



FISCAL YEAR 2023

State of Georgia

Single Audit Report

Greg S. Griffin | State Auditor



DOAA

Georgia Department
of Audits & Accounts





March 21, 2024

The Honorable Brian P. Kemp
Governor of Georgia
and
Members of the General Assembly
Citizens of the State of Georgia

We are pleased to present the State of Georgia's (State) Single Audit Report for the year ended June 30, 2023. The single audit satisfies 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). All of the information required for the single audit is included in this report except for the State's financial statements and our report thereon, which are included in the State of Georgia Annual Comprehensive Financial Report (ACFR). The Single Audit Report contains our:

- Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*;
- Report on Compliance for Each Major Federal Program;
- Report on Internal Control Over Compliance;
- Report on Schedule of Expenditures of Federal Awards (SEFA) Required by the Uniform Guidance;
- Schedule of Findings and Questions Costs;
- Statewide SEFA and Related Notes Required by the Uniform Guidance;
- Summary Schedule of Prior Audit Findings;
- Corrective Action Plan for Current Year findings; and
- Listing of Organizational Units Comprising the State of Georgia Reporting Entity.

We would like to express our appreciation to all those involved in the preparation and completion of this report. We believe the results of this statewide audit provide valuable information to the State's decision makers and others interested in the activities of the State of Georgia.

Respectfully submitted,

Greg S. Griffin
State Auditor



STATE OF GEORGIA
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Brian P. Kemp, Governor of Georgia
and
Members of the General Assembly of the State of Georgia

We have audited the financial statements of the governmental activities, aggregate discretely presented component units, each major fund (except the unemployment compensation fund), and aggregate remaining fund information, and we were engaged to audit the business-type activities and unemployment compensation fund, of the State of Georgia (State) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated January 31, 2024. We conducted our audit in accordance with the auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Our report disclaims an opinion on the business-type activities and unemployment compensation fund. Because of the matter described in the "Basis for Disclaimer of Opinion" section of our Report on the Audit of the Financial Statements, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the business-type activities and unemployment compensation fund.

Our report includes a reference to other auditors who audited the financial statements of the State entities listed below, as described in our report on the State's basic financial statements.

AU Health System, Inc.	Georgia Tech Athletic Association
Augusta University Foundation, Inc. and Subsidiaries	Georgia Tech Facilities, Inc.
Augusta University Real Estate Corporation	Georgia Tech Foundation, Inc.
Augusta University Real Estate Foundation, Inc.	Georgia Tech Research Corporation
Augusta University Research Institute, Inc.	Kennesaw State University Foundation, Inc.
Employees' Retirement System of Georgia	Medical College of Georgia Foundation, Inc.
Georgia Advanced Technology Ventures, Inc. and Subsidiaries	Middle Georgia State University Real Estate Foundation, Inc. and Subsidiaries
Georgia Environmental Finance Authority	Teachers Retirement System of Georgia
Georgia Gwinnett College Foundation, Inc.	The University of Georgia Foundation
Georgia Housing and Finance Authority	University of Georgia Athletic Association, Inc.
Georgia Lottery Corporation	University of Georgia Research Foundation, Inc. and Subsidiaries
Georgia Ports Authority	

Georgia Southern University Housing Foundation, Inc. and Subsidiaries	University of North Georgia Real Estate Foundation, Inc. and Subsidiaries
Georgia State Financing and Investment Commission	UWG Real Estate Foundation, Inc.
Georgia State University Athletic Association, Inc.	University System of Georgia Foundation, Inc. and Affiliates
Georgia State University Foundation, Inc.	
Georgia State University Research Foundation, Inc.	VSU Auxiliary Services Real Estate Foundation, Inc.

The other auditors audited the financial statements of the State entities listed below in accordance with GAAS but not in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with those entities.

Augusta University Real Estate Corporation	Georgia Tech Foundation, Inc.
Augusta University Real Estate Foundation, Inc.	Kennesaw State University Foundation, Inc.
Georgia Advanced Technology Ventures, Inc. and Subsidiaries	Medical College of Georgia Foundation, Inc.
Georgia Gwinnett College Foundation, Inc.	Middle Georgia State University Real Estate Foundation, Inc. and Subsidiaries
Georgia Lottery Corporation	The University of Georgia Foundation
Georgia Southern University Housing Foundation, Inc. and Subsidiaries	University of Georgia Athletic Association, Inc.
Georgia State University Athletic Association, Inc.	University of North Georgia Real Estate Foundation, Inc. and Subsidiaries
Georgia State University Foundation, Inc.	UWG Real Estate Foundation, Inc.
Georgia Tech Athletic Association	VSU Auxiliary Services Real Estate Foundation, Inc.
Georgia Tech Facilities, Inc.	

This report includes our consideration of the results of the other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Report on Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying *Schedule of Findings and Questioned Costs*, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the State's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2023-005, 2023-006, and 2023-007 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2023-001, 2023-002, 2023-003, 2023-004, 2023-008, 2023-009, 2023-010, and 2023-011 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2023-002, 2023-003, 2023-004, 2023-006, 2023-007, 2023-008, 2023-009, and 2023-010. Additionally, if the scope of our work had been sufficient to enable us to express an opinion on the business-type activities and unemployment compensation fund, other instances of noncompliance or other matters may have been identified and reported herein.

State's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the State's response to the findings identified in our audit and described in the accompanying *Schedule of Findings and Questioned Costs*. The State's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Greg S. Griffin". The signature is written in a cursive style with a horizontal line at the end.

Greg S. Griffin
State Auditor

January 31, 2024



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON
INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable Brian P. Kemp, Governor of Georgia
and
Members of the General Assembly of the State of Georgia

Report on Compliance for Each Major Federal Program

Adverse, Qualified, and Unmodified Opinions

We have audited the State of Georgia's (State) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs for the year ended June 30, 2023. The State's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying *Schedule of Findings and Questioned Costs*.

Adverse Opinion on Unemployment Insurance Program (17.225)

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse, Qualified, and Unmodified Opinions" section of our report, the State did not comply, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Unemployment Insurance Program (17.225) for the year ended June 30, 2023.

Qualified Opinions on Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559, 10.582), Food Distribution Cluster (10.565, 10.568, 10.569), Aging Cluster (93.044, 93.045, 93.053), Low Income Household Water Assistance Program (93.499), Low-Income Home Energy Assistance (93.568), Social Services Block Grant (93.667), Block Grants for Community Mental Health Services (93.958), Block Grants for Prevention and Treatment of Substance Abuse (93.959), and Coronavirus State and Local Fiscal Recovery Funds (21.027)

In our opinion, except for the noncompliance described in the "Basis for Adverse, Qualified, and Unmodified Opinions" section of our report, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559, 10.582), Food Distribution Cluster (10.565, 10.568, 10.569), Aging Cluster (93.044, 93.045, 93.053), Low Income Household Water Assistance Program (93.499), Low-Income Home Energy Assistance (93.568), Social Services Block Grant (93.667), Block Grants for Community Mental Health Services (93.958), Block Grants for Prevention and Treatment of Substance Abuse (93.959), and Coronavirus State and Local Fiscal Recovery Funds (21.027) for the year ended June 30, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, based on our audit and the reports of other auditors, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying *Schedule of Findings and Questioned Costs* for the year ended June 30, 2023.

As stated in our report on the basic financial statements, we did not audit the financial statements of the State entities listed below nor did we audit compliance for the major federal programs or percentages of these federal programs at the State entities identified in the table on the following page.

AU Health System, Inc.	Georgia Tech Athletic Association
Augusta University Foundation, Inc. and Subsidiaries	Georgia Tech Facilities, Inc.
Augusta University Real Estate Corporation	Georgia Tech Foundation, Inc.
Augusta University Real Estate Foundation, Inc.	Georgia Tech Research Corporation
Augusta University Research Institute, Inc.	Kennesaw State University Foundation, Inc.
Employees' Retirement System of Georgia	Medical College of Georgia Foundation, Inc.
Georgia Advanced Technology Ventures, Inc. and Subsidiaries	Middle Georgia State University Real Estate Foundation, Inc. and Subsidiaries
Georgia Environmental Finance Authority	Teachers Retirement System of Georgia
Georgia Gwinnett College Foundation, Inc.	The University of Georgia Foundation
Georgia Housing and Finance Authority	University of Georgia Athletic Association, Inc.
Georgia Lottery Corporation	University of Georgia Research Foundation, Inc. and Subsidiaries
Georgia Ports Authority	University of North Georgia Real Estate Foundation, Inc. and Subsidiaries
Georgia Southern University Housing Foundation, Inc. and Subsidiaries	UWG Real Estate Foundation, Inc.
Georgia State Financing and Investment Commission	University System of Georgia Foundation, Inc. and Affiliates
Georgia State University Athletic Association, Inc.	VSU Auxiliary Services Real Estate Foundation, Inc.
Georgia State University Foundation, Inc.	
Georgia State University Research Foundation, Inc.	

The financial statements of the above mentioned State entities and the compliance for the federal programs/clusters identified in the table below were audited by other auditors whose reports, including reports on compliance and internal control over compliance, have been furnished to us. This report includes our consideration of the results of the other auditors' testing of compliance and internal control over compliance that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

State Entity	Assistance Listing Number(s)	Program or Cluster Title	% of Program or Cluster Audited by Other Auditors
Georgia Housing and Finance Authority	21.023	Emergency Rental Assistance Program	100%
	21.026	Homeowner Assistance Fund	100%
The federal award expenditures audited by Other Auditors comprise 1.2 percent of the State's total expenditures of federal awards.			

Basis for Adverse, Qualified, and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the State and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse, qualified, and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the State's compliance with the compliance requirements referred to above.

Matters Giving Rise to Adverse Opinion on Unemployment Insurance Program (17.225)

As described in the accompanying *Schedule of Findings and Questioned Costs*, the State did not comply with requirements regarding the Unemployment Insurance Program (17.225) as described in findings 2023-028, 2023-029, and 2023-030 for Eligibility and Special Tests and Provisions. Compliance with such requirements is necessary, in our opinion, for the State to comply with requirements applicable to that program.

Matters Giving Rise to Qualified Opinions on Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559, 10.582), Food Distribution Cluster (10.565, 10.568, 10.569), Aging Cluster (93.044, 93.045, 93.053), Low Income Household Water Assistance Program (93.499), Low-Income Home Energy Assistance (93.568), Social Services Block Grant (93.667), Block Grants for Community Mental Health Services (93.958), Block Grants for Prevention and Treatment of Substance Abuse (93.959), and Coronavirus State and Local Fiscal Recovery Funds (21.027)

As described in the accompanying *Schedule of Findings and Questioned Costs*, in findings the State did not comply with requirements regarding the following:

<i>Finding No.</i>	<i>Assistance Listing No. and Program (or Cluster) Title</i>	<i>Compliance Requirement</i>
2023-012	10.553, 10.555, 10.556, 10.559, 10.582 Child Nutrition Cluster	Reporting
2023-013	10.565, 10.568, 10.569 Food Distribution Cluster	Subrecipient Monitoring
2023-020	93.044, 93.045, 93.053 Aging Cluster 93.499 Low Income Household Water Assistance Program 93.568 Low-Income Home Energy Assistance 93.667 Social Services Block Grant	Reporting
2023-021	93.958 Block Grants for Community Mental Health Services	Period of Performance
2023-023	93.958 Block Grants for Community Mental Health Services 93.959 Block Grants for Prevention and Treatment of Substance Abuse	Reporting
2023-032	21.027 Coronavirus State and Local Fiscal Recovery Funds	Procurement and Suspension and Debarment

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the State's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2023-017, 2023-022, and 2023-025. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the State's response to the noncompliance findings identified in our compliance audit and described in the accompanying *Schedule of Findings and Questioned Costs*. The State's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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

We consider the deficiencies in internal control over compliance described in the accompanying *Schedule of Findings and Questioned Costs* in findings 2023-012, 2023-013, 2023-020, 2023-021, 2023-023, 2023-024, 2023-028, 2023-029, 2023-030, and 2023-032 to be material weaknesses.

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* in findings 2023-014, 2023-015, 2023-016, 2023-017, 2023-018, 2023-019, 2023-022, 2023-025, 2023-026, 2023-027, and 2023-031 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the State's response to the internal control over compliance findings identified in our audit and described in the accompanying *Schedule of Findings and Questioned Costs*. The State's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, aggregate discretely presented component units, each major fund (except the unemployment compensation fund), and aggregate remaining fund information, and we were engaged to audit the business-type activities and unemployment compensation fund, of the State as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated January 31, 2024.

We were engaged for the purpose of forming opinions on the financial statements that collectively comprise the State's basic financial statements. We have issued unmodified opinions for all opinion units, except for the business-type activities and unemployment compensation fund, on which we expressed no opinion.

As of the date of our audit report, the State's Department of Labor was unable to provide sufficient appropriate audit evidence for the balances and financial activity of the receivables and payables of the unemployment compensation fund. There was a lack of internal controls over benefit payments, and we were unable to obtain sufficient appropriate audit evidence to determine or verify by alternative means whether certain paid claims met eligibility requirements. Also, as of the date of our audit report, management was still in the process of determining the balance for receivables and related payables due to overpayments of certain unemployment insurance claims. The State's records do not permit us, nor is it practical to extend or apply other auditing procedures, to obtain sufficient appropriate audit evidence to conclude that the receivable and payable balances and revenues, expenses and related cash flows in the unemployment compensation fund were free of material misstatement. As a result of these

matters, we were unable to determine whether further audit adjustments may have been necessary in respect to the recorded or unrecorded receivables, payables, and the elements making up the statements of activities and cash flows.

The accompanying *Schedule of Expenditures of Federal Awards* is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied by us and other auditors in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, based on our audit, the procedures performed as described above, and the reports of the other auditors, except for the effect of the disclaimer referred to above, the *Schedule of Expenditures of Federal Awards* is fairly stated in all material respects in relation to the basic financial statements as a whole.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Greg S. Griffin". The signature is written in a cursive, flowing style.

Greg S. Griffin
State Auditor

March 21, 2024



Schedule of Findings and Questioned Costs

The *Schedule of Findings and Questioned Costs* (Schedule) was prepared in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule contains the following sections:

Section I - Summary of Auditor's Results

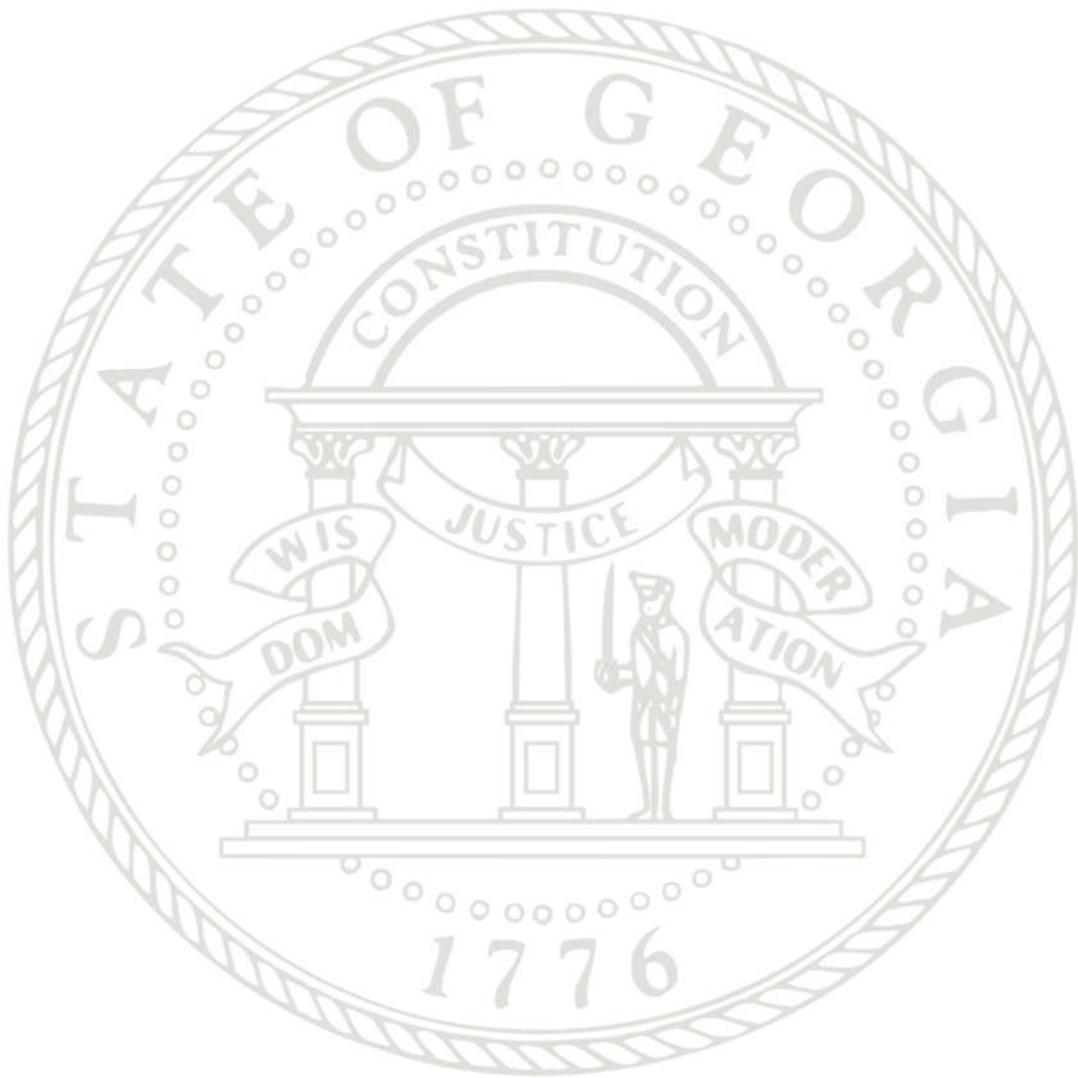
A summary of the results of our audit and a list of the State's major federal programs are presented in this section of the Schedule.

Section II - Financial Statement Findings

This section presents findings related to the financial statements, including any material weaknesses or significant deficiencies in internal control over financial reporting and noncompliance and other matters that are required to be reported in accordance with *Government Auditing Standards*. Financial statement findings are organized by State entity (entity number).

Section III - Federal Award Findings and Questioned Costs

This section presents federal award findings and questioned costs. Findings are reported for material weaknesses or significant deficiencies in internal control over compliance and material noncompliance with the compliance requirements that have a direct and material effect on each of the State's major federal programs and other findings and questioned costs that are required to be reported pursuant to Title 2 CFR 200.516(a). Federal award findings are organized by federal agency, State entity (entity number), federal program, and compliance requirement.



STATE OF GEORGIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SECTION I – SUMMARY OF AUDITOR’S RESULTS
 YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor’s report issued:

Governmental Activities; Aggregate Discretely Presented Component Units; Governmental – General Fund; Governmental – General Obligation Bond Projects Fund; Enterprise – Higher Education Fund; Enterprise – State Health Benefits Plan Fund; and Aggregate Remaining Fund Information	Unmodified
Business-Type Activities and Enterprise - Unemployment Compensation Fund	Disclaimer

Internal control over financial reporting:

- Material weakness(es) identified?
Yes
- Significant deficiency(ies) identified?
Yes

Noncompliance material to financial statements noted? Yes

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?
Yes
- Significant deficiency(ies) identified?
Yes

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

Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559, 10.582)	Qualified
Food Distribution Cluster (10.565, 10.568, 10.569)	Qualified
Coronavirus State and Local Fiscal Recovery Funds (21.027)	Qualified
Unemployment Insurance Program (17.225)	Adverse
Aging Cluster (93.044, 93.045, 93.053)	Qualified
Low Income Household Water Assistance Program (93.499)	Qualified
Low-Income Home Energy Assistance (93.568)	Qualified
Social Services Block Grant (93.667)	Qualified
Block Grants for Community Mental Health Services (93.958)	Qualified
Block Grants for Prevention and Treatment of Substance Abuse (93.959)	Qualified
All other major programs	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes

Dollar threshold used to distinguish between Type A and Type B programs: \$55,068,934

Auditee qualified as low-risk auditee? No

Identification of Major Programs:

The table on the following page lists the major programs in order by Assistance Listing number (ALN). For each cluster, the first ALN in the cluster designates its placement within the table.

STATE OF GEORGIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SECTION I – SUMMARY OF AUDITOR’S RESULTS
 YEAR ENDED JUNE 30, 2023

Major Programs

Federal Agency	Program or Cluster Title	ALN
U.S. Department of Agriculture	Child Nutrition Cluster	10.553, 10.555, 10.556, 10.559, 10.582
	Child and Adult Care Food Program	10.558
	Food Distribution Cluster	10.565, 10.568, 10.569
U.S. Department of Defense	National Guard Military Operations and Maintenance (O&M) Projects	12.401
U.S. Department of Justice	Crime Victim Assistance	16.575
U.S. Department of Labor	Employment Service Cluster	17.207.17.801
	Unemployment Insurance	17.225
U.S. Department of Transportation	Highway Planning and Construction	20.205
U.S. Department of the Treasury	Emergency Rental Assistance Program	21.023
	Homeowner Assistance Fund	21.026
	Coronavirus State and Local Fiscal Recovery Funds	21.027
U.S. Department of Education	Title I Grants to Local Educational Agencies	84.010
	Supporting Effective Instruction State Grants	84.367
	Education Stabilization Fund	84.425

STATE OF GEORGIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 SECTION I – SUMMARY OF AUDITOR’S RESULTS
 YEAR ENDED JUNE 30, 2023

Major Programs (continued)

Federal Agency	Program or Cluster Title	ALN
U.S. Department of Health and Human Services	Aging Cluster	93.044, 93.045, 93.053
	1332 State Innovation Waivers	93.423
	Low Income Household Water Assistance Program	93.499
	Child Support Services	93.563
	Low-Income Home Energy Assistance	93.568
	Community Services Block Grant	93.569
	Foster Care Title IV-E	93.658
	Social Services Block Grant	93.667
	Medicaid Cluster	93.775, 93.777, 93.778
	Block Grants for Community Mental Health Services	93.958
	Block Grants for Prevention and Treatment of Substance Abuse	93.959

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**FINANCIAL STATEMENT FINDINGS REPORTED UNDER
 GOVERNMENT AUDITING STANDARDS**

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¹The entity number represents the control number that was assigned to each State entity.

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STATEWIDE FINDING

2023-001 Improve Internal Controls over Financial Reporting

Internal Control Impact:	Significant Deficiency
Compliance Impact:	None
Repeat of Prior Year Finding:	2022-001, 2021-001

Description:

The State Accounting Office should improve controls over financial reporting to ensure the accuracy of the State's basic financial statements, including the note disclosures and required supplementary information.

Background Information:

The State Accounting Office (SAO) has continued to provide training on various financial accounting and reporting topics to internal staff and guidance to all State organizations through the issuance of accounting policies and procedures, meeting and training events, and detailed instructions for financial reporting forms. However, the utilization of year-end financial forms to gather information needed to prepare the State's financial statements, combined with other sources of information, and the extent of modification necessary to such information, results in a financial reporting process that continues to be highly complex and manual in nature, and therefore, susceptible to errors.

Criteria:

The SAO is responsible for establishing and maintaining a system of internal controls over the preparation of financial statements in accordance with generally accepted accounting principles (GAAP). The design and operation of the SAO's controls should allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements of the financial statements in a timely manner.

Condition:

Our review of the State's financial statements, including the note disclosures, revealed errors that were not detected by the SAO's review process. Some of the more significant items found were as follows:

- The spreadsheet used to compute net investment in capital assets for Governmental Activities included a figure that hadn't been revised for the present year, leading to a \$353,627,000 understatement in net investment in capital assets.
- An entry misclassified tax revenues by tax type in the amount of \$942,007,475. The error impacted only the Governmental Activities as tax revenues are reported as a single line in the Governmental Fund statements.
- Entries to record activity to the Custodial Fund contained errors which understated collections for local governments and distributions to local governments in the amount of \$3,242,175,817.

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- A reclassification entry erroneously debited the wrong revenue account, leading to an understatement of \$144,594,195 in sales and services within the Higher Education Fund.
- A reconciliation spreadsheet used by the SAO to confirm cash reporting discrepancies between agencies and the Office of the State Treasurer contained an error. This resulted in an adjusting journal entry that overstated cash and accounts payable by \$163,701,252 for the Georgia School Personnel Post-Employment Health Benefit Fund.
- The contractual commitments disclosed in the notes to the financial statements were not revised from the previous year's figures, causing an understatement of \$1,479,000,000.
- Numerous other misstatements and reclassifications were identified, affecting the basic financial statements, note disclosures, and supplementary information.

Cause:

The errors identified in the financial statements presented for audit indicate that the SAO's current processes and timeline for compiling that information does not allow sufficient time for analysis and review, which is critical to preventing or detecting and correcting significant reporting errors. Additionally, the SAO has experienced a significant amount of turnover over the last three years.

Effect:

Prior to adjusting the misstatements identified, the State's financial information contained significant errors. Weaknesses in the financial statement review process increase the likelihood of untimely detection and correction of errors in the *Annual Comprehensive Financial Report* (ACFR).

Recommendation:

The SAO should strengthen its financial statement preparation process by focusing on implementing preventative controls for areas that are highly manual in nature and more susceptible to the risk of a material misstatement. Where preventative controls are not cost effective, the SAO should implement additional and/or strengthen existing detective controls. In addition, the SAO should continue its efforts to ensure all of its designed controls are followed to detect and correct reporting errors in a timely manner.

Views of Responsible Officials:

We concur with this finding.

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STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH

2023-002 Strengthen Accounting Controls Overall

Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Repeat of Prior Year Finding:	2022-002

Description:

The Department of Community Health should strengthen internal controls over accounting and financial reporting processes and procedures to ensure the accuracy of the information it prepares for the State’s financial statements and note disclosures.

Background Information:

The Department of Community Health (DCH) is responsible for the administration and monitoring of the State of Georgia’s health care programs, including Medicaid, Peachcare for Kids, and the State Health Benefit Plan (SHBP). The DCH’s accounting office is responsible for the DCH’s financial reporting, including the accurate and timely entry and approval of financial transactions.

State organizations provide information to the State Accounting Office (SAO) to permit the proper accounting and reporting of financial information in the State’s *Annual Comprehensive Financial Report* (ACFR) and *Schedule of Expenditures of Federal Awards* (SEFA). The SAO has created several financial reporting forms to facilitate this process. State agencies, including the DCH, complete and submit the forms to the SAO as part of the annual reporting process. The DCH also prepares financial statements that are provided to the SAO for inclusion in the ACFR.

The SHBP is a division of the DCH. It serves as the state’s administrator of health insurance coverage for state employees, teachers, public school employees, retirees, former employees and covered dependents. CVS Caremark, Anthem and United Healthcare are third party administrators (TPA) contracted by SHBP. CVS Caremark administers pharmacy benefits while Anthem and United Healthcare provide medical services for the SHBP.

Criteria:

The DCH management is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting in accordance with generally accepted accounting principles (GAAP) and compliance with applicable statutes and regulations.

In addition, general ledger maintenance is crucial for accurate financial record-keeping. The DCH management is responsible for general ledger maintenance to ensure that financial transactions are recorded in a timely manner, to reconcile accounts regularly and to generate reliable financial statements. This ensures transparency, compliance with regulations, and facilitates effective decision-making by providing a clear overview of the agency’s financial health.

Further, pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-5B-3, the State Accounting Office (SAO) is to prescribe state-wide accounting policies, procedures, and

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practices and has developed the Statewide Accounting Policy Manual and Statewide Business Process Policies and Procedures to accomplish this directive. The DCH management is responsible for following these statewide policies and procedures, including the Bank Reconciliation Policy reflected within the Statewide Business Process Policies and Procedures, which states “It is the responsibility of each organization to reconcile all of their bank accounts at least monthly, and within 30 days upon receipt of the bank statement... Bank reconciliations should clearly show the balances being reconciled, including the details (and subsequent resolution) of all reconciling items.”

Lastly, the DCH utilizes a contractor to provide pharmacy and health care data details of the services provided by the TPAs. The TPAs provide weekly summarized invoices to the DCH for payment. The DCH is responsible for reconciling the SHBP claims data detail provided by the contractor to the weekly invoiced amounts provided by the TPAs.

Condition:

During our fiscal year 2023 audit, we identified deficiencies in internal controls relating to various accounting and reporting processes. The specific issues that we found are as follows:

Controls over general ledger maintenance. Our testing revealed several internal control issues with the reliability of the data reported on the general ledger. Some of the more significant items found were as follows:

- The DCH submitted 33 post-closing adjustments (PCAs) to adjust account balances and correct general ledger errors. These PCAs were made in addition to the adjustments that were necessary for financial statement preparation purposes.
- Our testing revealed inaccurate and unreliable amounts reported in numerous general ledger accounts. Balances dating back to fiscal year 2003 have been misreported in the general ledger. Four PCAs totaling \$3,754,567,553 were made to various cash, accounts receivable, accounts payable, unearned revenue, revenue and clearing accounts in an effort to make general ledger account balance corrections.
- The fiscal year-end bank reconciliations for the Administrative and Payroll Operating account, the Medicaid Pharmacy Disbursement account, the Medicaid Disbursement account and the Federal Funds Holding account reflected a post-closing adjustment (PCA) in the amount of \$332,729,524, \$(186,763,671), \$(147,416,073) and \$(163,036), respectively, to accurately present cash balances on the general ledger.
- Seven bank accounts were closed during fiscal year 2021. Related cash balances in excess of \$25 million dollars remained on the general ledger at year-end.

Controls over the bank reconciliation process. Our review of the fiscal year-end bank reconciliations revealed that seven reconciliations were not prepared or reviewed until October 31, 2023. Statewide accounting policies and procedures state that bank reconciliations should be completed within 30 days of receipt of the bank statement.

Unreconciled health benefit claims. Our testing revealed the SHBP claims detail provided by the contractor, did not reconcile to the invoiced amounts sent to the DCH by TPAs for payment. Variances of \$48,730,792 for CVS Caremark, \$20,558,188 for Anthem and

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\$1,402,290 for United Health Care were noted during the reconciliation of the claims detail provided by the contractor to the invoices received by the DCH.

Cause:

The DCH's failure to maintain an accurate general ledger and produce timely bank reconciliations at year end resulted from previous employees' lack of reconciliation over various accounts. These issues lead to inaccurate general ledger balances and required significant PCAs to produce reliable financial statements.

There is a difference between the date the claims are paid by the TPAs and the date they are invoiced to the DCH. This varies between the different TPAs and, at times, even within an individual TPA. There is a general rule of thumb that will apply to most claims, which is a two to three days' delay between TPA payment and the DCH being invoiced for those claims. The varying times between those two processes has made it difficult to reconcile each month's invoiced claims.

Effect:

The issues over the general ledger maintenance make the financial statement preparation process more difficult and increase the risk of inaccurate financial reporting. The need for numerous adjusting entries to correct errors after year-end close also affects the timeliness of reporting by SAO.

Further, without effective controls in place to reconcile the health benefit claims data to the invoices, the DCH cannot ensure the accuracy of the invoiced amounts that were paid throughout the year.

Recommendation:

The DCH should continue to strengthen controls over its general ledger maintenance by incorporating additional analyses and thorough reviews of information. Strong internal controls over the general ledger and financial reporting should diminish the need for numerous PCAs to correct accounting records at year-end and help ensure that the DCH's financial submissions are correct and accurately represent its operations to meet the State's financial reporting needs. We recommend that the DCH continue to commit resources to research and resolve old, inaccurate general ledger activity.

In addition, the DCH management should improve the bank reconciliation process by preparing bank reconciliations within the required timeframe. Further, the DCH should take steps to ensure that health benefit claims details are reconciled to the weekly invoiced summaries received from the TPAs.

Views of Responsible Officials:

We concur with this finding.

The Department of Community Health (DCH) concurs that there are significant prior year General Ledger (GL) adjustments that need to be made. All the issues mentioned in the finding, related to the GL are due to the prior year adjustments which are needed. Given the massive undertaking it takes to research and correct everything, it was not completed prior to the end of fiscal year 2023 reporting. DCH is working to complete all necessary adjustments for the fiscal year 2024 reporting period, and once completed, the issues related to the banking and GL will not remain.

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DCH would like to make a few clarifying comments for the readers of the finding to provide context:

- All amounts reported are materially correct, with the majority of the balances being supported by bank statement amounts or amounts provided by the Treasury and/or State Accounting Office.
- The \$3.75 billion amount mentioned above for four PCAs is an absolute value amount, not a netted amount between various accounts.
- The four amounts listed as adjustments to cash balances, in the third bullet of the section, were adjustments made between the different cash accounts and had no net effect on the overall cash balance.
- The balances that remain on the GL allocated to account numbers for closed bank accounts will be cleared when all of the prior year adjustments are finished.
- The unreconciled health benefit claims consist of claims in data provided by the Third-Party Administrators (TPAs) to DCH that are separate from the amount invoiced due to timing between when the claims are paid by the TPAs and when they are invoiced to DCH. Since there is a delay between the payment date and invoiced date, there will always be a slight variance. This year, the variance may be due to the timing of the report. Adjusting the date range may help with the variance size next year. It should be noted that DCH paid all amounts invoiced, and the invoiced amounts are the amounts that are reported on the financials, not the amounts from the claims data.

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STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH (*continued*)

2023-003 Continue to Strengthen Application Risk Management Program

Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Repeat of Prior Year Findings:	2022-003, 2021-003, 2020-004, 2019-006, 2018-006

Description:

The Department of Community Health should continue to strengthen controls over its application risk management program.

Background Information:

The Department of Community Health (DCH) relies extensively on automated data processing controls contained within computer systems and business processes of various third-party vendors to process payment claims for the Medicaid program. Internal controls over services provided by vendors and their related computer systems and business processes are essential for ensuring the security, confidentiality, availability, reliability, and integrity of Medicaid payment data.

As part of our fiscal year 2023 audit, we followed up on the DCH's efforts to implement corrective action plans in response to the prior year finding in which we reported the DCH did not have adequate controls in place over its application risk management program related to the claims and payment processing of Medicaid benefits. Although the DCH has not fully implemented all of the corrective action plans, we noted that ongoing efforts are being made.

Criteria:

Pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-25-4(a)(20), the Georgia Technology Authority (GTA) is to establish technology security policies, standards, and services to be used by all agencies. The DCH is responsible for establishing and maintaining an information technology (IT) risk management program as required by the following GTA policies and standards related to assessing and managing IT risks:

- Information Security Risk Management Policy (PS-08-031) – Each agency shall institute an organization-wide risk management approach to information security that assesses the risks (including the magnitude of harm that could result from the unauthorized access, use, disclosure, disruption, modification, or destruction) to information and systems.
- Risk Management Framework Standard (SS-08-041) – To adopt and implement a risk-based approach to information security and shall use the National Institute of Standards and Technology (NIST) risk management framework.
- Security Controls Reviews and Assessments Policy (PS-08.029.01) – To establish requirements for agencies to assess security controls for IT systems.

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- Outsourced IT Services and Third-Party Interconnections Standard (SS-08-044.01) – To establish requirements for agencies to ensure adherence to established security requirements by third-party IT service providers and/or interconnections.
- Information Security Control Policy (PS-17-001) – To improve how security controls are managed within the State’s shared-service environment and third-party service providers.
- Information Security Control Standard (SS-17-001) – Agencies, Third-Party Service Providers, and Service Integrators operating in a shared-service environment are responsible for ensuring that applicable NIST 800-53 (rev. 4) security controls are implemented and operated effectively.

Additionally, as a recipient of federal awards, the DCH is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Further, the DCH is required to conduct periodic risk analyses to ensure that appropriate, cost-effective safeguards are incorporated into new and existing systems when significant system changes occur. The DCH is also responsible for establishing and maintaining a system security plan and performing biennial reviews of systems involved in the administration of U.S. Department of Health and Human Services programs in accordance with Title 45 CFR section 95.621(f).

An effective risk management program should also include elements listed below in order to reduce the risk of error, misuse, or fraud:

1. Policies and procedures designed to address security of the physical location of resources, equipment, software and data, telecommunications, and personnel;
2. Disaster recovery and business contingency plans;
3. Emergency preparedness; and
4. Review and monitoring of complimentary user entity controls as defined by service organizations.

Condition:

Our review of the DCH’s risk management program related to automated data processing systems revealed the deficiencies described below.

Risk Analysis:

We noted risk is assessed for the Medicaid Management Information System (MMIS); however, a formal risk analysis process has not yet been established and does not include all data processing systems for the Medicaid program.

System Security Reviews (SSRs):

While the DCH stated that System and Organizational Controls (SOC) Type II reports and the related complementary user entity controls (CUECs) are obtained and reviewed on an annual basis, there was no documented evidence that these reviews were taking place. In addition, we

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noted that assessments to determine whether controls are in place, operating effectively, and successfully mitigating the DCH's risks were not being performed.

Systems Security Plans (SSPs):

The DCH has formally documented a SSP for one of its automated data processing systems; however, the plan has not been approved by management.

Policies and Procedures:

We noted that all security and privacy policies and procedures requested for review have been formally developed. However, the policies and procedures are in the process of being submitted to leadership for final approval.

Cause:

The DCH did not have sufficient resources needed in order to address all noted deficiencies within the current fiscal year.

Effect:

The lack of a formal IT risk management program results in noncompliance with the applicable state and federal requirements and exposes the DCH to unnecessary risk of error, misuse, fraud, or loss of data from both internal and external forces which could impact the integrity and reliability of data used for the claims and payment processing of Medicaid benefits.

Recommendation:

The DCH should continue to allocate necessary resources to implement a formal risk management program to allow management to gain reasonable assurance the DCH will achieve its agency and program objectives and comply with operational, financial reporting, and compliance requirements. An effective risk management program should, at a minimum, address Risk Analysis, SSRs, SSPs, and Security and Privacy Policies and Procedures.

The DCH should also review and assess SOC reports and the CUECs expected to be in place at the DCH and develop a process for tracking the results of these reviews.

Views of Responsible Officials:

DCH agrees with the finding.

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STATE ENTITY: DEPARTMENT OF HUMAN SERVICES

2023-004 Improve Internal Controls over Cash and Clearing Accounts

Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Repeat of Prior Year Finding:	2022-005

Description:

The Department of Human Services should improve internal controls over cash and clearing accounts operations.

Background Information:

The Department of Human Services (DHS) delivers a wide range of services designed to promote self-sufficiency, safety and well-being for all Georgians. In delivering these services, the DHS is tasked with managing centralized bank accounts associated with the main DHS office and decentralized bank accounts at the regional Division of Family & Children Services (DFACS) offices across the State of Georgia. In addition, the DHS is responsible for documenting internal controls over these bank accounts. The design and operation of the DHS's internal controls over cash accounts should ensure compliance with applicable statewide policies and the accurate and complete reporting of cash balances in its financial statements.

As part of our fiscal year 2023 audit, we followed up on the DHS's efforts to implement a corrective action plan in response to the prior year findings in which we reported that DHS should improve internal controls over cash and clearing account operations. However, the DHS was unable to fully implement their corrective action plan prior to fiscal year-end.

Criteria:

Pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-5B-3, the State Accounting Office (SAO) is to prescribe state-wide accounting policies, procedures, and practices and has developed the Statewide Accounting Policy Manual and Statewide Business Process Policies and Procedures to accomplish this directive. The DHS management is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable laws and regulations, as well as statewide policies and procedures, including the following prescribed by the SAO:

- **Business Process Policies and Procedures: Bank Reconciliation Policy** – It is the responsibility of each organization to reconcile all of their bank [accounts] at least monthly, and within 30 days upon receipt of the bank statement... Bank reconciliations should clearly show the balances being reconciled, including the details (and subsequent resolution) of all reconciling items.
- **Business Process Policies and Procedures: Bank Administration Policy (CM-100002)** – The Bank Administration business process consists of two separate activities. First, an agency must request approval from the State Depository Board before opening a depository account via the Office of Treasury and Fiscal Services (OTFS). Secondly, if the request is approved, the agency shall contact the State Accounting Office (SAO) to add the banking information into PeopleSoft Financial System, to modify existing bank

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information relating to the bank, bank account, contacts, or other information necessary to process and monitor the agency's bank account.

- Accounting Policy Manual: Control/Clearing Accounts – Balancing Requirements Policy and Procedure – At a minimum, clearing accounts should equal zero by fund type and organization.

Condition:

Auditors identified a population of 22 centralized and 267 decentralized bank reconciliations for testing. All 22 of the centralized reconciliations were selected for review by the auditors. Of the 267 decentralized bank reconciliations, 16 were selected for review as individually significant items and an additional four were randomly selected for review using a non-statistical sampling method. The selected reconciliations were tested to determine if reconciliations were performed in a timely manner, reconciling items were resolved appropriately, and activity was recorded appropriately on the general ledger. The following deficiencies were identified:

- Bank reconciliations for four of the 22 centralized bank accounts reviewed were not prepared at least monthly and within thirty days of receipt of the bank statement. None of the four accounts were reconciled during fiscal year 2023. In addition, two of these accounts had not been reconciled since calendar year 2021. Further, one centralized bank reconciliation was not approved within thirty days of receipt of the bank statement.
- Of the 20 decentralized bank reconciliations reviewed, five bank reconciliations were not approved.
- Other cash reconciling items, which are recorded in the asset and liability clearing accounts, were not resolved monthly, as required.

Cause:

Through discussion with management, high staff turnover caused delays in performing monthly bank reconciliations and contributed to the accumulation of unresolved reconciling items, including bank activity that had not been recorded on the general ledger promptly.

Effect:

The inability to maintain an effective bank account reconciliation process increases the risk of misstatement due to fraud and the possible misappropriation of the DHS's assets.

Recommendation:

The DHS management should improve the bank reconciliation process by preparing bank reconciliations within the required timeframe and continuing to monitor the status of outstanding reconciling items. More well-trained staff should be allocated to complete the investigation and correction of all current year significant reconciling items by fiscal year-end.

Additionally, we recommend that the DHS keep a monthly tracking log that includes a listing of all bank accounts, date of receipt of the bank statements, date the reconciliation was performed, who completed the reconciliation, and who reviewed and approved the reconciliation.

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Views of Responsible Officials:

We concur with this finding. The Georgia Department of Human Services (DHS) has instituted a bank reconciliation completion and approval tracking list. The status of the reconciliations is reported on a regular basis to the DHS CFO.

DHS is utilizing third-party resources to move its account reconciliation process to a current state.

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STATE ENTITY: DEPARTMENT OF LABOR

2023-005 Strengthen Accounting Controls Overall

Internal Control Impact:	Material Weakness
Compliance Impact:	None
Repeat of Prior Year Findings:	2022-006, 2021-006, 2020-008, 2020-009

Description:

The Georgia Department of Labor should improve controls over financial reporting to ensure the financial information submitted to the State Accounting Office for inclusion in the State’s financial statements is timely, accurate and complete.

Background Information:

The Georgia Department of Labor (DOL) is responsible for the administration and monitoring of Georgia’s unemployment insurance (UI) programs, including the collection of unemployment premiums from employers, the payment of unemployment insurance benefits to claimants, and conducting audits and investigations of premiums and benefits to ensure they are properly paid. The DOL’s Financial Services Section is responsible for all of the DOL’s financial reporting, including the accurate and timely entry and approval of financial transactions.

Annually, the State of Georgia (State) issues an *Annual Comprehensive Financial Report* (ACFR) designed to provide a general overview of the State’s finances for all of the State’s citizens, taxpayers, customers, investors, and creditors. The report seeks to demonstrate the State’s accountability for the money it receives. The DOL is part of the primary government as presented in the ACFR. While the State Accounting Office (SAO) has been tasked with consolidating the financial information from organizations within the reporting entity, the DOL must do its part to ensure the information that is reported to SAO to include in the ACFR is complete, accurate, appropriately presented and provides adequate disclosure of key financial issues.

The purpose of our audit work was to determine whether the DOL had adequate internal controls in place during fiscal year 2023 over collecting UI taxes, adjudicating claims and processing of UI benefit payments, and whether it recorded the UI financial transactions accurately. Further, testing procedures were performed over material account balances, including Accounts Receivables, Benefits Payable, Cash & Cash Equivalents, UI Tax Revenue, and UI Benefit Payments, to determine whether the DOL accurately reported its financial information to the SAO for inclusion in the ACFR.

