018-010	Brian Campbell, Senior Policy Analyst	September 30, 2020	DHS concurs with this finding. DHS will work to make sure the interface between DCAS and Q5i is reconciled, such that the system of record (DCAS) matches that which is submitted to Q5i, and in turn reported on the ACF-199 reports that are supported by documentation. A substantial part of this functionality is complete, whereby DCAS hours are part of the monthly file; whereas in FY18, it simply reported employment status. DHS will also update the Work Verification Plan to align with the practice that only necessary hours are reported in the ACF 199. Finally, DHS will continue to execute the sanction policy, such that customers without hours receive a work sanction.
63	2018-011	John Simmons, Jr., Business Services Administrator	December 31, 2019	CFSA concurs with this finding. CFSA will continue to strengthen its process requiring the scanning and storing of licenses, child protection registry checks and criminal

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				<p>background checks at the time of licensure. CFSA will enhance its quality assurance system to better track and reconcile licensure documentation discrepancies early in the process by:</p> <ol style="list-style-type: none"> 1. Conducting monthly management and team meetings solely focused on reviewing licensing documentation and cross-referencing it against each quarter's foster care claim; 2. CFSA will include licensing documentation as an area of focus in its monthly Continuous Quality Improvement (CQI) work group.
66	2018-012	John Simmons, Jr., Business Services Administrator	September 30, 2019	<p>CFSA concurs with this finding. CFSA will continue to strengthen its process requiring the scanning and storing of licenses, child protection registry checks and criminal background checks at the time of licensure. CFSA will enhance its quality assurance system to better track and reconcile licensure documentation discrepancies early in the process by:</p> <ol style="list-style-type: none"> 1. Conducting monthly management and team meetings solely focused on reviewing licensing documentation and cross-referencing it against each quarter's foster care claim; 2. CFSA will include licensing documentation as an area of focus in its monthly Continuous Quality Improvement (CQI) work group.
70	2018-013	Danielle Lewis Wright, Associate Director, Division of Eligibility Policy	September 30, 2020	<p>DHCF concurs with the facts of the finding. To redress the challenges identified, the District proposes to take the following actions:</p> <p><u>DHS Activities:</u></p> <p>ESA will adopt the outlined internal control procedure to ensure that documentation is maintained to support eligibility decisions and that customer filers are properly retained. To</p>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
			September 30, 2020	<p>ensure that files are properly retained and that documentation is maintained, DHS will:</p> <ol style="list-style-type: none"> 1. Improve Scanning Quality Oversight (DHS, Division of Program Operations (DPO)): DHS DPO Executive Management will continue to receive and monitor statistical scanning reports (Pending and Hold Batch and Orphan/Default reports) from the Office of Information Systems (OIS) to check for staff scanning inconsistencies such as documents scanned that are considered orphaned (unable to attach to a case) across all service centers. DPO will also ensure that documents are scanned and tagged on the same day per the Business Process Redesign (BPR). The Office of information System (OIS) has completed the Release 2 of the DataCap upgrade to all Service Centers. In addition, OIS is currently working on a Release 2 upgrade in DIMS Search application as well as creating a Program Manager dashboard for the DPO Management staff which will allow them to view all orphan, default, pending and hold documents. 2. Scanning Quality Assurance (DHS, Division of Program Development, Training and Quality Assurance (DPDT), Office of Quality Assurance (QA)): DPDT and QA will continue to conduct monthly internal audits on the Orphan/Default report to ensure applications and supporting document are being properly scanned and associated with the correct case in DIMS and checking for completeness. The Office of Quality Assurance will continue to report the findings to DPO Executive Management Team. <p><u>Single State Medicaid Agency (DHCF) Oversight:</u></p> <p>DHCF will take the following actions:</p> <ol style="list-style-type: none"> 1. Quarterly Quality Control Oversight Audits: DHCF has instituted a quarterly control audit of ESA Medicaid applications