Criteria:

The DOL is responsible for maintaining a system of controls over financial reporting in accordance with generally accepted accounting principles (GAAP). The design and operation of the DOL’s controls should allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements of the financial statements in a timely manner. Further, the control structure should enable the DOL to provide accurate and timely information to be reported in the State’s ACFR and Schedule of Expenditures of Federal Awards (SEFA).

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Proprietary Fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows. Federal financial assistance is considered earned in the fiscal year in which eligibility requirements imposed by the grantor have been met. Specifically, at year-end, all benefit claims incurred by the DOL during the fiscal year but paid subsequent to fiscal year-end should be recorded in the current fiscal year as an expense and payable. A corresponding federal revenue and receivable should also be recorded in the same amount for the associated federal financial assistance.

Condition:

During our fiscal year 2023 audit, we identified material weaknesses in internal control relating to the recording and reporting of UI benefit payments. These deficiencies resulted in errors and omissions in the DOL's financial reporting for inclusion in the ACFR. Of particular importance, we found that the DOL did not verify and reconcile data used to record financial statement transactions and adjustments and failed to accurately record canceled benefit payments that were expensed in prior reporting periods.

The specific issues that we found are as follows:

Lack of controls over the payment of benefits. Our audit of the Unemployment Compensation Fund (UCF) included a review of benefit payments related to regular UI and COVID related UI programs. Auditors identified a population of 1,026,209 benefit payments and selected 12 individually significant items as well as 60 randomly selected items for testing using a non-statistical sampling method. Our testing revealed the following issues:

- Claims were submitted by a fraudulent employer in 13 instances.
- The claimant did not self-certify that they are able to work, available for work, and actively seeking work each week they claimed benefits in 18 instances.
- In five instances claimants of the Pandemic Unemployment Assistance (PUA) program did not provide proof of wages or income.

Upon performing our testing, we were also made aware of a listing of over 205,473 claimants who had previously received benefit payments, either in the current year or in prior years, that required a subsequent review of proof of employment and/or wages, which had not yet been completed by June 30, 2023. If, in completing this review, it is determined that a claimant's payments were inappropriate and/or inaccurate, the DOL would be required to establish an overpayment to initiate the collection of the improper payments. However, as of the end of audit fieldwork, the DOL had not provided a plan or timeline for the completion of these reviews.

Additionally, during our testing, auditors noted that Employer-Filed Claim Fraud Stops had been internally identified and applied by the DOL for thirteen claimants and nine employers. In these instances, the employer submitted a claim on behalf of the claimant for several weeks at one time and the claims were paid out for all weekending dates submitted. After a few days, the DOL flagged the associated claimant and employer to prevent subsequent payments from being released. Based upon this information, auditors, then, reviewed the listing of benefit payments made during the fiscal year and determined a total of \$15,207,785 in benefits were paid to 940

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claimants by the nine employers who had initially been identified as having Employer-Filed Claim Fraud Stops. Of these payments, \$15,108,623 were for weekending dates prior to July 1, 2022 but submitted after July 1, 2022.

Moreover, after further review of the benefit payment file, we noted employer-filed claims were submitted by 1,828 employers for 33,704 individual claimants and totaled \$53,919,919. Of these payments, \$27,913,431 were for weekending dates in prior years. While we did not conclude that all payments were fraudulent, the payments are considered improper as the DOL did not require employees to self-certify that they were able to work, available for work, actively seeking work each week they received benefits, and/or report any wages or income.

Furthermore, performing our testing, we reviewed listings of claimants that received PUA payments since the inception of the program and did not submit proof of documentation substantiating employment, self-employment, or the planned commencement of employment or self-employment. We determined as of fiscal year 2023, 69,664 claimants who have received \$708,682,828 in payments have not yet provided documentation, which the DOL had set an August 14, 2021 deadline for claimants to submit. If it is determined that a claimant's payments were inappropriate and/or inaccurate, the DOL would be required to establish an overpayment to initiate the collection of the improper payments. In addition, any claimant that is determined to be ineligible for the PUA payment would also be ineligible for any additional Federal Pandemic Unemployment Compensation (FPUC) or Lost Wages Assistance (LWA) payment that was received for those same weekending dates and the DOL would be required to establish an overpayment on these additional ineligible payments.

Inadequate controls over the reporting of uncollected overpayments. Auditors requested transaction-level data to support overpayment receivable amounts reported per the financial statements. While the DOL provided a listing of overpayment cases and a reconciliation two months after initially requested, the amounts reflected on the listing did not agree to amounts reported on the financial statements or reconciliation. Furthermore, auditors inquired if overpayment data in the system of record was reconciled to the billing system and the DOL stated they did not perform such reconciliation.

Lack of controls over financial reporting. The DOL did not use transaction-level data to record amounts to the general ledger, financial statements, or to make financial statement adjustments. The financial statement preparer relied on summary level reports from the system of record and the Information Technology (IT) Department and did not review or reconcile transaction-level information prior to creating the financial statements.

The DOL did not provide complete financial statements or the supporting documentation to the DOAA by the requested due date of September 22, 2023. The DOL provided incomplete financial statements and inadequate supporting documentation on September 20, 2023. This initial submission did not include activity related to uncollected overpayment receivables, federal and COVID related accruals for benefit payments, complete reimbursable employer accounts receivable or the revenues or expenditures related to these receivables or payables.

The final financial statements were submitted to the DOAA and SAO on October 16, 2023 and contained material errors in accounts receivables, unearned revenues, current revenues and expenditures. The amounts reported could not be verified or corrected in a reasonable amount of time to allow for adjustments to be made and audited in order to meet the deadline SAO had established for the ACFR.

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The following issues were noted when reviewing the final submitted financial statements and supporting reports:

- The accounts receivable, unearned revenue and revenue accounts related to contributory employer activity were overstated due to the account balance incorrectly applying the adjustments in the reports used to record the activity on the general ledger. During the review of these accounts the auditors noted that employers had both receivable and unapplied credit balances (unearned revenue) at year end, these accounts should have been netted by employer, when applicable. In addition, when attempting to validate the supporting documentation for the accounts receivable the auditor reviewed 11 employer records. It was determined that three of the reviewed employer tax files, totaling \$7,986,539 had tax rate adjustments applied to their accounts which should have reduced the amount owed, but instead the account balance increased by the adjustment. Based on this review the auditors were unable to test these accounts and deemed the accounts receivable and unearned revenue accounts to have material errors.
- The DOL only provided data for receivables related to reimbursable employers up to March 2023 and could not provide transaction-level data to support the full year of activity.
- Benefit expense for UI claimant activity was understated due to the cancellation of a significant amount of both regular UI and COVID related current year and prior years' benefit payments. The DOL recovered the total award on debit card payments from the vendor for cards that were never claimed by beneficiaries. The benefits that related to prior years should have been recognized as an adjustment to Beginning Net Position and not to the current year benefit expense. The estimated adjustment was \$150,923,290.
- Benefit expense for UI claimant activity was decreased by \$175,000,000 for a cash receipt, but no documentation was provided to support this UI Trust Fund bank cash receipt.
- Reimbursable employers benefit expenses included both current year and prior year activity due to the DOL not consistently billing reimbursable employers on a timely basis. In most cases, the DOL bills five months after a quarter ended. Both August 2022 and November 2022 invoices contained prior year activity that as recorded as current year expense on the general ledger. The DOL did not consider the significance of the prior year amounts and reported the entire activity in the current fiscal year.
- Revenue awaiting distribution account was used to record various receipts during the year instead of posting to the actual revenue accounts.

Inadequate controls over statewide reporting requirements. The SAO actively engaged with the DOL throughout the fiscal year working to set up more targeted deadlines for submitting financial information for the ACFR and following up on identified obstacles. Even with these efforts, the DOL did not meet the agreed upon deadlines, submitted multiple versions of the financial statements, which were deemed to be incomplete and inaccurate by the auditors. The DOL also consistently provided requested documentation to the Department of Audits & Accounts (DOAA) more than two weeks after the agreed upon due date or did not provide the requested information.

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Cause:

While the DOL was unable to provide a cause for the improper payments that were not related to employer-filed claims, it was noted that the DOL management implemented a flawed employer-filed claim process that did not allow for the monitoring of the employees' certification of their ability to work and wages earned. In addition, internal controls were not implemented to identify potential fraud schemes prior to the initial benefit payment being disbursed.

The DOL did not have established procedures to record overpayment receivables, net of applicable allowance for doubtful accounts, in the financial statements and to reconcile overpayment information in the legacy IT system to subsidiary accounts.

The DOL operates with a legacy Unemployment System that was implemented in 1982. Due to the limitations of the legacy system, the DOL has difficulty obtaining and providing detailed transaction data by established deadlines. Most of the report requests must be completed by skilled programmers. The limited number of these skilled programmers on staff has a direct impact on DOL's ability to obtain detailed financial data in a timely fashion. Additionally, the system does not always capture data in the singular fashion that is needed by DOL to accurately create and support DOL's financial statements.

Because financial accounting and reporting standards are constantly evolving and have become more complex in recent years, it has become more difficult for staff who function in a split operations and financial reporting capacity to keep up-to-date on current standards. The DOL's lack of staff with familiarity of financial reporting requirements contributed to the numerous issues encountered during the audit, as well.

The DOL did not have established procedures to determine the proper timing for reporting and recording benefit payment amounts for UI programs, including additional funding received as a result of the COVID-19 pandemic. In addition, the DOL bills reimbursable employers on a quarterly basis for benefit charges and at the time of financial reporting, the DOL had not yet billed reimbursable employers for the final quarter of the fiscal year. The DOL Finance Department used summary-level reports provided by the IT Department to record adjusting entries for receivables on the financial statements and did not use transaction-level data associated with receivables and benefit charges to reconcile the amounts recorded on the financial statements.

Effect:

Overall, the DOL's records did not permit the auditors to obtain sufficient, appropriate audit evidence to conclude that the receivable, revenue, unearned revenue, expense, and payable balances reported in the UCF within the ACFR, as of June 30, 2023, were free of material misstatement. Further due to the uncertainty surrounding these balances, we are disclaiming the State's fiscal year 2023 financial statements related to UCF.

Strong financial accounting internal controls are necessary to ensure that UI balances are accurate, free of material misstatement, supported by sufficient, appropriate evidence, and reported accurately on the State's financial statements. Because the UI Program and its related activities are material to the State's financial statements, errors related to the program can negatively affect the auditor's opinion on the State's financial statements, as they did for fiscal year 2023.

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Additionally, the long-term implications of modified opinions can affect the State's borrowing ability, its bond rating, and impact other fiscal responsibilities.

Recommendation:

The DOL should strengthen internal controls over accounting for UI benefits payments by:

- Establishing a timeframe for resolving the backlog of potential overpayments for any benefits that were paid in error or due to fraud.
- Developing sufficient documentation or audit trails to follow the life cycle of receivables, from identification to collection or write-off.
- Developing and implementing an adequate communication process between its UI Program staff, IT staff, and accounting staff to consider the impact of program staff decisions on the DOL's accounting records and the State's financial statements, and to ensure that transactions are properly recorded.
- Strengthen policies and procedures over the year-end reconciliation and review of financial statement balances to help ensure the balances are recorded accurately and financial information is reported to the SAO in a timely, complete, and accurate manner for compilation of the State's ACFR.
- Implementing, at a minimum, a quarterly reconciliation process for employer accounts receivable and unapplied credit balances to reconcile the transaction level data contained in the data files to employer balances within the system.
- The DOL's Financial Services Section should consider creating a dedicated financial reporting resource with appropriate knowledge and experience to assist with the accounting and financial reporting functions throughout the various divisions, including researching accounting issues, educating staff, coordinating with SAO, and preparing required year-end financial information for GAAP reporting.

Views of Responsible Officials:

We concur with this finding.

Inadequate controls over the reporting of uncollected overpayments.

Overpayment Data Not Reconciled

The Department concurs with this finding and offers the following response:

GDOL Response: The current unemployment system is aged and distressed. GDOL's limited technology resources will hinder our ability to update our current system to perform reconciliation between the multiple tools used to perform different functions. Therefore, we acknowledge that this finding may persist until a system-wide resolution is implemented in the new modernized UI system.

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DOAA Recommendation – Overpayment Timeline

GDOL acknowledges DOAA’s recommendation and offers the following response:

GDOL Response: The Department has a significant number of pending and potential overpayment investigations that may result in either a non-fraud or fraud determination. We are utilizing merit and temporary staff to maximize productivity by conducting fact-finding interviews, assessing case details, creating overpayments in the system, and making overpayment determinations. The statutes provide that an overpayment be established up to four years after such occurrence, act, or omission. Additionally, we have the legal authority to recover overpayment debts within seven years from the release date of the notice of determination and overpayment by the department. Investigations for potentially fraudulent overpayments and potential overpayments detected outside of the crossmatch process are manually processed by staff. This includes entry to create the overpayment in the system and creation of the overpayment determination. USDOL prohibits the automation of making fraudulent determinations. Such investigations and determinations must be performed by staff. Unemployment Insurance Program Letter 01-16 states “in order to be eligible to receive administrative grants, a state must do the following in context of identifying and establishing improper payments...continue to make timely UC payments (if due) and wait to commence recovery of overpayments until an official determination of ineligibility is made...”

The current unemployment system is aged and distressed. GDOL’s limited technology resources will hinder our ability to update our current system. Therefore, we acknowledge that this finding may persist until a system-wide resolution is implemented in the new modernized UI system.

GDOL has procured a vendor to build and implement a modernized UI system slated to be launched in 2026. We will continue to utilize available resources to investigate and establish overpayments in the legacy system as quickly as possible and will continue to do so within the program parameters in the new system.

Inadequate controls over statewide reporting requirements.

Improper benefit payments-Employer-filed Claims

GDOL concurs with this finding and offers the following response:

GDOL Response:

- The Employer Filed (Partial) Claims (EFC) program originated in the late 1960’s and was designed to allow employers with short-term, temporary periods of lack of work for their employees to retain their workforce when work resumes. This is a program that many large manufacturers in Georgia rely on when they have temporary plant shutdowns and have for decades. When GDOL has attempted in the past to limit this program, we have met strong resistance from Georgia’s manufacturers. This program optimizes our ability to process and pay mass numbers of claims more quickly, such as what occurred at the beginning of the pandemic.
- EFCs may be filed by an employer for any complete pay-period week during which an otherwise full-time employee works less than full-time, due to lack of work only, and

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earns an amount not exceeding his/her unemployment insurance weekly benefit amount. Such claims shall not be submitted or allowed for vacation days regardless of whether such vacation days were requested by the employee or established by the employer.

- Effective March 19, 2020, a temporary, Emergency Rule 300-2-4-05(1), containing Rule 300-2-4-.09(1) was signed which required employers to electronically submit EFCs on behalf of their employees whenever it is necessary to temporarily reduce work hours or there was no work available for a short period due to the pandemic. Employers were allowed to file such claims for full and part-time employees whose earnings had been reduced. In July 2020, the Rule was sunset and employers were no longer required to file EFCs.
- By electing to submit EFCs on behalf of the individuals, the employer is responsible for attesting by an affidavit to the employment status and weekly earnings of the individual for the EFC submitted. The affidavit certifies that the employer has obtained earnings from other employment as well as other requirements that must be completed before EFCs can be entered or uploaded for their employees.
- Individuals for which EFCs are submitted are considered to be still attached to the employer and are exempt from the requirement to register for employment services per Georgia Employment Security Law Rules 300-2-4-.02. Such individuals are not required to be nor certify on a weekly basis to be actively seeking work.
- Effective December 6, 2021, the EFC process was revised to require individuals (employees) to complete an EFC profile to include a real-time identity verification before payments can be made. Employers are responsible for submitting the request for the payment to certify to the individual's employment status, but the individuals must certify their identity and personal information for the claim to be processed. Employees are notified when a claim is filed on their behalf and provided instructions for their portion of completing the EFC process. The MyUI Customer Portal dashboard provides all the EFC correspondence sent to the individual as well as the status of the profile setup and identity verification.
- Before the implementation of the EFC profile requirement, GDOL utilized the Social Security Administration (SSA) crossmatch and Systematic Alien Verification for Entitlement (SAVE) verification processes to verify the identity of claimants where employers submit claims on their behalf.
- When we identify employer fraud schemes, we follow the guidance issued by the United States Department of Labor (USDOL) and collaborate with the United States Department of Labor Office of Inspector General (OIG) to investigate these cases.
- The law requires benefit payments to be made timely based on available information until evidence is found to show the individual was not entitled to receive them. Employers suspected to be fraudulent are reviewed immediately upon detection. If determined to be fraudulent, the account is voided and closed. The next step is for the system to run a process to identify all claims filed under the fraudulent employer account and impose the fraud stop. When payments were released, the employers were not suspected to be fraudulent. Payments were not released after the fraud stop was

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imposed. For the instances cited, the fraud stop was placed on eleven of the claims after payments were released and on two of the claims on the same day after the payments were released.

- We recognize it is a best practice to limit the backdating of claims and customarily that is the case. During the pandemic there were extenuating circumstances, therefore executive leadership exercised the authority to waive the limitation which allowed employers to request payments for weeks retroactively which may include prior year claims. We believe this decision was consistent with the statutory and regulatory authority granted the agency and, therefore such payments do not constitute "improper" payments.
- Effective June 29, 2023, GDOL implemented additional employer-filed claims safeguards and security measures to reflect amended Georgia Employment Security Rule 300-2-4-.09. Employers must now meet the following conditions to submit Employer-Filed Partial Claims on behalf of their employees:
 - Employer accounts must have been registered within the past five years.
 - Employers must be current on all quarterly tax and wage reports.
 - Employers must be current on all quarterly contribution taxes, assessments, penalties, and interest.
 - The week-ending date on employer-filed claims cannot be older than 30 days.

The amended Georgia Employment Security Rule also clarifies that part-time employees are not eligible for Employer-Filed Partial Claims.

We acknowledge the FY 2021 state audit recommendations to add the self-certification. However, the current unemployment system is aged and distressed. GDOL's limited technology resources will hinder our ability to update our current system to satisfy the state audit's recommendation. Therefore, we acknowledge that this finding will persist until a system-wide resolution is implemented in the new modernized UI system. GDOL will include a self-certification process for employer-filed claims in the new solution.

Improper Payments – PUA payments

The Department concurs with this finding and offers the following response:

GDOL's Response:

GDOL's current UI Information Technology (IT) system was developed in 1982 using mainframe "legacy" technology. Due to the system's age and other constraints, many automated processes and corrections cannot be fixed and/or easily or quickly implemented. As such, many processes must be handled manually by staff. This includes reviewing the enormous workload of PUA proof documents submitted to determine the validity and eligibility for each PUA claim. Based on the vast workload volume and limited staff resources to complete this task, GDOL has been unable to quickly complete this manual review to correct the finding. We will continue to process the work items and take the appropriate actions to resolve them by creating overpayments and releasing determinations, as appropriate. It is anticipated this manual review of the backlog will continue with an expected completion date of December 2026. The

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modernized UI system will include controls over eligibility determination for current and future unemployment programs.

Lack of controls over financial reporting

Reimbursable employer billing

The GDOL disagrees with this finding and offers the following reasons:

- As stated in the U.S. Department of Labor’s Comparison of State UI Law 2023, states bill reimbursing employers at the end of each calendar quarter or some other period determined by the state.
- Reimbursable Billing invoices reflect payments and account adjustments transacted during the quarter. This could include current and previous claim years. For example, benefit payments and overpayment recoveries transacted from January 1 through March 31 will reflect when the billing cycle is run for the first quarter even though the bills will run during the third quarter. Subsequent transactions will be reflected in the quarterly bill for the reporting period.
- Our current system does not have the capability for real-time charging/billing. Charging is performed in arrears. Charges run during the week of the 20th of the month following the end of the subsequent quarter (i.e. 2ndQ 2023 runs the week of the 20th of October 2023- Reimbursable Bills are sent after charges are loaded).

USDOL provides guidance and recommended procedures for billing but does not dictate a frequency or cadence for performing them.

DOAA Recommendation – Quarterly Reconciliation Process

GDOL acknowledges DOAA’s recommendations and offers the following response

The current unemployment system is aged and distressed. GDOL’s limited technology resources will hinder our ability to update our current system. Therefore, we acknowledge this finding may persist until a system-wide resolution is implemented in the new modernized UI system.

Auditor’s Concluding Remarks:

We reaffirm our finding and will review the status of the finding during our next audit.

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STATE ENTITY: DEPARTMENT OF LABOR (continued)

2023-006 Improve Controls over State Revenue Collections

Internal Control Impact: Material Weakness
Compliance Impact: Material Noncompliance

Description:

The Georgia Department of Labor should improve controls over state revenue collections to ensure amounts are remitted to the state treasury as required.

Background Information:

Revenue measures enacted by the Georgia General Assembly have directed the Georgia Department of Labor (DOL) to collect three primary sources of revenue for the State of Georgia. As these sources of taxes, fees or assessments have been authorized by *Official Code of Georgia Annotated* (OCGA) statutes, the amounts collected are clearly required to be paid into the general fund of the state treasury. An overview of the revenues authorized to be collected by DOL during the period of our investigation are as follows:

- Administrative Assessment - OCGA 34-8-182 authorizes the commissioner of DOL to collect the Administrative Assessment as provided in OCGA 34-8-180. The Administrative Assessment was originally established in 1987 when the General Assembly passed HB11 to provide for a period of five years an administrative assessment on wages of certain employers. The 1987 legislation set the Administrative Assessment at 0.06% on all specified wages and included a repeal date of March 31, 1992. Over the years, the statute has been amended to extend the repeal date on numerous occasions as well as modify the assessment percentage. Effective January 1, 2023, the authorization to collect the Administrative Assessment was repealed.
- Penalties and Interest – OCGA 34-8-92 states that “all fines, penalties, and interest collected under the terms of this chapter shall be paid into the state treasury. The General Assembly shall be authorized to appropriate to the Commissioner all such funds so raised and deposited into the state treasury, which shall be payable upon requisition of the Commissioner.”

Criteria:

OCGA 45-12-92 provides that State agencies “charged with the duty of collecting taxes, fees, assessments, or other moneys, the collection of which is imposed by law, if required, shall pay all revenues collected by them into the state treasury on a monthly basis on or before the fifteenth day of each month for the immediately preceding month’s collections, according to such rules and regulations as may be prescribed by the Office of Planning and Budget. No allotment of funds shall be made to any budget unit which has failed to comply with this Code section.”

The Department of Audits and Accounts has consistently relied on the legal conclusions of Attorney General Opinion 77-77 when questions arise regarding the retention of funds collected by State Agencies. This official opinion differentiates those revenues an agency may retain versus those revenues it must remit to the state treasury. Generally, this opinion states that all funds collected by a State Agency must be remitted to the state treasury unless it meets one of

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five categories of exception. The three sources of DOL revenue do not meet any of the exceptions.

Condition:

Beginning in fiscal year 2014, DOL stopped remitting the entirety of the Unemployment Insurance Administrative Assessment funds it collected pursuant to OCGA 34-8-182. From fiscal year 2014 through fiscal year 2023, DOL collected Administrative Assessment funds in the amount of \$244,871,051.30 but only remitted \$224,041,436.77 to the state treasury, leaving an unremitted balance of \$20,829,614.53.

Beginning in fiscal year 2016, DOL began retaining all of the Unemployment Insurance Penalty and Interest funds it collected pursuant to OCGA statutes. From fiscal year 2016 through fiscal year 2023, DOL collected and retained \$63,139,053.96 in Penalties and \$21,201,509.71 in Interest.

Summary of Unremitted Revenue Collections

	Administrative Assessments	Penalties	Interest	Total
FY 2014	\$2,285,000.00	\$0.00	\$0.00	\$2,285,000.00
FY 2015	\$2,285,000.00	\$0.00	\$0.00	\$2,285,000.00
FY 2016	\$2,285,000.00	\$2,750,368.02	\$2,018,135.02	\$7,053,503.04
FY 2017	\$2,642,350.37	\$3,136,177.66	\$1,819,347.85	\$7,597,875.88
FY 2018	\$1,555,500.23	\$3,171,088.04	\$1,876,518.06	\$6,603,106.33
FY 2019	\$2,758,000.00	\$4,206,810.57	\$2,001,875.12	\$8,966,685.69
FY 2020	\$2,838,000.00	\$5,645,098.17	\$1,700,171.80	\$10,183,269.97
FY 2021	\$4,180,763.93	\$9,189,000.05	\$1,846,016.10	\$15,215,780.08
FY 2022	\$0.00	\$16,987,006.05	\$4,498,032.04	\$21,485,038.09
FY 2023	\$0.00	\$18,053,505.40	\$5,441,413.72	\$23,494,919.12
Total	\$20,829,614.53	\$63,139,053.96	\$21,201,509.71	\$105,170,178.20

The DOL did not follow the guidance provided in the Georgia Constitution and Attorney General Opinion 77-77 and DOL was not entitled to retain these three sources of revenue. In August 2023, DOL transmitted a wire transfer in the amount of \$105,170,178.20 to the state treasury. These funds were recognized as a June 30, 2023 transaction for both the DOL and the Office of the State Treasurer.

Cause:

The DOL management indicated that in FY 2014, DOL only remitted Administrative Assessment money in an amount equal to the Governor’s revenue estimate, anything above that amount DOL retained. The reasons for the retention of the collected funds are not fully understood, but DOL indicated that former DOL upper management was unhappy about not receiving an appropriation for the entire amount of their administrative assessments, penalties and interest and intentionally held back the funds. In addition, the DOL noted a former in-house DOL attorney advised administration to stop remitting all of the revenue collections because they felt they had a legal basis to retain the money. Due to the aforementioned circumstances, policies and procedures were not followed to remit the DOL’s revenue collections.

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Effect:

There are potentially numerous negative effects of not complying with the Constitutional requirement to remit State Revenue Collections to the state treasury. The following are potentially detrimental effects that either did or possibly could occur as a result of the non-compliance:

- **Reputational Risk** – The Georgia Constitution establishes the foundation of the State of Georgia’s governance framework and fiscal policies. Consistent adherence to the provisions of the Georgia Constitution have been a cornerstone of Georgia’s continued financial health and is the primary reason Georgia has been able to receive and maintain the highest bond ratings awarded by the bond rating community. When government officials choose to circumvent the fiscal policies and procedures that have been legally and intentionally put into place for the good of all Georgians, the State’s integrity and reputation are put at risk.
- **Loss of Interest Earnings** – The unremitted revenue collections accumulated in the UI Tax Clearing Account for a period of approximately 679 days until the balance of \$82,126,385.33 was transferred back to the Federal UI Trust Fund on July 11 – July 12, 2022. During this time, the substantial and growing balance of the unremitted State Revenue Collections earned no interest as it was on deposit in a non-interest-bearing account. Much of the time, however, the unremitted State Revenue Collections resided in the Federal UI Trust Fund. Funds while on deposit in the Federal UI Trust Fund earn interest on behalf of the State of Georgia, which increases funding availability for benefit claims. The unremitted State Revenue Collection balance, however, did not directly increase as a result of any of the interest earnings while in the Federal UI Trust Fund. Had the unremitted State Revenue Collections funds been transferred to the state treasury, as required, the funds would have been earning interest, thereby increasing the amount of funds available for appropriation.
- **Opportunities for fraud, waste, abuse and various forms of corruption** – When management makes decisions to override the internal controls, policies and procedures which have been placed into operation, opportunities for fraud, waste, abuse and various forms of corruption tend to increase. In this case, our investigation found none of the retained funds had apparently been expended by DOL in the 10 years it had been holding back its State Revenue Collections despite management’s contention the funds were retained due to their dissatisfaction of not receiving 100 percent of the funds collected appropriated back to them.
- **Incorrect Financial Reporting of the Unremitted Funds** – Had DOL correctly reported the unremitted State Revenue Collections, the funds would have been reported in the Budgetary Compliance Report’s (BCR) Combined Balance Sheet (Statutory Basis) as a reserved fund balance – State Revenue Collections in the General Fund. The unremitted funds, however, have not been reported in the BCR. Likewise, in the State of Georgia *Annual Comprehensive Financial Report*, DOL has been mischaracterizing the unremitted State Revenue Collections funds as monies that are available to pay unemployment benefits. These unremitted funds should have been reported in the Unemployment Insurance proprietary fund type as a portion of Net Position that was restricted for remittance to the state treasury – State Revenue Collections.

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Recommendation:

DOL should develop policies and procedures around the collection and remittances of its future revenue collections and, at a minimum, remit the funds to the state treasury monthly as required by state statute. More frequent remittances may be warranted when larger amounts of money have been collected.

Views of Responsible Officials:

We concur with this finding:

GDOL has developed policies and procedures addressing the collection and remittances of its future revenue collections and remit to the state treasury monthly as required by state statute.

Beginning in August 2023, GDOL remits its required revenue collections on a monthly basis to the Office of the State Treasury.

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STATE ENTITY: DEPARTMENT OF LABOR (continued)

2023-007 Improve Financial Management System

Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance

Description:

The Georgia Department of Labor should improve the Financial Management System used to record financial transactions.

Background Information:

The Georgia Department of Labor (DOL) is responsible for the administration and monitoring of Georgia's unemployment insurance (UI) programs, including the collection of unemployment premiums from employers, the payment of unemployment insurance benefits to claimants, and conducting audits and investigations of premiums and benefits to ensure they are properly paid. The DOL's Financial Services Section is responsible for all of the DOL's financial reporting, including the accurate and timely entry and approval of financial transactions.

Annually, the State of Georgia (State) issues an *Annual Comprehensive Financial Report* (ACFR) designed to provide a general overview of the State's finances for all of the State's citizens, taxpayers, customers, investors, and creditors. The report seeks to demonstrate the State's accountability for the money it receives. The DOL is part of the primary government as presented in the ACFR. While the State Accounting Office (SAO) has been tasked with consolidating the financial information from organizations within the reporting entity, the DOL must do its part to ensure the information that is reported to SAO to include in the ACFR is complete, accurate, appropriately presented and provides adequate disclosure of key financial issues.

The purpose of our audit work was to determine whether the DOL had adequate internal controls in place during fiscal year 2023 over collecting UI taxes, adjudicating claims and processing of UI benefit payments, and whether it recorded the UI financial transactions accurately. Further, testing procedures were performed over material account balances, including Accounts Receivables, Benefits Payable, Cash & Cash Equivalents, UI Tax Revenue, and UI Benefit Payments, to determine whether the DOL accurately reported its financial information to the SAO for inclusion in the ACFR.

Criteria:

OCGA 50-5B-3 provides that the state accounting officer shall "prescribe, develop, operate, and maintain uniform state accounting systems for all state government organizations which facilitate financial accounting and reporting in accordance with generally accepted accounting principles and also meet state and federal accounting and reporting requirements."

According to the State of Georgia - State Accounting Office's 'Statewide Accounting Policy & Procedure', "to fulfill this responsibility, state organizations have the following statutory obligations to the state accounting officer:

- Comply with the rules, regulations, policies, procedures, and forms established by the state accounting officer.

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- Submit statements, reports, and information needed by the state accounting officer to complete their duties, within the specified time frames.
- Only create and maintain accounting systems or subsidiary accounting systems that have been approved by the state accounting officer.”

The DOL is responsible for the accuracy and completeness of its accounting and financial records and reports. The accounting system utilized by the DOL should assist with providing accurate and complete accounting data for the preparation of the DOL’s annual financial statements, as reported in the ACFR.

Condition:

The DOL primarily uses Microsoft Excel software as its financial management system (FMS) to record financial transactions and to send financial information to the SAO for inclusion in the ACFR. Excel as an FMS does not use automated techniques to exchange information and, consequently, is inefficient and prone to error. Furthermore, Excel does not create an audit trail that tracks all entries or changes made by team members within the general ledger.

The DOL’s UI Tax and UI Benefit Payment transactions are initiated in the DOL’s legacy system interface. Like many other state UI systems, the DOL’s legacy system is an antiquated, 80’s era system which was severely strained during the COVID pandemic. The outdated system in place poses limitations on efficiency, transparency, and compliance. The legacy system does not possess the ability to use automated techniques to transfer data to Excel and the financial team manually enters financial information obtained from the system generated reports. If the reports are insufficient, the DOL must resort to ad-hoc, special information gathering projects. Audit requests can trigger special data gathering efforts that can take several months to complete. Furthermore, auditors determined certain receivable and unearned revenue reports and data used to record final balances were inaccurate and unreliable.

To record financial information, the DOL uses a series of 12 monthly Excel workbooks to make the daily general ledger postings. They contain several tabs and do not function like a standard transaction-based general ledger. The DOL uses a combination of bank statements and summary level, system generated reports to enter daily amounts on the various tabs. The tabs are mapped to a general ledger tab that sums various account balances. At the end of the month, the period activity is closed.

At year-end close, the 12 monthly ledger totals are manually combined to make a fiscal year general ledger Excel workbook. The year-end workbook also contains various tabs and is mapped to create a cumulative trial balance, closing entries, and post-closing trial balance. After year-end closeout, the ledgers from the year-end close workbook are copied and pasted to another Excel workbook, the ACFR final workbook. The ACFR final workbook also contains various tabs that are used to calculate some adjusting entries and create a final working trial balance. Once complete, the ACFR final workbook is provided to the SAO to assist in completing the state-wide ACFR.

Cause:

The DOL has been unable to secure adequate funding to update the outdated FMS. Insufficient funds have restricted the DOL’s capacity to invest in a modernized solution that could streamline financial processes, enhance accountability, and ensure regulatory compliance.

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Effect:

The DOL's FMS failed to create an audit trail. Without an audit trail, it becomes challenging for a reviewer to trace financial transactions and activities to their source. This makes it easier for errors and fraudulent activities to go undetected. There are limited detailed records to track and verify transactions. Furthermore, inadequate FMS may result in insufficient budgetary controls, lack of segregation of duties, inadequate record-keeping, and a heightened risk of non-compliance with financial and federal regulations. Because the UI Program and its related activities are material to the State's financial statements, errors related to the program can negatively affect the auditor's opinion on the State's financial statements, as they did for fiscal year 2023.

Additionally, if the transparency in the DOL's financial operations is compromised, it can lead to a lack of public trust. Stakeholders, including citizens, regulatory bodies, and borrowers may question the integrity of its financial processes. Specifically, the long-term implications of modified opinions can negatively affect the State's borrowing ability, its bond rating, and impact other fiscal responsibilities.

Recommendation:

The DOL should prioritize securing additional funding to address the outdated FMS.

The DOL should develop, operate, and maintain an FMS that facilitates financial accounting and reporting in accordance with generally accepted accounting principles and also meets state and federal accounting and reporting requirements. The DOL should consider using the State's accounting software, which would allow for more consistent report and monitoring of daily, monthly and yearly activities.

Views of Responsible Officials:

The Department concurs with the finding:

Response:

GDOL uses an old UI system that does not capture transaction level data. It does not communicate to the statewide accounting system.

GDOL is in the process of acquiring a new UI system which will seamlessly transmit financial information daily to the new statewide accounting system.

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STATE ENTITY: DEPARTMENT OF LABOR (continued)

2023-008 Strengthen Logical Access Controls

Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance

Description:

The Department of Labor should strengthen logical access controls over the financial application.

Background Information:

The Department of Labor (DOL) relies on the financial application to track and issue funds to unemployment beneficiaries. Individuals eligible for unemployment benefits have the option to receive payments by direct deposit or debit card. The DOL is responsible for the effective operation of the system and related control activities, including segregation of duties. Controls over the system are essential for the reliability and integrity of the DOL's financial data and to protect financial information from manipulation, corruption, or loss.

Criteria:

DOL is responsible for maintaining effective logical access controls that are designed, implemented and operating effectively. DOL should follow policies and procedures, which are important in establishing processes for managing and monitoring user access, changes made to user access roles, and defining segregation of duties rules that govern the assignment of access rights to specific roles.

Furthermore, pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-25-4(a)(20), the Georgia Technology Authority (GTA) is to establish technology security policies, standards, and services to be used by all agencies. The DOL is responsible for adhering to the technology security policies and standards which include:

- Access Control Policy (PS-08-009) – Access to State information assets is to be controlled and monitored to protect from unauthorized access and disclosure.
- Authorization and Access Management Standard (SS-08-010) – Requires periodic reviews of access control lists and logs to validate the appropriateness of user accounts and use of access privileges. Access control measures are critical to ensuring users only have access to the information for which they are authorized and need to perform their official duties.

Condition:

As part of our 2023 audit, auditors requested documentation surrounding the controls over privileged user access, user recertification, new user provisioning, user termination, and segregation of incompatible duties within the logical access environment. The DOL did not provide evidence of internal controls for any of the requested areas.

Cause:

The DOL did not respond to the request for audit evidence.

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Effect:

The logical access deficiencies result in noncompliance with the GTA technology security policies/standards. This also leads to an increased risk of unauthorized access to the information system data and possible manipulation or loss of data.

DOL's failure to respond to multiple audit requests resulted in the inability to determine if adequate logical access controls were in place.

Recommendation:

DOL should strengthen its logical access controls over the financial application with the following improvements:

- A formal periodic review should be established to recertify user access, at a functional level, continues to be appropriate based on job function. The review should contain sufficient user access information such that the user's Direct Manager/Supervisor understands the level of access granted and ensure that 100% of responses are received and processed in a timely manner. All user accounts, including privileged IT accounts, should be subject to inspection. This review should take place with enough frequency to meet the risk level of the applications being reviewed. Evidence of review completion should be maintained for a period of at least 18 months.
- A process should be implemented to appropriately document approval of access provisioned within the application. Evidence of approval should be maintained for a period of at least 18 months.
- A process should be established to ensure terminated users are removed in a timely manner. Evidence of terminated user reviews should be maintained for a period of at least 18 months.

Views of Responsible Officials:

The Department concurs with this finding:

- a. The Department agrees that the objective of the logical access user review process is to avoid unnecessary risk of fraud that could impact the integrity and reliability of data used for financial reporting.
- b. Information Technology performs global access monitoring annually; this control serves to further mitigate any risk of unauthorized access to systems within the Department network.
- c. Information Technology performs access reviews on several named business owned technology solutions that house critical data and have embedded authentication systems at defined intervals throughout the year.
- d. Certain weaknesses may exist, however no incidents were identified during this period that showed inappropriate access occurred.
- e. The Department agrees that certain enhancements will further improve our current process.

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STATE ENTITY: DEPARTMENT OF NATURAL RESOURCES

2023-009 Improve Internal Controls over Cash Accounts

Internal Control Impact: Significant Deficiency
Compliance Impact: Nonmaterial Noncompliance

Description:

The Department of Natural Resources should improve internal controls over cash account operations.

Background Information:

The Department of Natural Resources (DNR) delivers a wide range of services designed to manage and conserve Georgia’s natural and cultural resources. In delivering these services, the DNR is tasked with managing centralized bank accounts associated with the main DNR office and decentralized bank accounts related to its five operating divisions that have offices across the state of Georgia. In addition, the DNR is responsible for documenting internal controls over these bank accounts. The design and operation of the DNR’s internal controls over cash accounts should ensure compliance with applicable statewide policies and the accurate and complete reporting of cash balances in its financial statements.

Criteria:

Pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-5B-3, the State Accounting Office (SAO) is to prescribe state-wide accounting policies, procedures, and practices and has developed the Statewide Accounting Policy Manual and Statewide Business Process Policies and Procedures to accomplish this directive. The DNR management is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance of accurate financial reporting and compliance with applicable laws and regulations, as well as statewide policies and procedures, including the following prescribed by the SAO:

- **Business Process Policies and Procedures: Bank Reconciliation Policy** – It is the responsibility of each organization to reconcile all of their bank [accounts] at least monthly, and within 30 days upon receipt of the bank statement... Bank reconciliations should clearly show the balances being reconciled, including the details (and subsequent resolution) of all reconciling items.
- **Business Process Policies and Procedures: Bank Administration Policy (CM-100002)** – The Bank Administration business process consists of two separate activities. First, an agency must request approval from the State Depository Board before opening a depository account via the Office of Treasury and Fiscal Services (OTFS). Secondly, if the request is approved, the agency shall contact the State Accounting Office (SAO) to add the banking information into PeopleSoft Financial System, to modify existing bank information relating to the bank, bank account, contacts, or other information necessary to process and monitor the agency’s bank account.

Condition:

Auditors identified a total of 92 centralized and decentralized bank accounts as of June 30, 2023. All accounts were selected for review by auditors and were tested to determine if bank reconciliations were performed in a timely manner and if cash balances were accurately

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reported at fiscal year-end to the SAO. In addition, 14 of the 92 bank reconciliations were tested to determine if reconciling items were resolved appropriately, and activity was recorded appropriately on the general ledger. The following deficiencies were identified:

- No bank statement was provided for one account.
- Reconciliations could not be provided for 12 accounts.
- Seven account reconciliations did not have evidence of a separate preparer and reviewer.
- The bank balance per the reconciliation did not agree with the bank statement for 5 accounts.
- For four accounts, no details of reconciling items were provided.
- For two accounts, evidence could not be provided that the reconciliations were performed in a timely manner.
- The reconciled balance per the June reconciliation did not agree with the reported book balance on the cash and deposits form submitted to the SAO for 28 accounts.
- 30 accounts were noted that were not reported individually on the cash and deposits form to the SAO. These accounts included two accounts related to Consolidated Treasury Account Structure accounts.
- Two accounts were identified that had been closed during the fiscal year. The closure of the accounts and movement of remaining funds was not properly recorded on the general ledger.
- Three Georgia Fund 1 accounts opened during fiscal year 2023 were not properly added to the general ledger. The transfer of funds from the entity's Treasury Fiduciary account to open the new accounts was not recorded on the general ledger.

Cause:

Through discussion with management, high staff turnover caused inconsistencies in the performance of monthly bank reconciliations and contributed to the accumulation of activity that was not recorded on the general ledger or reported to SAO properly.

Effect:

The inability to maintain an effective bank account reconciliation process increases the risk of misstatement due to fraud and the possible misappropriation of the DNR's assets. Additionally, without effective controls to keep the general ledger activity up to date, the DNR cannot ensure the accuracy of its accounting records and year-end financial submissions to the SAO which leads to the necessity of adjusting entries, complicating the financial reporting process and potentially causing discrepancies in the overall accounting records.

Recommendation:

The DNR management should improve the bank reconciliation process by preparing bank reconciliations within the required timeframe and continuing to monitor the status of

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outstanding reconciling items. More well-trained staff should be allocated to complete the investigation and correction of all current year significant reconciling items by fiscal year-end.

Additionally, we recommend that the DNR keep a monthly tracking log that includes a listing of all bank accounts, date of receipt of the bank statements, date the reconciliation was performed, who completed the reconciliation, who reviewed and approved the reconciliation, and that accounts are added or removed from the general ledger as appropriate. Lastly the DNR should ensure that each account is reported individually to SAO on the year-end cash and deposits form.

Views of Responsible Officials:

We concur with this finding.

We have had staffing challenges and loss of institutional knowledge since early 2022 and have yet to recover. We are diligently working to increase staff and train current staff on the importance of internal controls related to cash.

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STATE ENTITY: DEPARTMENT OF REVENUE

2023-010 Continue to Strengthen Logical Access Controls

Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Repeat of Prior Year Finding:	2022-007, 2021-008, 2020-011, 2019-009

Description:

The Department of Revenue should continue to strengthen controls over logical access within the tax return collection and processing information system.

Background Information:

The Department of Revenue (DOR) relies extensively on its tax return collection and processing information system (the system) to perform complex calculations and collect and process large volumes of tax returns, payments, and refunds for the State of Georgia (State). The DOR is responsible for the effective operation of the system and related control activities, including segregation of duties. Controls over the system are essential for the reliability and integrity of the DOR's financial data and to protect financial information from manipulation, corruption, or loss.

As part of our fiscal year 2023 audit, we followed up on the DOR's efforts to implement corrective action plans in response to the prior year finding in which we reported that the DOR did not have adequate controls in place over logical access within the system. Although the DOR has not fully implemented all of its corrective action plans, we noted that ongoing efforts are being made.

Criteria:

The DOR is responsible for maintaining an effective information system, which includes information technology (IT) general controls that ensure logical access is assigned based on job roles and responsibilities along with enforcing segregation of incompatible duties. It also includes policies and procedures, which are important in establishing processes for managing and monitoring user access, changes made to user access roles, and defining segregation of duties rules that govern the assignment of access rights to specific roles.

Pursuant to the *Official Code of Georgia Annotated* (OCGA) §50-25-4(a)(20), the Georgia Technology Authority (GTA) is to establish technology security policies, standards, and services to be used by all agencies. The DOR is responsible for adhering to the technology security policies and standards which include:

- Access Control Policy (PS-08-009) – Access to State information assets is to be controlled and monitored to protect from unauthorized access and disclosure.
- Authorization and Access Management Standard (SS-08-010) – Requires periodic reviews of access control lists and logs to validate the appropriateness of user accounts and use of access privileges. Access control measures are critical to ensuring users only have access to the information for which they are authorized and need to perform their official duties.

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- Separation of Production and Development Environments Standard (SS-08-031) – Production systems require a stable and controlled environment to operate properly. Separating development and test activities from and restricting developer access to operational environments reduces the risks of inadvertent or unauthorized modifications to the operational system that could compromise the system’s integrity or availability.

Condition:

In response to our recommendations to strengthen logical access controls, the DOR made several improvements to address the removal of inappropriate user access to the server production environment and the system. However, our review revealed the following logical access deficiencies still existed during the audit period for two of the scoped systems:

- Seventeen out of 44 users of the system had inappropriate access to the production environment supporting the application system. Also, two out of 12 users of an ancillary system had inappropriate access to the production environment supporting that application system. However, it was determined that these users did not perform any activity or transactions with their inappropriate access in the production environments supporting both application systems.
- Two out of 40 users had inappropriate access to the system database supporting the application. Additionally, two out of 33 users had inappropriate privileged access to an ancillary system database supporting that application. However, it was determined that these users did not perform any activity or transactions with their inappropriate access within both systems databases.

In addition, our review disclosed that certain general security settings for system database instances were not configured to provide reasonable assurance that the databases access is restricted to appropriate personnel.

The details related to these deficiencies have been provided to the DOR management and shall not be considered a public record in accordance with the OCGA §50-6-9(b).

Cause:

DOR did not have a user access review process for the server production environment and databases in place to determine whether privileged user access continues to be appropriate based on job responsibilities.

DOR did not review and configure certain default general security settings for the system databases to align with least privilege standards reducing the risk of unauthorized user access and inappropriate activity.

Effect:

The deficiencies in logical access noted above are not compliant with applicable GTA technology security policies and standards and increase the risk of unauthorized access to the information system data and possible manipulation or loss of data.

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Recommendation:

The DOR should continue to strengthen its logical access controls by:

- Documenting and implementing a privileged user access review process for the server environment and databases to determine whether access continues to be appropriate based on job responsibilities.
- Removing inappropriate user access identified within the production environments; and
- Configuring the general security settings for system databases to be aligned with least privilege standards to reduce the risk of unauthorized access and inappropriate activity.

Views of Responsible Officials:

We concur with this finding.

The agency understands the need and requirements to strength logical access controls and continues to review and implement controls to enhance security around access.

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STATE ENTITY: GEORGIA PUBLIC TELECOMMUNICATIONS COMMISSION

2023-011 Control over Capital Assets

Internal Control Impact:	Significant Deficiency
Compliance Impact:	None
Repeat of Prior Year Finding:	2022-009, 2021-012

Description:

The Georgia Public Telecommunications Commission (GPTC) is not always properly managing and accounting for capital assets to ensure capital asset records are properly maintained and accurate.

Background Information:

The GPTC capitalizes equipment when the cost of individual items exceeds \$5,000 and the estimated useful life exceeds two years. There is \$53,654,547 recorded on the financial statements as capital assets, other property and equipment at June 30, 2023. About 80% of these items are fully depreciated. As part of our fiscal year 2023 audit, we tested other property and equipment to verify existence. The GPTC was unable to locate a significant number of items selected for testing.

Criteria:

The GPTC management is responsible for designing and maintaining internal controls that provide reasonable assurance that capital asset inventory records are properly maintained and accurate. The State Accounting Office's (SAO) policy manual outlines policies and procedures related to fixed assets accounting, which includes specific requirements related to physical inventory, useful life, additions, disposal management and surplus property management. That policy provides that State of Georgia organizations must ensure that a physical inventory of capital assets is conducted at least every two years to validate the existence of capital assets reported in the financial statements.

Condition:

Our review of capital assets revealed the following:

- Any item with a value greater than \$347,935 was considered to be an individually significant item for testing purposes. A test of all 30 individually significant items with values totaling \$20,328,886 for fully depreciated other property and equipment revealed that one item with a value of \$633,612 could not be located resulting in a likely overstatement of other property and equipment and accumulated depreciation.
- For the remaining population, a sample of 31 fully depreciated other property and equipment items revealed that 14 items could not be located resulting in a \$620,965 likely overstatement of other property and equipment and accumulated depreciation. When the 38.5% sample error rate was projected to the total population, it resulted in a \$8,762,536 projected overstatement.

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Cause:

Per discussion with management, the GPTC had not implemented adequate internal controls that included full capital asset physical inventory procedures of all areas within headquarters and at each field site in prior years and attempted to remedy this by completing an inventory in fiscal year 2023. Due to the magnitude of the task, the asset inventory process that covered all field and headquarter locations took until the final days of the fiscal year and was not completed until June 2023. Department custodians were required to thoroughly research the whereabouts of any unlocated assets and provide a historical accounting of their location or disposal. The GPTC's objective was to ensure that departments took the time needed and all assets were thoroughly reviewed before retiring them from asset management. Assets that were not located on the sample list were those that were remaining for the department custodians to review but were unable to be confirmed in time to retire them before fiscal year end. In addition, problems in which departments did not consistently notify the finance department to update or remove assets in the financial system persisted and could be attributed to overall staff turnover and a lack of communication and coordination.

Effect:

The GPTC is not complying with SAO policies. Without the proper controls over capital assets, including maintaining a complete and accurate capital asset listing, there is a risk that the financial statements for internal and external reporting do not accurately reflect the true value of the GPTC's capital assets.

Recommendation:

The GPTC management should improve capital asset policies and procedures and implement additional procedures over physical inventory, asset removal and useful life. The GPTC should ensure that assets are capitalized properly, disposed of, and removed from the financial system timely and that useful lives are being appropriately evaluated and changed. The GPTC should also review the SAO capital asset policies and more effectively implement procedures to conduct a physical inventory of capital assets other property and equipment, review capital asset records for accuracy, and make appropriate adjustments, as necessary, every two years.

Views of Responsible Officials:

We concur with this finding. GPTC is working diligently to resolve this finding but it has taken more time than previously anticipated. We address next steps in our corrective action plan below.

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FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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FEDERAL AGENCY: U.S. DEPARTMENT OF AGRICULTURE

STATE ENTITY: DEPARTMENT OF EDUCATION

2023-012 Improve Controls over Transparency Act Reporting

Compliance Requirement:	Reporting
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Agriculture
Pass-Through Entity:	None
AL Numbers and Titles:	10.553 – School Breakfast Program 10.555 – Nutritional School Lunch Program 10.556 – Special Milk Program for Children 10.582 – Fresh Fruit and Vegetable Program
Federal Award Numbers:	225GA324N1099 (Year: 2022), 225GA324N1199 (Year: 2022), 225GA324L1603 (Year: 2022), 235GA324N1099 (Year: 2023), 235GA324N1199 (Year: 2023), 235GA324L1603 (Year: 2023)
Questioned Costs:	None Identified

Description:

The Georgia Department of Education should improve internal controls to ensure that subaward information associated with the Federal Funding Accountability and Transparency Act is reported appropriately and timely.

Background Information:

The Child Nutrition Cluster (CNC) is comprised of various programs that are intended to assist states in administering and overseeing food service program operators that provide healthful, nutritious meals to eligible children in public and non-profit private schools, residential child care institutions, and summer programs. This Cluster of programs also fosters healthy eating habits in children by providing fresh fruits and fresh vegetables to children attending elementary and schools and encourages the domestic consumption of nutritious agricultural commodities.

Funds associated with CNC are provided to the Georgia Department of Education (GaDOE) for allocation to eligible subrecipients. Because the GaDOE subgrants program funds to various entities, the GaDOE must comply with the Federal Funding Accountability and Transparency Act of 2006 (FFATA). The FFATA requirements were signed into law on September 26, 2006 in an effort to give the American public access to information on how their tax dollars are being spent.

Criteria:

As a recipient of federal awards, the GaDOE is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform*

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Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Section 200.303 – Internal Controls.

Under the FFATA (Public Law 109-282), as codified in Title 2 CFR Part 170, *Reporting Subaward and Executive Compensation Information*, recipients of grants or cooperative agreements, including GaDOE, who make first-tier subawards of \$30,000 or more are required to register in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Subaward data, such as the subaward date, subawardee Data Universal Numbering System number, amount of subaward, subaward obligation/action date, date of report submission, and subaward number, are submitted through the FSRS and accessible to the general public through the USASpending.gov website.

Condition:

Our examination of reporting requirements associated with CNC revealed that the GaDOE failed to submit subaward data to the FSRS. Therefore, all first-tier subawards of \$30,000 or more, and the associated subaward data, was not reflected on the USASpending.gov website as required.

Cause:

The GaDOE had established procedures in place to comply with the FFATA reporting requirements for federal awards, but the GaDOE ceased FFATA reporting when it was removed from the Office of Management and Budget (OMB) Compliance Supplement in anticipation of the transition to the proposed new federal reporting model. When FFATA reporting reappeared on the OMB Compliance Supplement, the GaDOE reinstated FFATA reporting procedures for all federal programs and hired a new staff member in June 2022 to solely assist with bringing all FFATA reporting up to date for all federal programs. However, reporting for CNC proved to be challenging due to the continuously changing award amounts based on the number of claims each month. The GaDOE submitted a request to the USDA to report FFATA information on an annual basis, but that request was denied. Therefore, the GaDOE is currently formulating a method that will allow for compliance with CNC FFATA monthly reporting requirements in a more efficient manner.

Effect:

The deficiencies noted in the FFATA reporting process resulted in noncompliance with federal regulations. Without effective controls in place to ensure compliance with federal reporting requirements, the transparency objective associated with the FFATA requirements was not achieved as the general public was unable to review expenditure data associated with the State of Georgia's Child Nutrition Cluster program.

Recommendation:

We recommend that the GaDOE:

- Finalize processes and procedures associated with the CNC FFATA reporting requirements that are currently being formulated;
- Incorporate additional oversight, training, and/or staff to aid in the identification of subawards to be reported and the reporting of appropriate data elements, as applicable, in a timely manner; and

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- Maintain documentation of subaward agreements and the determination of whether each subaward should be entered into the FSRS in compliance with the FFATA reporting requirements.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF AGRICULTURE (continued)

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES

2023-013 Improve Controls over Subrecipient Monitoring

Compliance Requirement:	Subrecipient Monitoring
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Agriculture
Pass-Through Entity:	None
AL Numbers and Titles:	10.565 – Commodity Supplemental Food Program 10.568 – Emergency Food Assistance Program (Administrative Costs) 10.568 – COVID-19 – Emergency Food Assistance Program (Administrative Costs) 10.569 – Emergency Food Assistance Program (Food Commodities)
Federal Award Numbers:	235GA802Y8005 (Year: 2023), 225GA802Y8005 (Year: 2022), 235GA820Y8105 (Year: 2023), 225GA413Q2204 (Year: 2022), 225GA820Y8105 (Year: 2022), 215GA820Y8105 (Year: 2021), 195GA820Y8105 (Year: 2019), 225GA823P1103 (Year: 2022)
Questioned Costs:	None Identified

Description:

The Department of Human Services should improve internal controls to ensure that required subrecipient monitoring activities are performed appropriately.

Background Information:

The Food Distribution Cluster is comprised of the Commodity Supplemental Food Program (CSFP) and the Emergency Food Assistance Program (TEFAP) and is intended to strengthen the nutrition safety net through the provisions of the U.S. Department of Agriculture (USDA)-donated foods (USDA Foods) to low-income persons. CSFP provides a package of USDA Foods to low-income elderly people at least 60 years of age. CSFP food packages are not intended to provide a complete diet but rather provide the nutrients that are typically lacking in the diets of the target population. TEFAP provides USDA Foods to low-income households for home consumption or for use in prepared meals at emergency feeding sites for low-income persons.

USDA Foods associated with the Food Distribution Cluster programs are provided to the Department of Human Services (DHS) for allocation to eligible subrecipients. These subrecipients are responsible for the determination of individual eligibility and who receives benefits. Because the DHS subgrants donated foods to various entities, the DHS must perform certain monitoring activities related to these subrecipients. These monitoring activities include a review of individual eligibility determinations completed by subrecipients to ensure categorical and income eligibility requirements are met before distributing food items.

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Criteria:

As a recipient of federal awards, the DHS is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Provisions included in the Uniform Guidance, Section 200.332 establish requirements for pass-through entities and state in part that “All pass-through entities must... (d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved...”

Additionally, pursuant to Title 7 CFR Section 247.34(a), under the CSFP, “the State agency must establish a management review system to ensure that local agencies, subdistributing agencies, and other agencies conducting program activities meet program requirements and objectives. As part of the system, the State agency must perform an on-site review of all local agencies, and of all storage facilities utilized by local agencies, at least once every two years. As part of the on-site review, the State agency must evaluate all aspects of program administration, including certification procedures, nutrition education, civil rights compliance, food storage practices, inventory controls, and financial management systems. In addition to conducting on-site reviews, the State agency must evaluate program administration on an ongoing basis by reviewing financial reports, audit reports, food orders, inventory reports, and other relevant information.”

Furthermore, pursuant to Title 7 CFR Section 251.10(e), under the TEFAP, “(1) Each State agency must monitor the operation of the program to ensure that it is being administered in accordance with Federal and State requirements... (2)... the State agency monitoring system must include: (i) An annual review of at least 25 percent of all eligible recipient agencies which have signed an agreement with the State agency... provided that each such agency must be reviewed no less frequently than once every four years; and (ii) An annual review of one-tenth or 20, whichever is fewer, of all eligible recipient agencies which receive TEFAP commodities and/or administrative funds pursuant to an agreement with another eligible recipient agency. Reviews must be conducted, to the maximum extent feasible, simultaneously with actual distribution of commodities and/or meal service, and eligibility determinations, if applicable. State agencies must develop a system for selecting eligible recipient agencies for review that ensures deficiencies in program administration are detected and resolved in an effective and efficient manner. (3) Each review must encompass, as applicable, eligibility determinations, food ordering procedures, storage and warehousing practices, inventory controls, approval of distribution sites, reporting and recordkeeping requirements, and civil rights.

Condition:

All subrecipients associated with the Food Distribution Cluster were selected for testing. Upon performing testing over subrecipient monitoring, auditors noted the following deficiencies:

- Auditors reviewed documentation to determine if appropriate monitoring was conducted over CSFP subrecipients in accordance with the DHS internal policy and the Uniform Guidance; however, this testing revealed that proper monitoring activities were not

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conducted for one of the two CSFP subrecipients tested.

- Auditors also reviewed documentation to determine if appropriate monitoring was conducted over TEFAP subrecipients in accordance with the DHS internal policy and the Uniform Guidance; however, this testing revealed that proper monitoring activities were not conducted for any of the seven TEFAP subrecipients tested and 13 of the required 20 TEFAP sub-distributing subrecipients.
- As a result of not completing the required subrecipient monitoring reviews, the DHS also failed to review the subrecipients' eligibility determinations for individual beneficiaries.

Cause:

Through discussion with management, high staff turnover, including the lack of a TEFAP and CSFP Coordinator, caused delays in conducting the required monitoring reviews.

Effect:

The subrecipient monitoring deficiencies resulted in noncompliance with federal regulations. Without effective subrecipient monitoring controls in place to ensure compliance with all applicable federal requirements, there is an increased risk of federal donated foods being distributed to ineligible individuals, subrecipients not properly administering federal programs in accordance with federal statutes, regulations, and the terms and conditions of the subawards, and untimely detection and correction of noncompliance.

Recommendation:

We recommend that the DHS:

- Follow established policies and procedures for monitoring of subrecipients to ensure proper accountability and compliance program requirements and ensure individual eligibility determinations are being reviewed;
- Develop an annual monitoring schedule for reviews of TEFAP and CSFP subrecipients to ensure compliance with monitoring of the required number of Eligible Recipient Agencies (ERAs); and
- Maintain a tracking log that includes a listing of all TEFAP and CSFP subrecipients, date the monitoring review was performed, who completed the monitoring review, and if there were any deficiencies noted during the review.

Views of Responsible Officials:

The Georgia Department of Human Services (DHS) concurs with the finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF AGRICULTURE (continued)

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES (continued)

2023-014 Improve Controls over Physical Inventory of Food Items

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Agriculture
Pass-Through Entity:	None
AL Numbers and Titles:	10.565 – Commodity Supplemental Food Program 10.568 – Emergency Food Assistance Program (Administrative Costs) 10.568 – COVID-19 – Emergency Food Assistance Program (Administrative Costs) 10.569 – Emergency Food Assistance Program (Food Commodities)
Federal Award Numbers:	235GA802Y8005 (Year: 2023), 225GA802Y8005 (Year: 2022), 235GA820Y8105 (Year: 2023), 225GA413Q2204 (Year: 2022), 225GA820Y8105 (Year: 2022), 215GA820Y8105 (Year: 2021), 195GA820Y8105 (Year: 2019), 225GA823P1103 (Year: 2022)
Questioned Costs:	None Identified

Description:

The Department of Human Services should improve internal controls to ensure that required annual physical inventories of donated foods are performed and reconciled to accounting records appropriately.

Background Information:

The Food Distribution Cluster is comprised of the Commodity Supplemental Food Program (CSFP) and the Emergency Food Assistance Program (TEFAP) and is intended to strengthen the nutrition safety net through the provisions of the U.S. Department of Agriculture (USDA)-donated foods (USDA Foods) to low-income persons. CSFP provides a package of USDA Foods to low-income elderly people at least 60 years of age. CSFP food packages are not intended to provide a complete diet but rather provide the nutrients that are typically lacking in the diets of the target population. TEFAP provides USDA Foods to low-income households for home consumption or for use in prepared meals at emergency feeding sites for low-income persons.

USDA Foods associated with the Food Distribution Cluster programs are provided to the Department of Human Services (DHS) for allocation to eligible subrecipients. Because the DHS subgrants donated foods to various entities, the DHS is responsible for appropriate accounting for the USDA Foods and complying with inventory requirements related to these subrecipients.

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Criteria:

As a recipient of federal awards, the DHS is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Pursuant to Title 7 CFR Section 250.19, “Distributing agencies, recipient agencies, processors, and other entities must maintain records of agreements and contracts, reports, audits, and claim actions, funds obtained as an incident of donated food distribution, and other records specifically required... [per] Departmental regulations, as applicable.”

Additionally, pursuant to Title 7 CFR Section 250.12(b), “The distributing agency must ensure that donated foods at all storage facilities used by the distributing agency (or by a subdistributing agency) are stored in a manner that permits them to be distinguished from other foods, and must ensure that a separate inventory record of donated foods is maintained. The distributing agency’s system of inventory management must ensure that donated foods are distributed in a timely manner and in optimal condition. On an annual basis, the distributing agency must conduct a physical review of donated food inventories at all storage facilities used by the distributing agency (or by a subdistributing agency), and must reconcile physical and book inventories of donated foods...”

Furthermore, pursuant to Title 7 CFR Section 247.28(b), under the CSFP, “A physical inventory of all USDA commodities must be conducted annually at each storage and distribution site where these commodities are stored. Results of the physical inventory must be reconciled with inventory records and maintained on file by the State or local agency.”

Condition:

All subrecipients associated with the Food Distribution Cluster were selected for testing. Upon performing testing over required annual physical inventories, auditors noted the following deficiencies:

- Auditors reviewed documentation to determine if appropriate physical inventories were conducted at CSFP subrecipient locations in accordance with the DHS internal policy and federal regulations; however, this testing revealed that required physical inventories were not conducted for one out of the two CSFP subrecipients tested.
- Auditors reviewed documentation to determine if appropriate physical inventories were conducted at TEFAP subrecipient locations in accordance with the DHS internal policy and federal regulations; however, this testing revealed that required physical inventories were not conducted for three out of the seven TEFAP subrecipients tested.

Cause:

Through discussion with management, high staff turnover, including the lack of a TEFAP and CSFP Coordinator, caused delays in conducting the required physical inventories.

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Effect:

The physical inventory deficiencies resulted in noncompliance with federal regulations. Without effective inventory controls in place to ensure compliance with all applicable federal requirements, there is an increased risk of federal donated foods being misused, misplaced, or misappropriated.

Recommendation:

We recommend that the DHS:

- Follow established policies and procedures to ensure that an appropriate accounting was maintained for USDA Foods, an annual physical inventory was taken, and the physical inventory was reconciled with inventory records; and
- Maintain a tracking log that includes a listing of all TEFAP and CSFP subrecipients, date the inventory review was performed, who completed the inventory review, and if there were any deficiencies or discrepancies noted during the review.

Views of Responsible Officials:

The Georgia Department of Human Services (DHS) concurs with the finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH

2023-015 Improve Controls over Managed Care Organization Financial Audits

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Numbers and Titles:	93.767 – Children’s Health Insurance Program 93.778 - Medical Assistance Program (Medicaid: Title XIX) 93.778 – COVID -19 – Medical Assistance Program (Medicaid: Title XIX)
Federal Award Number:	2205GA5MAP (Year 2022), 2305GA5MAP (Year 2023), 2205GA5021 (Year 2022), 2305GA5021 (Year 2023)
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2022-012, 2021-028

Description:

The Department of Community Health did not have adequate controls in place to ensure the required managed care financial audits are being conducted in accordance with compliance requirements.

Background Information:

The Department of Community Health (DCH) administers the State of Georgia’s Medicaid program that provides payments for medical assistance to low-income individuals. Medicaid is one of the State’s largest public assistance programs with federal and state funds totaling \$17 billion for fiscal year 2023. The DCH is also responsible for administering the Children’s Health Insurance Program (CHIP) that provides child medical coverage to low-income families who exceed Medicaid income limits.

The State may use managed care to deliver Medicaid and CHIP benefits and services. The DCH partners with private managed care organizations (MCO) that provide health services to members of Medicaid. Partnering with multiple organizations provides members with a choice of various health plans and allows them to choose the option that best fits their needs.

As part of our fiscal year 2023 audit, we followed up on the DCH’s efforts to implement corrective action plans in response to the prior year findings in which we reported that the DCH did not have adequate controls in place to ensure the required managed care financial audits were being conducted and the results of the required periodic audits were posted on the State’s website. Although the DCH posted the required periodic audits on the State’s website, the DCH was unable to fully implement the corrective action plans related to updating the contracts prior to fiscal year-end.

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Criteria:

As a recipient of federal awards, the DCH is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Pursuant to Title 42 CFR Section 438.3(m), the contract between the State and an MCO must require MCOs to submit audited financial reports specific to the Medicaid contract on an annual basis. The audit must be conducted in accordance with generally accepted accounting principles (GAAP) and generally accepted auditing standards.

Additionally, pursuant to Title 42 CFR Section 438.602(e) and (g) and Title 42 CFR Section 457.1285, the DCH is required to conduct, or contract for an independent audit of the accuracy, truthfulness, and completeness of the encounter and financial data submitted by, or on behalf of, each MCO at least once every three years.

Condition:

Upon performing procedures associated with the MCO annual audited financial report submissions specific to Medicaid, it was noted that the contracts between the DCH and the MCOs did not contain the necessary clause requiring each MCO to submit their audited GAAP-basis financial report to the DCH.

Cause:

Staff turnover within the DCH led to delays in updating contract clauses and procedures associated with ensuring that each MCO submits audited GAAP-basis financial reports to the DCH in accordance with Medicaid regulations.

Effect:

Failure to ensure that appropriate clauses are included in contracts with the MCOs and that the MCOs are aware that audited GAAP-basis financial statements are to be submitted to the DCH increases the likelihood that inappropriate uses of Medicaid and CHIP funds may occur and not be detected by management in a timely manner. Furthermore, noncompliance with federal regulations may result in the grantor penalizing the DCH for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

The DCH should revise the current contracts with the MCOs to include a clause requiring the MCOs to submit on an annual basis, to the DCH, audited GAAP-basis financial reports specific to the Medicaid contract.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)

STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH (continued)

2023-016 Improve Controls over Medicaid Capitation Payment Rates

Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs/Cost Principles
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Numbers and Titles:	93.778 - Medical Assistance Program (Medicaid: Title XIX) 93.778 – COVID -19 – Medical Assistance Program (Medicaid: Title XIX)
Federal Award Number:	2205GA5MAP (Year: 2022), 2305GA5MAP (Year: 2023)
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2022-017

Description:

The Department of Community Health made Medicaid capitation payments for Medicaid Managed Care recipients using the improper payment rates.

Background Information:

The Department of Community Health (DCH) administers the State of Georgia’s Medicaid program that provides payments for medical assistance to low-income individuals. Medicaid is one of the State’s largest public assistance programs with federal and state funds totaling \$17 billion for fiscal year 2023.

The DCH, the State’s Medicaid agency, administers Georgia’s managed-care program. The program is a partnership between the DCH and private care management organizations (MCOs). The State pays a monthly fixed rate per person (capitation rate) without regard to the actual medical services utilized to cover the costs of Medicaid claims. Managed care is a prepaid, comprehensive system of medical and health care delivery, including preventive, primary, specialty and ancillary health care services. The program is designed to reduce the cost of providing health benefits, improve the quality of care and deliver health care to clients. Capitation payments for the year totaled \$6 billion (federal and state).

As part of our fiscal year 2023 audit, we followed up on the DCH’s efforts to implement a corrective action plan in response to the prior year finding in which we reported that the DCH made Medicaid capitation payments for Medicaid Managed Care recipients using the improper payment rates. While corrective action plans associated with overpayments were implemented during the period under review, the DCH was unable to fully implement their corrective action plan and correct all rates prior to fiscal year-end.

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Criteria:

As a recipient of federal awards, the DCH is required to establish and maintain effective internal controls over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) Section 200.303 – Internal Controls.

The Uniform Guidance, Section 200.53 – Improper Payment states, “(a) *Improper payment* means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and (b) *Improper payment* includes any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.”

Condition:

Our audit of the Medicaid program revealed deficiencies in the capitation payments paid to MCOs for Managed Care members. For a population of 55 million capitation payments paid to MCOs for Managed Care members, auditors utilized data analytics to compare the approved payment rates that should have been used to the actual rates used during the fiscal year under review and identified all capitation overpayments and underpayments. Based upon this review, we identified 1.7 million underpayments totaling \$6,351,416 during the fiscal year under review.

Cause:

In August 2021, the Centers for Medicare and Medicaid Services (CMS) approved the rates that should have been used to calculate capitation payments during the period under review. The DCH actuary, then, updated these rates to account for risk adjustments. However, these rates were not accurately implemented in the Georgia Medicaid Management Information System (GAMMIS) resulting in improper payments to MCOs.

Effect:

Without effective controls in place, the DCH increases its risk of providing improper payments to MCOs and not detecting improper payments. The improper payments resulted in noncompliance with federal regulations. In addition, grant provisions allow the grantor to penalize DCH for noncompliance by suspending or terminating the award or withholding future awards. This may prevent eligible individuals from receiving benefits in the future.

Recommendation:

The DCH management should dedicate the necessary resources to enter accurate rates within GAMMIS each year to ensure improper capitation payments are not made to MCOs for Managed Care members.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)

STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH (continued)

2023-017 Improve Controls over Medicaid Capitation Payments for Medicare Members

Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs/Cost Principles
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Numbers and Titles:	93.778 - Medical Assistance Program (Medicaid: Title XIX) 93.778 – COVID -19 – Medical Assistance Program (Medicaid: Title XIX)
Federal Award Number:	2205GA5MAP (Year 2022), 2305GA5MAP (Year 2023)
Questioned Costs:	\$42,411
Repeat of Prior Year Findings:	2022-015, 2021-030, 2020-026, 2019-023

Description:

The Department of Community Health made improper capitation payments for Medicaid Managed Care members with Medicare insurance coverage.

Background Information:

The Department of Community Health (DCH) administers the State of Georgia’s Medicaid program that provides payments for medical assistance to low-income individuals. Medicaid is one of the State’s largest public assistance programs with federal and state funds totaling \$17 billion for fiscal year 2023.

The DCH, the State’s Medicaid agency, administers Georgia’s managed-care program. The program is a partnership between the DCH and private managed care organizations (MCOs). The State pays a monthly fixed rate per person (capitation rate) without regard to the actual medical services utilized to cover the costs of Medicaid claims. Managed care is a prepaid, comprehensive system of medical and health care delivery, including preventive, primary, specialty and ancillary health care services. The program is designed to reduce the cost of providing health benefits, improve the quality of care and deliver health care to clients. Capitation payments for the year totaled \$6 billion (federal and state).

As part of our fiscal year 2023 audit, we followed up on the DCH’s efforts to implement a corrective action plan in response to the prior year findings in which we reported that the DCH made improper capitation payments for Medicaid Managed Care members with Medicare insurance coverage. However, the DCH was unable to fully implement their corrective action plan and apply modifications to the Georgia Medicaid Management Information System (GAMMIS) prior to fiscal year-end.

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Criteria:

As a recipient of federal awards, the DCH is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) Section 200.303 – Internal Controls.

The Uniform Guidance, Section 200.53 – Improper Payment states, “(a) *Improper payment* means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and (b) *Improper payment* includes any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.”

Additionally, U.S. Code Title 42, Chapter 7 – Social Security, Subchapter XIX – Grants to States for Medical Assistance Programs, Section 1396u-2 – Provisions relating to managed care, states “a state may not require... the enrollment in a managed care entity of an individual who is a qualified Medicare beneficiary...”

Furthermore, according to the DCH’s state plan, Medicare recipients should not be enrolled in managed care, and any monthly premium payments made for Medicare recipients are unallowable.

Condition:

Our audit of the Medicaid program revealed deficiencies in the capitation payments paid to MCOs for Managed Care members with Medicare insurance coverage. We obtained Medicare coverage information from the DCH for all Medicaid-eligible members.

Using data analytics, we identified a total of 60 members who had Medicare coverage during the same month for which a monthly managed care capitation payment was made on their behalf. We tested all of these payments to determine if the DCH made monthly managed care premium payments for the members during the same time period the member’s Medicare coverage was effective.

We found that the DCH made improper payments to MCOs for 59 out of the 60 members tested and these funds were not recouped. Additionally, we noted that for 59 out of 60 members tested, a retroactive Medicare effective date was issued, which was during the time period that managed care payments were made to MCOs. The DCH did discontinue paying the MCO after it received notification from Medicare of the member’s eligibility; however, they did not recoup the payments made to the MCOs for the retroactive period of Medicare coverage.

Questioned Costs:

Known questioned costs of \$42,411 were identified for the capitation payments to MCOs for Managed Care members that were paid during the same time the Managed Care member was enrolled in Medicare. The Federal and State share of known questioned costs is approximately \$30,824 and \$11,587, respectively.

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Cause:

The DCH completed modifications in GAMMIS to recoup capitation payments for Medicare eligible recipients; however, additional modifications are required and were not made due to the burden of the public health emergency.

Effect:

Without effective controls in place, the DCH increases its risk of providing and not detecting improper payments to MCOs. The improper capitation payments resulted in noncompliance with federal regulations and questioned costs. Improper payments could occur for an ineligible recipient that are unallowable and cannot be claimed for federal reimbursement. In addition, grant provisions allow the grantor to penalize the DCH for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

The DCH management should continue to dedicate the necessary resources and execute their plan to ensure that modifications to retroactively recoup capitation payments from its MCOs upon receipt of notice that a member is eligible for Medicare are implemented appropriately within GAMMIS. The DCH should review Medicare effective dates for Managed Care members to determine whether potentially unallowable capitation payments have been identified. Additionally, the DCH should investigate and recover funds for all improper payments.

The DCH should consult with the grantor to discuss whether the questioned costs identified in the audit should be repaid.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (*continued*)

STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH (*continued*)

2023-018 Continue to Strengthen Application Risk Management Program

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Numbers and Titles:	93.778 - Medical Assistance Program (Medicaid: Title XIX) 93.778 – COVID -19 – Medical Assistance Program (Medicaid: Title XIX)
Federal Award Number:	2205GA5MAP (Year 2022), 2205GA5ADM (Year: 2022), 2305GA5MAP (Year: 2023), 2305GA5ADM (Year: 2023)
Questioned Costs:	None Identified
Repeat of Prior Year Findings:	2022-018, 2021-031, 2020-028, 2019-024, 2018-026, 2017-037, 2016-044

Description:

The Department of Community Health should continue to strengthen controls over its application risk management program.

Background Information:

See Financial Finding at 2023-003.

Criteria:

See Financial Finding at 2023-003.

Condition:

See Financial Finding at 2023-003.

Cause:

See Financial Finding at 2023-003.

Effect:

See Financial Finding at 2023-003.

Recommendation:

See Financial Finding at 2023-003.

Views of Responsible Officials:

DCH agrees with the finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)

STATE ENTITY: DEPARTMENT OF COMMUNITY HEALTH (continued)

2023-019 Strengthen Controls over NCCI Program Requirements

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Numbers and Titles:	93.778 - Medical Assistance Program (Medicaid: Title XIX) 93.778 – COVID -19 – Medical Assistance Program (Medicaid: Title XIX)
Federal Award Number:	2205GA5MAP (Year 2022), 2305GA5MAP (Year 2023)
Questioned Costs:	None Identified
Repeat of Prior Year Findings:	2022-019

Description:

The Department of Community Health does not have adequate controls in place to ensure the confidentiality agreements with contracted parties contain all required elements.

Background Information:

The Department of Community Health (DCH) administers the State of Georgia’s Medicaid program that provides payments for medical assistance to low-income individuals. Medicaid is one of the State’s largest public assistance programs with federal and state funds totaling \$17 billion for fiscal year 2023.

State Medicaid Agencies, including the DCH, are required to incorporate National Correct Coding Initiative (NCCI) methodologies into the state Medicaid programs pursuant to the requirements in Section 6507 of the Affordable Care Act. The purpose of the NCCI Program is to promote correct coding, prevent coding errors, prevent code manipulation, reduce improper payments and reduce the paid claims improper payment rate.

As part of our fiscal year 2023 audit, we followed up on the DCH’s efforts to implement a corrective action plan in response to the prior year findings in which we reported that the DCH did not have adequate controls in place to ensure the confidentiality agreements with contracted parties contain all required elements. While the DCH drafted a new confidentiality agreement during the period under review, the DCH was unable to fully implement their corrective action plan and execute this agreement prior to fiscal year-end.

Criteria:

As a recipient of federal awards, the DCH is required to establish and maintain effective internal controls over federal awards that provide reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform*

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Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Section 200.303 – Internal Controls.

In implementing NCCI methodologies, the DCH must follow additional requirements reflected within the NCCI Technical Guidance Manual for Medicaid Services. Specifically, Section 7.1.3 – Confidentiality Agreements Requirements for Contracted Parties of the NCCI Technical Guidance Manual for Medicaid Services requires the DCH to include specific elements in confidentiality agreements with contracted parties.

Condition:

Upon completing procedures to ensure that the DCH complied with NCCI requirements, auditors reviewed the confidentiality agreement in place between the DCH and Gainwell Technologies (Gainwell), the contracted party that the DCH utilized to perform duties, such as processing Medicaid claims, implementing NCCI edit files, and performing other pertinent activities related to the management of the State’s Medicaid program. It was noted that the confidentiality agreement in place between the DCH and Gainwell did not contain any of the seven required elements reflected in the NCCI Technical Guidance Manual for Medicaid Services.

Cause:

The DCH has experienced turnover over the past few fiscal years and was unable to make the appropriate modifications to the confidentiality agreement in place between the DCH and Gainwell to ensure that all required elements pursuant to the Medicaid NCCI Technical Guidance Manual were included within the agreement prior to fiscal year-end.

Effect:

The deficiency in internal controls over confidentiality agreements with contracted parties resulted in noncompliance with federal regulations. Additionally, failure to include appropriate elements in confidentiality agreements may lead to compromises associated with Medicaid beneficiaries’ personal information. Furthermore, noncompliance with federal regulations may result in the grantor penalizing the DCH for noncompliance by suspending or terminating the award or withholding future awards.

Recommendation:

The DCH should revise its confidentiality agreement with Gainwell to minimize the risk to the confidentiality, integrity and availability of the Medicaid NCCI files and data. The confidentiality agreement should include at a minimum the elements required pursuant to Section 7.1.3 of the NCCI Technical Guidance Manual for Medicaid Services.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES

2023-020 Improve Controls over Transparency Act Reporting

Compliance Requirement:	Reporting
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Numbers and Titles:	93.044 – Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers 93.044 – COVID-19 – Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers 93.045 – Special Programs for the Aging, Title III, Part C, Nutrition Services 93.045 – COVID-19 – Special Programs for the Aging, Title III, Part C, Nutrition Services 93.053 – Nutrition Services Incentive Program 93.499 – COVID-19 – Low Income Household Water Assistance Program 93.568 – Low-Income Home Energy Assistance Program 93.568 – COVID-19 – Low-Income Home Energy Assistance Program 93.667 – Social Services Block Grant
Federal Award Numbers:	2301GAOANS (Year: 2023), 2301GAOAH (Year: 2023), 2301GAOACM (Year: 2023), 2301GAOASS (Year: 2023), 2201GASTPH (Year: 2022), 2201GAOANS (Year: 2022), 2201GAOAH (Year: 2022), 2201GAOACM (Year: 2022), 2201GAOASS (Year: 2022), 2101GAHDC6 (Year: 2021), 2101GACMC6 (Year: 2021), 2101GAHDC5 (Year: 2021), 2101GASSC6 (Year: 2021), 2101GAVAC5 (Year: 2021), 2101GAOANS (Year: 2021), 2101GAOAH (Year: 2021), 2101GAOACM (Year: 2021), 2101GAOASS (Year: 2021), 2001GAHDC3 (Year: 2020), 2001GACMC2 (Year: 2020), 2001GAHDC2 (Year: 2020), 2001GASSC3 (Year: 2020), 2001GAOAH (Year: 2020), 2001GAOACM (Year: 2020), 2001GAOASS (Year: 2020), 2101GALWC6 (Year: 2021), 2101GALWC5 (Year: 2021)

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2021), 2301GALIEI (Year: 2023), 2301GALIEA (Year: 2023), 2201GALIEI (Year: 2022), 2201GALIEA (Year: 2022), 2101GAE5C6 (Year: 2021), 2101GALIEA (Year: 2021), 1901GALIEA (Year: 2019), 2301GASOSR (Year: 2023), 2201GASOSR (Year: 2022), 2101GASOSR (Year: 2021)

Questioned Costs: None Identified
Repeat of Prior Year Finding: 2022-022

Description:

The Georgia Department of Human Services should improve internal controls to ensure that subaward information associated with the Federal Funding Accountability and Transparency Act is reported appropriately and timely.

Background Information:

The Aging Cluster is comprised of various programs that are intended to assist states and area agencies on aging in facilitating the development and implementation of a comprehensive, coordinated system for providing long-term in home and community-based settings, in a manner responsive to the needs and preferences of older individuals and their family caregivers; providing nutrition services to reduce hunger and food insecurity, promote socialization of older individuals, and promote the health and well-being of older individuals by helping them gain access to nutrition and other disease prevention and health promotion services to delay the onset of adverse health conditions resulting from poor nutritional health or sedentary behavior; and providing resource incentives to encourage and reward effective and efficient performance in the delivery of nutritious meals to older individuals.

The Low Income Household Water Assistance Program (LIHWAP) was established as part of the federal government’s response to the COVID-19 pandemic. The program is designed to assist low-income households pay for drinking water and wastewater services. The Department of Human Services (DHS) administers LIHWAP for the State of Georgia. Funds are issued by the DHS on behalf of eligible households to owners or operators of public water systems or treatment works to reduce delinquencies of and rates charged to such households for those services.

The Low-Income Home Energy Assistance Program (LIHEAP) is a federal program that makes awards available to states, territories, and Native American tribes for the purpose of assisting low-income households meet the costs of home energy, increase their energy self-sufficiency, and reduce their vulnerability resulting from energy needs. Through LIHEAP, states provide federally funded assistance to meet the costs associated with home energy bills and low-cost weatherization and provide energy crisis support.

The Social Services Block Grant (SSBG) is a flexible funding source that allows states and territories to tailor social service programming to their population’s needs. Through the SSBG, states provide essential social services that help achieve a myriad of goals to reduce dependency and promote self-sufficiency; protect children and adults from neglect, abuse, and exploitation; and help individuals who are unable to take care of themselves to stay in their homes or to find the best institutional arrangements.

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Funds associated with the Aging Cluster, LIHWAP, LIHEAP, and SSBG programs are provided to the DHS for allocation to eligible subrecipients. Because the DHS subgrants program funds to various entities, the DHS must comply with the Federal Funding Accountability and Transparency Act of 2006 (FFATA). The FFATA requirements were signed into law on September 26, 2006 in an effort to give the American public access to information on how their tax dollars are being spent. This information, including information associated with the use of the Aging Cluster, LIHWAP, LIHEAP, and SSBG program funds, is accessible via the USASpending.gov website.

As part of our fiscal year 2023 audit, we followed up on efforts to implement a corrective action plan in response to the prior year findings in which we reported that the DHS failed to submit subaward data for the LIHWAP and SSBG programs to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). However, the DHS was unable to fully implement their corrective action plans prior to fiscal year-end.

Criteria:

As a recipient of federal awards, the DHS is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Under the FFATA (Public Law 109-282), as codified in Title 2 CFR Part 170, *Reporting Subaward and Executive Compensation Information*, recipients of grants or cooperative agreements, including the DHS, who make first-tier subawards of \$30,000 or more are required to register in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Subaward data, such as the subaward date, sub awardee Data Universal Numbering System number, amount of subaward, subaward obligation/action date, date of report submission, and subaward number, are submitted through the FSRS and accessible to the general public through the USASpending.gov website.

Condition:

Our examination of reporting requirements associated with the Aging Cluster, LIHWAP, LIHEAP, and SSBG programs revealed that the DHS failed to submit subaward data to the FSRS. Therefore, all first-tier subawards of \$30,000 or more, and the associated subaward data, was not reflected on the USASpending.gov website as required.

Cause:

Through discussion with management, it was noted that high staff turnover caused delays reporting information by the required deadlines. Additionally, the reporting procedures in place did not clearly identify the roles and responsibilities of personnel involved in the FFATA reporting process related to these programs, and therefore, subaward information was not reported through the FSRS appropriately. Furthermore, the DHS has insufficient procedures for monitoring the status of reporting of applicable subawards in the FSRS as required by the FFATA.

Effect:

The deficiencies noted in the FFATA reporting process resulted in noncompliance with federal regulations. Without effective controls in place to ensure compliance with federal reporting

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requirements, the transparency objective associated with the FFATA requirements was not achieved as the general public was unable to review expenditure data associated with the State of Georgia's Aging Cluster, LIHWAP, LIHEAP, and SSBG programs.

Recommendation:

We recommend that the DHS:

- Follow established processes and procedures associated with the FFATA reporting requirements;
- Clearly define roles and responsibilities for personnel involved in the reporting process to ensure that all programs are reported appropriately; and
- Incorporate additional oversight, training, and/or staff to aid in the identification of subawards to be reported and the reporting of appropriate data elements, as applicable, in a timely manner.

Views of Responsible Officials:

The Georgia Department of Human Services (DHS) concurs with the finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)

**STATE ENTITY: DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL
DISABILITIES**

2023-021 Improve Controls over Period of Performance

Compliance Requirement:	Period of Performance
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Number and Title:	93.958 – Block Grants for Community Mental Health
Federal Award Number:	B09SM083833 (Year: 2021)
Questioned Costs:	\$1,996,195.46
Repeat of Prior Year Finding:	2022-024

Description:

The Georgia Department of Behavioral Health and Developmental Disabilities should improve internal controls to ensure that program costs are obligated within the period of performance and liquidated within the allowed time period.

Background Information:

The Community Mental Health Services Block Grant (MHBG) program was created to provide funds to states and territories to enable them to carry out their respective plans for providing comprehensive community-based mental health services for adults with serious mental illness and children with serious emotional disturbances. MHBG program funds are allocated to individual states based upon a formula. This funding may be distributed to cities, counties, or service providers within each state to carry out activities associated with the state plan.