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
				<p>to support appropriate documentation. To redress the findings in the audit, DHCF will continue to conduct quarterly quality control oversight audits of ESA Medicaid applications to ensure, among other things: 1) proper documentation of applications/renewal forms are included in case files to support accurate eligibility decisions; 2) application forms are signed, as required by regulations; 3) applications are being processed timely within the 45 day timeframe.</p> <p>2. Caseworker Training: DHCF will conduct a train-the-trainer course for DHS/ESA managers and caseworkers relating to Medicaid requirements for verification of citizenship.</p>
72	2018-014	leisha Gray, Director, Long Term Care Administration	September 15, 2018	<p>The Long Term Care Assessment vendor during this timeframe was responsible for initiating and maintaining all documentation (required by regulation) for all assessments completed. DHCF submitted corrective action plans to the Office of Contracts and Procurement due to concerns regarding their ability to consistently meet agency expectations and contractual obligations.</p> <p>As a result, the agency used the 2018 re-procurement of the third party assessment to make substantive changes to the contract language. This included, but it is not limited to the following: shifting from a fixed rate payment structure to an indefinite delivery indefinite quality structure for increased control over service delivery and payment, more stringent reporting requirements for increased quality oversight, and more stringent requirement of the staffing plan and composition.</p> <p>In addition, DHCF has employed multiple new controls over this process as of the fourth quarter of FY2018: design and deployment of a new DHCF-owned and operated IT system for direct and assessment tool used in numerous state Medicaid programs and internationally.</p>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
74	2018-015	Clara Ann McLaughlin, Chief, Office of Grants Management	July 31, 2019	<p>The Department of Health (DC Health) concurs with the finding and explanation. The current corrective action plan (CAP) is progressing and will be fully implemented by July 31, 2019.</p> <p>A corrective action plan (CAP) has been underway with several milestones reached prior to determination of this FY18 finding. Consistent with the CAP, DC Health contracted a study of best options for time and effort reporting and certification, with consideration of specific needs of the DC Health operations, program structures and the portfolio of awards. Some reporting and certification methods (e.g. Personnel Activity Reports and use of combo codes in PeopleSoft) were deemed not optimum given staff size, and the number and complexity of federal awards managed by DC Health personnel. Also considered was the number of routine program changes that align with time and effort reporting (e.g. budget revisions, staff reassignments, temporary delegations, etc.) and multiple budget periods managed simultaneously.</p> <p>As of this response, a final Standard Operating Procedure (SOP) for Time and Effort Certification is under review by senior DOH management. The SOP directs program and fiscal managers to conduct at a minimum, a monthly review and written certification of employee time worked, aligned with cost objectives and fund source reflected in bi-weekly payroll records (i.e. 485 Reports). Requirements for reconciliation and redirection of staff time assigned to cost objectives are addressed in the SOP.</p> <p>Corrective actions include: (1) Finalization of a Time Reporting SOP for monthly management certification of time distribution reports; (2) SOP distribution and training for managers, and (3) Submission of a request for approval on this method to the cognizant federal agency.</p>

Page Number	Finding	Contact	Estimated Completion Date	Corrective Action
76	2018-016	Clara Ann McLaughlin, Chief, Office of Grants Management	July 31, 2019	<p>The Department of Health (DC Health) concurs with the finding and explanation. The current corrective action plan (CAP) is progressing and will be fully implemented by July 31, 2019.</p> <p>A corrective action plan (CAP) has been underway with several milestones reached prior to determination of this FY18 finding. Consistent with the CAP, DC Health contracted a study of best options for time and effort reporting and certification, with consideration of specific needs of the DC Health operations, program structures and the portfolio of awards. Some reporting and certification methods (e.g. Personnel Activity Reports and use of combo codes in PeopleSoft) were deemed not optimum given staff size, and the number and complexity of federal awards managed by DC Health personnel. Also considered was the number of routine program changes that align with time and effort reporting (e.g. budget revisions, staff reassignments, temporary delegations, etc.) and multiple budget periods managed simultaneously.</p> <p>As of this response, a final Standard Operating Procedure (SOP) for Time and Effort Certification is under review by senior DOH management. The SOP directs program and fiscal managers to conduct at a minimum, a monthly review and written certification of employee time worked, aligned with cost objectives and fund source reflected in bi-weekly payroll records (i.e. 485 Reports). Requirements for reconciliation and redirection of staff time assigned to cost objectives are addressed in the SOP.</p> <p>Corrective actions include: (1) Finalization of a Time Reporting SOP for monthly management certification of time distribution reports; (2) SOP distribution and training for managers, and (3) Submission of a request for approval on this method to the cognizant federal agency.</p>