Funds associated with the MHBG program are administered by the Department of Behavioral Health and Developmental Disabilities (DBHDD). The DBHDD is responsible for becoming familiar with the performance period during which recipients must obligate and liquidate costs for this program. These periods typically align with the federal fiscal year of October 1 through September 30, and payments for costs incurred before a grant award's beginning date or after the liquidation period are not allowed without the grantor's prior approval.

Criteria:

As a recipient of federal awards, the DBHDD is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

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Provisions included in the Uniform Guidance, Section 200.403 – Factors Affecting Allowability of Costs state that “costs must meet the following general criteria in order to be allowable under Federal awards: (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles, (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items, (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity... (g) Be adequately documented, (h) Cost must be incurred during the approved budget period...”

Additionally, provisions included in the Uniform Guidance, Section 200.77 state, “Period of performance means the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award.”

Further, the DBHDD’s policies 17-202 – Federal Fund Source and Parent Project Code Assignments and 17-203 – Federal Financial Report Preparation, Reconciliation, and Submission prescribe actions that must be taken by staff to ensure that costs are obligated, incurred, and liquidated within the appropriate period as specified in each grant award’s terms and conditions.

Condition:

Our audit of the MHBG program included a review of adjustments with performance period ending dates during the audit period to ensure that the amounts were obligated and liquidated within the appropriate time period. Two adjustments were identified as the population, and both were selected for testing. It was noted that both of these transactions were not liquidated within 90 days of the end of the period of performance as required. Additionally, these adjustments were not identified by the DBHDD and reclassified to an appropriate, subsequent award number as is reflected within the DBHDD’s internal policy.

Questioned Costs:

Known questioned costs of \$1,996,195.46 related to the MHBG program were identified for expenditures that were paid outside of the allowable liquidation period. These known questioned costs related to expenditures were not tested as part of a sample, and therefore, should not be projected to a population to determine likely questioned costs.

Cause:

While the DBHDD had established procedures in place to comply with the period of performance requirements for federal awards, human error and a lack of appropriate oversight contributed to the errors identified by auditors. Also, the DBHDD policy governing period of performance does not address the correction of errors in a timely manner as the policy only recommends that corrections be completed during the close-out process for the grant award.

Effect:

The deficiencies noted in the period of performance process resulted in noncompliance with federal regulations. Without effective controls in place to ensure compliance with federal period of performance requirements, the DBHDD is at a higher risk of making improper payments and performing inaccurate financial reporting.

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Recommendation:

We recommend that the DBHDD:

- Update policy, processes, and procedures associated with period of performance requirements to recommend corrections be made in a timely manner.
- Follow currently established grant close-out processes and procedures associated with period of performance requirements.
- Incorporate additional oversight, training, and/or staff to aid in the identification of the period of performance to ensure costs are associated with the correct fund source.

Views of Responsible Officials:

DBHDD concurs with the audit finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)

**STATE ENTITY: DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL
DISABILITIES (continued)**

2023-022 Improve Controls over Period of Performance

Compliance Requirement:	Period of Performance
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Number and Title:	93.959 – Block Grants for Prevention and Treatment of Substance Abuse
Federal Award Numbers:	B08TI085799 (Year: 2023), 1B08TI083442-01 (Year: 2021)
Questioned Costs:	\$221,131.74

Description:

The Georgia Department of Behavioral Health and Developmental Disabilities should improve internal controls to ensure that program costs are obligated within the period of performance and liquidated within the allowed time period.

Background Information:

The objective of the Substance Abuse Prevention and Treatment Block Grant (SABG) program is to provide funds to states, territories, and one Indian tribe for the purpose of planning, carrying out, and evaluating activities to prevent and treat Substance Abuse (SA) and other related activities as authorized by the statute.

Funds associated with the SABG program are administered by the Department of Behavioral Health and Developmental Disabilities (DBHDD). The DBHDD is responsible for becoming familiar with the performance period during which recipients must obligate and liquidate costs for this program. These periods typically align with the federal fiscal year of October 1 through September 30, and payments for costs incurred before a grant award's beginning date or after the liquidation period are not allowed without the grantor's prior approval.

Criteria:

As a recipient of federal awards, the DBHDD is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Provisions included in the Uniform Guidance, Section 200.403 – Factors Affecting Allowability of Costs state that “costs must meet the following general criteria in order to be allowable under

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Federal awards: (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles, (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items, (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity... (g) Be adequately documented, (h) Cost must be incurred during the approved budget period...”

Additionally, provisions included in the Uniform Guidance, Section 200.77 state, “Period of performance means the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award.”

Further, the DBHDD’s policies 17-202 – Federal Fund Source and Parent Project Code Assignments and 17-203 – Federal Financial Report Preparation, Reconciliation, and Submission prescribe actions that must be taken by staff to ensure that costs are obligated, incurred, and liquidated within the appropriate period as specified in each grant award’s terms and conditions.

Condition:

Our audit of the SABG program included a review of expenditures with performance period beginning dates during the audit period to ensure that costs were not incurred before the allowable time period. Six expenditures were identified as the population and were all selected for testing. It was noted that three expenditures reviewed were incurred before the period of performance.

In addition, our audit of the SABG program included a review of adjustments with a performance period ending date during the audit period. One adjustment was identified as the population and tested to ensure that the amounts were obligated and liquidated within the appropriate time period. It was noted that this transaction was not posted within 90 days of the end of the period of performance as required. Additionally, this expenditure was not identified by the DBHDD and reclassified to an appropriate, subsequent award number as is reflected within the DBHDD’s internal policy.

Questioned Costs:

Known questioned costs of \$221,131.74 related to the SABG program were identified for expenditures that were incurred before the period of performance or paid outside of the allowable liquidation period. These known questioned costs related to expenditures were not tested as part of a sample, and therefore, should not be projected to a population to determine likely questioned costs.

Cause:

While the DBHDD had established procedures in place to comply with the period of performance requirements for federal awards, human error and a lack of appropriate oversight contributed to the errors identified by auditors. Also, the DBHDD policy governing period of performance does not address the correction of errors in a timely manner as the policy only recommends that corrections be completed during the close-out process for the grant award.

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Effect:

The deficiencies noted in the period of performance process resulted in noncompliance with federal regulations. Without effective controls in place to ensure compliance with federal period of performance requirements, the DBHDD is at a higher risk of making improper payments and performing inaccurate financial reporting.

Recommendation:

We recommend that the DBHDD:

- Update policy, processes, and procedures associated with period of performance requirements to recommend corrections be made in a timely manner.
- Follow currently established grant close-out processes and procedures associated with period of performance requirements.
- Incorporate additional oversight, training, and/or staff to aid in the identification of the period of performance to ensure costs are associated with the correct fund source.

Views of Responsible Officials:

DBHDD concurs with the audit finding.

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**STATE ENTITY: DEPARTMENT OF BEHAVIORAL HEALTH AND DEVELOPMENTAL
DISABILITIES (continued)**

2023-023 Improve Controls over Reporting

Compliance Requirement:	Reporting
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Health and Human Services
Pass-Through Entity:	None
AL Numbers and Titles:	93.958 – Block Grants for Community Mental Health Services 93.958 – COVID-19 – Block Grants for Community Mental Health Services 93.959 – Block Grants for Prevention and Treatment of Substance Abuse 93.959 – COVID-19 – Block Grants for Prevention and Treatment of Substance Abuse
Federal Award Numbers:	B09SM083833 (Year: 2021), B09SM086001 (Year: 2022), B09SM087352 (Year: 2023), 1B09SM084001-01 (Year: 2021), 1B09SM085388-01 (Year: 2021), 1B09SM085916-01 (Year: 2021), 1B08TI083934-01 (Year: 2022), B08TI084623 (Year: 2022), 1B08TI083442-01 (Year: 2021), B08TI084637 (Year: 2022), B08TI085799 (Year: 2023), 1B08TI083530-01 (Year: 2021)
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2022-025

Description:

The Georgia Department of Behavioral Health and Developmental Disabilities should improve internal controls over required financial and Federal Funding Accountability and Transparency Act reporting to ensure that information is reported appropriately and timely.

Background Information:

The Block Grant for Community Mental Health Services (MHBG) was created to provide funds to states and territories to enable them to carry out their respective plans for providing comprehensive community-based mental health services for adults with serious mental illness and children with serious emotional disturbances. MHBG program funds are allocated to individual states based upon a formula. This funding may be distributed to cities, counties, or service providers within each state to carry out activities associated with the state plan.

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The objective of the Substance Abuse Prevention and Treatment Block Grant (SABG) program is to provide funds to states, territories, and one Indian tribe for the purpose of planning, carrying out, and evaluating activities to prevent and treat Substance Abuse (SA) and other related activities as authorized by the statute.

The Georgia Department of Behavioral Health and Developmental Disabilities (DBHDD) was designated as the custodian of the MHBG and SABG funds for the State of Georgia. In that capacity, the DBHDD was required to report details associated with the expenditures to the Substance Abuse and Mental Health Services Administration (SAMHSA). This expenditure information should be reflected on the SF-425 Federal Financial Report (FFR) and is required to be submitted not later than ninety (90) days after the end of the award obligation and expenditure period (i.e., the project period).

Funds associated with the MHBG and SABG programs are provided to the DBHDD for allocation to eligible entities, including local health agencies, community-based organizations, and other public or private entities, through competitive subgrants. Because DBHDD subgrants MHBG and SABG program funds to various entities, the DBHDD must comply with the Federal Funding Accountability and Transparency Act of 2006 (FFATA). The FFATA requirements were signed into law on September 26, 2006 in an effort to give the American public access to information on how their tax dollars are being spent. This information, including information associated with the use of MHBG and SABG program funds, is accessible via the USASpending.gov website.

Criteria:

As a recipient of federal awards, the DBHDD is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Under the FFATA (Public Law 109-282), as codified in Title 2 CFR Part 170, Reporting Subaward and Executive Compensation Information, recipients of grants or cooperative agreements, including DBHDD, who make first-tier subawards of \$30,000 or more are required to register in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Subaward data, such as the subaward date, subawardee Data Universal Numbering System number, amount of subaward, subaward obligation/action date, date of report submission, and subaward number, are submitted through the FSRS and accessible to the general public through the USASpending.gov website.

Condition:

Our audit of the MHBG and SABG programs revealed there was no evidence of review and approval over the FFR and FFATA reports.

Additionally, upon performing testing over FFATA reporting, auditors noted the following deficiencies:

- A sample of eight first-tier subawards of \$30,000 or more associated with the MHBG program was randomly selected for testing using a non-statistical sampling method. Auditors examined documentation to determine if the subrecipient's information was

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properly reported on the USASpending.gov website. Testing revealed that one subaward was not reported totaling \$562,372.54, four subaward amounts were overstated by \$3,639,860.00, and all eight subawards were missing key elements and were not reported timely.

- A sample of twenty-two subawards of \$30,000 or more associated with the SABG program was randomly selected for testing using a non-statistical sampling method. Auditors examined documentation to determine if the subrecipient's information was properly reported on the USASpending.gov website. Testing revealed that nine subawards were not reported totaling \$3,870,970.00, two subaward amounts were overstated by \$321,000.00, and all 22 subawards were missing key elements and were not reported timely.

Cause:

Formal internal control processes have not been established for the FFATA reporting requirement due in part to a lack of sufficient staffing at the agency. As a result, noncompliance occurred with respect to FFATA reporting. Additionally, control processes have not been documented for the FFR reports.

Effect:

The deficiencies noted in the FFATA reporting process resulted in noncompliance with federal regulations. Without effective controls in place to ensure compliance with federal reporting requirements, the transparency objective associated with the FFATA requirements was not achieved as the general public was unable to review accurate expenditure data associated with the State of Georgia's MHBG and SABG programs. Furthermore, though it does not appear that inappropriate information was transmitted on the FFR reports, this could occur if appropriate controls are not documented and functioning properly.

Recommendation:

We recommend that the DBHDD:

- Establish and document processes and procedures associated with the FFR and FFATA reporting requirements;
- Incorporate additional oversight, training, and/or staff to aid in the identification of subawards to be reported and the reporting of appropriate data elements, as applicable, in a timely manner; and
- Review, update, and maintain documentation of subaward agreements and the determination of whether each subaward should be entered into the FSRS in compliance with the FFATA reporting requirements.

Views of Responsible Officials:

DBHDD concurs with the audit finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF JUSTICE

STATE ENTITY: GEORGIA BUREAU OF INVESTIGATION

2023-024 Improve Controls over Reporting

Compliance Requirement:	Reporting
Internal Control Impact:	Material Weakness
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Justice
Pass-Through Entity:	None
AL Number and Title:	16.575 – Crime Victim Assistance
Federal Award Numbers:	2018-V2-GX-0066 (Year: 2018), 2019-V2-GX-0019 (Year: 2019), 2020-V2-GX-0014 (Year: 2020), 15POVC- 21-GG-00619-ASSI (Year: 2021), 15POVC-22-GG- 00691-ASSI (Year: 2022)
Questioned Costs:	None Identified

Description:

The Criminal Justice Coordinating Council, an attached agency of the Georgia Bureau of Investigation, should improve internal controls over required financial, performance, and Federal Funding Accountability and Transparency Act reporting to ensure that information is reported appropriately.

Background Information:

The Crime Victim Assistance (CVA) Program, created under the 1984 Victims of Crime Act, provides federal funding to support victim assistance and compensation programs, to provide training for diverse professionals who work with victims, to develop projects to enhance victims' rights and services, and to undertake public education and awareness activities on behalf of crime victims.

The Georgia Criminal Justice Coordinating Council (CJCC) was designated as the custodian of the CVA funds for the State of Georgia. In that capacity, the CJCC was required to report details associated with CVA expenditures to the U.S. Department of Justice (USDOJ). This expenditure information is submitted through the JustGrants portal and is reflected on the quarterly SF-425 Federal Financial Report (FFR). In addition, the CJCC was required to report information relevant to the performance and activities of the CVA program to the USDOJ on the quarterly Performance Management Tool (PMT).

Lastly, Funds associated with the Crime Victim Assistance program are provided to the CJCC for allocation to eligible subrecipients. Because the CJCC subgrants program funds to various entities, the CJCC must comply with the Federal Funding Accountability and Transparency Act of 2006 (FFATA). The FFATA requirements were signed into law on September 26, 2006 in an effort to give the American public access to information on how their tax dollars are being spent.

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Criteria:

As a recipient of federal awards, the CJCC is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

In addition, the CJCC is required to report cumulative expenditures on a quarterly basis in accordance with the USDOJ Grants Financial Guide and provisions included in the Uniform Guidance, Section 200.328 – Financial Reporting, which state, in part, that “the non-Federal entity’s financial management systems must... be sufficient to permit the preparation of reports required by general and program-specific terms and conditions.” In addition, provisions included in the Uniform Guidance, Section 200.302(b)(2) state, in part, that the non-Federal entity’s financial management systems must provide for “accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements.”

Condition:

Our audit of the CVA program revealed there was no evidence of internal controls over the FFR, PMT, and FFATA reporting requirements.

Additionally, a sample of four grants associated with the CVA program were randomly selected for testing using a non-statistical sampling method. This testing revealed that the cumulative expenses reported on the third quarter submission of the FFR for the FY2021 grant were overstated by \$916,176.95. Subsequent submissions reflected the correct cumulative total.

Cause:

Though formal internal controls processes have been documented for the FFR reports, the controls were not implemented due in part to a lack of sufficient staffing at the agency. Additionally, control processes have not been documented for the PMT and FFATA reporting requirements.

Effect:

The deficiencies noted in the FFR reporting process resulted in noncompliance with federal regulations as required by the USDOJ. Overstated expenditures could impact the decision-making process at the federal level due to the FFR being used for general management of awards made under federal financial assistance programs. Furthermore, though it does not appear that inappropriate information was transmitted on the PMT or FFATA reports, this could occur if appropriate controls are not documented and functioning properly.

Recommendation:

The CJCC should review their current FFR control policy and make updates if needed. The CJCC should, then, implement and maintain documentation of the control noted in their policy. Additionally, the CJCC should design and implement controls over their PMT and FFATA reporting and ensure evidence of each control is maintained on-file.

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Views of Responsible Officials:

CJCC concurs with the finding. The reports which contained errors were the result of insufficient staffing and capacity during the audit period, allowing insufficient time and capacity for review.

CJCC is compelled to reinforce however that no errors were noted in the PMT and FFATA reports, and that errors in FFR reports were submitted for correction, based upon the guidance of the US Department of Justice Office of Justice Programs. In regard to materiality, CJCC notes that these awards are appropriated as part of a multi-billion dollar program, on a formula basis that does not account for performance or quarterly spend. As such, temporary misstatements do not have any significant impact on federal reporting. It is additionally important to note, the federal systems in which these reports are submitted do not facilitate secondary reviewers or control processes without account sharing, which is expressly forbidden.

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FEDERAL AGENCY: U.S. DEPARTMENT OF LABOR

STATE ENTITY: DEPARTMENT OF LABOR

2023-025 Improve Controls over Manual Journal Entries

Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs/Cost Principles
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Labor
Pass-Through Entity:	None
AL Numbers and Titles:	17.207 – Employment Service/Wagner-Peyser Funded Activities 17.801 – Jobs for Veterans State Grant
Federal Award Numbers:	ES387252255A13 (Year: 2022), ES367492155A13 (Year: 2021), ES353382055A13 (Year: 2020), ES333881955A13 (Year: 2019), DV35790SG1 (Year: 2020), DV37869SG2 (Year: 2021)
Questioned Costs:	\$1,220,638

Description:

The Georgia Department of Labor should improve internal controls over manual journal entries for the Employment Services Cluster.

Background Information:

The Georgia Department of Labor (DOL) is responsible for the administration and monitoring of Georgia's Employment Services Cluster programs, including carrying out the Employment Services/Wagner-Peyser (ES) funded activities, as well as the Jobs for Veterans State Grant (JVSG) funded activities.

The main purpose of the ES program is to improve the functioning of the nation's labor markets by bringing together individuals seeking employment and employers seeking workers.

The main purpose of the JVSG program is to provide career services to meet the employment needs of eligible veterans, to conduct outreach to employers in the area to assist veterans in gaining employment, and to facilitate employment, training, and placement services furnished to veterans.

Operation of the Employment Services Cluster programs transferred to the Technical College System of Georgia (TCSG) in January 2023.

Criteria:

As a recipient of federal awards, the DOL is required to establish and maintain effective internal controls over federal awards that provide reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal

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awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Provisions included in the Uniform Guidance, Section 200.402 state, that “the total cost of a federal award is the sum of the allowable direct and allocable indirect costs less any applicable credits.” In addition, provisions included in the Uniform Guidance, Section 200.403(g) state, in part, that costs must “be adequately documented.”

Condition:

Our audit of the Employment Services Cluster revealed deficiencies related to manual journal entries (MJE) booked to re-rate program expenditures. Auditors identified a population of 70 MJE’s and selected a total of 11 items for testing. Of those 11 MJE’s one item was an individually selected item (ISI) and an additional 10 were randomly selected using a non-statistical sampling method. Auditors found that the one ISI and two of the randomly selected MJEs were for unallowable expenditures given they were charged to the program well after the authority to carry out program activities was transferred to TCSG. Additionally, the one ISI and seven randomly selected MJEs did not have adequate documentation to support the allowability of costs being charged to the program.

Questioned Costs:

Upon testing a sample of \$603,291 of MJE’s, known questioned costs of \$383,294 were identified. Using the total population amount of \$2,635,054, we project likely questioned costs to be approximately \$1,674,153.

In addition, known questioned costs identified for the ISI tested totaled \$837,344; therefore, the known questioned costs identified for MJE’s throughout the sample and ISI tested totaled \$1,220,638.

Cause:

The Employment Services Cluster moved to TCSG in January 2023, which had already been a delay in transfer to TCSG as it should have been as of July 1, 2022. Based on the actual transfer of the program in January 2023 DOL completed final ETA-9130 reports for the grants transferring to TCSG, which were to be submitted by February 14, 2023. The reports submitted to the U.S. Department of Labor’s Employment and Training Administration by the DOL included expenditures (the three MJE’s noted in the condition section above) that were not incurred until after the programs and program staff had moved to the TCSG and after the actual reports were submitted. Additionally, the existing internal control system in place did not provide adequate documentation to be maintained or provided for the eight additional MJEs identified as unsupported in our testing.

Effect:

The inclusion of unallowable costs in program expenditures and not maintaining adequate documentation of manual journal entries resulted in noncompliance with federal regulations and the Uniform Guidance. In addition, without effective controls, the DOL increases its risk of charging unallowable costs to federal programs. This may prevent the DOL from effectively administering federal programs in the future. Furthermore, the U.S. Department of Labor may require repayment of costs that are determined to be unallowable, and the State of Georgia could be responsible for such repayment.

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Recommendation:

The DOL should ensure that all current and future business practices follow the established policies and procedures of the Uniform Guidance, the U.S. Department of Labor, and the State of Georgia. Where vulnerable, the DOL should modify its policies and procedures to ensure that costs being charged via manual journal entries are allowable and adequately documented, including original invoices for costs being moved to other federal programs. Furthermore, management should develop and implement a monitoring process to ensure that controls are operating appropriately.

Views of Responsible Officials:

We concur with this finding.

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FEDERAL AGENCY: U.S. DEPARTMENT OF LABOR (continued)

STATE ENTITY: DEPARTMENT OF LABOR (continued)

2023-026 Improve Controls over Financial Reporting

Compliance Requirement:	Reporting
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Labor
Pass-Through Entity:	None
AL Numbers and Titles:	17.207 – Employment Service/Wagner-Peyser Funded Activities 17.225 – Unemployment Insurance 17.225 – COVID-19 – Unemployment Insurance
Federal Award Numbers:	UI347102055A13 (Year:2020), UI370592155A13 (Year:2021), UI322182255A13 (Year:2022), ES353382055A13 (Year:2020), ES367492155A13 (Year:2021)
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2021-037

Description:

The Georgia Department of Labor submitted inaccurate financial reports for the Unemployment Insurance and Employment Service/Wagner-Peyser Funded Activities Programs to the U.S. Department of Labor.

Background Information:

The Unemployment Insurance (UI) program, created by the Social Security Act (Pub. L. No. 74-271), provides Unemployment Compensation (UC) benefits to workers who are unemployed through no fault of their own and are seeking reemployment. To receive benefits, claimants must be able to work, available for work, and actively seeking work.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The CARES Act was designed to mitigate the economic effects of the COVID-19 pandemic in a variety of ways, including providing additional UI provisions.

Title II, Subtitle A of the CARES Act, authorizes the following temporary UI programs:

- Federal Pandemic Unemployment Compensation (FPUC) – The FPUC program provides eligible individuals with \$600 per week in addition to the weekly benefit amount they receive from certain other UC programs.
- Pandemic Emergency Unemployment Compensation (PEUC) – The PEUC program provides up to 13 weeks of benefits to individuals who have exhausted all rights to regular compensation under State law or Federal law with respect to a benefit year that

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ended on or after July 1, 2019, have no rights to regular compensation with respect to a week under any other State or Federal UC law, are not receiving compensation with respect to such week under the UC law of Canada, and are able to work, available to work, and actively seeking work.

- Pandemic Unemployment Assistance (PUA) – The PUA program provides up to 39 weeks of benefits to those individuals who are not eligible for regular UC or extended benefits under State or Federal law or PEUC, including those who have exhausted all rights to such benefits.

In addition, the State Extended Benefits (SEB) program, which is an extension of UC benefits, becomes available for payment when the State's 13-week insured unemployment rate (IUR) exceeds 5% and pays claimants up to an additional 13 weeks of compensation. Under the SEB program, the State is required to provide 50% of the amounts paid to the majority of eligible SEB claimants, which are those not covered by Federal law or special provisions of State law. However, under the CARES Act, the U.S. Department of Labor will reimburse the State at 100% of eligible costs for the SEB program.

The State of Georgia became eligible to pay SEB May 10, 2020. However, the first payable weekending date (WED) was on July 4, 2020, as the first payable WED of PEUC was April 4, 2020. Further, the last payable WED for SEB was February 6, 2021.

Additionally, The Georgia Department of Labor (DOL) is responsible for the administration and monitoring of Georgia's Employment Services Cluster programs, including carrying out the Employment Services/Wagner-Peyser (ES) funded activities. The main purpose of the ES program is to improve the functioning of the nation's labor markets by bringing together individuals seeking employment and employers seeking workers.

The DOL is responsible for reporting expenditures related to these programs to the U.S. Department of Labor's Employment and Training Administration (ETA).

Every grant awarded by the ETA requires accurate quarterly and annual reporting as a part of sound financial and management responsibilities. This reporting supports the ETA's ability to measure fund utilization for performance accountability and assess compliance with statutory expenditure requirements. This information also helps measure successful outcomes for participants, ensure sound service delivery and reporting practices, and determine whether the federal funds achieved maximum benefit.

The ETA-9130, Financial Status Report is used to report program and administrative expenditures. The DOL is required to submit quarterly financial reports for each UI and ESC program that they operate within 45 days after the end of reporting quarter. Financial data is required to be reported cumulatively from grant inception through the end of each reporting period.

Criteria:

As a recipient of federal awards, the DOL is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform*

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Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Section 200.303 – Internal Controls.

Provisions included in the Uniform Guidance, Section 200.302(a) state, in part, that “the non-Federal entity’s financial management systems must... be sufficient to permit the preparation of reports required by general and program-specific terms and conditions.” In addition, provisions included in the Uniform Guidance, Section 200.302(b)(2) state, in part, that the non-Federal entity’s financial management systems must provide for “accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements.”

Condition:

Unemployment Insurance - The ETA-9130 reports for the quarters ending September 2022 and June 2023 were reviewed to ensure that program and administrative expenditures were reported in a timely and accurate manner. For six of the 40 reports tested, the amounts reported did not agree with the amounts reflected in the accounting records. Four reports have more expenditures on their general ledger than obligated funds, one report was incorrectly entered in the reporting system, and one report could not be traced to the accounting records.

Employment Service/Wagner-Peyser Funded Activities - The ETA-9130 reports for the quarters ending September 2022 and December 2022 were reviewed. For two of the 11 reports tested, the amounts reported did not agree with the amounts reflected in the accounting records. In both instances, the DOL reported more expenditures than what was reflected in their accounting records.

Variances identified on each report are as follows:

Description	Award Number	Report Date	Federal Share of Expenditures	Federal Share of Unliquidated Obligations	Total Federal Obligations	Unliquidated Balance
PUA Administration FY20	UI347102055A13-UI34710Z30	9/30/2022	5,752,526		5,752,526	(5,752,526)
FPUC Administration FY21	UI347102055A13-UI34710CA0	9/30/2022	2,308,073	30,950	2,339,023	(2,339,023)
PEUC Administration FY22	UI347102055A13-UI34710NJ0	9/30/2022	2,335,427	600,585	2,936,012	(2,936,012)
FPUC Administration FY20	UI347102055A13-UI34710Z50	6/30/2023	44,125		44,125	(44,125)
Unemployment Insurance FY21	UI370592155A13-UI37059KI0	6/30/2023	(111,323)		(111,323)	111,323
Unemployment Insurance FY22	UI372182255A13-UI37218PU0	6/30/2023	(6,959,575)		(6,959,575)	6,959,575
Employment Services FY20	ES353382055A13-ES35338WT0	12/31/2022	(995,111)	585,512	(409,599)	1,013,370
Employment Services FY21	ES367492155A13-ES36749KX0	12/31/2022	(6,819,233)	33,018	(6,786,215)	(5,694,584)

Cause:

Unemployment Insurance - Separate ETA-9130 reports must be completed for each program and each fund source (subaccount) awarded to the DOL. While the DOL utilizes one general ledger report to prepare some ETA-9130 reports, the DOL uses multiple general ledger reports

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to prepare other ETA-9130 reports. In the instances of over obligated grant awards, the reporting system does not allow the preparer to enter more expenditures than funds authorized.

Employment Service/Wagner-Peyser Funded Activities – The program moved to the Technical College System of Georgia (TCSG) in January 2023, and the final ETA-9130 reports for the grants transferring to the TCSG were to be submitted by February 14, 2023. The reports submitted to the ETA by the DOL included expenditures that were not incurred until after the program and program staff had moved to the TCSG, who assumed operation of grant activities. According to a communication between the DOL and U.S. Department of Labor, the expenditure amount to be reported on the final ETA-9130 report for quarter ending December 31, 2022, was to agree to draw down amount in the Payment Management System (PMS). However, the DOL drew down funds for expenditures that had yet to be incurred and reported that amount on the final ETA-9130 report.

Effect:

The submitting of inaccurate ETA-9130 reports resulted in noncompliance with federal regulations and the Uniform Guidance for both programs as noted above. Additionally, submitting incorrect reports diminishes the U.S. Department of Labor’s ability to effectively monitor the UI program.

Recommendation:

We recommend that the DOL review existing policies and procedures to ensure that it has established and is maintaining internal controls related to compliance with federal laws, regulations, and program compliance reports. This review should specifically address requirements for preparing the ETA-9130 reports. The DOL should ensure that personnel responsible for the ETA-9130 reports are appropriately trained and are familiar with these compliance requirements.

In addition, we recommend that the DOL create queries and general ledger reports that only report the expenditures charged to each individual program as reflected on the grant award. Furthermore, spreadsheets and tools should be developed to balance report totals and identify errors before entering amounts into the federal reporting website.

Views of Responsible Officials:

GDOL concurs with this finding:

Regarding the pandemic Grants noted that were all under #UI34710-20-55-A-13:

- The UI Regular Grant typically provides the amount of available grant funds in advance based on 1.) and estimated number of claims to be processed in the current year (based on the average of two years prior activity) and 2.) the average processing times (based on the average of two years prior processing times).
- In contrast, many of the pandemic grants are based on actual claims activity with monies being awarded “after the fact” with no consideration given to the aforementioned criteria as no prior- year basis exists.
- GDOL experienced delays in some pandemic allocations due to delays in programing and the submission of the new reports for pandemic activities (FRUC, PEUC and PUA). All late reports have been submitted and we are reconciling grants as deemed appropriate.
- With reimbursement based on pandemic claims activity, there was no clear mechanism for GDOL to be able to “forecast” the amount of time and effort needed to process the

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cyclical and unpredictable number of pandemic claims. As such, best efforts were made to estimate in this regard.

- The 3073 FPUC grant is the only grant for which we have been reimbursed at 100%. However, due to the most recent implementation of stop/gain loss, we are no longer being reimbursed at the full amount.

Regarding the Employment Service/ Wagner-Peyser Funded Grants noted, the program period of performance was July 1, 2022 thru September 30, 2025. GDOL received instructions from USDOL on January 19, 2023 requesting a final ETA-9130 report be submitted by February 15th for grants that were being transferred to TCSG and offered technical assistance in completing the reports. The National office was designated to de-obligate the funds remaining and issue new grant numbers to obligate these funds at TCSG; however, several things occurred that caused the process to be delayed:

- The required action was to check box 6 as yes (for the final 9130 reports) and 10g (Federal Share of Unliquidated Obligation) had to be zero although there were Unliquidated Obligations in the system.
- Although the Wagner Peyer program was transferred to TCSG in January 2023, eligible costs continued.
- The need for expenditure reconciliations was discussed with USDOL Regional Office and anticipated funds were drawn in lieu of billing TCSG.
- Associated eligible costs were reconciled to the Wagner Peyser Ledger via manual journal entries in lieu of billing TCSG.
- In addition, USDOL implemented a new GrantSolutions to replace its legacy grant processing system, E-Grants. USDOL replaced its legacy E-Grants Grantee Reporting System (GRS) by transitioning to PMS for grant recipients submission of the quarterly ETA-9130 financial reports on February 6, 2023.
- Although training was taken for this process, the overall reconciliation process was delayed all reconciling items were resolved by the 9/30/23 reporting period.

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FEDERAL AGENCY: U.S. DEPARTMENT OF LABOR (continued)

STATE ENTITY: DEPARTMENT OF LABOR (continued)

2023-027 Improve Controls over Administrative Expenditures

Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs/Cost Principles
Internal Control Impact:	Significant Deficiency
Compliance Impact:	Nonmaterial Noncompliance
Federal Awarding Agency:	U.S. Department of Labor
Pass-Through Entity:	None
AL Numbers and Titles:	17.225 – Unemployment Insurance 17.225 – COVID-19 – Unemployment Insurance
Federal Award Numbers:	UI372182255A13 (Year: 2022), UI393172355A13 (Year: 2023)
Questioned Costs:	None Identified
Repeat of Prior Year Finding:	2022-027

Description:

The Georgia Department of Labor did not have a review and approval process in place for certain program expenditures.

Background Information:

The Unemployment Insurance (UI) program, created by the Social Security Act (Pub. L. No. 74-271), provides Unemployment Compensation (UC) benefits to workers who are unemployed through no fault of their own and are seeking reemployment. Grants of funds for the administration of State UC laws and public employment service programs are made to States under the Social Security Act, the Wagner-Peyser Act, and the Appropriations Acts. These administrative grant funds are received and managed by the Georgia Department of Labor (DOL) for the State of Georgia.

Criteria:

As a recipient of federal awards, the DOL is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Additionally, provisions included in Title 20 CFR Section 601.6 provide that administrative grant funds should be used in “amounts necessary for the proper and efficient administration of the State unemployment compensation law and employment service program.”

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Condition:

Our audit of the UI program revealed deficiencies in the expenditure review process. A total of 47 out of 5,863 expenditure transactions were randomly selected for testing using a non-statistical sampling method. Auditors found that six expenditure transactions related to utility bills did not reflect evidence of management review and approval.

During testing, we noted that the six transactions found to be exceptions were all prior to the date that DOL had indicated that they had addressed this issue as noted in the prior year finding corrective action plan. No further exceptions were noted after the prior year finding corrective action plan was designed and implemented.

Cause:

Due to the impact of COVID-19, the DOL had numerous personnel changes and closed regional offices to prevent the spread of the virus. The DOL had utility bill invoices redirected to the Financial Services Department at the main office location rather than the regional offices to prevent payment delays and incurring any penalties for late payment. The DOL also made a change in the processing of these bills, which resulted in the DOL's failure to follow their internal control policy and the initiation of payments without appropriate review and approval.

Effect:

The DOL is not in compliance with the Uniform Guidance. In addition, without effective controls, the DOL increases its risk of charging unallowable costs to the UI program. This may prevent the DOL from effectively administering the UI program in the future. Furthermore, the U.S. Department of Labor may require repayment of costs that are determined to be unallowable, and the State of Georgia could be responsible for such repayment.

Recommendation:

The DOL should ensure that all current and future business practices follow the established policies and procedures of the Uniform Guidance, the U.S. Department of Labor, and the State of Georgia. Where vulnerable, the DOL should modify its policies and procedures to ensure that expenditures reflect appropriate evidence of review and approval. Furthermore, management should develop and implement a monitoring process to ensure that controls are operating appropriately.

It should be noted that based on testing it appears that the corrective action plan that was submitted for the prior year finding was effective in dealing with this issue as no additional exceptions were identified in our testing of items that were recorded after the date of the corrective action being put into place.

Views of Responsible Officials:

We concur with this finding:

As noted by DOAA in finding 2023-027, the corrective action, although implemented for the last quarter of F/Y 2023, was effective in dealing with this issue as no additional exceptions were identified in the tests performed by DOAA after the date of the corrective action being put into place.

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GDOL will continue to ensure that all current and future business practices follow the established policies and procedures of the Uniform Guidance, the U.S. Department of Labor, and the State of Georgia. When necessary, GDOL will modify its policies and procedures to ensure that expenditures reflect appropriate evidence of review and approval.

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FEDERAL AGENCY: U.S. DEPARTMENT OF LABOR (continued)

STATE ENTITY: DEPARTMENT OF LABOR (continued)

2023-028 Improve Controls over Eligibility Determinations

Compliance Requirement:	Eligibility
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Labor
Pass-Through Entity:	None
AL Numbers and Titles:	17.225 – Unemployment Insurance 17.225 – COVID-19 – Unemployment Insurance
Federal Award Numbers:	UI340532055A13 (Year:2020), UI347102055A13 (Year:2020), UI356432155A13 (Year:2021), UI359392160A13 (Year:2021), UI370592155A13 (Year:2021), UI372182255A13 (Year:2022), UI379762260A13 (Year:2022), UI393172355A13 (Year:2023)
Questioned Costs:	\$310,939
Repeat of Prior Year Finding:	2022-028, 2021-035

Description:

The Georgia Department of Labor did not have effective internal controls in place to ensure unemployment benefit payments were made correctly and only to eligible claimants.

Background Information:

The Unemployment Insurance (UI) program, created by the Social Security Act (Pub. L. No. 74-271), provides Unemployment Compensation (UC) benefits to workers who are unemployed through no fault of their own and are seeking reemployment. To receive benefits, claimants must be able to work, available for work, and actively seeking work.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The CARES Act was designed to mitigate the economic effects of the COVID-19 pandemic in a variety of ways, including providing additional UI provisions.

Title II, Subtitle A of the CARES Act, authorizes the following temporary UI programs:

- Federal Pandemic Unemployment Compensation (FPUC) – The FPUC program provides eligible individuals with \$600 per week in addition to the weekly benefit amount they receive from certain other UC programs.
- Pandemic Emergency Unemployment Compensation (PEUC) – The PEUC program provides up to 13 weeks of benefits to individuals who have exhausted all rights to regular compensation under State law or Federal law with respect to a benefit year that

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ended on or after July 1, 2019, have no rights to regular compensation with respect to a week under any other State or Federal UC law, are not receiving compensation with respect to such week under the UC law of Canada, and are able to work, available to work, and actively seeking work.

- Pandemic Unemployment Assistance (PUA) – The PUA program provides up to 39 weeks of benefits to those individuals who are not eligible for regular UC or extended benefits under State or Federal law or PEUC, including those who have exhausted all rights to such benefits.

In addition, the State Extended Benefits (SEB) program, which is an extension of UC benefits, becomes available for payment when the State’s 13-week insured unemployment rate (IUR) exceeds 5% and pays claimants up to an additional 13 weeks of compensation. Under the SEB program, the State is required to provide 50% of the amounts paid to the majority of eligible SEB claimants, which are those not covered by Federal law or special provisions of State law. However, under the CARES Act, the U.S. Department of Labor will reimburse the State at 100% of eligible costs for the SEB program.

The State of Georgia became eligible to pay SEB May 10, 2020. However, the first payable weekending date (WED) was on July 4, 2020, as the first payable WED of PEUC was April 4, 2020. Further, the last payable WED for SEB was February 6, 2021.

Criteria:

As a recipient of federal awards, the Georgia Department of Labor (DOL) is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

The Uniform Guidance, Section 200.53 - Improper Payments states: “(a) Improper payment means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and (b) Improper payment includes any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.”

Additionally, provisions included in Title 20 CFR Section 604.3(a) states, “A State may pay UC only to an individual who is able to work and available for work for the week for which UC is claimed.”

Furthermore, Title II, Subtitle A of the CARES Act provides specific eligibility guidance for the FPUC, PEUC, and PUA programs.

Condition:

Our audit of the Unemployment Compensation Fund (UCF) included a review of benefit payments related to regular UC, SEB, and CARES Act UI programs. A sample of 60 UI benefit

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payment transactions processed by the DOL was randomly selected for testing using a non-statistical sampling method. In addition, 12 individually significant UI benefit payment transactions were selected for testing. The following deficiencies were identified for improper payments totaling \$310,939:

- Claimants did not self-certify for benefits in eighteen instances.
- Fraudulent employer-filed claims were filed for thirteen claimants.
- Proof of employment or self-employment or a valid offer to begin employment and proof of wages was not submitted by five PUA claimants. One of these claimants was not eligible to claim benefits in Georgia.

Questioned Costs:

Upon testing a sample of \$15,331 in UI program payments, known questioned costs of \$1,784 were identified. Using the population of UI payments sampled, which totaled \$319,332,841, we project likely questioned costs to be approximately \$90,884,173.

In addition, known questioned costs were also identified as noted below:

- \$1,893 for improper payments associated with individually significant benefit payments tested; and
- \$206,783 for improper FPUC and PEUC payment amounts associated with the sample of benefit payments selected for testing.

Upon testing a sample of \$3,374 in UI COVID related program payments, known questioned costs of \$2,295 were identified. Using the population of UI payments sampled, which totaled \$57,392,113, we project likely questioned costs to be approximately \$30,157,208.

In addition, known questioned costs were also identified as noted below:

- \$658 for improper payments associated with individually significant benefit payments tested;
- \$97,526 for improper FPUC, PUA, and UI payment amounts associated with the sample of benefit payments selected for testing.

Cause:

The DOL management implemented a flawed employer-filed claim process that did not allow for the monitoring of the employees' ability to work and wage verification requirements. The employer-filed claim process also did not allow for claimants to self-certify for weeks benefits were claimed.

In addition, the DOL must manually review proof of employment or self-employment or a valid offer to begin employment and proof of wages for all PUA claims. This is a very time-consuming process and the DOL does not have the resources to review the volume of PUA claims in a timely manner.

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Effect:

Without effective controls, the DOL increases its risk of providing benefits to ineligible claimants and not detecting improper payments. The deficiencies in eligibility determinations also resulted in noncompliance with federal regulations and questioned costs. While funds for benefit payments are not provided to states through grant awards, states are awarded funds to administer these programs. Grant provisions allow the grantor to penalize the DOL for noncompliance by suspending or terminating the award or withholding future awards. This may prevent eligible individuals from receiving benefits in the future.

Recommendation:

The DOL management should develop and implement internal controls over eligibility and claims processing to ensure procedures are consistently enforced and operate effectively. Management should also provide training on procedures for processing unemployment claims for programs created by the CARES Act. Strong monitoring controls should be implemented, as well, to ensure that the DOL achieves its objectives in complying with the eligibility requirements for the various UC programs. Specifically, the DOL should develop a process for claimants to self-certify for benefits when a claim is submitted by an employer on the claimant's behalf.

Additionally, the DOL management should develop analytical procedures and queries to identify duplicate payments and payments that are more than the claimant's weekly benefit amount. Also, analytical procedures and queries to identify payments that have been made to claimants without identify verification and non-monetary and monetary determinations should be developed.

Furthermore, the DOL management should develop IT controls to stop the release of payment until identity and eligibility requirements are substantiated and verified. The DOL management should also develop and implement procedures to stop or reduce payments when individuals do not provide required documentation.

Views of Responsible Officials:

GDOL acknowledges this is a repeated finding from previous years, therefore the Department concurs with this finding and offers the following response preceded by the auditor's findings:

Auditor's Findings:

The Georgia Department of Labor did not have effective internal controls in place to ensure unemployment benefit payments were made correctly and only to eligible claimants.

- 1) Claimants did not self-certify for benefits in eighteen instances

GDOL Response:

Employer Filed Partial Claims (EFC) are submitted by employers on behalf of the claimant. The employer is responsible for attesting to the employment status and weekly earnings of the claimant for the EFC submitted. An affidavit certifying that the employer has obtained earnings from other employment as well as other requirements must be completed before EFCs can be entered or uploaded.

Claimants for which EFCs are submitted are considered to be still attached to the employer and are exempt from the requirement to register for employment services per Georgia Employment

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Security Law Rule 300-2-4-.02. Such individuals are not required to be nor certify on a weekly basis to be able, available and actively seeking work.

We recognize the state auditor's recommendations to add the self-certification. However, the current unemployment system is obsolete, having been put into production in 1982. This finding will persist until our new modernized UI system is implemented in 2026.

2) Fraudulent employer-filed claims were filed for thirteen claimants

GDOL Response:

When we identify employer fraud schemes, we follow the guidance issued by the United States Department of Labor (USDOL) and collaborate with the United States Department of Labor Office of Inspector General (OIG) to investigate these cases. Additionally, we have taken the following measures to safeguard the system against fictitious employers:

Effective December 6, 2021, the Employer Filed Partial Claims (EFC) process was revised to require individuals (employees) to complete an EFC profile to include a real-time identity verification before payments can be made. Employers are responsible for submitting the request for the payment to certify to the individual's employment status, but the individuals must certify their identity and personal information for the claim to be processed. Employees are notified when a claim is filed on their behalf and provided instructions for their portion of completing the EFC process. The MyUI Customer Portal dashboard provides all the EFC correspondence sent to the individual as well as the status of the profile setup and identify verification.

Before the implementation of the EFC profile requirement, GDOL utilized the Social Security Administration (SSA) crossmatch and Systematic Alien Verification for Entitlement (SAVE) verification processes to verify the identity of claimants where employers submit claims on their behalf.

Effective June 29, 2023, GDOL implemented additional employer filed claims safeguards and security measures to reflect amended Georgia Employment Security Rule 300-2-4-.09. Employers must now meet the following conditions to submit Employer Filed Partial Claims on behalf of their employees:

- Employer accounts must have been registered with GDOL for more than 5 years.
- Employers must be current on all quarterly tax and wage reports.
- Employers must be current on all quarterly contribution taxes, assessments, penalties, and interest.
- The week ending date on employer filed claims cannot be older than 30 days.

The amended Georgia Employment Security Rule also clarifies that part-time employees are not eligible for Employer Filed Partial Claims.

BPC and Integrity merit staff continue to establish pseudo claims when fraud is confirmed to relieve victims of liability and the fraudster is unknown. Otherwise, the payments are moved to the fraudsters claim account, if identified.

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GDOL has procured a vendor to build and implement a modernized UI system. We are also pursuing data analytics tools to expedite the identification and detection of fraudulent activities. These tools will also be incorporated into the modernized solution.

3) Proof of employment or self-employment or a valid offer to begin employment and proof of wages was not submitted by five PUA claimants. One of these claimants was not eligible to claim benefits in Georgia.

GDOL Response:

The claimants who established PUA entitlement with a weekly benefit amount greater than the minimum or later determined to not be eligible were based on wages entered by the claimant and/or wages reported by the employer. CARES Act only required proof of wages to be submitted. If claimants did not submit proof, federal requirements only allowed for payment of the minimum weekly benefit amount and no disqualification of benefits. Claims established at a higher weekly benefit amount had to be reduced to the minimum amount if no proof was provided. To date, no proof has been provided by the claimants cited. The claims were reduced as appropriate. An overpayment has been established on all five claims identified for the difference in weekly benefit amount for weeks paid over the minimum amount under CARES and for the entire amount for weeks paid under CAA/ARPA.

GDOL's current UI Information Technology (IT) system was developed in 1982 using mainframe "legacy" technology. Due to the system's age and other limitations, many automated processes and corrections cannot be fixed and/or easily implemented. As such, many processes must be handled manually by staff. This includes reviewing all the PUA proof documents submitted to determine the validity and eligibility for each PUA claim. Based on the volume of workload and staff limitations, GDOL has been unable to quickly complete this manual review to correct the finding. It is anticipated this manual review will continue throughout the FY24 audit review period.

Summary:

GDOL's limited technology resources will hinder our ability to update our current system to satisfy the state audit's recommendation. Therefore, we acknowledge that this finding will persist until a system-wide resolution is implemented in the new modernized UI system. The new solution will include a self-certification and dual certification process for employer filed claims and include controls over eligibility determinations for current and future UI programs.

GDOL greatly appreciates the feedback and recommendations and will consider this information in our endeavors to modernize our UI system and business processes.

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FEDERAL AGENCY: U.S. DEPARTMENT OF LABOR (continued)

STATE ENTITY: DEPARTMENT OF LABOR (continued)

2023-029 Improve Controls over Employer-Filed Claims

Compliance Requirement:	Eligibility
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Labor
Pass-Through Entity:	None
AL Numbers and Titles:	17.225 – Unemployment Insurance 17.225 – COVID-19 – Unemployment Insurance
Federal Award Numbers:	UI340532055A13 (Year:2020), UI347102055A13 (Year:2020), UI356432155A13 (Year:2021), UI359392160A13 (Year:2021), UI370592155A13 (Year:2021), UI372182255A13 (Year:2022), UI379762260A13 (Year:2022), UI393172355A13 (Year:2023)
Questioned Costs:	Unknown
Repeat of Prior Year Findings:	2022-032

Description:

The Department of Labor should improve internal controls over employer-filed Unemployment Compensation claims.

Background Information:

The Unemployment Insurance (UI) program, created by the Social Security Act (Pub. L. No. 74-271), provides Unemployment Compensation (UC) benefits to workers who are unemployed through no fault of their own and are seeking reemployment. To receive benefits, claimants must be able to work, available for work, and actively seeking work.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The CARES Act was designed to mitigate the economic effects of the COVID-19 pandemic in a variety of ways, including providing additional UI provisions.

Additionally, in response to the COVID-19 public health emergency, the National Emergency declaration by the President on March 13, 2020, and the Public Health State of Emergency declared by Governor Brian Kemp on March 14, 2020, the former Georgia Department of Labor (DOL) Commissioner Mark Butler enacted Emergency Rule 300-2-4-0.5, containing Rule 300-2-4-.09(l) Partial Unemployment on March 16, 2020. The emergency rule allowed employers to file claims online on-behalf of their full-time and part-time employees with respect to any week during which an employee worked less than full-time due to a partial or total company shutdown caused by the COVID-19 public health emergency.

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To file on-behalf of the employee, the employer must download and submit the DOL template, which requires the employer to input all the necessary identity, demographic, work, and wage information to establish a claim. After the employer has submitted the file, the DOL benefit payment system will automatically process the claim. A monetary determination will be made based on the wages the DOL has on-file. The DOL, then sends the employee a Benefit Determination (Form DOL-411G), which reflects whether they met the wage requirements to establish a benefit year and a valid claim. If a valid claim is established, the determination lists the weekly benefit amount, maximum benefit amount, and maximum number of weeks.

Criteria:

As a recipient of federal awards, the DOL is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

The Uniform Guidance, Section 200.53 - Improper Payments states, “(a) Improper payment means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and (b) Improper payment includes any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.”

Additionally, provisions included in Title 20 CFR Section 604.3(a) states, “A State may pay UC only to an individual who is able to work and available for work for the week for which UC is claimed.”

Condition:

Upon review of the procedures that the DOL established to process partial claims submitted by employers, deficiencies were noted. The DOL did not require employees to self-certify that they were able to work, available for work, and actively seeking work each week they received benefits. Furthermore, the claimant was unable to self-report additional wages and income the employee may have received from sources other than the employer that initially filed the claim.

In addition, when completed procedures over eligibility requirements for a sample of claimants, auditors noted that Employer-Filed Claim Fraud Stops had been internally identified and applied by the DOL for thirteen claimants and nine employers. In these instances, the employer submitted a claim on behalf of the claimant for several weeks at one time and the claims were paid out for all weekending dates. After several days, the DOL flagged the associated claimant and employer to prevent subsequent payments from being released. Based upon this information, auditors, then reviewed the listing of benefit payments made during the fiscal year and determined \$15,207,785 in benefits were paid out to 940 claimants by the nine employers initially identified as having Employer-Filed Claim Fraud Stops. It was noted that in one instance, a fraudulent employer submitted claims on 47 different days for 287 claimants for a total of \$4,720,252. In one submission alone, on August 31, 2022, the fraudulent employer submitted 62 weekending dates going back to January 4, 2020 for 29 claimants totaling

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\$138,738. In this case the GDOL did not identify the employer as fraudulent until November 7, 2022.

While auditors were unable to determine the total dollar amount of improper payments associated with these deficiencies, a review of all benefit payment transactions occurring during the fiscal year under review indicated that the following dollar amounts of benefit payments were submitted and certified by 1,828 employers that were for 33,704 individual claimants:

- Regular Unemployment Compensation (UC) - \$38,201,885
- State Extended Benefits (SEB) - \$7,947
- Reemployment Trade Adjustment Assistance (RTAA) - \$5,712
- Federal Pandemic Unemployment Compensation (FPUC) - \$12,557,907
- Pandemic Emergency Unemployment Compensation (PEUC) - \$3,146,268
- Mixed Earner Unemployment Compensation (MEUC) - \$200

Questioned Costs:

Though likely questioned costs may exist, these amounts are unknown as sufficient data to analyze benefit payment transactions associated with these employer-filed claims was not available. The following Assistance Listing Numbers would be affected if questioned costs did exist: 17.225 and 17.225 – COVID-19.

Cause:

The DOL management implemented a flawed employer-filed claim process that did not allow for the monitoring of the employees' ability to work and wage verification requirements. In addition, internal controls were not implemented to identify potential fraud schemes prior to the initial benefit payment being disbursed

Effect:

These deficiencies resulted in noncompliance with federal regulations and the Uniform Guidance. Due to lack of controls over employer-filed claims, specifically the inability for claimants to self-certify, it is likely that claimants were paid benefits that they were not eligible to receive. Because eligibility for UC benefits is based on claimants demonstrating that they meet certain eligibility requirements on a weekly basis, the suspension of the requirement for claimants to certify eligibility on a weekly basis did not allow the DOL to determine whether continuing claimants remained eligible for benefits. The State's failure to administer its UI program in conformity and substantial compliance with federal law can result in loss of the State's certification and loss of its administrative grant to operate the UC program and/or its employers' tax credits under Federal Unemployment Tax Act (FUTA).

Recommendation:

We recommend that the DOL develop a process when an employer-filed claim is submitted that requires the employee to create an account with the DOL, verify information, and self-certify employment status for the week being claimed. We also recommend that the DOL develop controls to prevent the release of payments when identity and eligibility requirements have not been substantiated and verified. In addition, we recommend that the DOL develop analytical procedures and queries to identify improper payments linked to employer-filed claims.

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Views of Responsible Officials:

GDOL acknowledges this is a repeated finding from previous years, therefore the Department concurs with this finding and offers the following response preceded by the auditor's findings:

Auditor's Findings:

The Department of Labor should improve internal controls over Employer Filed Unemployment Compensation claims.

GDOL Response:

GDOL submits the following information as an overview of the employer filed claims program and actions that have been taken and will continue to address the findings as well as incorporate additional safeguards and available technological system controls in the new system:

The Employer Filed Partial Claims (EFC) program originated in the late 1960's and was designed to allow employers with short-term, temporary periods of lack of work for their employees to retain their workforce when work resumes. This is a program that many large manufacturers in Georgia rely on when they have temporary plant shutdowns and have for decades. When GDOL has attempted in the past to limit this program, we have met strong resistance from Georgia's manufacturers. This program optimizes our ability to process and pay mass numbers of claims more quickly, such as what occurred at the beginning of the pandemic.

EFCs may be filed by an employer for any complete pay-period week during which an otherwise full-time employee works less than full-time, due to lack of work only, and earns an amount not exceeding his/her unemployment insurance weekly benefit amount. Such claims shall not be submitted or allowed for vacation days regardless of whether such vacation days were requested by the employee or established by the employer.

Effective March 19, 2020, a temporary, Emergency Rule 300-2-4-05(1), containing Rule 300-2-4-.09(1) was signed which required employers to electronically submit EFCs on behalf of their employees whenever it is necessary to temporarily reduce work hours or there was no work available for a short period due to the pandemic. Employers were allowed to file such claims for full and part-time employees whose earnings had been reduced. In July 2020, the Rule was sunset and employers were no longer required to file EFCs.

By electing to submit EFCs on behalf of the individuals, the employer is responsible for attesting by an affidavit to the employment status and weekly earnings of the individual for the EFC submitted. The affidavit certifies that the employer has obtained earnings from other employment as well as other requirements must be completed before EFCs can be entered or uploaded for their employees.

Individuals for which EFCs are submitted are considered to be still attached to the employer and are exempt from the requirement to register for employment services per Georgia Employment Security Law Rules 300-2-4-.02. Such individuals are not required to be nor certify on a weekly basis to be actively seeking work.

Effective December 6, 2021, the EFC process was revised to require individuals (employees) to complete an EFC profile to include a real-time identity verification before payments can be made. Employers are responsible for submitting the request for the payment to certify to the individual's employment status, but the individuals must certify their identity and personal information for the claim to be processed. Employees are notified when a claim is filed on their

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behalf and provided instructions for their portion of completing the EFC process. The MyUI Customer Portal dashboard provides all the EFC correspondence sent to the individual as well as the status of the profile setup and identify verification.

Before the implementation of the EFC profile requirement, GDOL utilized the Social Security Administration (SSA) crossmatch and Systematic Alien Verification for Entitlement (SAVE) verification processes to verify the identity of claimants where employers submit claims on their behalf.

When we identify employer fraud schemes, we follow the guidance issued by the United States Department of Labor (USDOL) and collaborate with the United States Department of Labor Office of Inspector General (OIG) to investigate these cases.

Effective June 29, 2023 GDOL implemented additional Employer Filed Claims safeguards and security measures to reflect amended Georgia Employment Security Rule 300-2-4-.09. Employers must now meet the following conditions to submit Employer-Filed Partial Claims on behalf of their employees:

- Employer accounts must have been registered with GDOL for more than 5 years.
- Employers must be current on all quarterly tax and wage reports.
- Employers must be current on all quarterly contribution taxes, assessments, penalties, and interest.
- The week ending date on employer filed claims cannot be older than 30 days.

The amended Georgia Employment Security Rule also clarifies that part-time employees are not eligible for Employer Filed Partial Claims.

Summary:

This finding will persist until a system-wide resolution is implemented in the new modernized UI system. GDOL will include a self-certification and dual certification process for employer filed claims in the new solution.

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FEDERAL AGENCY: U.S. DEPARTMENT OF LABOR (continued)

STATE ENTITY: DEPARTMENT OF LABOR (continued)

2023-030 Improve Controls over the Identification, Recording, and Reporting of Overpayments

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of Labor
Pass-Through Entity:	None
AL Numbers and Titles:	17.225 – Unemployment Insurance 17.225 – COVID-19 – Unemployment Insurance
Federal Award Numbers:	UI340532055A13 (Year:2020), UI347102055A13 (Year:2020), UI356432155A13 (Year:2021), UI359392160A13 (Year:2021), UI370592155A13 (Year:2021), UI372182255A13 (Year:2022), UI379762260A13 (Year:2022), UI393172355A13 (Year:2023), EUISSA2055A13 (Year:2020)
Questioned Costs:	None Identified
Repeat of Prior Year Findings:	2022-029, 2021-038, 2020-038

Description:

The Georgia Department of Labor did not maintain adequate controls over the identification, recording, and reporting of benefit overpayments associated with the Unemployment Insurance programs.

Background Information:

The Unemployment Insurance (UI) program, created by the Social Security Act (Pub. L. No. 74-271), provides Unemployment Compensation (UC) benefits to workers who are unemployed through no fault of their own and are seeking reemployment. To receive benefits, claimants must be able to work, available for work, and actively seeking work.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The CARES Act was designed to mitigate the economic effects of the COVID-19 pandemic in a variety of ways, including providing additional UI provisions.

Title II, Subtitle A of the CARES Act, authorizes the following temporary UI programs:

- Federal Pandemic Unemployment Compensation (FPUC) – The FPUC program provides eligible individuals with \$600 per week in addition to the weekly benefit amount they receive from certain other UC programs.

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- Pandemic Emergency Unemployment Compensation (PEUC) – The PEUC program provides up to 13 weeks of benefits to individuals who have exhausted all rights to regular compensation under State law or Federal law with respect to a benefit year that ended on or after July 1, 2019, have no rights to regular compensation with respect to a week under any other State or Federal UC law, are not receiving compensation with respect to such week under the UC law of Canada, and are able to work, available to work, and actively seeking work.
- Pandemic Unemployment Assistance (PUA) – The PUA program provides up to 39 weeks of benefits to those individuals who are not eligible for regular UC or extended benefits under State or Federal law or PEUC, including those who have exhausted all rights to such benefits.

In addition, the State Extended Benefits (SEB) program, which is an extension of UC benefits, becomes available for payment when the State's 13-week insured unemployment rate (IUR) exceeds 5% and pays claimants up to an additional 13 weeks of compensation. Under the SEB program, the State is required to provide 50% of the amounts paid to the majority of eligible SEB claimants, which are those not covered by Federal law or special provisions of State law. However, under the CARES Act, the U.S. Department of Labor will reimburse the State at 100% of eligible costs for the SEB program.

The State of Georgia became eligible to pay SEB May 10, 2020. However, the first payable weekending date (WED) was on July 4, 2020, as the first payable WED of PEUC was April 4, 2020. Further, the last payable WED for SEB was February 6, 2021.

Criteria:

As a recipient of federal awards, the DOL is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

Title 34, Chapter 8, Article 9 of the *Official Code of Georgia Annotated* (OCGA) §34-8-254 defines overpayments as the sum of benefits received by any person while any conditions for the receipt of benefits were not fulfilled or while the person was disqualified from receiving benefits. OCGA §34-8-254 assigns legal responsibility and authority for the collection of overpayments to the Commissioner of the DOL.

Additionally, per the UI Report Handbook No. 401, the ETA 227 and ETA 902P reports are required to be submitted to the U.S. Department of Labor in a timely and accurate manner. The ETA 227 reports are due quarterly on the first day of the second month after the quarter of reference, and all applicable data on the ETA 227 reports should be traceable to the data regarding overpayments and recoveries in the state's financial accounting system. The ETA 902P report is due on the 30th of the month following the month to which data relate and should contain monthly data on PUA activities.

Condition:

In an effort to assess risk and plan audit procedures, auditors obtained an understanding of the internal controls over the processes for identifying and recording overpayments. In performing

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these procedures, the DOL stated that crossmatches used to identify possible overpayments were a few quarters behind. Typically, the DOL runs crossmatches three to six months after a quarter's benefits have been paid. However, the crossmatches for third quarter of 2022, which includes the months of July 2022 to September 2022, were not completed until May 19, 2023, and crossmatches for fourth quarter of 2022, which includes the months of October 2022 to December 2022, were not completed until July 14, 2023. It is also our understanding that after the DOL runs a wage crossmatch for a quarter, the quarter is not run again. In this case, if an employer does not report wages for its employee timely to the DOL, the wages would not be in the crossmatch performed.

Based upon this information, auditors requested a complete population of overpayment cases and a reconciliation of the population to data to the financial statements to be provided by August 18, 2023. Auditors planned to select a sample of overpayment cases that the DOL had established during the fiscal year under review and verify that the DOL was properly identifying and processing overpayments. Although the DOL provided a population of overpayment cases on October 5, 2023, auditors could not summarize the data to match amounts reported on the financial statements. Furthermore, auditors inquired if overpayment data in the system of record was reconciled to the billing system and the DOL stated they did not perform such reconciliation.

While auditors were unable to verify that the population of overpayment cases was complete and accurate, auditors chose to test the overpayment data to gain a better understanding, review controls and processes, and follow-up on the prior year finding. In doing so, no exceptions were noted, but auditors ultimately could not rely on the data provided by the DOL.

Cause:

The DOL did not have the ability to easily run transaction-level or claimant-level queries for overpayments in their systems. Furthermore, the DOL did not reconcile overpayment data to subsystems, federal reports, or accounting records and was not able to do so in a timely manner when requested by the Department of Audits and Accounts and the State Accounting Office.

Effect:

Due to the lack of controls, there is an increased risk that possible fraudulent claims and improper benefits paid during the fiscal year 2023 will not be identified and investigated until the latter half of fiscal year 2024. The deficiencies in the identification and recording of benefit overpayments resulted in noncompliance with federal and state regulations. Additionally, inaccurate reports were likely filed with the U.S. Department of Labor. Furthermore, the lack of accurate and complete data associated with benefit overpayments prevented auditors from testing compliance requirements associated with overpayments. These unknown factors, along with additional issues, are the basis for our adverse opinion on the UI program.

Recommendation:

The DOL management should develop and implement procedures to identify and record benefit overpayments in a timely and accurate manner. These procedures should allow for the tracking of information by fiscal year and periodic reconciliation of detail records to the general ledger and various required reports.

We also recommend that the DOL reperform each quarterly crossmatch for one year to ensure wages submitted late by employers are included in the crossmatch to identify any exceptions that might be missed due to late submissions.

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Views of Responsible Officials:

GDOL acknowledges this is a repeated finding from previous years, therefore the Department concurs with this finding and offers the following response preceded by the auditor's findings:

Auditor's Findings:

The Georgia Department of Labor did not maintain adequate controls over the identification, recording, and reporting of benefit overpayments associated with the Unemployment Insurance programs.

GDOL Response:

GDOL now freezes the overpayment data at the end of every month so we can conduct periodic reconciliation of the overpayment records. This will allow discrepancies to be identified faster and resolved before the deadline to submit the report for the specified period. GDOL consults with USDOL's national 227 reporting specialists on an ongoing basis to work towards a reconciliation of previously submitted reports.

Federal regulations require an actual person to review and establish fraudulent overpayments. Due to the volume of claims and the number of cross matches to be performed on all state and federal pandemic programs, it requires multiple GDOL staffing levels to manually review all cross matches, requiring increased levels of state and federal funding.

The crossmatch process is conducted using Onpoint BARTS software which runs a systematic check against weeks in a quarter for which benefits are paid and wages are reported during the same quarter. Although the program may detect weeks paid and wages reported, this alone is not indicative of an overpayment. Therefore, the process involves verification correspondence being sent to both the claimant and the employer, as applicable, to verify the status of employment, the wages earned as well as the weeks in which an individual worked and earned the wages. Based on responses, an assessment is made to determine if an overpayment exists and subsequent actions are taken accordingly. We are prohibited from assuming a match is an overpayment. It is not an overpayment until we have completed a full investigation and provided due process to all parties.

GDOL developed an aggressive plan to complete all crossmatches. We are running cross matches on all the state and federal programs. The Department has a significant number of pending and potential overpayment investigations that may result in either a non-fraud or fraud determination. We are utilizing non-overpayment staff to assist with overpayment investigations. Additionally, we are utilizing temporary agency staff to perform some clerical duties; however, federal regulations prohibit non-merit staff from adjudicating and releasing overpayment decisions. We are slated to run our last accelerated crossmatch in March 2024 and will resume our regular crossmatch schedule in June 2024.

Additionally, GDOL has procured a vendor to build and implement a modernized UI system slated to be launched in 2026. We will continue to utilize available resources to investigate and establish overpayments in the legacy system as quickly as possible and will continue to do so within the program parameters in the new system.

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Summary:

The current unemployment system is obsolete and cannot be remediated at this time. Therefore, we acknowledge that this finding will persist until a system-wide resolution is implemented in the new modernized UI system.

GDOL greatly appreciates the feedback and recommendations and will consider this information in our endeavors to modernize our UI system and business processes.

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FEDERAL AGENCY: U.S. DEPARTMENT OF TRANSPORTATION

STATE ENTITY: DEPARTMENT OF TRANSPORTATION

2023-031 Strengthen Controls over Review of Certified Payrolls

Compliance Requirement:	Special Tests and Provisions
Internal Control Impact:	Significant Deficiency
Compliance Impact:	None
Federal Awarding Agency:	U.S. Department of Transportation
Pass-Through Entity:	None
AL Numbers and Titles:	20.205 – Highway Planning and Construction 20.205 - COVID-19 – Highway Planning and Construction
Federal Award Numbers:	Various – See Table 2023-031
Questioned Costs:	None Identified

Description:

The Department of Transportation should strengthen internal controls to ensure that reviews of certified payrolls are consistently documented.

Background Information:

The Highway Planning and Construction Program provides funding to states to plan and develop an integrated, interconnected transportation system important to interstate commerce and travel by constructing and rehabilitating the National Highway System, including interstate highways and public roads.

The Davis-Bacon Act (DBA) was enacted by Congress on March 3, 1931, to assure local workers a fair wage and to provide local contractors a fair opportunity to compete for local federal government contracts. In addition, the DBA requires contractors and subcontractors to pay federally prescribed prevailing wages to laborers and mechanics working on federally funded construction contracts in excess of \$2,000.00. Contractors or subcontractors working on a construction project subject to the DBA are required to submit a copy of weekly payroll and a statement of compliance (i.e., certified payrolls) for each week in which contract work is performed.

The Department of Transportation (DOT) is responsible for administering and enforcing the prevailing wage rate requirements in its covered contracts and has established policies and procedures in its Construction Manual for collection, inspection and verification of certified payrolls. The Construction Manual includes requirements for performing payroll reviews and withholding monthly payments for any labor standard violations.

Criteria:

As a recipient of federal awards, the DOT is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform*

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Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), Section 200.303 – Internal Controls.

Condition:

During our review, we examined certified payrolls for forty active projects. For each of these projects, we reviewed documentation maintained in the district offices, including the certified payrolls, for randomly selected weekly payroll periods during a month in fiscal year 2023. We found five instances in which the required payroll review form was not signed by the construction manager within 30 days of the work performed and three instances in which the required payroll review form was not signed by the construction manager.

Cause:

The DOT did not have sufficient oversight of the contractor payroll review process to ensure that the staff followed and documented established procedures.

Effect:

Inconsistent documentation of payroll reviews diminishes the DOT’s ability to administer and enforce the prevailing wage rate requirements, which increases the risk of noncompliance and workers not being paid the federally prescribed prevailing wage rates.

Recommendation:

We recommend the DOT monitor the performance of its established payroll review procedures to ensure that district offices comply with and properly document them throughout the year. Additionally, we recommend the DOT continue to provide training to staff who oversee DBA compliance and establish policies and procedures for documenting (i.e., maintaining evidence of) certified payroll reviews.

Views of Responsible Officials:

We concur with this finding.

Table 2023-031

Award Number(s)	Award Year
N4520.278	2023
N4520.274, N4520.276	2022
N4520.269, N4520.271, Emergency Relief-GA202101	2021
N4520.264, N4520.266, NATL INVEST BUILD 2020	2020
N4520.259, N4520.261	2019
N4520.253, N4520.255, NATL INF INVEST BUILD 2018	2018
N4520.245, N4520.247	2017
N4520.240, N4520.242	2016

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Table 2023-031 *continued*

Award Number(s)	Award Year
N4520.116, N4520.127, N4520.130, N4520.133, N4520.140, N4520.141, N4520.146, N4520.116, N4520.214, N4520.211, N4510.411, N4510.506, N4510.541, N4510.556, N4510.641, N4510.668, DEMO ID GA344, N4520.148, N4520.151, N4520.152, N4520.154, N4520.155, N4520.158, N4520.159, N4520.162, N4520.163, N4520.165, N4520.166, N4520.169, N4520.170, N4520.212, N4520.204, N4520.196, N4520.199, N4520.191, N4520.193, N4520.188, N4520.190, N4520.184, N4520.186, N4520.213, N4520.207, N4510.600, N4510.642, N4510.680, N4510.741, N4510.743, N4510.745, N4510.756, N4520.228, N4520.230, N4520.223, N4520.225, N4520.219, N4520.220, N4520.235, N4520.236	Multiple (1992-2015)

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FEDERAL AGENCY: U.S. DEPARTMENT OF THE TREASURY

STATE ENTITY: DEPARTMENT OF HUMAN SERVICES

2023-032 Improve Controls over Procurement Competitive Bidding

Compliance Requirement:	Procurement and Suspension and Debarment
Internal Control Impact:	Material Weakness
Compliance Impact:	Material Noncompliance
Federal Awarding Agency:	U.S. Department of the Treasury
Pass-Through Entity:	None
AL Number and Title:	21.027 – COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
Federal Award Number:	SLFRP1029 (Year: 2023)
Questioned Costs:	None Identified

Description:

The Georgia Department of Human Services should improve internal controls to ensure that required procurement activities regarding competitive bidding are performed appropriately.

Background Information:

The Coronavirus State Fiscal Recovery Fund (CSLFRF), provides direct payments to states, US territories, Tribal governments, metropolitan cities, counties, and non-entitlement units of local government to:

1. Respond to the public health emergency with respect to Coronavirus Disease 2019 (COVID-19) or its negative economic impacts, including by providing assistance to households, small businesses, nonprofits, and impacted industries, such as tourism, travel, and hospitality ;
2. Respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the recipient that perform essential work or by providing grants to eligible employers that have eligible workers who are performing essential work;
3. Provide government services, to the extent of the reduction in revenue of the eligible entities due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the eligible entities prior to the emergency; and
4. Make necessary investments in water, sewer, or broadband infrastructure.

In August 2022, the Governor’s Office of Planning and Budget (OPB) dedicated more than \$1 billion of CSLFRF federal funds to the Department of Human Services (DHS) to establish the Cash Assistance program. The Cash Assistance program provided one-time cash assistance of up to \$350 for active enrollees of the Medicaid, PeachCare for Kids, Supplemental Nutrition Assistance Program, and/or Temporary Assistance for Needy Families government benefit programs in response to the negative economic impacts of the COVID-19 public health emergency.

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Criteria:

As a recipient of federal awards, the DHS is required to establish and maintain effective internal control over federal awards that provides reasonable assurance of managing the federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards pursuant to Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Section 200.303 – Internal Controls.

The DHS is also required to comply with the procurement standards set forth in 2 CFR 200.317 through 2 CFR 200.327 of the Uniform Guidance. Pursuant to 2 CFR 200.317, “When procuring property and services under a Federal award, a State must follow the same policies and procedures it uses for procurements from its non-Federal funds.” As a state agency, DHS adheres to the State of Georgia Procurement Manual issued by the Department of Administrative Services (DOAS).

Per the State of Georgia Procurement Manual, State entities should utilize competitively bid contracts to the extent feasible. State purchasing regulations require State entities to publicly advertise solicitations using the Georgia Procurement Registry (GPR). The GPR is a public listing of solicitations posted by Georgia government entities.

Additionally, the Georgia Procurement Manual notes that the existence of emergency situations creates an urgent need for supplies or services that may not be met through the normal procurement process. If an emergency purchase requires prompt but not immediate action, the State Entity should, to the extent possible given the circumstances of such an emergency, contact multiple suppliers and solicit informal quotes. In the event of an emergency purchase, State entities must provide DOAS with written notice and justification by completing form SPD-N1004 Emergency Justification Form.

Condition:

Our examination of compliance with Procurement and Suspension and Debarment regulations for the Cash Assistance program revealed that DHS did not follow the State’s competitive bidding process for the selection of the vendor, as the agency did not post the solicitation using the Georgia Procurement Registry as required.

DHS was also unable to provide the required written notice and justification documentation to support the need to deviate from the competitive bidding process.

Cause:

Through discussion with DHS management, the sensitive nature of the Cash Assistance program required prompt action and disbursement of funds to eligible individuals, which the competitive bidding process would delay. Due to the tight project timetable, DHS moved forward without an approved expedited procurement from DOAS. Additionally, DHS did not subsequently notify DOAS of the procurement due to key personnel turnover within the DHS Office of Procurement and Contracts.

Effect:

Federal funds may be used to fund contracts with entities that are not in compliance with federal provisions and the Georgia Procurement Manual.

In addition, DHS could enter into contracts that are not the most advantageous to the State.

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Recommendation:

The DHS should improve internal controls as they relate to the procurement and contracting processes to ensure that all contracts follow the processes established in the Georgia Procurement Manual.

Views of Responsible Officials:

The Georgia Department of Human Services (DHS) concurs with the finding.



Schedule of Expenditures of Federal Awards

The *Schedule of Expenditures of Federal Awards* (Schedule) is presented for purposes of additional analysis as required by the Uniform Guidance. The Schedule provides a summary of the State's federal program expenditures for the fiscal year ended June 30, 2023.

The Schedule presents total federal awards expended for each individual federal program, cluster, and federal awarding agency. The Notes to the Schedule, which are presented on pages C-118 through C-121, describe the significant accounting policies used in preparing the Schedule and other related information.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
Department of Agriculture			
10.001	Agricultural Research Basic and Applied Research		KWJ Engineering, Inc.
10.001	Agricultural Research Basic and Applied Research		Research Corporation for Science Advancement
10.001	Agricultural Research Basic and Applied Research		The David and Lucile Packard Foundation
10.001	Agricultural Research Basic and Applied Research		
10.025	Plant and Animal Disease, Pest Control, and Animal Care		
10.025	Plant and Animal Disease, Pest Control, and Animal Care		
10.025	Plant and Animal Disease, Pest Control, and Animal Care		
10.025	Plant and Animal Disease, Pest Control, and Animal Care		
10.028	Wildlife Services		State of Washington
10.028	Wildlife Services		
10.069	Conservation Reserve Program		Pheasants Forever, Inc.
10.069	Conservation Reserve Program		
10.093	Voluntary Public Access and Habitat Incentive Program		
10.147	Outreach Education and Technical Assistance		
10.147	Outreach Education and Technical Assistance		
10.153	Market News		
10.156	Federal-State Marketing Improvement Program		
10.162	Inspection Grading and Standardization		
10.163	Market Protection and Promotion		
10.167	Transportation Services		
10.170	Specialty Crop Block Grant Program - Farm Bill		
10.170	Specialty Crop Block Grant Program - Farm Bill		
10.170	Specialty Crop Block Grant Program - Farm Bill		Clemson University
10.170	Specialty Crop Block Grant Program - Farm Bill		Georgia Citrus Association
10.170	Specialty Crop Block Grant Program - Farm Bill		Kansas State University
10.170	Specialty Crop Block Grant Program - Farm Bill		National Pecan Shellers Association
10.170	Specialty Crop Block Grant Program - Farm Bill		Seven Rivers Resource Conservation and Development Council
10.170	Specialty Crop Block Grant Program - Farm Bill		The Center for Produce Safety
10.170	Specialty Crop Block Grant Program - Farm Bill		The Center for Produce Safety
10.170	Specialty Crop Block Grant Program - Farm Bill		The Center for Produce Safety
10.170	Specialty Crop Block Grant Program - Farm Bill		The Center for Produce Safety
10.170	Specialty Crop Block Grant Program - Farm Bill		The Center for Produce Safety
10.170	Specialty Crop Block Grant Program - Farm Bill		The Center for Produce Safety
10.170	Specialty Crop Block Grant Program - Farm Bill		Virginia Polytechnic Institute and State University
10.170	Specialty Crop Block Grant Program - Farm Bill		
10.181	Agricultural Worker Pandemic Relief and Protection Program		
10.182	Food Bank Network		
	COVID-19 - The Emergency Food Assistance Program (TEFAP) Commodity		
10.187	Credit Corporation Eligible Recipient Funds	COVID-19	
10.200	Grants for Agricultural Research, Special Research Grants		University of Florida
10.200	Grants for Agricultural Research, Special Research Grants		University of Florida
10.200	Grants for Agricultural Research, Special Research Grants		University of Florida
10.200	Grants for Agricultural Research, Special Research Grants		University of Florida
10.200	Grants for Agricultural Research, Special Research Grants		University of Florida
10.200	Grants for Agricultural Research, Special Research Grants		University of Florida
10.200	Grants for Agricultural Research, Special Research Grants		University of Florida
10.202	Cooperative Forestry Research		
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act		
10.205	Payments to 1890 Land-Grant Colleges and Tuskegee University		
10.207	Animal Health and Disease Research		
10.210	Higher Education – Graduate Fellowships Grant Program		
10.212	Small Business Innovation Research		Oyster Seed Holdings, Inc.
10.212	Small Business Innovation Research		Seacoast Science, Inc.
10.215	Sustainable Agriculture Research and Education		Clemson University
10.215	Sustainable Agriculture Research and Education		
10.215	Sustainable Agriculture Research and Education		Clemson University
10.215	Sustainable Agriculture Research and Education		Lehigh University
10.215	Sustainable Agriculture Research and Education		North Carolina State University
10.215	Sustainable Agriculture Research and Education		University of Florida
10.215	Sustainable Agriculture Research and Education		University Of Guam
10.216	1890 Institution Capacity Building Grants		Tuskegee University
10.216	1890 Institution Capacity Building Grants		
10.216	1890 Institution Capacity Building Grants		University of Maryland Eastern Shore
10.216	1890 Institution Capacity Building Grants		
10.217	Higher Education - Institution Challenge Grants Program		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"145131"		\$21,316	\$8,058,560	Research and Development	\$1,618,902,862
		\$2,037,736	\$8,058,560	Research and Development	\$1,618,902,862
"28366"		\$5,010	\$8,058,560	Research and Development	\$1,618,902,862
"2016-65140"		\$131,774	\$8,058,560	N/A	\$0
	\$46,876	\$5,862,724	\$8,058,560	Research and Development	\$1,618,902,862
		\$476,197	\$2,636,415	N/A	\$0
		\$71,339	\$2,636,415	Research and Development	\$1,618,902,862
	\$65,078	\$1,057,369	\$2,636,415	Research and Development	\$1,618,902,862
	\$77,433	\$1,031,510	\$2,636,415	N/A	\$0
"22-2122"		\$11,000	\$127,610	Research and Development	\$1,618,902,862
		\$116,610	\$127,610	Research and Development	\$1,618,902,862
"C001-2021-04"		\$193,556	\$359,787	Research and Development	\$1,618,902,862
	\$30,345	\$166,231	\$359,787	Research and Development	\$1,618,902,862
		\$288,836	\$288,836	N/A	\$0
		\$1,619	\$15,839	N/A	\$0
		\$14,220	\$15,839	Research and Development	\$1,618,902,862
		\$43,674	\$43,674	N/A	\$0
	\$31,916	\$87,200	\$87,200	Research and Development	\$1,618,902,862
		\$14,344	\$14,344	N/A	\$0
		\$13,592	\$13,592	N/A	\$0
	\$27,117	\$154,083	\$154,083	Research and Development	\$1,618,902,862
	\$520,569	\$1,672,798	\$2,292,113	N/A	\$0
"24152232015446"		\$19,960	\$2,292,113	Research and Development	\$1,618,902,862
"RGACA0001278501"		\$21,220	\$2,292,113	Research and Development	\$1,618,902,862
"A22-0292-S001"		\$6,091	\$2,292,113	Research and Development	\$1,618,902,862
		\$58,478	\$2,292,113	Research and Development	\$1,618,902,862
"RNPSA0001285001"		\$26,264	\$2,292,113	Research and Development	\$1,618,902,862
"AM190100XXXXG033"		\$24,396	\$2,292,113	Research and Development	\$1,618,902,862
"2020CPS08"		-\$8,991	\$2,292,113	Research and Development	\$1,618,902,862
"2021CPS03"		\$110,025	\$2,292,113	Research and Development	\$1,618,902,862
"2021CPS04"		\$453	\$2,292,113	Research and Development	\$1,618,902,862
"2021CPS05"		\$122,182	\$2,292,113	Research and Development	\$1,618,902,862
"2021CPS09"		\$121,500	\$2,292,113	Research and Development	\$1,618,902,862
"2023CPS03"		\$52,927	\$2,292,113	Research and Development	\$1,618,902,862
"420149-19105"		\$5,747	\$2,292,113	Research and Development	\$1,618,902,862
	\$45,219	\$59,063	\$2,292,113	Research and Development	\$1,618,902,862
		\$200,000	\$200,000	N/A	\$0
		\$90,917	\$90,917	N/A	\$0
		\$6,174,057	\$6,174,057	N/A	\$0
"1800597518"		-\$345	\$16,765	Research and Development	\$1,618,902,862
"20000755014"		\$217	\$16,765	Research and Development	\$1,618,902,862
"2000754996"		\$933	\$16,765	Research and Development	\$1,618,902,862
"2100863317"		\$881	\$16,765	Research and Development	\$1,618,902,862
"2200909480"		\$6,038	\$16,765	Research and Development	\$1,618,902,862
"2301032818"		\$190	\$16,765	Research and Development	\$1,618,902,862
"230103908"		\$8,851	\$16,765	Research and Development	\$1,618,902,862
		\$1,098,679	\$1,098,679	Research and Development	\$1,618,902,862
		\$6,252,809	\$6,252,809	Research and Development	\$1,618,902,862
		\$3,284,478	\$3,284,478	Research and Development	\$1,618,902,862
		\$57,416	\$57,416	Research and Development	\$1,618,902,862
		\$83,741	\$83,741	Research and Development	\$1,618,902,862
"20213361035485"		\$23,999	\$24,669	Research and Development	\$1,618,902,862
"22-1001UGA"		\$670	\$24,669	Research and Development	\$1,618,902,862
"21552152013485"		\$5,294	\$5,639,737	Research and Development	\$1,618,902,862
	\$3,484,634	\$5,577,736	\$5,639,737	Research and Development	\$1,618,902,862
"24412152015298"		\$5,869	\$5,639,737	Research and Development	\$1,618,902,862
"LU5198722"		\$11,000	\$5,639,737	Research and Development	\$1,618,902,862
"2019150303"		\$8,025	\$5,639,737	Research and Development	\$1,618,902,862
"SUB00002347"		\$27,210	\$5,639,737	Research and Development	\$1,618,902,862
"RCUOG-2021-01"		\$4,603	\$5,639,737	Research and Development	\$1,618,902,862
"35-31244-218-76190"		\$6,210	\$627,911	Research and Development	\$1,618,902,862
		\$150,745	\$627,911	Research and Development	\$1,618,902,862
"NIFA5208140UOG"		\$55,379	\$627,911	Research and Development	\$1,618,902,862
	\$317	\$415,577	\$627,911	Research and Development	\$1,618,902,862
	\$13,762	\$127,074	\$127,074	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
10.219	<i>Biotechnology Risk Assessment Research</i>		<i>Purdue University</i>
10.219	<i>Biotechnology Risk Assessment Research</i>		<i>University of Minnesota</i>
10.226	Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants		
10.229	<i>Extension Collaborative on Immunization Teaching & Engagement</i>		<i>1890 Universities Foundation</i>
10.229	<i>Extension Collaborative on Immunization Teaching & Engagement</i>		<i>Extension Foundation</i>
10.229	<i>Extension Collaborative on Immunization Teaching & Engagement</i>		<i>Extension Foundation</i>
10.229	<i>Extension Collaborative on Immunization Teaching & Engagement</i>		<i>Extension Foundation</i>
10.229	<i>Extension Collaborative on Immunization Teaching & Engagement</i>		<i>Extension Foundation</i>
10.250	<i>Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations</i>		<i>University of California, Davis</i>
10.250	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations		
10.250	COVID-19 - Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	COVID-19	
10.253	<i>Consumer Data and Nutrition Research</i>		<i>Tufts University</i>
10.253	Consumer Data and Nutrition Research		
10.253	COVID-19 - Consumer Data and Nutrition Research	COVID-19	
10.303	<i>Integrated Programs</i>		<i>North Carolina State University</i>
10.303	Integrated Programs		
10.303	<i>Integrated Programs</i>		<i>University of Florida</i>
10.304	<i>Homeland Security Agricultural</i>		<i>University of Florida</i>
10.304	Homeland Security Agricultural		
10.304	<i>Homeland Security Agricultural</i>		<i>University of Florida</i>
10.307	<i>Organic Agriculture Research and Extension Initiative</i>		<i>Clemson University</i>
10.307	Organic Agriculture Research and Extension Initiative		
10.307	<i>Organic Agriculture Research and Extension Initiative</i>		<i>Clemson University</i>
10.307	<i>Organic Agriculture Research and Extension Initiative</i>		<i>Kansas State University</i>
10.307	<i>Organic Agriculture Research and Extension Initiative</i>		<i>University of Florida</i>
10.307	<i>Organic Agriculture Research and Extension Initiative</i>		<i>University of Florida</i>
10.307	<i>Organic Agriculture Research and Extension Initiative</i>		<i>University of Maine</i>
10.307	<i>Organic Agriculture Research and Extension Initiative</i>		<i>Washington State University</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>Clemson University</i>
10.309	Specialty Crop Research Initiative		
10.309	<i>Specialty Crop Research Initiative</i>		<i>Clemson University</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>Michigan State University</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>Michigan State University</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>New Mexico State University</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>North Carolina State University</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>North Carolina State University</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>North Carolina State University</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>Rutgers, The State University of New Jersey</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>Tennessee State University</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>Texas A&M University</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>University of Florida</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>University of Florida</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>University of Florida</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>University of Florida</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>University of Wisconsin - Madison</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>Washington State University</i>
10.309	<i>Specialty Crop Research Initiative</i>		<i>Washington State University</i>
10.310	Agriculture and Food Research Initiative (AFRI)		
10.310	Agriculture and Food Research Initiative (AFRI)		
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Auburn University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Chapman University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Clemson University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Clemson University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Kennesaw State University Research and Service Foundation</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Kennesaw State University Research and Service Foundation</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Michigan State University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Michigan State University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Midwestern University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Mississippi State University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>North Carolina State University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>North Carolina State University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>North Carolina State University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Purdue University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Texas A&M AgriLife Extension Service</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>U.S. Endowment for Forestry and Communities, Inc.</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"F1000224802020"		\$2,853	\$2,948	Research and Development	\$1,618,902,862
"H007771001"		\$95	\$2,948	Research and Development	\$1,618,902,862
		\$1,500	\$1,500	Research and Development	\$1,618,902,862
"EXCITEACT11890FNFSVU"		\$14,201	\$189,780	N/A	\$0
"EXC1-2021-2071"		\$14,814	\$189,780	Research and Development	\$1,618,902,862
"EXC2-2021-2113"		\$140,355	\$189,780	Research and Development	\$1,618,902,862
"EXC3-2022-2232"		\$9,746	\$189,780	Research and Development	\$1,618,902,862
"EXC320232403"		\$10,664	\$189,780	Research and Development	\$1,618,902,862
"A222490S004"		\$34,733	\$108,916	Research and Development	\$1,618,902,862
		\$66,277	\$108,916	Research and Development	\$1,618,902,862
		\$7,906	\$108,916	Research and Development	\$1,618,902,862
"CON014827"	\$17,991	\$26,583	\$46,235	Research and Development	\$1,618,902,862
		\$8,103	\$46,235	Research and Development	\$1,618,902,862
		\$11,549	\$46,235	Research and Development	\$1,618,902,862
"2010260401"		-\$43	\$274,418	Research and Development	\$1,618,902,862
	\$53,296	\$275,820	\$274,418	Research and Development	\$1,618,902,862
"UFDSP00010951"		-\$1,359	\$274,418	Research and Development	\$1,618,902,862
"SUB00002894"		\$37,426	\$300,085	Research and Development	\$1,618,902,862
		\$254,547	\$300,085	Research and Development	\$1,618,902,862
"SUB00003508"		\$8,112	\$300,085	Research and Development	\$1,618,902,862
"2051-207-2012799"		\$38,122	\$423,421	Research and Development	\$1,618,902,862
	\$139,330	\$170,847	\$423,421	Research and Development	\$1,618,902,862
"23102072014673"		\$4,773	\$423,421	Research and Development	\$1,618,902,862
"A23-0075-5002"		\$50,443	\$423,421	Research and Development	\$1,618,902,862
"SUB00002451"		\$56,135	\$423,421	Research and Development	\$1,618,902,862
"UFDSP00012045"		\$10,863	\$423,421	Research and Development	\$1,618,902,862
"UMS1383"		\$70	\$423,421	Research and Development	\$1,618,902,862
"1402825PC003316"		\$92,168	\$423,421	Research and Development	\$1,618,902,862
"21702072023550"		\$50,438	\$4,669,127	Research and Development	\$1,618,902,862
	\$1,877,574	\$2,751,374	\$4,669,127	Research and Development	\$1,618,902,862
"22342072014173"		\$25,666	\$4,669,127	Research and Development	\$1,618,902,862
"RC107752B"		\$178,735	\$4,669,127	Research and Development	\$1,618,902,862
"RC111377F"		\$28,902	\$4,669,127	Research and Development	\$1,618,902,862
"Q02416"		\$57,778	\$4,669,127	Research and Development	\$1,618,902,862
"2017039805"		\$29,216	\$4,669,127	Research and Development	\$1,618,902,862
"2019-1455-02"		\$509,721	\$4,669,127	Research and Development	\$1,618,902,862
"2020-0042-10"		-\$357	\$4,669,127	Research and Development	\$1,618,902,862
"2186"		\$125,263	\$4,669,127	Research and Development	\$1,618,902,862
"P0142880"		\$136,434	\$4,669,127	Research and Development	\$1,618,902,862
"M2300283"		\$913	\$4,669,127	Research and Development	\$1,618,902,862
"SUB00002014"		\$32,026	\$4,669,127	Research and Development	\$1,618,902,862
"SUB00002390"		\$325,976	\$4,669,127	Research and Development	\$1,618,902,862
"SUB00003529"		\$20,589	\$4,669,127	Research and Development	\$1,618,902,862
"UFDSP00010607"		-\$998	\$4,669,127	Research and Development	\$1,618,902,862
"1574"		\$21,513	\$4,669,127	Research and Development	\$1,618,902,862
"133321G004107"		\$370,422	\$4,669,127	Research and Development	\$1,618,902,862
"133336-G003924/SPC001538"		\$5,516	\$4,669,127	Research and Development	\$1,618,902,862
		\$148,613	\$9,350,755	N/A	\$0
		\$1,627,878	\$9,350,755	Research and Development	\$1,618,902,862
"22AGECON205246UGRF"		\$23,015	\$9,350,755	Research and Development	\$1,618,902,862
"500614sub01"		\$18,748	\$9,350,755	Research and Development	\$1,618,902,862
"2527-207-2016034"		\$555	\$9,350,755	Research and Development	\$1,618,902,862
"SC2265-207-2014379"		\$5,288	\$9,350,755	Research and Development	\$1,618,902,862
"431583"		\$24,746	\$9,350,755	Research and Development	\$1,618,902,862
"431626"		\$24,444	\$9,350,755	Research and Development	\$1,618,902,862
"1110034099302"		\$60,942	\$9,350,755	Research and Development	\$1,618,902,862
"426689-19105"		\$35,232	\$9,350,755	Research and Development	\$1,618,902,862
"31128671165712"		-\$25,225	\$9,350,755	Research and Development	\$1,618,902,862
"018000.342094.04"		\$17,402	\$9,350,755	Research and Development	\$1,618,902,862
"2018053002"		\$245,296	\$9,350,755	Research and Development	\$1,618,902,862
"2019-1507-04"		\$41,252	\$9,350,755	Research and Development	\$1,618,902,862
"2022141401"		\$26,167	\$9,350,755	Research and Development	\$1,618,902,862
"F0006214702039"		\$16,729	\$9,350,755	Research and Development	\$1,618,902,862
"M1902599"		\$62,845	\$9,350,755	Research and Development	\$1,618,902,862
"23-00490"		\$7,629	\$9,350,755	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Arkansas</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of California</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of California, Riverside</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Connecticut</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Florida</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Florida</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Florida</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Florida</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Michigan</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Tennessee</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Tennessee</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Tennessee</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Wisconsin - Madison</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Wisconsin - Madison</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>University of Wisconsin - Madison</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Utah State University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>Virginia Polytechnic Institute and State University</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		<i>West Virginia University Research Corporation</i>
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		
10.310	<i>Agriculture and Food Research Initiative (AFRI)</i>		
10.310	<i>COVID-19 - Agriculture and Food Research Initiative (AFRI)</i>	<i>COVID-19</i>	<i>Kansas State University</i>
10.310	<i>COVID-19 - Agriculture and Food Research Initiative (AFRI)</i>	<i>COVID-19</i>	<i>North Carolina State University</i>
10.318	Women and Minorities in Science, Technology, Engineering, and Mathematics Fields		
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)		
10.328	National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program		
10.328	National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program		
10.328	<i>National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program</i>		<i>Auburn University</i>
10.328	<i>National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program</i>		<i>University of Florida</i>
10.328	National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program		
10.329	<i>Crop Protection and Pest Management Competitive Grants Program</i>		<i>Auburn University</i>
10.329	Crop Protection and Pest Management Competitive Grants Program		
10.329	<i>Crop Protection and Pest Management Competitive Grants Program</i>		<i>Michigan State University</i>
10.329	<i>Crop Protection and Pest Management Competitive Grants Program</i>		<i>North Carolina State University</i>
10.329	<i>Crop Protection and Pest Management Competitive Grants Program</i>		<i>North Carolina State University</i>
10.329	<i>Crop Protection and Pest Management Competitive Grants Program</i>		<i>North Carolina State University</i>
10.329	<i>Crop Protection and Pest Management Competitive Grants Program</i>		<i>North Carolina State University</i>
10.329	<i>Crop Protection and Pest Management Competitive Grants Program</i>		<i>North Carolina State University</i>
10.329	<i>Crop Protection and Pest Management Competitive Grants Program</i>		<i>Rutgers, The State University of New Jersey</i>
10.329	Crop Protection and Pest Management Competitive Grants Program		
10.330	<i>Alfalfa and Forage Research Program</i>		<i>University of Tennessee</i>
10.330	Alfalfa and Forage Research Program		
10.330	<i>Alfalfa and Forage Research Program</i>		<i>University of Wisconsin - Madison</i>
10.334	Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program		
10.336	Veterinary Services Grant Program		
10.351	Rural Business Development Grant		
10.443	Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers		
10.446	Rural Community Development Initiative		
10.460	<i>Risk Management Education Partnerships</i>		<i>University of Florida</i>
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		
10.500	<i>Cooperative Extension Service</i>		<i>Auburn University</i>
10.500	Cooperative Extension Service		
10.500	Cooperative Extension Service		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"AWD-103178-01"		\$77,875	\$9,350,755	Research and Development	\$1,618,902,862
"S001299"		\$32,268	\$9,350,755	Research and Development	\$1,618,902,862
"S-001540"		\$37,553	\$9,350,755	Research and Development	\$1,618,902,862
"409814"		\$52,231	\$9,350,755	Research and Development	\$1,618,902,862
"SUB00002943"		\$3,497	\$9,350,755	Research and Development	\$1,618,902,862
"SUB00002968"		\$13,552	\$9,350,755	Research and Development	\$1,618,902,862
"SUB00003042"		\$23,627	\$9,350,755	Research and Development	\$1,618,902,862
"UFDSP00011796"		\$213,415	\$9,350,755	Research and Development	\$1,618,902,862
"UFDSP00011873"		\$177,155	\$9,350,755	Research and Development	\$1,618,902,862
"3004829728"		-\$233	\$9,350,755	Research and Development	\$1,618,902,862
"9500073193"		\$3,429	\$9,350,755	Research and Development	\$1,618,902,862
"9500082983"		\$30,007	\$9,350,755	Research and Development	\$1,618,902,862
"A22-0082-5001"		\$62,311	\$9,350,755	Research and Development	\$1,618,902,862
"1225"		\$58,672	\$9,350,755	Research and Development	\$1,618,902,862
"1775"		\$2,343	\$9,350,755	Research and Development	\$1,618,902,862
"2901"		\$2,488	\$9,350,755	Research and Development	\$1,618,902,862
"13049501"		-\$5,152	\$9,350,755	Research and Development	\$1,618,902,862
"42351519105"		\$70,829	\$9,350,755	Research and Development	\$1,618,902,862
"20-182-UGA"		\$68,406	\$9,350,755	Research and Development	\$1,618,902,862
	\$763,263	\$6,008,910	\$9,350,755	Research and Development	\$1,618,902,862
"A210231S001"		\$15,037	\$9,350,755	Research and Development	\$1,618,902,862
"2022002001"		\$40,979	\$9,350,755	Research and Development	\$1,618,902,862
		\$1,773	\$1,773	Research and Development	\$1,618,902,862
	\$28,674	\$68,886	\$68,886	N/A	\$0
		\$176,544	\$295,493	N/A	\$0
		\$1,815	\$295,493	Research and Development	\$1,618,902,862
"23ACES379874UGRF"		\$7,896	\$295,493	Research and Development	\$1,618,902,862
"SUB00003013"		\$2,399	\$295,493	Research and Development	\$1,618,902,862
	\$74,755	\$106,839	\$295,493	Research and Development	\$1,618,902,862
"20-EPP-205211-UGRF"		\$30,573	\$469,207	Research and Development	\$1,618,902,862
		\$50,670	\$469,207	Research and Development	\$1,618,902,862
"RC114200UGA"		\$2,302	\$469,207	Research and Development	\$1,618,902,862
"2018320007"		\$71,810	\$469,207	Research and Development	\$1,618,902,862
"2018320020"		\$1,363	\$469,207	Research and Development	\$1,618,902,862
"2018-3200-36"		\$7,398	\$469,207	Research and Development	\$1,618,902,862
"2022275901"		\$46,617	\$469,207	Research and Development	\$1,618,902,862
"763"		\$6,212	\$469,207	Research and Development	\$1,618,902,862
	\$16,459	\$252,262	\$469,207	Research and Development	\$1,618,902,862
"9500085481"		\$106,825	\$386,899	Research and Development	\$1,618,902,862
	\$79,242	\$275,529	\$386,899	Research and Development	\$1,618,902,862
"851K642"		\$4,545	\$386,899	Research and Development	\$1,618,902,862
	\$103,218	\$248,389	\$248,389	N/A	\$0
		\$27,072	\$27,072	Research and Development	\$1,618,902,862
		\$327,192	\$327,192	N/A	\$0
		\$51,344	\$51,344	N/A	\$0
		\$113,534	\$113,534	Research and Development	\$1,618,902,862
"UFDSP00010768"		-\$1	-\$1	Research and Development	\$1,618,902,862
		\$3,744,086	\$3,744,086	N/A	\$0
"18-CHS-205205-VSU"		\$235,602	\$1,841,919	N/A	\$0
		\$115,350	\$1,841,919	Research and Development	\$1,618,902,862
		\$935,657	\$1,841,919	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
10.500	<i>Cooperative Extension Service</i>		<i>Auburn University</i>
10.500	<i>Cooperative Extension Service</i>		<i>Extension Foundation</i>
10.500	<i>Cooperative Extension Service</i>		<i>Extension Foundation</i>
10.500	<i>Cooperative Extension Service</i>		<i>Kansas State University</i>
10.500	<i>Cooperative Extension Service</i>		<i>Kansas State University</i>
10.500	<i>Cooperative Extension Service</i>		<i>Purdue University</i>
10.500	<i>Cooperative Extension Service</i>		<i>Purdue University</i>
10.500	<i>Cooperative Extension Service</i>		<i>University of Arkansas</i>
10.500	<i>Cooperative Extension Service</i>		<i>University of Arkansas</i>
10.500	<i>Cooperative Extension Service</i>		<i>University of Missouri</i>
10.500	<i>Cooperative Extension Service</i>		<i>Virginia Polytechnic Institute and State University</i>
10.500	Cooperative Extension Service		
10.511	Smith-Lever Funding (Various Programs)		
10.512	Agriculture Extension at 1890 Land-grant Institutions		
10.514	Expanded Food and Nutrition Education Program		
10.515	Renewable Resources Extension Act and National Focus Fund Projects		
10.515	Renewable Resources Extension Act and National Focus Fund Projects		
10.516	Rural Health and Safety Education Competitive Grants Program		
10.519	Equipment Grants Program (EGP)		
10.522	Food and Agriculture Service Learning Program		
10.523	<i>Centers of Excellence at 1890 Institutions</i>		<i>North Carolina Agricultural and Technical State University</i>
10.523	<i>Centers of Excellence at 1890 Institutions</i>		<i>North Carolina Agricultural and Technical State University</i>
10.523	<i>Centers of Excellence at 1890 Institutions</i>		<i>University of Maryland Eastern Shore</i>
10.523	<i>Centers of Excellence at 1890 Institutions</i>		<i>University of Maryland Eastern Shore</i>
10.524	Scholarships for Students at 1890 Institutions		
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program		
10.525	<i>Farm and Ranch Stress Assistance Network Competitive Grants Program</i>		<i>University of Tennessee</i>
	Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants		
10.537	COVID-19 - Pandemic EBT Food Benefits	COVID-19	
10.542	COVID-19 - Supplemental Nutrition Assistance Program	COVID-19	
10.551	Supplemental Nutrition Assistance Program		
10.553	School Breakfast Program		
10.555	National School Lunch Program		
10.556	Special Milk Program for Children		
10.557	COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children	COVID-19	
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children		
10.558	Child and Adult Care Food Program		
10.558	Child and Adult Care Food Program		
10.558	COVID-19 - Child and Adult Care Food Program	COVID-19	
10.559	Summer Food Service Program for Children		
10.560	State Administrative Expenses for Child Nutrition		
10.561	COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	COVID-19	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		
10.565	Commodity Supplemental Food Program		
10.568	COVID-19 - Emergency Food Assistance Program (Administrative Costs)	COVID-19	
10.568	Emergency Food Assistance Program (Administrative Costs)		
10.569	<i>Emergency Food Assistance Program (Food Commodities)</i>		<i>Step Up Savannah</i>
10.569	Emergency Food Assistance Program (Food Commodities)		
10.572	COVID-19 - WIC Farmers' Market Nutrition Program (FMNP)	COVID-19	
10.572	WIC Farmers' Market Nutrition Program (FMNP)		
10.574	Team Nutrition Grants		
10.575	Farm to School Grant Program		
10.576	Senior Farmers Market Nutrition Program		
10.577	SNAP Partnership Grant		
10.578	WIC Grants To States (WGS)		
10.579	Child Nutrition Discretionary Grants Limited Availability		
10.582	Fresh Fruit and Vegetable Program		
10.600	<i>Foreign Market Development Cooperator Program</i>		<i>Virginia Polytechnic Institute and State University</i>
10.603	Emerging Markets Program		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"22-HDFS-205235-UGRF"		\$42,663	\$1,841,919	Research and Development	\$1,618,902,862
"NTAE20212169"		\$110,629	\$1,841,919	Research and Development	\$1,618,902,862
"NTAE20212184"		\$12,585	\$1,841,919	Research and Development	\$1,618,902,862
"A0009835073"		\$5,070	\$1,841,919	Research and Development	\$1,618,902,862
"A0009835090"		\$61,913	\$1,841,919	Research and Development	\$1,618,902,862
"F9001573902013"	\$12,672	\$43,931	\$1,841,919	Research and Development	\$1,618,902,862
"F9001573902021"		\$18,160	\$1,841,919	Research and Development	\$1,618,902,862
"14724"		\$25,052	\$1,841,919	Research and Development	\$1,618,902,862
"3101112"		-\$569	\$1,841,919	Research and Development	\$1,618,902,862
"C00067296-2"		\$10,085	\$1,841,919	Research and Development	\$1,618,902,862
"32072619105"		\$69,076	\$1,841,919	Research and Development	\$1,618,902,862
	\$6,450	\$156,715	\$1,841,919	Research and Development	\$1,618,902,862
		\$11,229,633	\$11,229,633	Research and Development	\$1,618,902,862
		\$1,803,689	\$1,803,689	N/A	\$0
		\$2,393,609	\$2,393,609	Research and Development	\$1,618,902,862
		\$6,537	\$125,384	N/A	\$0
		\$118,847	\$125,384	Research and Development	\$1,618,902,862
		\$95,355	\$95,355	Research and Development	\$1,618,902,862
		\$172,629	\$172,629	Research and Development	\$1,618,902,862
		\$4,485	\$4,485	N/A	\$0
"FY20MEANCATJMoore"		\$4,800	\$81,021	N/A	\$0
"281239A"		\$10,406	\$81,021	Research and Development	\$1,618,902,862
"CEIED5208520FVSU"	\$11,856	\$63,895	\$81,021	Research and Development	\$1,618,902,862
"UMESCEGFSDVFSU015208370"		\$1,920	\$81,021	Research and Development	\$1,618,902,862
		\$779,370	\$779,370	N/A	\$0
	\$144,241	\$257,144	\$605,476	N/A	\$0
"9500095925"		\$348,332	\$605,476	Research and Development	\$1,618,902,862
		\$146,878	\$146,878	N/A	\$0
		\$602,198,726	\$602,198,726	N/A	\$0
		\$4,624	\$3,188,785,894	SNAP Cluster	\$3,337,657,461
		\$3,188,781,270	\$3,188,785,894	SNAP Cluster	\$3,337,657,461
	\$230,089,091	\$231,207,774	\$231,207,774	Child Nutrition Cluster	\$985,337,461
	\$682,905,642	\$738,091,143	\$738,091,143	Child Nutrition Cluster	\$985,337,461
	\$16,401	\$16,401	\$16,401	Child Nutrition Cluster	\$985,337,461
		\$5,336,621	\$191,937,711	N/A	\$0
	\$56,476,739	\$186,601,090	\$191,937,711	N/A	\$0
		\$199,500	\$144,612,359	N/A	\$0
	\$142,621,382	\$144,404,783	\$144,612,359	N/A	\$0
	\$8,076	\$8,076	\$144,612,359	N/A	\$0
	\$9,922,868	\$10,270,834	\$10,270,834	Child Nutrition Cluster	\$985,337,461
		\$15,007,589	\$15,007,589	N/A	\$0
	\$129	\$17,501,517	\$148,871,567	SNAP Cluster	\$3,337,657,461
	\$12,944,060	\$131,370,050	\$148,871,567	SNAP Cluster	\$3,337,657,461
	\$610,374	\$3,464,870	\$3,464,870	Food Distribution Cluster	\$37,766,284
	\$2,553,472	\$2,553,472	\$5,802,362	Food Distribution Cluster	\$37,766,284
	\$3,064,546	\$3,248,890	\$5,802,362	Food Distribution Cluster	\$37,766,284
"00010283"		\$8,882	\$28,499,052	Food Distribution Cluster	\$37,766,284
		\$28,490,170	\$28,499,052	Food Distribution Cluster	\$37,766,284
		\$20,840	\$695,014	N/A	\$0
		\$674,174	\$695,014	N/A	\$0
		\$97,645	\$97,645	N/A	\$0
	\$24,876	\$39,255	\$39,255	N/A	\$0
		\$390,299	\$390,299	N/A	\$0
		\$88,608	\$88,608	N/A	\$0
		\$1,808,033	\$1,808,033	N/A	\$0
	\$1,138,306	\$1,138,306	\$1,138,306	N/A	\$0
	\$5,751,309	\$5,751,309	\$5,751,309	Child Nutrition Cluster	\$985,337,461
"42352619105"		\$4,323	\$4,323	Research and Development	\$1,618,902,862
		\$193,866	\$193,866	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
10.613	Faculty Exchange Program		
10.645	Farm to School State Formula Grant		
10.649	COVID-19 - Pandemic EBT Administrative Costs	COVID-19	
10.652	Forestry Research		
10.652	Forestry Research		
10.652	Forestry Research		Cradle of Forestry U.S. Endowment for Forestry and Communities, Inc.
10.652	Forestry Research		
10.664	Cooperative Forestry Assistance		
10.664	Cooperative Forestry Assistance		
10.664	Cooperative Forestry Assistance		National Fish and Wildlife Foundation
10.664	Cooperative Forestry Assistance		South Carolina Forestry Commission
10.665	Schools and Roads - Grants to States		
10.672	Rural Development, Forestry, and Communities		
10.674	Wood Utilization Assistance		
10.675	Urban and Community Forestry Program		Ohio State University
10.675	Urban and Community Forestry Program		
10.676	Forest Legacy Program		
10.678	Forest Stewardship Program		
10.678	Forest Stewardship Program		
10.680	Forest Health Protection		
10.680	Forest Health Protection		
10.680	Forest Health Protection		The Nature Conservancy
10.680	Forest Health Protection		University of New Hampshire
10.683	National Fish and Wildlife Foundation		
10.683	National Fish and Wildlife Foundation		Kennesaw State University Research and Service Foundation
10.683	National Fish and Wildlife Foundation		National Fish and Wildlife Foundation
10.684	International Forestry Programs		
10.691	Good Neighbor Authority		
10.697	State & Private Forestry Hazardous Fuel Reduction Program		
10.698	State & Private Forestry Cooperative Fire Assistance		
10.698	State & Private Forestry Cooperative Fire Assistance		Colorado State University
10.699	Partnership Agreements		Cradle of Forestry
10.699	Partnership Agreements		
10.699	Partnership Agreements		The Nature Conservancy
10.699	Partnership Agreements		The Nature Conservancy
10.699	Partnership Agreements		
10.707	COVID-19 - Research Joint Venture and Cost Reimbursable Agreements	COVID-19	
10.707	Research Joint Venture and Cost Reimbursable Agreements		University of California, Riverside
10.707	Research Joint Venture and Cost Reimbursable Agreements		
10.707	Research Joint Venture and Cost Reimbursable Agreements		University of Kentucky
10.720	Infrastructure Investment and Jobs Act Community Wildfire Defense Grants		
10.766	Community Facilities Loans and Grants		
	Norman E. Borlaug International Agricultural Science and Technology		
10.777	Fellowship		
10.855	Distance Learning and Telemedicine Loans and Grants		
10.855	Distance Learning and Telemedicine Loans and Grants		
10.890	Rural Development Cooperative Agreement Program		
10.902	Soil and Water Conservation		Longleaf Alliance
10.902	Soil and Water Conservation		
10.902	Soil and Water Conservation		
10.902	Soil and Water Conservation		Brier Creek Conservation District
10.902	Soil and Water Conservation		Ichauway, Inc.
10.902	Soil and Water Conservation		Longleaf Alliance
10.902	Soil and Water Conservation		Longleaf Alliance
10.903	Soil Survey		North Carolina State University
10.912	Environmental Quality Incentives Program		
10.912	Environmental Quality Incentives Program		
10.912	Environmental Quality Incentives Program		Clemson University
10.912	Environmental Quality Incentives Program		North Carolina State University
10.912	Environmental Quality Incentives Program		University of Florida
10.912	Environmental Quality Incentives Program		Woodard & Curran, Inc.
10.916	Watershed Rehabilitation Program		
			Flint River Soil and Water Conservation District
10.934	Feral Swine Eradication and Control Pilot Program		
10.934	Feral Swine Eradication and Control Pilot Program		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$206,144	\$206,144	Research and Development	\$1,618,902,862
	\$74,207	\$74,207	\$74,207	N/A	\$0
		\$3,420,134	\$3,420,134	N/A	\$0
		\$752,376	\$809,581	N/A	\$0
		\$28,003	\$809,581	Research and Development	\$1,618,902,862
"RCFIARR272706CV"		\$29,284	\$809,581	Research and Development	\$1,618,902,862
"E1671UGACAWES7B"		-\$82	\$809,581	Research and Development	\$1,618,902,862
		\$3,956,570	\$4,250,091	N/A	\$0
		\$109,506	\$4,250,091	Research and Development	\$1,618,902,862
"1903.20.070063"		\$168,815	\$4,250,091	Research and Development	\$1,618,902,862
"RSCFC000144120A"		\$15,200	\$4,250,091	Research and Development	\$1,618,902,862
	\$1,201,669	\$1,201,669	\$1,201,669	Forest Service Schools and Roads Cluster	\$1,201,669
		\$9,523	\$9,523	Research and Development	\$1,618,902,862
		\$50,421	\$50,421	Research and Development	\$1,618,902,862
"SPC-1000003916 GR115768"		-\$2	\$84,042	Research and Development	\$1,618,902,862
		\$84,044	\$84,042	Research and Development	\$1,618,902,862
		\$1,771,189	\$1,771,189	N/A	\$0
		\$905,661	\$975,041	N/A	\$0
		\$69,380	\$975,041	Research and Development	\$1,618,902,862
		\$450,574	\$773,996	N/A	\$0
		\$296,128	\$773,996	Research and Development	\$1,618,902,862
"UGAHTHTNC2022"		\$19,986	\$773,996	Research and Development	\$1,618,902,862
"L0155"		\$7,308	\$773,996	Research and Development	\$1,618,902,862
		\$43,499	\$99,175	N/A	\$0
"431541"		\$24,019	\$99,175	Research and Development	\$1,618,902,862
"1906.22.073687"		\$31,657	\$99,175	Research and Development	\$1,618,902,862
		\$10,000	\$10,000	Research and Development	\$1,618,902,862
		\$5,545	\$5,545	N/A	\$0
		\$144,023	\$144,023	N/A	\$0
		\$49,130	\$71,596	N/A	\$0
"G-91388-01"		\$22,466	\$71,596	Research and Development	\$1,618,902,862
"RCFIA000158460A"		\$22,482	\$533,266	Research and Development	\$1,618,902,862
		\$317,245	\$533,266	Research and Development	\$1,618,902,862
"GABU10192022"		\$14,906	\$533,266	Research and Development	\$1,618,902,862
"UGAHTHCARCH2021"		\$5,982	\$533,266	Research and Development	\$1,618,902,862
	\$2,839	\$172,651	\$533,266	Research and Development	\$1,618,902,862
		\$29,416	\$368,668	Research and Development	\$1,618,902,862
"S-001517"		\$50,741	\$368,668	Research and Development	\$1,618,902,862
		\$253,590	\$368,668	Research and Development	\$1,618,902,862
"320000283821005"		\$34,921	\$368,668	Research and Development	\$1,618,902,862
		\$121,239	\$121,239	N/A	\$0
		\$68,631,612	\$68,631,612	Community Facilities Loans and Grants Cluster	\$68,631,612
		\$77,885	\$77,885	Research and Development	\$1,618,902,862
		\$3,263	\$34,198	N/A	\$0
		\$30,935	\$34,198	Research and Development	\$1,618,902,862
		\$54,449	\$54,449	Research and Development	\$1,618,902,862
"1904.20.067429, 1903.19.063894"		\$102,582	\$607,957	N/A	\$0
		\$111,171	\$607,957	N/A	\$0
		\$307,839	\$607,957	Research and Development	\$1,618,902,862
"NR194310XXXXC020"		\$40,288	\$607,957	Research and Development	\$1,618,902,862
"UGASPEG01"		\$32,449	\$607,957	Research and Development	\$1,618,902,862
"02.2023.00.00"		\$11,469	\$607,957	Research and Development	\$1,618,902,862
"04.2023.01.00"		\$2,159	\$607,957	Research and Development	\$1,618,902,862
"2019-0725-02"		\$3,995	\$3,995	Research and Development	\$1,618,902,862
		\$257,591	\$786,237	N/A	\$0
	\$14,521	\$293,446	\$786,237	Research and Development	\$1,618,902,862
"19802072022261"		\$26,779	\$786,237	Research and Development	\$1,618,902,862
"2021-1033-02"		\$79,102	\$786,237	Research and Development	\$1,618,902,862
"SUB00002647"		\$51,508	\$786,237	Research and Development	\$1,618,902,862
"233180.02"		\$77,811	\$786,237	Research and Development	\$1,618,902,862
		-\$24,000	-\$24,000	N/A	\$0
"NR204310XXXXG001"		\$17,988	\$461,617	Research and Development	\$1,618,902,862
		\$184,218	\$461,617	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
10.934	<i>Feral Swine Eradication and Control Pilot Program</i>		<i>Flint River Soil and Water Conservation District</i>
10.934	<i>Feral Swine Eradication and Control Pilot Program</i>		<i>Newberry Soil and Water Conservation District</i>
10.934	<i>Feral Swine Eradication and Control Pilot Program</i>		<i>South Carolina Department of Natural Resources</i>
10.960	Technical Agricultural Assistance		
10.961	Scientific Cooperation and Research		
10.RD	<i>Financial Feasibility and Environmental Implications of Adopting Automatic Milking Systems by Dairy Farms in Wisconsin and Minnesota</i>	H009987614	University of Wisconsin - River Falls
10.RD	<i>IR-4 Performance Funding for 2019</i>	2000754986	University of Florida
10.RD	Southern Pine Health Research Cooperative - US Forest Service 2020-2022	12444021P0007	
10.RD	<i>Teacher Conservation Workshop "Do Fish Need Trees? The Impact of Nutrition Assistance Programs on Food Insecurity, Food Acquisition, and Health Outcomes among Older Adults"</i>	SGCSW000143620A	Gwinnett Soil and Water Conservation District
10.RD	<i>Wallace - Harnessing Endophytes to Improve Crop Efficiency and Production When the E. coli hits the fan! Evaluating the risks of dust associated produce cross-contamination.</i>	320000218519244	University of Kentucky Foundation for Food and Agriculture Research
10.RD	<i>Teledermatology in Rural Georgia: Remote Assessment and Distance Education to Reduce Health Disparities and Inequities in Skin Cancer Screening</i>	601225	University of Arizona
10.U01		RUS Project GA0732-B17	
Total Department of Agriculture			
Department of Commerce			
11.008	<i>NOAA Mission-Related Education Awards</i>		Consortium for Ocean Leadership
11.008	<i>NOAA Mission-Related Education Awards</i>		North American Association for Environmental Education
11.011	<i>Ocean Exploration</i>		National Marine Sanctuary Foundation
11.011	Ocean Exploration		
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		The Southeast Coastal Ocean Observing Regional Association
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		The Southeast Coastal Ocean Observing Regional Association
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		The Southeast Coastal Ocean Observing Regional Association
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		The Southeast Coastal Ocean Observing Regional Association
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		The Southeast Coastal Ocean Observing Regional Association
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		The Southeast Coastal Ocean Observing Regional Association
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		The Southeast Coastal Ocean Observing Regional Association
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		The Southeast Coastal Ocean Observing Regional Association
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		The Southeast Coastal Ocean Observing Regional Association
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		The Southeast Coastal Ocean Observing Regional Association
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		The Southeast Coastal Ocean Observing Regional Association
11.012	<i>Integrated Ocean Observing System (IOOS)</i>		University of Puerto Rico at Mayagüez
11.024	<i>BUILD TO SCALE</i>		Georgia Southern University Research and Service Foundation, Inc.
11.024	BUILD TO SCALE		
11.028	Connecting Minority Communities Pilot Program		
11.032	State Digital Equity Planning Grants		
11.035	Broadband Equity, Access, and Deployment Program		
11.303	<i>Economic Development Technical Assistance</i>		Georgia Southern University Research and Service Foundation, Inc.
11.303	Economic Development Technical Assistance		
11.303	Economic Development Technical Assistance		
11.303	<i>Economic Development Technical Assistance</i>		Professional and Scientific Associates
11.303	<i>Economic Development Technical Assistance</i>		Texas A&M University
11.307	COVID-19 - Economic Adjustment Assistance	COVID-19	
11.307	<i>Economic Adjustment Assistance</i>		Georgia Southern University Research and Service Foundation, Inc.

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"RFRWC0001209701"		\$90,923	\$461,617	Research and Development	\$1,618,902,862
"NSWCDFY202001"		\$86,310	\$461,617	Research and Development	\$1,618,902,862
"P24011200220"		\$82,178	\$461,617	Research and Development	\$1,618,902,862
		\$30,054	\$30,054	Research and Development	\$1,618,902,862
		\$7,768	\$7,768	Research and Development	\$1,618,902,862
"H009987614"		\$3,603	\$133,547	Research and Development	\$1,618,902,862
"2000754986"	\$20,000	\$20,000	\$133,547	Research and Development	\$1,618,902,862
		\$33,602	\$133,547	Research and Development	\$1,618,902,862
"SGCSW000143620A"		\$2,040	\$133,547	Research and Development	\$1,618,902,862
"320000218519244"		\$8,447	\$133,547	Research and Development	\$1,618,902,862
"593608"		\$34,258	\$133,547	Research and Development	\$1,618,902,862
"601225"		\$31,597	\$133,547	Research and Development	\$1,618,902,862
		\$121,292	\$121,292	N/A	\$0
	\$1,157,112,794	\$5,483,029,914			
"NA20SECO080019"		\$4,004	\$16,401	N/A	\$0
"NA18SECO080002"		\$12,397	\$16,401	Research and Development	\$1,618,902,862
"NA21OAR0110474"		\$4,109	\$150,261	Research and Development	\$1,618,902,862
		\$146,152	\$150,261	Research and Development	\$1,618,902,862
"IOOS.21(097)GT.FZ.GLD.1"		\$69,660	\$313,648	Research and Development	\$1,618,902,862
"IOOS.21(097)GT.KC/ED.WL.1"		\$115,956	\$313,648	Research and Development	\$1,618,902,862
"IOOS.21(097)UGA.CE.GLD.1"		-\$3,770	\$313,648	Research and Development	\$1,618,902,862
"IOOS.21(097)UGA.CE.HFR.1"		\$16,361	\$313,648	Research and Development	\$1,618,902,862
"IOOS.21(097)UGA.NC.HABS.2"		\$18,680	\$313,648	Research and Development	\$1,618,902,862
"IOOS.21(097)UGA.SN.OA.1"		\$41,668	\$313,648	Research and Development	\$1,618,902,862
"IOOS.21(097)UGACENAVYGLD1"		\$21,735	\$313,648	Research and Development	\$1,618,902,862
"IOOS16028UGASKIOCE"		-\$527	\$313,648	Research and Development	\$1,618,902,862
"IOOS21097UGAGASGR0DS2"		\$4,470	\$313,648	Research and Development	\$1,618,902,862
"IOOS22178UGACEHURGLD1"		\$4,205	\$313,648	Research and Development	\$1,618,902,862
"2023-2024-001"		\$25,210	\$313,648	Research and Development	\$1,618,902,862
"39G3061"	\$12,000	\$111,555	\$463,630	N/A	\$0
	\$35,639	\$352,075	\$463,630	N/A	\$0
		\$36,491	\$36,491	Research and Development	\$1,618,902,862
		\$427,658	\$427,658	N/A	\$0
		\$792,384	\$792,384	N/A	\$0
"39G3020"		\$105,219	\$428,223	N/A	\$0
		-\$4,623	\$428,223	Research and Development	\$1,618,902,862
		\$114,038	\$428,223	N/A	\$0
"K025"		\$32,000	\$428,223	Research and Development	\$1,618,902,862
"M2203003"		\$181,589	\$428,223	Research and Development	\$1,618,902,862
		\$2,517,382	\$5,029,453	Economic Development Cluster	\$3,216,136
"39G1779"		\$7,211	\$5,029,453	Economic Development Cluster	\$3,216,136

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
11.307	Economic Adjustment Assistance		
11.307	Economic Adjustment Assistance		
<i>11.307</i>	<i>Economic Adjustment Assistance</i>		<i>Russell Innovation Center for Entrepreneurs</i>
11.313	Trade Adjustment Assistance for Firms		
11.407	Interjurisdictional Fisheries Act of 1986		
11.417	COVID-19 - Sea Grant Support	COVID-19	
<i>11.417</i>	<i>Sea Grant Support</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
11.417	Sea Grant Support		
<i>11.417</i>	<i>Sea Grant Support</i>		<i>Kennesaw State University Research and Service Foundation</i>
<i>11.417</i>	<i>Sea Grant Support</i>		<i>Michigan State University</i>
<i>11.417</i>	<i>Sea Grant Support</i>		<i>South Carolina Sea Grant Consortium, Inc.</i>
<i>11.417</i>	<i>Sea Grant Support</i>		<i>Texas A&M University</i>
<i>11.417</i>	<i>Sea Grant Support</i>		<i>University of Florida</i>
11.419	Coastal Zone Management Administration Awards		
<i>11.419</i>	<i>Coastal Zone Management Administration Awards</i>		<i>City of Brunswick</i>
<i>11.419</i>	<i>Coastal Zone Management Administration Awards</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
<i>11.419</i>	<i>Coastal Zone Management Administration Awards</i>		<i>University of South Carolina</i>
11.420	Coastal Zone Management Estuarine Research Reserves		
<i>11.420</i>	<i>Coastal Zone Management Estuarine Research Reserves</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
<i>11.427</i>	<i>Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program</i>		<i>Oyster South</i>
11.427	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		
11.431	Climate and Atmospheric Research		
11.431	Climate and Atmospheric Research		
<i>11.431</i>	<i>Climate and Atmospheric Research</i>		<i>Florida State University</i>
<i>11.431</i>	<i>Climate and Atmospheric Research</i>		<i>North Carolina State University</i>
<i>11.431</i>	<i>Climate and Atmospheric Research</i>		<i>Atlantic States Marine Fisheries Commission</i>
<i>11.434</i>	<i>Cooperative Fishery Statistics</i>		
11.434	Cooperative Fishery Statistics		
11.435	Southeast Area Monitoring and Assessment Program		
11.439	Marine Mammal Data Program		
<i>11.441</i>	<i>Regional Fishery Management Councils</i>		<i>South Atlantic Fishery Management Council</i>
<i>11.459</i>	<i>Weather and Air Quality Research</i>		<i>University Corporation for Atmospheric Research</i>
11.459	Weather and Air Quality Research		
<i>11.468</i>	<i>Applied Meteorological Research</i>		<i>Florida State University</i>
11.469	Congressionally Identified Awards and Projects		
11.472	Unallied Science Program		
<i>11.472</i>	<i>Unallied Science Program</i>		<i>Prince William Sound Science Center</i>
<i>11.472</i>	<i>Unallied Science Program</i>		<i>South Carolina Department of Natural Resources</i>
11.473	Office for Coastal Management		
<i>11.473</i>	<i>Office for Coastal Management</i>		<i>City of Tybee Island</i>
<i>11.473</i>	<i>Office for Coastal Management</i>		<i>National Fish and Wildlife Foundation</i>
<i>11.473</i>	<i>Office for Coastal Management</i>		<i>Atlantic States Marine Fisheries Commission</i>
<i>11.474</i>	<i>Atlantic Coastal Fisheries Cooperative Management Act</i>		
11.474	Atlantic Coastal Fisheries Cooperative Management Act		
11.477	Fisheries Disaster Relief		
<i>11.478</i>	<i>Center for Sponsored Coastal Ocean Research Coastal Ocean Program</i>		<i>Lehigh University</i>
11.478	Center for Sponsored Coastal Ocean Research Coastal Ocean Program		
<i>11.478</i>	<i>Center for Sponsored Coastal Ocean Research Coastal Ocean Program</i>		<i>Louisiana State University</i>
<i>11.478</i>	<i>Center for Sponsored Coastal Ocean Research Coastal Ocean Program</i>		<i>University of North Carolina Wilmington</i>
<i>11.481</i>	<i>Educational Partnership Program</i>		<i>University of Maryland Eastern Shore</i>
<i>11.609</i>	<i>Measurement and Engineering Research and Standards</i>		<i>Colorado State University</i>
11.609	Measurement and Engineering Research and Standards		
<i>11.609</i>	<i>Measurement and Engineering Research and Standards</i>		<i>Emory University</i>
11.611	Manufacturing Extension Partnership		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
	\$93,084	\$1,793,382	\$5,029,453	Research and Development	\$1,618,902,862
		\$691,543	\$5,029,453	Economic Development Cluster	\$3,216,136
"RRICX000163600A"		\$19,935	\$5,029,453	Research and Development	\$1,618,902,862
	\$229,152	\$1,050,184	\$1,050,184	Research and Development	\$1,618,902,862
		\$3,310	\$3,310	N/A	\$0
		\$110,892	\$2,322,838	Research and Development	\$1,618,902,862
"63828383-1"		\$124,206	\$2,322,838	Research and Development	\$1,618,902,862
	\$224,133	\$2,015,686	\$2,322,838	Research and Development	\$1,618,902,862
"431670"		\$24,372	\$2,322,838	Research and Development	\$1,618,902,862
"1590134059407"		\$5,779	\$2,322,838	Research and Development	\$1,618,902,862
"RCEC1A"		\$1,274	\$2,322,838	Research and Development	\$1,618,902,862
"M2201616"		\$40,676	\$2,322,838	Research and Development	\$1,618,902,862
"SUB00002713"		-\$47	\$2,322,838	Research and Development	\$1,618,902,862
	\$216,517	\$2,491,653	\$2,723,748	N/A	\$0
"201117"		\$3,864	\$2,723,748	Research and Development	\$1,618,902,862
"63828383-2"	\$76,082	\$220,202	\$2,723,748	Research and Development	\$1,618,902,862
"224708"		\$8,029	\$2,723,748	Research and Development	\$1,618,902,862
		\$1,179,295	\$1,224,278	N/A	\$0
"39G3010"		\$44,983	\$1,224,278	Research and Development	\$1,618,902,862
"UGA202101"		\$12,403	\$82,683	Research and Development	\$1,618,902,862
		\$70,280	\$82,683	Research and Development	\$1,618,902,862
		\$38,201	\$753,009	N/A	\$0
		\$584,792	\$753,009	Research and Development	\$1,618,902,862
"R000002728"		\$124,816	\$753,009	Research and Development	\$1,618,902,862
"2019128002"		\$5,200	\$753,009	Research and Development	\$1,618,902,862
"20-01012"		\$227,695	\$350,300	N/A	\$0
		\$122,605	\$350,300	N/A	\$0
		\$82,813	\$82,813	N/A	\$0
		\$36,534	\$36,534	N/A	\$0
"SA-16-02-GA & SA-17-02-GA"		\$55,286	\$55,286	N/A	\$0
"SUBCON002177"		\$53,267	\$301,811	Research and Development	\$1,618,902,862
		\$248,544	\$301,811	Research and Development	\$1,618,902,862
"R01856"		-\$28	-\$28	Research and Development	\$1,618,902,862
		\$142,137	\$142,137	Research and Development	\$1,618,902,862
		\$939,739	\$976,917	N/A	\$0
"21-72-01"		\$11,426	\$976,917	Research and Development	\$1,618,902,862
"SCDNRFY2021003"		\$25,752	\$976,917	Research and Development	\$1,618,902,862
	\$2,704	\$15,212	\$31,331	N/A	\$0
"AWD00011961"		\$3,646	\$31,331	Research and Development	\$1,618,902,862
"0318.19.066115"		\$12,473	\$31,331	Research and Development	\$1,618,902,862
"20-1206"		\$48,000	\$684,351	N/A	\$0
		\$636,351	\$684,351	N/A	\$0
	\$17,066	\$77,813	\$77,813	N/A	\$0
"543829-78002"		\$128,186	\$295,934	Research and Development	\$1,618,902,862
	\$81,805	\$135,948	\$295,934	Research and Development	\$1,618,902,862
"PO-0000156522"		\$28,244	\$295,934	Research and Development	\$1,618,902,862
"58570C220307UGAINT"		\$3,556	\$295,934	Research and Development	\$1,618,902,862
"NA11SEC4810002"		\$150,993	\$150,993	Research and Development	\$1,618,902,862
"G-99042-03"		\$152,306	\$1,396,920	Research and Development	\$1,618,902,862
		\$1,158,453	\$1,396,920	Research and Development	\$1,618,902,862
"A391823"		\$86,161	\$1,396,920	Research and Development	\$1,618,902,862
		\$3,807,780	\$4,038,531	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
11.611	Manufacturing Extension Partnership		
11.619	Arrangements for Interdisciplinary Research Infrastructure		Advanced Functional Fabrics of America (AFFOA)
			National Institute for Innovation in Manufacturing Biopharmaceuticals
11.619	Arrangements for Interdisciplinary Research Infrastructure		University of California, Davis
11.619	Arrangements for Interdisciplinary Research Infrastructure		University of Delaware
			Georgia Southern University Research and Service Foundation, Inc.
11.620	Science, Technology, Business and/or Education Outreach		
11.802	Minority Business Resource Development		
11.802	Minority Business Resource Development		
11.802	Minority Business Resource Development		
11.805	MBDA Business Center		
11.RD	Enabling Manufacturing Automation, Supply Chain Diversification and Addressing the Environmental Impact of PPE (RACER - MASCEI)	PO 1014	Advanced Functional Fabrics of America (AFFOA)
11.RD	GRS RMB NOAA Operations - FY 23	MOA202210612474	
Total Department of Commerce			
Department of Defense			
12.002	Procurement Technical Assistance For Business Firms		
12.002	Procurement Technical Assistance For Business Firms		
12.002	Procurement Technical Assistance For Business Firms		Stevens Institute of Technology
12.006	National Defense Education Program		University of Toledo
12.017	Readiness and Environmental Protection Integration (REPI) Program		National Fish and Wildlife Foundation
12.017	Readiness and Environmental Protection Integration (REPI) Program		
12.112	Payments to States in Lieu of Real Estate Taxes		
	State Memorandum of Agreement Program for the Reimbursement of Technical Services		
12.113	Technical Services		
12.114	Collaborative Research and Development		Nano Terra, Inc.
12.114	Collaborative Research and Development		University of Michigan
12.116	Department of Defense Appropriation Act of 2003		
12.116	Department of Defense Appropriation Act of 2003		
12.300	Basic and Applied Scientific Research		
12.300	Basic and Applied Scientific Research		
			Advanced Systems & Technologies, Inc.
12.300	Basic and Applied Scientific Research		Advanced Technology International (ATI)
12.300	Basic and Applied Scientific Research		AMEWAS, Inc.
12.300	Basic and Applied Scientific Research		AMEWAS, Inc.
12.300	Basic and Applied Scientific Research		AMEWAS, Inc.
12.300	Basic and Applied Scientific Research		AMEWAS, Inc.
12.300	Basic and Applied Scientific Research		Avnos, Inc.
12.300	Basic and Applied Scientific Research		BAE Systems, Inc.
12.300	Basic and Applied Scientific Research		BAE Systems, Inc.
12.300	Basic and Applied Scientific Research		Booz Allen Hamilton, Inc.
12.300	Basic and Applied Scientific Research		Clemson University
			Combustion Science and Engineering, Inc.
12.300	Basic and Applied Scientific Research		Corvid Technologies, LLC
12.300	Basic and Applied Scientific Research		CRAFT Tech
12.300	Basic and Applied Scientific Research		Dynetics, Inc.
12.300	Basic and Applied Scientific Research		Dynetics, Inc.
12.300	Basic and Applied Scientific Research		Dynetics, Inc.
12.300	Basic and Applied Scientific Research		Dynetics, Inc.
12.300	Basic and Applied Scientific Research		Dynetics, Inc.
12.300	Basic and Applied Scientific Research		Dynetics, Inc.
12.300	Basic and Applied Scientific Research		Envisioneering, Inc.
12.300	Basic and Applied Scientific Research		Envisioneering, Inc.
12.300	Basic and Applied Scientific Research		George Mason University
12.300	Basic and Applied Scientific Research		Global Technology Connection, Inc.
12.300	Basic and Applied Scientific Research		Island Creek Associates, LLC
12.300	Basic and Applied Scientific Research		J.F. Taylor, Inc.
12.300	Basic and Applied Scientific Research		Jet Propulsion Laboratory
12.300	Basic and Applied Scientific Research		Johns Hopkins University
12.300	Basic and Applied Scientific Research		Johns Hopkins University
12.300	Basic and Applied Scientific Research		Leidos, Inc.
12.300	Basic and Applied Scientific Research		Leidos, Inc.
12.300	Basic and Applied Scientific Research		Leidos, Inc.
12.300	Basic and Applied Scientific Research		Luna Labs USA, LLC

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$230,751	\$4,038,531	Research and Development	\$1,618,902,862
"23-0030"		\$39,810	\$290,321	Research and Development	\$1,618,902,862
"PC2.2-122"		-\$1,768	\$290,321	Research and Development	\$1,618,902,862
"A222080S003"		\$234,965	\$290,321	Research and Development	\$1,618,902,862
"PC51004"		\$17,314	\$290,321	Research and Development	\$1,618,902,862
"39G2915"		\$14,868	\$14,868	Research and Development	\$1,618,902,862
		\$122,067	\$530,115	N/A	\$0
	\$76,000	\$188,435	\$530,115	Research and Development	\$1,618,902,862
	\$63,125	\$219,613	\$530,115	N/A	\$0
	\$173,385	\$704,038	\$704,038	N/A	\$0
"PO 1014"		\$72,547	\$390,443	Research and Development	\$1,618,902,862
		\$317,896	\$390,443	Research and Development	\$1,618,902,862
	\$1,300,692	\$26,369,627			
		\$716,680	\$823,934	N/A	\$0
		\$7,255	\$823,934	Research and Development	\$1,618,902,862
"2103318-01"		\$99,999	\$823,934	Research and Development	\$1,618,902,862
"CON013337"		\$153,807	\$153,807	Research and Development	\$1,618,902,862
"52-1384139"		\$2,700	\$14,448	N/A	\$0
		\$11,748	\$14,448	N/A	\$0
	\$2,220,777	\$2,220,777	\$2,220,777	N/A	\$0
		\$409,432	\$409,432	N/A	\$0
"STTRW911QY16P0270"		\$932	\$2,243	Research and Development	\$1,618,902,862
"3003179759"		\$1,311	\$2,243	Research and Development	\$1,618,902,862
		\$251,270	\$300,801	N/A	\$0
		\$49,531	\$300,801	Research and Development	\$1,618,902,862
		\$1,630	\$95,202,476	N/A	\$0
		\$533,862	\$95,202,476	Research and Development	\$1,618,902,862
"N660012291010"		\$1,736,887	\$95,202,476	Research and Development	\$1,618,902,862
"2022-398-PROTOTYPE PROJECT 01"		\$73,045	\$95,202,476	Research and Development	\$1,618,902,862
"PO23-00633"		\$253,154	\$95,202,476	Research and Development	\$1,618,902,862
"PO23-00866"		\$51,704	\$95,202,476	Research and Development	\$1,618,902,862
"PO23-00902"		\$60,206	\$95,202,476	Research and Development	\$1,618,902,862
"PO23-00906"		\$1,365	\$95,202,476	Research and Development	\$1,618,902,862
"IW-ONR-001GT"		\$146,479	\$95,202,476	Research and Development	\$1,618,902,862
"975057"		\$385	\$95,202,476	Research and Development	\$1,618,902,862
"D9959"		\$11,035	\$95,202,476	Research and Development	\$1,618,902,862
"A7590"		\$59,821	\$95,202,476	Research and Development	\$1,618,902,862
"2190-202-2013781"		\$59,634	\$95,202,476	Research and Development	\$1,618,902,862
"21-C-0336/C828"		\$114,853	\$95,202,476	Research and Development	\$1,618,902,862
"#23-017"		\$31,000	\$95,202,476	Research and Development	\$1,618,902,862
"18-C-0850/C745"		\$95,000	\$95,202,476	Research and Development	\$1,618,902,862
"DI-SC-15-05"		\$202	\$95,202,476	Research and Development	\$1,618,902,862
"DI-SC-19-40/TO 0001"		\$136,708	\$95,202,476	Research and Development	\$1,618,902,862
"DISC21915BTJ00021"		\$55,642	\$95,202,476	Research and Development	\$1,618,902,862
"HHM40219D0023"		\$63,199	\$95,202,476	Research and Development	\$1,618,902,862
"SBMB00009"		\$27,878	\$95,202,476	Research and Development	\$1,618,902,862
"SBSU00007"		\$1,031,204	\$95,202,476	Research and Development	\$1,618,902,862
"S20-16"		-\$113	\$95,202,476	Research and Development	\$1,618,902,862
"S22-02"		\$74,907	\$95,202,476	Research and Development	\$1,618,902,862
"E2060282"		\$130,433	\$95,202,476	Research and Development	\$1,618,902,862
"149448"		\$3	\$95,202,476	Research and Development	\$1,618,902,862
"PO-19C0618-01"		\$169,210	\$95,202,476	Research and Development	\$1,618,902,862
"JFT-47QF-04"		\$472,476	\$95,202,476	Research and Development	\$1,618,902,862
"1689065"		\$3,711	\$95,202,476	Research and Development	\$1,618,902,862
"122356"		-\$5	\$95,202,476	Research and Development	\$1,618,902,862
"174646"		\$5,170	\$95,202,476	Research and Development	\$1,618,902,862
"P010217722"		\$114,447	\$95,202,476	Research and Development	\$1,618,902,862
"P010230959 TO1"		\$65,702	\$95,202,476	Research and Development	\$1,618,902,862
"RFP-7234-0219-007"		\$103	\$95,202,476	Research and Development	\$1,618,902,862
"3602-NVY-25/GTRI"		\$133,841	\$95,202,476	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
12.300	<i>Basic and Applied Scientific Research</i>		<i>Makai Ocean Engineering, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Mercury Mission Systems, LLC</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Mercury Mission Systems, LLC</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Northwestern University</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Phase IV Engineering, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Phase IV Engineering, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Photodigm, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Physical Sciences, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Princeton University</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Qorvo Texas, LLC</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Raytheon Company</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>R-DEX Systems, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>R-DEX Systems, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>SAIC, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University Consortium for Applied Hypersonics</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University Consortium for Applied Hypersonics</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University Consortium for Applied Hypersonics</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of California, Riverside</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of California, San Diego</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of California, San Diego</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of Connecticut</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of Maryland</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of North Carolina</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of Pennsylvania</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of South Carolina</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of South Carolina</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of Southern California</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>University of Virginia</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Vanderbilt University</i>
12.300	<i>Basic and Applied Scientific Research</i>		<i>Viasat, Inc.</i>
12.300	<i>Basic and Applied Scientific Research</i>		
12.351	<i>Scientific Research - Combating Weapons of Mass Destruction</i>		<i>Cornell University</i>
12.351	<i>Scientific Research - Combating Weapons of Mass Destruction</i>		
12.351	<i>Scientific Research - Combating Weapons of Mass Destruction</i>		<i>Emory University</i>
12.357	<i>ROTC Language and Culture Training Grants</i>		<i>Institute of International Education, Inc.</i>
12.357	<i>ROTC Language and Culture Training Grants</i>		<i>Institute of International Education, Inc.</i>
12.357	<i>ROTC Language and Culture Training Grants</i>		<i>Institute of International Education, Inc.</i>
12.357	<i>ROTC Language and Culture Training Grants</i>		<i>Institute of International Education, Inc.</i>
12.357	<i>ROTC Language and Culture Training Grants</i>		<i>Institute of International Education, Inc.</i>
12.400	Military Construction, National Guard		
12.401	National Guard Military Operations and Maintenance (O&M) Projects		
12.404	National Guard ChalleNGE Program		
12.420	<i>Military Medical Research and Development</i>		<i>Atrium Health</i>
12.420	<i>Military Medical Research and Development</i>		
12.420	<i>Military Medical Research and Development</i>		<i>Cure HHT</i>
12.420	<i>Military Medical Research and Development</i>		<i>Emory University</i>
12.420	<i>Military Medical Research and Development</i>		<i>Geneva Foundation</i>
12.420	<i>Military Medical Research and Development</i>		<i>Iowa State University</i>
12.420	<i>Military Medical Research and Development</i>		<i>Kennesaw State University Research and Service Foundation</i>
12.420	<i>Military Medical Research and Development</i>		<i>Rhode Island Hospital</i>
12.420	<i>Military Medical Research and Development</i>		<i>University of Arkansas</i>
12.420	<i>Military Medical Research and Development</i>		<i>University of Michigan</i>
12.420	<i>Military Medical Research and Development</i>		<i>University of Minnesota</i>
12.420	<i>Military Medical Research and Development</i>		<i>University of Minnesota</i>
12.420	<i>Military Medical Research and Development</i>		
12.431	<i>Basic Scientific Research</i>		<i>Advanced Regenerative Manufacturing Institute</i>
12.431	<i>Basic Scientific Research</i>		
12.431	<i>Basic Scientific Research</i>		<i>Advanced Systems & Technologies, Inc.</i>
12.431	<i>Basic Scientific Research</i>		<i>Advanced Systems & Technologies, Inc.</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"SUB-2019-002"		\$132,040	\$95,202,476	Research and Development	\$1,618,902,862
"PO22-1182"		\$310,956	\$95,202,476	Research and Development	\$1,618,902,862
"POC# 10201-GTRI"		\$281	\$95,202,476	Research and Development	\$1,618,902,862
"CON014436"		\$94,976	\$95,202,476	Research and Development	\$1,618,902,862
"2022-001"		\$154,904	\$95,202,476	Research and Development	\$1,618,902,862
"2022-002"		\$230,145	\$95,202,476	Research and Development	\$1,618,902,862
"PO 10323"		\$728,502	\$95,202,476	Research and Development	\$1,618,902,862
"SC-8061-7420-021-001"		\$214,925	\$95,202,476	Research and Development	\$1,618,902,862
"SUB0000364"		\$222,725	\$95,202,476	Research and Development	\$1,618,902,862
"AGR DTD 01-JUL-2022"		\$212,431	\$95,202,476	Research and Development	\$1,618,902,862
"4202675433"		\$121,354	\$95,202,476	Research and Development	\$1,618,902,862
"GTARC 151204 DTD 2-7-2023"		\$18,609	\$95,202,476	Research and Development	\$1,618,902,862
"GTARC 151242 DTD 9-16-2022"		\$86,210	\$95,202,476	Research and Development	\$1,618,902,862
"P010260127"		\$149,406	\$95,202,476	Research and Development	\$1,618,902,862
"M2200275"		\$413,218	\$95,202,476	Research and Development	\$1,618,902,862
"M2200279"		\$426,429	\$95,202,476	Research and Development	\$1,618,902,862
"M2201842"		\$320,211	\$95,202,476	Research and Development	\$1,618,902,862
"S-001465"		\$58,451	\$95,202,476	Research and Development	\$1,618,902,862
"#108547341"		\$150,037	\$95,202,476	Research and Development	\$1,618,902,862
"KR 705027"		\$75,540	\$95,202,476	Research and Development	\$1,618,902,862
"184733"		\$308,302	\$95,202,476	Research and Development	\$1,618,902,862
"95497-28318201"		\$65,060	\$95,202,476	Research and Development	\$1,618,902,862
"5120731"		\$54,007	\$95,202,476	Research and Development	\$1,618,902,862
"578186"		\$160,823	\$95,202,476	Research and Development	\$1,618,902,862
"18-3437"		-\$12,243	\$95,202,476	Research and Development	\$1,618,902,862
"23-5041"		\$38,044	\$95,202,476	Research and Development	\$1,618,902,862
"127224382"		\$244,280	\$95,202,476	Research and Development	\$1,618,902,862
"GG12136.159334"		\$30,002	\$95,202,476	Research and Development	\$1,618,902,862
"Subaward No. UNIV61744"		\$2,421	\$95,202,476	Research and Development	\$1,618,902,862
"4208464"		\$288,903	\$95,202,476	Research and Development	\$1,618,902,862
"90425-21229"	\$16,978,317	\$84,186,749	\$95,202,476	Research and Development	\$1,618,902,862
		\$3,647	\$159,333	Research and Development	\$1,618,902,862
	\$16,606	\$54,508	\$159,333	Research and Development	\$1,618,902,862
"A316609"		\$101,178	\$159,333	Research and Development	\$1,618,902,862
"PGO1801-GT-03-PGO-051-PO5"		\$462,802	\$1,434,831	N/A	\$0
"PGO1801-GT-03-PGO-051-PO3"		-\$186	\$1,434,831	Research and Development	\$1,618,902,862
"PGO1801-GT-03-PGO-051-PO4"		\$39,640	\$1,434,831	Research and Development	\$1,618,902,862
"PGO1801UGA33"		\$382,319	\$1,434,831	Research and Development	\$1,618,902,862
"PGO1801-UNG-23"		\$550,256	\$1,434,831	N/A	\$0
		\$478,205	\$478,205	N/A	\$0
		\$61,279,747	\$61,279,747	N/A	\$0
		\$13,618,870	\$13,618,870	N/A	\$0
"W81XWH2120026"		\$3,907	\$3,954,787	Research and Development	\$1,618,902,862
		\$61,198	\$3,954,787	Research and Development	\$1,618,902,862
"W81XWH2110827"		\$365	\$3,954,787	Research and Development	\$1,618,902,862
"CON015193"		\$35,487	\$3,954,787	Research and Development	\$1,618,902,862
"S1106501"		\$169,410	\$3,954,787	Research and Development	\$1,618,902,862
"W81XWH1810106"		\$80,681	\$3,954,787	Research and Development	\$1,618,902,862
"431608"		\$11,621	\$3,954,787	Research and Development	\$1,618,902,862
"CON012746"		\$29,426	\$3,954,787	Research and Development	\$1,618,902,862
"SA1711151"		\$358	\$3,954,787	Research and Development	\$1,618,902,862
"SUBK00013481"		\$7,499	\$3,954,787	Research and Development	\$1,618,902,862
"CON013017"		\$33,195	\$3,954,787	Research and Development	\$1,618,902,862
"W81XWH2010885"		\$116,548	\$3,954,787	Research and Development	\$1,618,902,862
	\$546,271	\$3,405,092	\$3,954,787	Research and Development	\$1,618,902,862
"1"		\$1,079	\$261,717,864	Research and Development	\$1,618,902,862
		\$71,892	\$261,717,864	Research and Development	\$1,618,902,862
"2017-311A PA 5"		\$1,215,704	\$261,717,864	Research and Development	\$1,618,902,862
"PROJECT AGREEMENT NO 1"		\$7	\$261,717,864	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
12.431	<i>Basic Scientific Research</i>		<i>Carbonics, Inc.</i>
12.431	<i>Basic Scientific Research</i>		<i>Carnegie Mellon University</i>
12.431	<i>Basic Scientific Research</i>		<i>Case Western Reserve University</i>
12.431	<i>Basic Scientific Research</i>		<i>Cornell University</i>
12.431	<i>Basic Scientific Research</i>		<i>Cornerstone Research Group, Inc.</i>
12.431	<i>Basic Scientific Research</i>		<i>Earthly Dynamics, LLC</i>
12.431	<i>Basic Scientific Research</i>		<i>Elementum 3D</i>
12.431	<i>Basic Scientific Research</i>		<i>Florida A&M University</i>
12.431	<i>Basic Scientific Research</i>		<i>Florida State University</i>
12.431	<i>Basic Scientific Research</i>		<i>GE Global Research</i>
12.431	<i>Basic Scientific Research</i>		<i>GE Global Research</i>
12.431	<i>Basic Scientific Research</i>		<i>GE Global Research</i>
12.431	<i>Basic Scientific Research</i>		<i>Harvard University</i>
12.431	<i>Basic Scientific Research</i>		<i>Johns Hopkins University</i>
12.431	<i>Basic Scientific Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
12.431	<i>Basic Scientific Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
12.431	<i>Basic Scientific Research</i>		<i>Mayo Clinic, Jacksonville</i>
12.431	<i>Basic Scientific Research</i>		<i>MillenniTEK, LLC</i>
12.431	<i>Basic Scientific Research</i>		<i>MillenniTEK, LLC</i>
12.431	<i>Basic Scientific Research</i>		<i>National Center for Defense Manufacturing and Machining (NCDMM)</i>
12.431	<i>Basic Scientific Research</i>		<i>Northeastern University</i>
12.431	<i>Basic Scientific Research</i>		<i>Northeastern University</i>
12.431	<i>Basic Scientific Research</i>		<i>Northwestern University</i>
12.431	<i>Basic Scientific Research</i>		<i>Purdue University</i>
12.431	<i>Basic Scientific Research</i>		<i>R-DEX Systems, Inc.</i>
12.431	<i>Basic Scientific Research</i>		<i>Republic Mission Systems, Inc.</i>
12.431	<i>Basic Scientific Research</i>		<i>Robotics Technologies, LLC</i>
12.431	<i>Basic Scientific Research</i>		<i>Scientific Research Corporation</i>
12.431	<i>Basic Scientific Research</i>		<i>Scientific Research Corporation</i>
12.431	<i>Basic Scientific Research</i>		<i>Scientific Research Corporation</i>
12.431	<i>Basic Scientific Research</i>		<i>SEMI</i>
12.431	<i>Basic Scientific Research</i>		<i>SEMI</i>
12.431	<i>Basic Scientific Research</i>		<i>SEMI</i>
12.431	<i>Basic Scientific Research</i>		<i>Siemens Corporation</i>
12.431	<i>Basic Scientific Research</i>		<i>Texas A&M Engineering Experiment Station</i>
12.431	<i>Basic Scientific Research</i>		<i>University of Alabama at Birmingham</i>
12.431	<i>Basic Scientific Research</i>		<i>University of Pennsylvania</i>
12.431	<i>Basic Scientific Research</i>		<i>University of Texas at Austin</i>
12.431	<i>Basic Scientific Research</i>		<i>University of Washington</i>
12.550	<i>The Language Flagship Grants to Institutions of Higher Education</i>		<i>Institute of International Education, Inc.</i>
12.550	<i>The Language Flagship Grants to Institutions of Higher Education</i>		<i>Institute of International Education, Inc.</i>
12.550	<i>The Language Flagship Grants to Institutions of Higher Education</i>		<i>Institute of International Education, Inc.</i>
12.560	<i>DOD, NDEP, DOTC-STEM Education Outreach Implementation</i>		<i>Universities Space Research Association</i>
12.610	Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies		
12.610	<i>Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies</i>		<i>River Valley Regional Commission</i>
12.620	Troops to Teachers Grant Program		
12.630	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	Basic, Applied, and Advanced Research in Science and Engineering		
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Advanced Functional Fabrics of America (AFFOA)</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Advanced Regenerative Manufacturing Institute</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Advanced Systems & Technologies, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Applied Research Solutions</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Azimuth Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>BAE Systems, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>BAE Systems, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>BAE Systems, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>BAE Systems, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>BAE Systems, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Booz Allen Hamilton, Inc.</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"145449"		\$51	\$261,717,864	Research and Development	\$1,618,902,862
"1990785-454320"		\$180,729	\$261,717,864	Research and Development	\$1,618,902,862
"RES600318"		\$5,642	\$261,717,864	Research and Development	\$1,618,902,862
"76091-10525"		-\$297	\$261,717,864	Research and Development	\$1,618,902,862
"PO 2020-1714"		\$6,375	\$261,717,864	Research and Development	\$1,618,902,862
"AGMT DTD 10/27/2021"		-\$117	\$261,717,864	Research and Development	\$1,618,902,862
"149500"		\$76,590	\$261,717,864	Research and Development	\$1,618,902,862
"C-5159"		\$25,048	\$261,717,864	Research and Development	\$1,618,902,862
"#R000002607"		-\$48	\$261,717,864	Research and Development	\$1,618,902,862
"401153380"		\$78,290	\$261,717,864	Research and Development	\$1,618,902,862
"401153812"		\$6,858	\$261,717,864	Research and Development	\$1,618,902,862
"401153817"		-\$105	\$261,717,864	Research and Development	\$1,618,902,862
"124397-5121861"		\$41,577	\$261,717,864	Research and Development	\$1,618,902,862
"2005355675"		\$87,564	\$261,717,864	Research and Development	\$1,618,902,862
"431578"		\$95,083	\$261,717,864	Research and Development	\$1,618,902,862
"431636"		\$169,747	\$261,717,864	Research and Development	\$1,618,902,862
"GEO-259318-01"		\$147,765	\$261,717,864	Research and Development	\$1,618,902,862
"144639"		\$70,745	\$261,717,864	Research and Development	\$1,618,902,862
"147839"		\$223,114	\$261,717,864	Research and Development	\$1,618,902,862
"41000103"		\$10,711	\$261,717,864	Research and Development	\$1,618,902,862
"55508078051"		\$656,533	\$261,717,864	Research and Development	\$1,618,902,862
"555092-78054"		\$79,064	\$261,717,864	Research and Development	\$1,618,902,862
"CON010459"		\$150,280	\$261,717,864	Research and Development	\$1,618,902,862
"13000844-026"		\$414,888	\$261,717,864	Research and Development	\$1,618,902,862
"GTARC 149029 DTD 6-21-2022"		\$139,887	\$261,717,864	Research and Development	\$1,618,902,862
"AGMT DTD 11/17/2022"		\$90,502	\$261,717,864	Research and Development	\$1,618,902,862
"70-201708"		\$1,275	\$261,717,864	Research and Development	\$1,618,902,862
"SR20201820"		\$263	\$261,717,864	Research and Development	\$1,618,902,862
"SR20220019"		\$130,913	\$261,717,864	Research and Development	\$1,618,902,862
"SR20220089"		\$127,355	\$261,717,864	Research and Development	\$1,618,902,862
"FT-19-20-P198"		\$16,410	\$261,717,864	Research and Development	\$1,618,902,862
"FT19-21-206"		\$60,642	\$261,717,864	Research and Development	\$1,618,902,862
"PNT22-23-016"		\$123,315	\$261,717,864	Research and Development	\$1,618,902,862
"205-2"		-\$1,749	\$261,717,864	Research and Development	\$1,618,902,862
"M2203595"		\$83,004	\$261,717,864	Research and Development	\$1,618,902,862
"000529073-001"		\$94,222	\$261,717,864	Research and Development	\$1,618,902,862
"572622"		\$483,463	\$261,717,864	Research and Development	\$1,618,902,862
"UTAUSSUB00000728"		\$109,069	\$261,717,864	Research and Development	\$1,618,902,862
"UWSC7915 P.O. # BPO 3109"		\$2	\$261,717,864	Research and Development	\$1,618,902,862
	\$66,367,763	\$256,444,522	\$261,717,864	Research and Development	\$1,618,902,862
"BOR21-UNG-17-CHN"		\$431,805	\$1,361,817	N/A	\$0
"0054UGA11POR280PO11"	\$33,481	\$443,375	\$1,361,817	Research and Development	\$1,618,902,862
"0054UGA11RUS280PO12"		\$486,637	\$1,361,817	Research and Development	\$1,618,902,862
"SUBK-22-0021 PROJ NO 09049"		\$76,666	\$76,666	Research and Development	\$1,618,902,862
		\$550,389	\$835,671	N/A	\$0
"NC2021-1709"		\$285,282	\$835,671	Research and Development	\$1,618,902,862
	\$7,840	\$7,840	\$7,840	N/A	\$0
		-\$298	\$165,148,407	N/A	\$0
		\$1,353,836	\$165,148,407	Research and Development	\$1,618,902,862
"W15QKN-16-3-0001"		\$226,603	\$165,148,407	Research and Development	\$1,618,902,862
"T1075"		\$44,994	\$165,148,407	Research and Development	\$1,618,902,862
"2017-311A PA 06"		\$40	\$165,148,407	Research and Development	\$1,618,902,862
"102768-29717201"		\$23,477	\$165,148,407	Research and Development	\$1,618,902,862
"238-5404-GIT3"		-\$31,366	\$165,148,407	Research and Development	\$1,618,902,862
"1017356"		\$178,780	\$165,148,407	Research and Development	\$1,618,902,862
"1115682"		\$115,377	\$165,148,407	Research and Development	\$1,618,902,862
"1125267"		\$764,207	\$165,148,407	Research and Development	\$1,618,902,862
"AWD-004726"		\$83,426	\$165,148,407	Research and Development	\$1,618,902,862
"RFP-EMH22-19SCRIMGTARC"		\$30,597	\$165,148,407	Research and Development	\$1,618,902,862
"A26456"		\$569,895	\$165,148,407	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Carnegie Mellon University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Charles River Analytics, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Collins Aerospace</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>DEFENSEWERX</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Drexel University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Drexel University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Dynetics, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Dynetics, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Dynetics, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Dynetics, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Epirus, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Information Sciences Institute</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Intel Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Intelligent Automation, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Jacobs Technology, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Johns Hopkins University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>JT4, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>JT4, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Karagozian and Case, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>KBRwyle</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>KBRwyle</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>KBRwyle</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Kontron America, Inc</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Leidos, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Leidos, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Leidos, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Lockheed Martin Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Lockheed Martin Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Lockheed Martin Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Louisiana State University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>MacAulay-Brown, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>New York University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Northeastern University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Northrop Grumman Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Northrop Grumman Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Northrop Grumman Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Northwestern University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Northwestern University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Nuwave Solutions, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Physical Sciences, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Raytheon Company</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Raytheon Company</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Raytheon Intelligence & Space</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Resonant Sciences, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Rice University</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>SAIC, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>SecuriGenex, LLC</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Sierra Nevada Corporation</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>SRI International</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>SRI International</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Steel Founders' Society of America</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Stevens Institute of Technology</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Stevens Institute of Technology</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Stevens Institute of Technology</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Stevens Institute of Technology</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Stevens Institute of Technology</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Survive Engineering Company</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>The Boeing Company</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>The Charles Stark Draper Laboratory, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>The Charles Stark Draper Laboratory, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University Consortium for Applied Hypersonics</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of California, San Diego</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of California, San Diego</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Illinois</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Michigan</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Notre Dame</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Notre Dame</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"21-00038-SUB-000"		\$169,705	\$165,148,407	Research and Development	\$1,618,902,862
"SC2207702"		\$33,766	\$165,148,407	Research and Development	\$1,618,902,862
"PO 4507393359"		\$129,931	\$165,148,407	Research and Development	\$1,618,902,862
"AGMT DTD 2/25/2022"		\$180,623	\$165,148,407	Research and Development	\$1,618,902,862
"940018"		\$59,117	\$165,148,407	Research and Development	\$1,618,902,862
"T10048"		\$31,108	\$165,148,407	Research and Development	\$1,618,902,862
"DI-SC-15-05 TO 10"		-\$10,688	\$165,148,407	Research and Development	\$1,618,902,862
"DISC2091"		\$43,529	\$165,148,407	Research and Development	\$1,618,902,862
"DI-SC-20-91"		\$51,395	\$165,148,407	Research and Development	\$1,618,902,862
"PO SB80027"		-\$1,177	\$165,148,407	Research and Development	\$1,618,902,862
"AGREEMENT DTD 11/19/2021"		\$297,271	\$165,148,407	Research and Development	\$1,618,902,862
"39G9579"		\$9,560	\$165,148,407	Research and Development	\$1,618,902,862
"136299980"		\$14,927	\$165,148,407	Research and Development	\$1,618,902,862
"CW2051835"		\$291,172	\$165,148,407	Research and Development	\$1,618,902,862
"2509-1"		\$2,534,480	\$165,148,407	Research and Development	\$1,618,902,862
"1234-01-00-03"		\$477,565	\$165,148,407	Research and Development	\$1,618,902,862
"2004731073"		\$119,842	\$165,148,407	Research and Development	\$1,618,902,862
"2021JW5124"		\$204,832	\$165,148,407	Research and Development	\$1,618,902,862
"2022JW5594"		-\$22	\$165,148,407	Research and Development	\$1,618,902,862
"FFP-149623"		\$42,507	\$165,148,407	Research and Development	\$1,618,902,862
"14354.001.001.03"		-\$4,670	\$165,148,407	Research and Development	\$1,618,902,862
"HV0500019"		\$114,990	\$165,148,407	Research and Development	\$1,618,902,862
"P000045115"		\$286,791	\$165,148,407	Research and Development	\$1,618,902,862
"4500125358"		\$53,607	\$165,148,407	Research and Development	\$1,618,902,862
"P010192863"		\$8,245	\$165,148,407	Research and Development	\$1,618,902,862
"P010264877"		\$235,679	\$165,148,407	Research and Development	\$1,618,902,862
"P010280566"		\$328,964	\$165,148,407	Research and Development	\$1,618,902,862
"1010121"		-\$232	\$165,148,407	Research and Development	\$1,618,902,862
"4105840017"		\$200,994	\$165,148,407	Research and Development	\$1,618,902,862
"6574055372"		\$204,727	\$165,148,407	Research and Development	\$1,618,902,862
"PO-0000126336"		\$22,404	\$165,148,407	Research and Development	\$1,618,902,862
"DSC2134-01"		\$1,558	\$165,148,407	Research and Development	\$1,618,902,862
"F2265-01"		\$107,022	\$165,148,407	Research and Development	\$1,618,902,862
"555089-78052"		\$281,530	\$165,148,407	Research and Development	\$1,618,902,862
"5300029642"		\$693,101	\$165,148,407	Research and Development	\$1,618,902,862
"5300039885"		\$302,875	\$165,148,407	Research and Development	\$1,618,902,862
"PO#5300010064"		\$36,616	\$165,148,407	Research and Development	\$1,618,902,862
"60053553GEOR"		\$12,594	\$165,148,407	Research and Development	\$1,618,902,862
"60060216"		\$306,237	\$165,148,407	Research and Development	\$1,618,902,862
"IDIQ TO DTD 6/1/2022"		\$247,645	\$165,148,407	Research and Development	\$1,618,902,862
"SC-4566-170221-013-001"		\$40,256	\$165,148,407	Research and Development	\$1,618,902,862
"4202392536"		\$746,065	\$165,148,407	Research and Development	\$1,618,902,862
"4202392548"		\$129,136	\$165,148,407	Research and Development	\$1,618,902,862
"LTR DTD 31-OCT-2022"		\$456,492	\$165,148,407	Research and Development	\$1,618,902,862
"ACL-EM-22-P14817"		\$52,172	\$165,148,407	Research and Development	\$1,618,902,862
"R1A601"		-\$884	\$165,148,407	Research and Development	\$1,618,902,862
"P010251920"		-\$6,211	\$165,148,407	Research and Development	\$1,618,902,862
"632"		\$26,590	\$165,148,407	Research and Development	\$1,618,902,862
"SSFNM028"		\$99,823	\$165,148,407	Research and Development	\$1,618,902,862
"PO54003"		-\$703	\$165,148,407	Research and Development	\$1,618,902,862
"PO70745"		\$151,307	\$165,148,407	Research and Development	\$1,618,902,862
"SPI005"		\$119,559	\$165,148,407	Research and Development	\$1,618,902,862
"2103221-12"		\$177,197	\$165,148,407	Research and Development	\$1,618,902,862
"2103254-01"		\$49,936	\$165,148,407	Research and Development	\$1,618,902,862
"2103373-01"		\$114,313	\$165,148,407	Research and Development	\$1,618,902,862
"2103417"		\$100,255	\$165,148,407	Research and Development	\$1,618,902,862
"S22-155007"		\$224,936	\$165,148,407	Research and Development	\$1,618,902,862
"1982655"		\$24,545	\$165,148,407	Research and Development	\$1,618,902,862
"B20-2020184G002"		\$85,594	\$165,148,407	Research and Development	\$1,618,902,862
"SC001-0000001394"		\$1,487,455	\$165,148,407	Research and Development	\$1,618,902,862
"M2200459"		\$222,502	\$165,148,407	Research and Development	\$1,618,902,862
"705828"		\$35,998	\$165,148,407	Research and Development	\$1,618,902,862
"KR 705371"		\$2,570	\$165,148,407	Research and Development	\$1,618,902,862
"104071-18540"		\$89,295	\$165,148,407	Research and Development	\$1,618,902,862
"SUBK00011571"		\$107,395	\$165,148,407	Research and Development	\$1,618,902,862
"#203278GT-BAKIR"		\$267,882	\$165,148,407	Research and Development	\$1,618,902,862
"#203278GT-YU"		\$286,390	\$165,148,407	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Notre Dame</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Notre Dame</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>University of Notre Dame</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>West Coast Solutions</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>West Coast Solutions</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		<i>Zeta Associates, Inc.</i>
12.630	<i>Basic, Applied, and Advanced Research in Science and Engineering</i>		
12.630	<i>COVID-19 - Basic, Applied, and Advanced Research in Science and Engineering</i>	COVID-19	
12.632	<i>Legacy Resource Management Program</i>		<i>Langleaf Alliance</i>
			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
12.632	<i>Legacy Resource Management Program</i>		<i>Langleaf Alliance</i>
12.750	<i>Uniformed Services University Medical Research Projects</i>		<i>Henry M. Jackson Foundation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		
12.800	<i>Air Force Defense Research Sciences Program</i>		
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Advanced Tactics, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Advanced Tactics, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Aerobotix, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Aging Aircraft Consulting, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Alion Science and Technology Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Alion Science and Technology Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Alion Science and Technology Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Alion Science and Technology Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Alion Science and Technology Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>America Makes</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Applied Research Solutions</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Assured Information Security</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Assured Information Security</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>ATC Materials</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Atlas Devices, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Ball Aerospace</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Binghamton University, State University of New York</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>BioMADE</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>BioMADE</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>BioMADE</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>BioMADE</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Booz Allen Hamilton, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Booz Allen Hamilton, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Bryka Skystocks, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>CACI International, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>CesiumAstro</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Clemson University</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Cornell University</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Cornell University</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Curve Analytics</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Earthly Dynamics, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Earthly Dynamics, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Earthly Dynamics, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Engineering Research & Analysis Company</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Enig Associates, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Enig Associates, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>FlexTech Alliance, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Florida International University</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Florida International University</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Freedom Photonics, LLC</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Galactiv, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Infoscitex Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Infoscitex Corporation</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Innovative Advanced Materials, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Innovative Scientific Solutions, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Innovative Scientific Solutions, Inc.</i>
12.800	<i>Air Force Defense Research Sciences Program</i>		<i>Innovative Scientific Solutions, Inc.</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"203278GT-KHAN"		\$122,911	\$165,148,407	Research and Development	\$1,618,902,862
"AWD-101833"		\$347,502	\$165,148,407	Research and Development	\$1,618,902,862
"AWD-102176"		\$260,740	\$165,148,407	Research and Development	\$1,618,902,862
"140208"		-\$592	\$165,148,407	Research and Development	\$1,618,902,862
"3214"		\$35,264	\$165,148,407	Research and Development	\$1,618,902,862
"173118LS-GTARC-01"		\$144,294	\$165,148,407	Research and Development	\$1,618,902,862
	\$7,991,131	\$147,516,771	\$165,148,407	Research and Development	\$1,618,902,862
		\$151,964	\$165,148,407	Research and Development	\$1,618,902,862
"20-00108"		\$96,503	\$163,926	N/A	\$0
		\$44,636	\$163,926	Research and Development	\$1,618,902,862
"32.2019.05.00"		\$22,787	\$163,926	Research and Development	\$1,618,902,862
"5751"		\$126,840	\$126,840	Research and Development	\$1,618,902,862
		\$31,260	\$350,544,738	N/A	\$0
		\$826,342	\$350,544,738	Research and Development	\$1,618,902,862
"149294"		\$164,868	\$350,544,738	Research and Development	\$1,618,902,862
"149295"		\$164,868	\$350,544,738	Research and Development	\$1,618,902,862
"210331-21667"		\$58,304	\$350,544,738	Research and Development	\$1,618,902,862
"AF21A-2101"		\$10,965	\$350,544,738	Research and Development	\$1,618,902,862
"SUB1148651-002"		\$1,146	\$350,544,738	Research and Development	\$1,618,902,862
"SUB1157903 RELEASE 002"		\$185	\$350,544,738	Research and Development	\$1,618,902,862
"SUB1157903 RELEASE 001"		\$2,566,862	\$350,544,738	Research and Development	\$1,618,902,862
"SUB1157903"		\$320,847	\$350,544,738	Research and Development	\$1,618,902,862
"SUB1157903-003"		\$7,115,017	\$350,544,738	Research and Development	\$1,618,902,862
"20220059"		\$154,224	\$350,544,738	Research and Development	\$1,618,902,862
"S03005-01"		\$464,717	\$350,544,738	Research and Development	\$1,618,902,862
"1159-5B"		\$91,448	\$350,544,738	Research and Development	\$1,618,902,862
"1161-SA"		\$132,153	\$350,544,738	Research and Development	\$1,618,902,862
"AGMT DTD 11-08-2019"		\$25,966	\$350,544,738	Research and Development	\$1,618,902,862
"FA864921P0858"		-\$1,756	\$350,544,738	Research and Development	\$1,618,902,862
"22S0060C"		\$42,361	\$350,544,738	Research and Development	\$1,618,902,862
"1170861/92514"		\$203,442	\$350,544,738	Research and Development	\$1,618,902,862
"E-PC01-A-06-0080"		\$94,859	\$350,544,738	Research and Development	\$1,618,902,862
"FA8650-21-2-5028"		\$6,486	\$350,544,738	Research and Development	\$1,618,902,862
"T-PC01-A-05-0029"		\$108,596	\$350,544,738	Research and Development	\$1,618,902,862
"T-QS2-A-02-0080"		\$129	\$350,544,738	Research and Development	\$1,618,902,862
"A6837"		\$540,957	\$350,544,738	Research and Development	\$1,618,902,862
"A8270"		\$299,708	\$350,544,738	Research and Development	\$1,618,902,862
"151143"		\$33,057	\$350,544,738	Research and Development	\$1,618,902,862
"P000105680"		\$1,328,346	\$350,544,738	Research and Development	\$1,618,902,862
"AGR153702"		\$8,489	\$350,544,738	Research and Development	\$1,618,902,862
"2357-200-2015033"		\$36,227	\$350,544,738	Research and Development	\$1,618,902,862
"89102-11265"		\$46,724	\$350,544,738	Research and Development	\$1,618,902,862
"90452-11334"		\$32,212	\$350,544,738	Research and Development	\$1,618,902,862
"150354"		\$43,470	\$350,544,738	Research and Development	\$1,618,902,862
"145780"		-\$40,259	\$350,544,738	Research and Development	\$1,618,902,862
"147036"		-\$9,956	\$350,544,738	Research and Development	\$1,618,902,862
"148384"		\$199,845	\$350,544,738	Research and Development	\$1,618,902,862
"FA9101-19-C-0033"		\$2,331	\$350,544,738	Research and Development	\$1,618,902,862
"149440"		\$25,250	\$350,544,738	Research and Development	\$1,618,902,862
"149738"		\$261,517	\$350,544,738	Research and Development	\$1,618,902,862
"NB18-21-36"		\$314,894	\$350,544,738	Research and Development	\$1,618,902,862
"16"		\$103,645	\$350,544,738	Research and Development	\$1,618,902,862
"800011034-01UG"		\$8,097	\$350,544,738	Research and Development	\$1,618,902,862
"#S7200-01"		\$168,960	\$350,544,738	Research and Development	\$1,618,902,862
"150367"		\$99,999	\$350,544,738	Research and Development	\$1,618,902,862
"233231"		\$25,484	\$350,544,738	Research and Development	\$1,618,902,862
"TASK ORDER 0002 (-21-F-2605)"		\$134,432	\$350,544,738	Research and Development	\$1,618,902,862
"144838"		\$54,289	\$350,544,738	Research and Development	\$1,618,902,862
"SB20251"		\$42,660	\$350,544,738	Research and Development	\$1,618,902,862
"SB20265"		\$74,380	\$350,544,738	Research and Development	\$1,618,902,862
"SB20276"		\$88,952	\$350,544,738	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Institute for Human and Machine Cognition</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>JT4, LLC</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>KBRwyle</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>KBRwyle</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>L3 Technologies, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>L3Harris Technologies, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>LinQuest Corporation</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Lockheed Martin Corporation</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Long Wave, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Luna Innovations Incorporated</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Lynntech, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Map Large, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Map Large, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Map Large, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Massachusetts Institute of Technology, Lincoln Laboratory</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Massachusetts Institute of Technology, Lincoln Laboratory</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Massachusetts Institute of Technology, Lincoln Laboratory</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Massachusetts Institute of Technology, Lincoln Laboratory</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Material Technologies Corporation</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Microsurgeonbot, Inc. (MSBAI)</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>NextFlex</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>North Carolina State University</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Northrop Grumman Corporation</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>PAR Technology Corporation</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>PartWorks, LLC</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Purdue University</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Raytheon Company</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Rincon Research Corporation</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Saab, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Scientific Research Corporation</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Scientific Research Corporation</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Smart Munitions Expert Solutions, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Smart Munitions Expert Solutions, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Southwest Research Institute</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Space Dynamics Laboratory</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>SpaceWorks Enterprises, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Spectral Energies, LLC</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Stellar Science</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Tau Technologies, LLC</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Technology Holding LLC</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>UES, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>UES, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>UES, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>UES, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>UES, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Universal Technology Corporation</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Universal Technology Corporation</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Universal Technology Corporation</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Universal Technology Corporation</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Universal Technology Corporation</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>University at Buffalo</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>University of California, Santa Barbara</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>University of Dayton Research Institute</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>UT-Battelle, LLC</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Verus Research</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Verus Research</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Vision Systems, Inc.</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Whisper Aero</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Wright Brothers Institute</i>
<i>12.800</i>	<i>Air Force Defense Research Sciences Program</i>		<i>Wright Brothers Institute</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"2022-022-01.5"		\$49,817	\$350,544,738	Research and Development	\$1,618,902,862
"2020JW3092"		-\$32	\$350,544,738	Research and Development	\$1,618,902,862
"P000055346"		\$8,812	\$350,544,738	Research and Development	\$1,618,902,862
"PO P000048819"		\$110,032	\$350,544,738	Research and Development	\$1,618,902,862
"4501766939"		\$166	\$350,544,738	Research and Development	\$1,618,902,862
"4501890959"		\$233,618	\$350,544,738	Research and Development	\$1,618,902,862
"10060.2019.012"		\$461,496	\$350,544,738	Research and Development	\$1,618,902,862
"4105205656"		\$62,659	\$350,544,738	Research and Development	\$1,618,902,862
"GTRC01-003"		\$104,758	\$350,544,738	Research and Development	\$1,618,902,862
"3576.01GATECH"		\$165,755	\$350,544,738	Research and Development	\$1,618,902,862
"AF-212 II"		\$169,618	\$350,544,738	Research and Development	\$1,618,902,862
"GTARC 151618 DTD 11-21-2022"		\$24,561	\$350,544,738	Research and Development	\$1,618,902,862
"GTARC 151651 DTD 11-21-2022"		\$22,730	\$350,544,738	Research and Development	\$1,618,902,862
"NO. 153666"		\$2,939	\$350,544,738	Research and Development	\$1,618,902,862
"7000437192"		\$100,230	\$350,544,738	Research and Development	\$1,618,902,862
"7000472951"		-\$9	\$350,544,738	Research and Development	\$1,618,902,862
"7000566472"		\$61,029	\$350,544,738	Research and Development	\$1,618,902,862
"7000570948"		\$33,588	\$350,544,738	Research and Development	\$1,618,902,862
"AGMT DTD 10-18-2021"		-\$15,289	\$350,544,738	Research and Development	\$1,618,902,862
"150440"		\$53,379	\$350,544,738	Research and Development	\$1,618,902,862
"AGR DTD 1/26/2022"		\$295,847	\$350,544,738	Research and Development	\$1,618,902,862
"2019-1679-02"		\$69,751	\$350,544,738	Research and Development	\$1,618,902,862
"MP00301412"		\$331	\$350,544,738	Research and Development	\$1,618,902,862
"PGSCSC11137414"		\$137,033	\$350,544,738	Research and Development	\$1,618,902,862
"149951"		\$129,387	\$350,544,738	Research and Development	\$1,618,902,862
"#13000716-051"		\$170,112	\$350,544,738	Research and Development	\$1,618,902,862
"14787"		-\$1,547	\$350,544,738	Research and Development	\$1,618,902,862
"WJR-000998"		\$1,624,261	\$350,544,738	Research and Development	\$1,618,902,862
"POS9783"		\$51,114	\$350,544,738	Research and Development	\$1,618,902,862
"SR20201140"		\$20	\$350,544,738	Research and Development	\$1,618,902,862
"SR20210482 (J413)"		\$17,060	\$350,544,738	Research and Development	\$1,618,902,862
"10/17/22 AGMT"		\$24,281	\$350,544,738	Research and Development	\$1,618,902,862
"3/9/2022 AGMT"		\$405	\$350,544,738	Research and Development	\$1,618,902,862
"P99026N"		\$52,265	\$350,544,738	Research and Development	\$1,618,902,862
"CP0072011"		\$217,790	\$350,544,738	Research and Development	\$1,618,902,862
"22-006"		\$100,000	\$350,544,738	Research and Development	\$1,618,902,862
"SB2122-001-1"		\$47,943	\$350,544,738	Research and Development	\$1,618,902,862
"GTRC AGMT DTD 11-03-2020"		\$26,369	\$350,544,738	Research and Development	\$1,618,902,862
"TAU 2021-003"		-\$84	\$350,544,738	Research and Development	\$1,618,902,862
"148364"		\$171,949	\$350,544,738	Research and Development	\$1,618,902,862
"S-162-11-MR011"		\$184,085	\$350,544,738	Research and Development	\$1,618,902,862
"S-162-11-MR012"		\$130,884	\$350,544,738	Research and Development	\$1,618,902,862
"S-162-11-MR017"		\$22,223	\$350,544,738	Research and Development	\$1,618,902,862
"S-162-11-MR020"		\$57,271	\$350,544,738	Research and Development	\$1,618,902,862
"S-200-210-001"		\$91,029	\$350,544,738	Research and Development	\$1,618,902,862
"165852.03.00.0001.00.31-C1"		\$100,739	\$350,544,738	Research and Development	\$1,618,902,862
"165852-18F5828-19-16-C1"		-\$3,100	\$350,544,738	Research and Development	\$1,618,902,862
"165852-19F5830-19-03-C1"		-\$604	\$350,544,738	Research and Development	\$1,618,902,862
"212014.05.00.2016.00.19-C11"		\$335	\$350,544,738	Research and Development	\$1,618,902,862
"212014.05.00.2016.00.22-C11"		\$21,469	\$350,544,738	Research and Development	\$1,618,902,862
"R1304010"		\$144,983	\$350,544,738	Research and Development	\$1,618,902,862
"#KK1912"		\$16,129	\$350,544,738	Research and Development	\$1,618,902,862
"RSC22076"		\$198,616	\$350,544,738	Research and Development	\$1,618,902,862
"US001-0000832821"		-\$727	\$350,544,738	Research and Development	\$1,618,902,862
"1169-00093"		\$35,439	\$350,544,738	Research and Development	\$1,618,902,862
"1177-0096"		\$63,360	\$350,544,738	Research and Development	\$1,618,902,862
"2022- 0529-GTRC"		\$62,819	\$350,544,738	Research and Development	\$1,618,902,862
"148689"		\$228,359	\$350,544,738	Research and Development	\$1,618,902,862
"WBSRA23002GTARC"		\$11,534	\$350,544,738	Research and Development	\$1,618,902,862
	\$96,328,504	\$327,888,752	\$350,544,738	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
12.900	Language Grant Program		
12.900	Language Grant Program		
12.901	Mathematical Sciences Grants		
12.901	Mathematical Sciences Grants		
12.902	Information Security Grants		Georgia Southern University Research and Service Foundation, Inc.
12.902	Information Security Grants		
12.902	Information Security Grants		
12.902	Information Security Grants		Kennesaw State University Research and Service Foundation
12.902	Information Security Grants		Kennesaw State University Research and Service Foundation
12.903	GenCyber Grants Program		
12.903	GenCyber Grants Program		
12.903	GenCyber Grants Program		Kennesaw State University Research and Service Foundation
12.903	GenCyber Grants Program		Kennesaw State University Research and Service Foundation
12.903	GenCyber Grants Program		
12.905	CyberSecurity Core Curriculum		Norwich University
12.905	CyberSecurity Core Curriculum		
12.905	CyberSecurity Core Curriculum		Kennesaw State University Research and Service Foundation
12.905	CyberSecurity Core Curriculum		Kennesaw State University Research and Service Foundation
12.905	CyberSecurity Core Curriculum		Kennesaw State University Research and Service Foundation
12.905	CyberSecurity Core Curriculum		Mississippi State University
12.905	CyberSecurity Core Curriculum		Norwich University
12.905	CyberSecurity Core Curriculum		University of Florida
12.910	Research and Technology Development		Emory University
12.910	Research and Technology Development		
12.910	Research and Technology Development		Siemens Corporation
12.910	Research and Technology Development		University of California
12.910	Research and Technology Development		University of Colorado
12.910	Research and Technology Development		University of Illinois at Urbana-Champaign
12.910	Research and Technology Development		University of Notre Dame
12.910	Research and Technology Development		University of Notre Dame
12.910	Research and Technology Development		University of Texas at Dallas
12.910	Research and Technology Development		University of Washington
12.RD	2022 NCAEC	CON016707	
12.RD	A Comprehensive Evaluation of the Air Force Personal Financial Readiness Program	FA701419CA031	
12.RD	A Multiscale Study of the Coupling Between Flow, Fire and Vegetation & Influence of Vegetation Distribution and Flow on Fire Behavior and Plume Development for Risk Mitigation in Prescribed Burns	11392-GR	Worcester Polytechnic Institute
12.RD	A NOVEL REACTIVE ELECTROCHEMICAL MEMBRANE SYSTEM FOR TREATMENT OF MIXED CONTAMINANTS	W912HQ17C0010	
12.RD	Bench Scale Treatability Study and a Treatability Study for Polishing Bioretention Gate Design	6123222157	Wood Environment & Infrastructure Solutions, Inc.
12.RD	Characterizing multiscale feedbacks between forest structure, fire behavior and effects: Integrating measurements and mechanistic modeling for improved understanding of pattern and process	G-27001-02	Colorado State University
12.RD	Covalent Grafting of Durable and Optically Clear Anti-fogging Copolymer Films to Protective Combat Glasses	W911QY 19P0013	
12.RD	Downscaling of global to local scale climate change impacts around Thule Air Base, Greenland.	23ZTCAZ	
12.RD	Electrochemical Oxidation of Per- and Polyfluoroalkyl Substances in Concentrated Wastewater Resulting from Separation and Concentration Technologies	W912HQ23C0018	Strategic Environmental Research and Development Program
12.RD	Evaluation and Development of a Military Working Dog Decontamination Kit	BF.1401.008.UGARF.21.01	TDA Research, Inc.
12.RD	Global Food Security and Agrosecurity and Infectio	USAWCFELLOW	
12.RD	Impacts of high-latitude melt driven by large-scale low-frequency atmospheric circulations	22ZTCDZ	
12.RD	Portable 3D Ultrasound Technology for Diagnosis of Traumatic Brain Injury	FA8649-20-P-0978	UtopiaCompression Corporation
12.RD	STIPEND REAP ARMY EDUCATIONAL OUTREACH PROGRAM	AEOP High School Apprenticeship 2022	Rochester Institute of Technology

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$98,481	\$184,782	N/A	\$0
		\$86,301	\$184,782	Research and Development	\$1,618,902,862
		\$188,529	\$339,715	Research and Development	\$1,618,902,862
	\$149,881	\$151,186	\$339,715	Research and Development	\$1,618,902,862
"39G2899"		-\$1,070	\$350,969	N/A	\$0
		\$32,950	\$350,969	Research and Development	\$1,618,902,862
		\$248,650	\$350,969	N/A	\$0
"431614"		\$10,791	\$350,969	Research and Development	\$1,618,902,862
"431666"		\$59,648	\$350,969	Research and Development	\$1,618,902,862
		\$180,701	\$567,969	N/A	\$0
		\$118,307	\$567,969	Research and Development	\$1,618,902,862
"431658"		\$30,794	\$567,969	Research and Development	\$1,618,902,862
"431659"		\$39,861	\$567,969	Research and Development	\$1,618,902,862
	\$9,313	\$198,306	\$567,969	N/A	\$0
"22342-RS014"		\$970,614	\$1,538,556	N/A	\$0
		\$210,521	\$1,538,556	N/A	\$0
"431680"		\$16,923	\$1,538,556	Research and Development	\$1,618,902,862
"431690"		\$13,945	\$1,538,556	Research and Development	\$1,618,902,862
"431691"		\$13,036	\$1,538,556	Research and Development	\$1,618,902,862
"193002.361534.03"		\$43,545	\$1,538,556	Research and Development	\$1,618,902,862
"22341-RS014"		\$195,368	\$1,538,556	Research and Development	\$1,618,902,862
"Subaward 210150"		\$74,604	\$1,538,556	N/A	\$0
"T680127"		-\$2,011	\$7,304,812	Research and Development	\$1,618,902,862
	\$3,136,803	\$6,465,963	\$7,304,812	Research and Development	\$1,618,902,862
"126-003"		\$41	\$7,304,812	Research and Development	\$1,618,902,862
"10318"		\$116,199	\$7,304,812	Research and Development	\$1,618,902,862
"FY18.920.001"		\$11,441	\$7,304,812	Research and Development	\$1,618,902,862
"108335-18906"		\$159,870	\$7,304,812	Research and Development	\$1,618,902,862
"204368GT (DATTA)"		\$139,437	\$7,304,812	Research and Development	\$1,618,902,862
"204368G"		\$128,742	\$7,304,812	Research and Development	\$1,618,902,862
"1907638"		\$192,242	\$7,304,812	Research and Development	\$1,618,902,862
"UWSC14509"		\$92,888	\$7,304,812	Research and Development	\$1,618,902,862
		\$1,716	\$1,301,712	Research and Development	\$1,618,902,862
	\$65,814	\$556,094	\$1,301,712	Research and Development	\$1,618,902,862
"11392-GR"		\$9,492	\$1,301,712	Research and Development	\$1,618,902,862
		-\$1,418	\$1,301,712	Research and Development	\$1,618,902,862
"6123222157"		\$1,500	\$1,301,712	Research and Development	\$1,618,902,862
"G-27001-02"		\$22,646	\$1,301,712	Research and Development	\$1,618,902,862
		-\$1,606	\$1,301,712	Research and Development	\$1,618,902,862
		\$3,103	\$1,301,712	Research and Development	\$1,618,902,862
"W912HQ23C0018"		\$34	\$1,301,712	Research and Development	\$1,618,902,862
"BF.1401.008.UGARF.21.01"		\$116	\$1,301,712	Research and Development	\$1,618,902,862
		\$21,736	\$1,301,712	Research and Development	\$1,618,902,862
		\$63,361	\$1,301,712	Research and Development	\$1,618,902,862
"PO #AURI2020-UC004"		\$13,704	\$1,301,712	Research and Development	\$1,618,902,862
"STIPEND REAP ARMY EDUCATIONAL OUTREACH PROGRAM"		\$555	\$1,301,712	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
12.RD	<i>Subproject 2: Notification of Toxic Exposure (NOTE): Detection of Opiate Low Dose Exposure in Patients Undergoing Dental Procedures</i>	4R00HL155841-03	Philips Research
12.RD	<i>Task Order 1, Remote Surveillance</i>	30175	US Ignite
12.RD	<i>Testing & Evaluation for Soldier-Device Teaming Compatibility, Vulnerability, and Durability in Emergent Situations (IDIQ Tasks)</i>	555093-78053	Northeastern University
12.RD	Treatment of per- and polyfluoroalkyl substances using novel reactive electrochemical membrane systems based on titanium suboxide materials	W912HQ20C0032	
12.RD	<i>WILL CLIMATE-MEDIATED PHENOLOGICAL SHIFTS AFFECT POPULATION VIABILITY? A TEST WITH BUTTERFLIES ON DEPARTMENT OF DEFENSE LANDS</i>	ARM212UGA, EP0165508	Tufts University
12.U02	Sale of Forest Products	486Timber	
12.U03	Aiken Challenge	H98230-22-K-2306	
12.U04	Work Order #16 DENTAL MATERIALS COURSE 2021-2022	CONTRACT W91YT221P0077	
12.U05	WORK ORDER #17 COURSE TITLE: Dental Materials 2022 - 2023	ContractW91YT222P0065	
12.U06	<i>Virtual Institutes for Cyber and Electromagnetic Spectrum Research and Employ (VICEROY)</i>	FA8750-19-3-1001	Mississippi State University
12.U07	Military Tuition Assistance	40-00250, 40-00251, 40-00252	
Total Department of Defense			
Department of Housing and Urban Development			
14.169	Housing Counseling Assistance Program		
14.171	Manufactured Home Dispute Resolution		
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii		
14.228	COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	COVID-19	
14.231	COVID-19 - Emergency Solutions Grant Program	COVID-19	
14.231	Emergency Solutions Grant Program		
14.235	Supportive Housing Program		
14.238	Shelter Plus Care		
14.239	Home Investment Partnerships Program		
14.241	COVID-19 - Housing Opportunities for Persons with AIDS	COVID-19	
14.241	Housing Opportunities for Persons with AIDS		
14.267	Continuum of Care Program		
14.275	Housing Trust Fund		
14.326	Project Rental Assistance Demonstration (PRA Demo) Program of Section 811 Supportive Housing for Persons with Disabilities		
14.401	Fair Housing Assistance Program State and Local		
14.536	Research and Evaluations, Demonstrations, and Data Analysis and Utilization		
14.871	Section 8 Housing Choice Vouchers		
14.879	Mainstream Vouchers		
14.900	Lead-Based Paint Hazard Control in Privately-Owned Housing		
Total Department of Housing and Urban Development			
Department of the Interior			
15.231	<i>Fish, Wildlife and Plant Conservation Resource Management</i>		University of California, Davis
15.248	<i>National Landscape Conservation System</i>		University of California, Davis
15.248	National Landscape Conservation System		
15.605	Sport Fish Restoration		
15.608	Fish and Wildlife Management Assistance		
15.611	Wildlife Restoration and Basic Hunter Education		
15.611	<i>Wildlife Restoration and Basic Hunter Education</i>		Arkansas Game and Fish Commission
15.611	<i>Wildlife Restoration and Basic Hunter Education</i>		State of Indiana
15.611	<i>Wildlife Restoration and Basic Hunter Education</i>		State of Indiana
15.611	<i>Wildlife Restoration and Basic Hunter Education</i>		State Of Oklahoma
15.611	<i>Wildlife Restoration and Basic Hunter Education</i>		University of Nebraska-Lincoln
15.614	Coastal Wetlands Planning, Protection and Restoration		
15.615	Cooperative Endangered Species Conservation Fund		
15.616	Clean Vessel Act		
15.622	Sportfishing and Boating Safety Act		
15.623	North American Wetlands Conservation Fund		
15.628	<i>Multistate Conservation Grant</i>		American Fisheries Society
15.628	Multistate Conservation Grant		
15.628	Multistate Conservation Grant		
15.630	Coastal		
15.630	<i>Coastal</i>		Longleaf Alliance
15.630	<i>Coastal</i>		Longleaf Alliance
15.630	<i>Coastal</i>		Longleaf Alliance
15.631	Partners for Fish and Wildlife		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"HQ0034209PT04"		\$78,614	\$1,301,712	Research and Development	\$1,618,902,862
"HZPHQMVF4WM3"		\$140,225	\$1,301,712	Research and Development	\$1,618,902,862
"555093-78053"		\$27,267	\$1,301,712	Research and Development	\$1,618,902,862
		\$343,618	\$1,301,712	Research and Development	\$1,618,902,862
"ARM212UGA, EP0165508"		\$20,955	\$1,301,712	Research and Development	\$1,618,902,862
	\$15,728	\$15,728	\$15,728	N/A	\$0
		\$6,180	\$6,180	N/A	\$0
		\$1,720	\$1,720	N/A	\$0
		\$16,611	\$16,611	N/A	\$0
"SA100012021MM0337"		\$155,805	\$155,805	N/A	\$0
		\$1,526,567	\$1,526,567	N/A	\$0
	<u>\$193,868,229</u>	<u>\$973,348,586</u>			
		\$879,050	\$879,050	N/A	\$0
		\$573,388	\$573,388	N/A	\$0
	\$47,654,193	\$47,654,193	\$73,862,434	N/A	\$0
	\$21,821,076	\$26,208,241	\$73,862,434	N/A	\$0
		\$5,624,199	\$20,924,593	N/A	\$0
	\$620,602	\$15,300,394	\$20,924,593	N/A	\$0
		\$1,523,384	\$1,523,384	N/A	\$0
		\$17,464,636	\$17,464,636	N/A	\$0
		\$34,160,970	\$34,160,970	N/A	\$0
		\$247,862	\$4,091,464	N/A	\$0
		\$3,843,602	\$4,091,464	N/A	\$0
		\$831,220	\$831,220	N/A	\$0
		\$17,941,342	\$17,941,342	N/A	\$0
		\$1,188,516	\$1,188,516	N/A	\$0
		\$311,991	\$311,991	N/A	\$0
	\$74,402	\$91,414	\$91,414	Research and Development	\$1,618,902,862
		\$126,524,537	\$126,524,537	Housing Voucher Cluster	\$127,512,679
		\$988,142	\$988,142	Housing Voucher Cluster	\$127,512,679
		\$104,677	\$104,677	N/A	\$0
	<u>\$70,170,273</u>	<u>\$301,461,758</u>			
"A204249S001"		-\$1,769	-\$1,769	Research and Development	\$1,618,902,862
"A211429S001A01"		\$43,854	\$45,382	Research and Development	\$1,618,902,862
		\$1,528	\$45,382	Research and Development	\$1,618,902,862
		\$10,539,077	\$10,539,077	Fish and Wildlife Cluster	\$40,752,215
		\$89,962	\$89,962	N/A	\$0
		\$30,213,138	\$31,175,781	Fish and Wildlife Cluster	\$40,752,215
"3767"	\$177,347	\$636,053	\$31,175,781	Research and Development	\$1,618,902,862
"39843"		\$182,368	\$31,175,781	Research and Development	\$1,618,902,862
"48665"		\$141,962	\$31,175,781	Research and Development	\$1,618,902,862
"F19AF00287 W204R1"		-\$1,309	\$31,175,781	Research and Development	\$1,618,902,862
"26-6238-6001-662"		\$3,569	\$31,175,781	Research and Development	\$1,618,902,862
		\$1,000,000	\$1,000,000	N/A	\$0
		\$3,158,181	\$3,158,181	N/A	\$0
		\$35,212	\$35,212	N/A	\$0
	\$1,076,108	\$1,086,567	\$1,086,567	N/A	\$0
		\$1,000,000	\$1,000,000	N/A	\$0
"F23AP00490-00"		\$30,993	\$76,727	Research and Development	\$1,618,902,862
		\$35,506	\$76,727	Research and Development	\$1,618,902,862
	\$7,694	\$10,228	\$76,727	Research and Development	\$1,618,902,862
		\$7,152	\$13,740	N/A	\$0
"03.2020.00.00"		-\$1,245	\$13,740	Research and Development	\$1,618,902,862
"21.2022.00.00"		\$2,281	\$13,740	Research and Development	\$1,618,902,862
"32.2019.03.00"		\$5,552	\$13,740	Research and Development	\$1,618,902,862
		\$89,399	\$89,399	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
15.634	State Wildlife Grants		
15.634	<i>State Wildlife Grants</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
15.634	<i>State Wildlife Grants</i>		<i>South Carolina Department of Natural Resources</i>
15.634	<i>State Wildlife Grants</i>		<i>South Carolina Department of Natural Resources</i>
15.650	<i>Research Grants (Generic)</i>		<i>Gallup</i>
15.654	National Wildlife Refuge System Enhancements		
15.655	<i>Migratory Bird Monitoring, Assessment and Conservation</i>		<i>Utah Department of Natural Resources</i>
15.655	Migratory Bird Monitoring, Assessment and Conservation		
15.657	Endangered Species Recovery Implementation		
15.657	Endangered Species Recovery Implementation		
15.657	<i>Endangered Species Recovery Implementation</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
15.660	<i>Candidate Species Conservation</i>		<i>Kennesaw State University Research and Service Foundation</i>
15.660	<i>Candidate Species Conservation</i>		<i>Kennesaw State University Research and Service Foundation</i>
15.660	<i>Candidate Species Conservation</i>		<i>Longleaf Alliance</i>
15.663	NFWF-USFWS Conservation Partnership		
15.663	<i>NFWF-USFWS Conservation Partnership</i>		<i>Clemson University</i>
15.664	Fish and Wildlife Coordination and Assistance		
15.664	Fish and Wildlife Coordination and Assistance		
15.670	Adaptive Science		
15.670	Adaptive Science		
15.678	<i>Cooperative Ecosystem Studies Units</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
15.678	Cooperative Ecosystem Studies Units		
15.680	Mexican Wolf Recovery		
15.684	White-nose Syndrome National Response Implementation		
15.684	<i>White-nose Syndrome National Response Implementation</i>		<i>Kennesaw State University Research and Service Foundation</i>
15.684	<i>White-nose Syndrome National Response Implementation</i>		<i>Kennesaw State University Research and Service Foundation</i>
15.805	<i>Assistance to State Water Resources Research Institutes</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
15.805	Assistance to State Water Resources Research Institutes		
15.805	<i>Assistance to State Water Resources Research Institutes</i>		<i>Georgia Water Resources Institute</i>
15.807	Earthquake Hazards Program Assistance		
15.808	<i>U.S. Geological Survey Research and Data Collection</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
15.808	U.S. Geological Survey Research and Data Collection		
15.810	National Cooperative Geologic Mapping		
15.812	Cooperative Research Units		
15.815	<i>National Land Remote Sensing Education Outreach and Research</i>		<i>AmericaView</i>
15.820	<i>National and Regional Climate Adaptation Science Centers</i>		<i>University of Massachusetts</i>
15.904	Historic Preservation Fund Grants-In-Aid		
15.904	Historic Preservation Fund Grants-In-Aid		
15.904	Historic Preservation Fund Grants-In-Aid		
15.916	Outdoor Recreation Acquisition, Development and Planning		
15.922	Native American Graves Protection and Repatriation Act		
15.923	National Center for Preservation Technology and Training		
15.929	Save America's Treasures		
15.945	<i>Cooperative Research and Training Programs – Resources of the National Park System</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
15.945	Cooperative Research and Training Programs – Resources of the National Park System		
15.945	<i>Cooperative Research and Training Programs – Resources of the National Park System</i>		<i>Kansas State University</i>
15.945	Cooperative Research and Training Programs – Resources of the National Park System		
15.957	Emergency Supplemental Historic Preservation Fund		
15.981	Water Use and Data Research		
15.981	DIAGNOSTIC, FIELD AND TRAINING ASSISTANCE FOR WILDLIFE HEALTH AND DISEASE MONITORING	F15PX01848	
Total Department of the Interior			

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$959,464	\$1,016,929	N/A	\$0
"39G3147"		\$2,502	\$1,016,929	Research and Development	\$1,618,902,862
"SCDNRFY2020025"		\$7,722	\$1,016,929	Research and Development	\$1,618,902,862
"SCDNRFY2022040"		\$47,241	\$1,016,929	Research and Development	\$1,618,902,862
"HR001119C0135-001"		\$6,863	\$6,863	Research and Development	\$1,618,902,862
		\$96,880	\$96,880	Research and Development	\$1,618,902,862
"221705"		\$64,513	\$82,823	Research and Development	\$1,618,902,862
		\$18,310	\$82,823	Research and Development	\$1,618,902,862
		\$105,063	\$149,603	N/A	\$0
		\$31,518	\$149,603	Research and Development	\$1,618,902,862
"39G3050"		\$13,022	\$149,603	Research and Development	\$1,618,902,862
"431662"		\$4,739	\$94,138	Research and Development	\$1,618,902,862
"431668"		\$6,457	\$94,138	Research and Development	\$1,618,902,862
"32.2019.06.00"		\$82,942	\$94,138	Research and Development	\$1,618,902,862
		-\$259	-\$5,329	N/A	\$0
"23862052025182"		-\$5,070	-\$5,329	Research and Development	\$1,618,902,862
		\$81,481	\$165,262	N/A	\$0
		\$83,781	\$165,262	Research and Development	\$1,618,902,862
		\$5,483	\$10,478	N/A	\$0
		\$4,995	\$10,478	Research and Development	\$1,618,902,862
"39G0681"		\$1,029	\$149,167	Research and Development	\$1,618,902,862
		\$148,138	\$149,167	Research and Development	\$1,618,902,862
		\$30,253	\$30,253	Research and Development	\$1,618,902,862
		\$30,855	\$93,220	N/A	\$0
"431572"		\$52,899	\$93,220	Research and Development	\$1,618,902,862
"431580"		\$9,466	\$93,220	Research and Development	\$1,618,902,862
"39G3069"		\$10,997	\$329,847	Research and Development	\$1,618,902,862
		\$312,862	\$329,847	Research and Development	\$1,618,902,862
"AWD-002892-G4"		\$5,988	\$329,847	Research and Development	\$1,618,902,862
		\$53,417	\$53,417	Research and Development	\$1,618,902,862
"39G0764"		\$9,012	\$512,050	Research and Development	\$1,618,902,862
		\$503,038	\$512,050	Research and Development	\$1,618,902,862
		\$4,685	\$4,685	Research and Development	\$1,618,902,862
		\$101,124	\$101,124	Research and Development	\$1,618,902,862
"AV18-GA-01"		\$29,090	\$29,090	Research and Development	\$1,618,902,862
"22016275B00"		\$14,997	\$14,997	Research and Development	\$1,618,902,862
		\$72,088	\$1,034,970	N/A	\$0
		\$31,321	\$1,034,970	Research and Development	\$1,618,902,862
	\$101,349	\$931,561	\$1,034,970	N/A	\$0
	\$2,206,790	\$2,328,906	\$2,328,906	N/A	\$0
		\$27,081	\$27,081	Research and Development	\$1,618,902,862
		\$31,176	\$31,176	Research and Development	\$1,618,902,862
		\$45,671	\$45,671	Research and Development	\$1,618,902,862
"39G0668"		\$14,976	\$714,258	N/A	\$0
		\$209,849	\$714,258	Research and Development	\$1,618,902,862
"A2302155001"		\$20,661	\$714,258	Research and Development	\$1,618,902,862
	\$4,365	\$468,772	\$714,258	Research and Development	\$1,618,902,862
		\$999,444	\$999,444	N/A	\$0
		\$2,345	\$2,345	N/A	\$0
		-\$1	-\$1	Research and Development	\$1,618,902,862
	\$3,573,653	\$56,427,606			

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
Department of Justice			
16.017	Sexual Assault Services Formula Program		
16.026	OVW Research and Evaluation Program		
16.034	COVID-19 - Coronavirus Emergency Supplemental Funding Program	COVID-19	
16.034	COVID-19 - Coronavirus Emergency Supplemental Funding Program	COVID-19	
16.123	Community-Based Violence Prevention Program		
16.301	Law Enforcement Assistance FBI Crime Laboratory Support		Georgia Southern University Research and Service Foundation, Inc.
16.320	Services for Trafficking Victims		
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		
16.528	Enhanced Training and Services to End Violence and Abuse of Women Later in Life		
16.540	Juvenile Justice and Delinquency Prevention		
16.540	Juvenile Justice and Delinquency Prevention		
16.543	Missing Children's Assistance		
16.548	Delinquency Prevention Program		
16.550	State Justice Statistics Program for Statistical Analysis Centers		
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants		RTI International
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants		
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants		Georgia Southern University Research and Service Foundation, Inc.
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants		Urban Institute
16.575	Crime Victim Assistance		
16.576	Crime Victim Compensation		
16.582	Crime Victim Assistance/Discretionary Grants		National Association of VOCA Assistance Administrators
16.582	Crime Victim Assistance/Discretionary Grants		
16.582	Crime Victim Assistance/Discretionary Grants		RTI International
16.585	Treatment Court Discretionary Grant Program		Baldwin County Public Schools
16.585	Treatment Court Discretionary Grant Program		
16.588	Violence Against Women Formula Grants		
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program		
16.593	Residential Substance Abuse Treatment for State Prisoners		
16.601	Corrections Training and Staff Development		
16.606	State Criminal Alien Assistance Program		
16.609	Project Safe Neighborhoods		
16.710	Public Safety Partnership and Community Policing Grants		Georgia Southern University Research and Service Foundation, Inc.
16.710	Public Safety Partnership and Community Policing Grants		
16.726	Juvenile Mentoring Program		
16.735	PREA Program: Strategic Support for PREA Implementation		
16.738	Edward Byrne Memorial Justice Assistance Grant Program		
16.741	DNA Backlog Reduction Program		
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program		
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program		Forsyth County
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program		
16.812	Second Chance Act Reentry Initiative		
16.816	John R. Justice Prosecutors and Defenders Incentive Act		
16.825	Smart Prosecution Initiative		
16.827	Justice Reinvestment Initiative		
16.828	Swift, Certain, and Fair Supervision Program: Applying the Principles Behind Project HOPE		
16.833	National Sexual Assault Kit Initiative		
16.835	Body Worn Camera Policy and Implementation		
16.835	Body Worn Camera Policy and Implementation		
16.836	Indigent Defense		
16.838	Comprehensive Opioid, Stimulant, and other Substances Use Program		Institute for Intergovernmental Research
16.838	Comprehensive Opioid, Stimulant, and other Substances Use Program		
16.839	STOP School Violence		
16.839	STOP School Violence		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
	\$465,262	\$480,415	\$480,415	N/A	\$0
		\$106,319	\$106,319	Research and Development	\$1,618,902,862
		\$118,719	\$9,141,054	N/A	\$0
	\$7,529,796	\$9,022,335	\$9,141,054	N/A	\$0
	\$87,521	\$99,602	\$99,602	N/A	\$0
"39G3056"		\$8,704	\$8,704	N/A	\$0
	\$188,907	\$545,320	\$545,320	N/A	\$0
		\$188,012	\$188,012	N/A	\$0
	\$32,554	\$98,604	\$98,604	N/A	\$0
		\$1,500	\$801,901	N/A	\$0
	\$487,426	\$800,401	\$801,901	N/A	\$0
		\$634,123	\$634,123	N/A	\$0
	\$149,010	\$159,309	\$159,309	N/A	\$0
		\$204,188	\$204,188	N/A	\$0
"560686338"		\$17,340	\$411,119	N/A	\$0
		\$31,865	\$411,119	N/A	\$0
		\$274,418	\$411,119	Research and Development	\$1,618,902,862
"39G2923"		\$29,398	\$411,119	Research and Development	\$1,618,902,862
"101749-0001-GTARC-01"		\$58,098	\$411,119	Research and Development	\$1,618,902,862
	\$51,194,914	\$53,383,914	\$53,383,914	N/A	\$0
		\$7,669,887	\$7,669,887	N/A	\$0
"CAP 23-1274"		\$4,998	\$219,882	N/A	\$0
		\$213,968	\$219,882	N/A	\$0
"560686339"		\$916	\$219,882	N/A	\$0
"366002"		\$8,000	\$861,065	N/A	\$0
	\$748,392	\$853,065	\$861,065	N/A	\$0
	\$3,535,999	\$4,157,036	\$4,157,036	N/A	\$0
		\$36,531	\$36,531	N/A	\$0
	\$602,389	\$673,374	\$673,374	N/A	\$0
		\$88,371	\$88,371	N/A	\$0
		\$2,307,027	\$2,307,027	N/A	\$0
	\$355,759	\$414,503	\$414,503	N/A	\$0
"39G2015"		\$25,023	\$882,183	N/A	\$0
		\$857,160	\$882,183	N/A	\$0
		\$74,677	\$74,677	N/A	\$0
		\$14,400	\$14,400	N/A	\$0
	\$4,010,446	\$4,953,340	\$4,953,340	N/A	\$0
		\$4,205,989	\$4,205,989	N/A	\$0
		\$686,114	\$686,114	N/A	\$0
"31300"		\$13,736	\$31,717	N/A	\$0
		\$17,981	\$31,717	N/A	\$0
		\$180,600	\$180,600	N/A	\$0
		\$53,551	\$53,551	N/A	\$0
	\$96,423	\$160,412	\$160,412	N/A	\$0
		\$11,086	\$11,086	N/A	\$0
	\$164,628	\$175,660	\$175,660	N/A	\$0
	\$726,741	\$1,147,950	\$1,147,950	N/A	\$0
		\$2,734	\$13,194	N/A	\$0
		\$10,460	\$13,194	Research and Development	\$1,618,902,862
		\$110,775	\$110,775	N/A	\$0
"38000_SFYZ0"		\$339,344	\$1,295,847	N/A	\$0
	\$814,151	\$956,503	\$1,295,847	N/A	\$0
		\$942,167	\$1,223,293	N/A	\$0
	\$259,249	\$281,126	\$1,223,293	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
16.842	Opioid Affected Youth Initiative		
16.844	Combatting Contraband Cell Phone Use in Prisons		
16.922	Equitable Sharing Program		
16.RD	<i>FY22 Palm Print Scanning Solutions</i>	<i>09-097III-UGA</i>	<i>West Virginia University Research Corporation</i>
16.RD	<i>Large Scale Collection of Unconstrained Face and I</i>	<i>09097NNN</i>	<i>West Virginia University Research Corporation</i>
16.RD	<i>On Assessing Iris Recognition Performance in the P</i>	<i>09097EEEEUGA</i>	<i>West Virginia University Research Corporation</i>
16.U08	FBI Overtime Grant	FS 11402, 11404, 13401	
16.U09	FBI NGMOTF	FS11402	
16.U10	DOJ OCEDEF OT	FS 11404	
16.U11	DHS SLOT/ICE OT	FS 13401	
16.U12	DEA overtime	29001	
16.U13	FBI Overtime reimbursement agreement	FS15400	
Total Department of Justice			
Department of Labor			
17.002	Labor Force Statistics		
17.207	Employment Service/Wagner-Peyser Funded Activities		
17.225	COVID-19 - Unemployment Insurance	COVID-19	
17.225	Unemployment Insurance		
17.235	Senior Community Service Employment Program		
17.245	Trade Adjustment Assistance		
17.258	<i>WIOA Adult Program</i>		<i>City of Colquitt</i>
17.258	WIOA Adult Program		
17.258	<i>WIOA Adult Program</i>		<i>Atlanta Regional Commission</i>
			<i>Central Savannah River Area Regional Commission</i>
17.258	<i>WIOA Adult Program</i>		<i>Middle Georgia Consortium, Inc.</i>
			<i>Northeast Georgia Regional Commission</i>
17.258	<i>WIOA Adult Program</i>		<i>Northwest Georgia Regional Commission</i>
17.258	<i>WIOA Adult Program</i>		<i>Northwest Georgia Regional Commission</i>
17.258	<i>WIOA Adult Program</i>		<i>Northwest Georgia Regional Commission</i>
17.258	<i>WIOA Adult Program</i>		<i>Northwest Georgia Regional Commission</i>
17.258	<i>WIOA Adult Program</i>		<i>River Valley Regional Commission</i>
17.258	<i>WIOA Adult Program</i>		<i>Southern Georgia Regional Commission</i>
17.258	<i>WIOA Adult Program</i>		<i>West Central Georgia Workforce Development Corporation</i>
17.258	<i>WIOA Adult Program</i>		<i>Georgia Mountains Regional Commission</i>
17.259	<i>WIOA Youth Activities</i>		<i>Middle Georgia Consortium, Inc.</i>
17.259	WIOA Youth Activities		
17.259	<i>WIOA Youth Activities</i>		<i>Northeast Georgia Regional Commission</i>
17.259	<i>WIOA Youth Activities</i>		<i>Northwest Georgia Regional Commission</i>
17.259	<i>WIOA Youth Activities</i>		<i>Southern Georgia Regional Commission</i>
17.259	<i>WIOA Youth Activities</i>		<i>Three Rivers Regional Commission</i>
17.261	WIOA Pilots, Demonstrations, and Research Projects		
17.268	<i>H-1B Job Training Grants</i>		<i>Augusta Economic Development Authority</i>
17.270	Reentry Employment Opportunities		
17.271	Work Opportunity Tax Credit Program (WOTC)		
17.273	Temporary Labor Certification for Foreign Workers		
17.274	YouthBuild		
17.277	COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	COVID-19	
17.277	<i>WIOA National Dislocated Worker Grants / WIA National Emergency Grants</i>		<i>Southern Georgia Regional Commission</i>
17.277	WIOA National Dislocated Worker Grants / WIA National Emergency Grants		
17.278	<i>WIOA Dislocated Worker Formula Grants</i>		<i>Three Rivers Regional Commission</i>
17.278	WIOA Dislocated Worker Formula Grants		
17.278	<i>WIOA Dislocated Worker Formula Grants</i>		<i>Middle Georgia Consortium, Inc.</i>
17.278	<i>WIOA Dislocated Worker Formula Grants</i>		<i>Middle Georgia Consortium, Inc.</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
	\$91,483	\$130,992	\$130,992	N/A	\$0
	\$374,608	\$378,456	\$378,456	N/A	\$0
		\$975,982	\$975,982	N/A	\$0
"09-097IIII-UGA"		\$128,346	\$314,918	Research and Development	\$1,618,902,862
"09097NNN"		\$100,964	\$314,918	Research and Development	\$1,618,902,862
"09097EEEEUGA"		\$85,608	\$314,918	Research and Development	\$1,618,902,862
		\$18,421	\$18,421	N/A	\$0
		\$74,822	\$74,822	N/A	\$0
		\$463,730	\$463,730	N/A	\$0
		\$1,511,181	\$1,511,181	N/A	\$0
		\$345,877	\$345,877	N/A	\$0
		\$205,291	\$205,291	N/A	\$0
	\$71,915,658	\$102,330,718			
		\$2,021,858	\$2,021,858	N/A	\$0
		\$24,783,226	\$24,783,226	Employment Service Cluster	\$31,190,101
		-\$62,213,986	\$117,064,224	N/A	\$0
		\$179,278,210	\$117,064,224	N/A	\$0
	\$1,784,661	\$1,872,169	\$1,872,169	N/A	\$0
		\$3,365,981	\$3,365,981	N/A	\$0
"RCOCQRE531388CV"		\$4,828	\$22,294,011	Research and Development	\$1,618,902,862
	\$17,682,136	\$19,381,615	\$22,294,011	WIOA Cluster	\$74,188,019
"wd1817.2"		\$294,954	\$22,294,011	WIOA Cluster	\$74,188,019
"WIOA1"		\$129,943	\$22,294,011	WIOA Cluster	\$74,188,019
"WIOA-AD-2023"		\$105,473	\$22,294,011	WIOA Cluster	\$74,188,019
"3551A"		\$795,910	\$22,294,011	WIOA Cluster	\$74,188,019
"01-15-108-CA1"		\$324,312	\$22,294,011	WIOA Cluster	\$74,188,019
"01-15-114"		\$13,823	\$22,294,011	WIOA Cluster	\$74,188,019
"82717001"		\$270,364	\$22,294,011	WIOA Cluster	\$74,188,019
"11-15-16-08-015"		\$240,712	\$22,294,011	WIOA Cluster	\$74,188,019
"19-06, 19-08"		\$621,888	\$22,294,011	WIOA Cluster	\$74,188,019
"FY23WCGWD"		\$110,189	\$22,294,011	WIOA Cluster	\$74,188,019
"FY2023"		\$6,840	\$20,412,519	WIOA Cluster	\$74,188,019
	\$17,586,372	\$19,059,467	\$20,412,519	WIOA Cluster	\$74,188,019
"WIOA-OSY-2023"		\$223,186	\$20,412,519	WIOA Cluster	\$74,188,019
"3551Y"		\$230,212	\$20,412,519	WIOA Cluster	\$74,188,019
"01-15-20-989"		\$482,575	\$20,412,519	WIOA Cluster	\$74,188,019
"19-06, 19-07"		\$180,201	\$20,412,519	WIOA Cluster	\$74,188,019
"270529166B"		\$230,038	\$20,412,519	WIOA Cluster	\$74,188,019
		\$780,209	\$780,209	N/A	\$0
"HG-35921-21-60-A-13"		\$258,121	\$258,121	N/A	\$0
		\$1,151,339	\$1,151,339	N/A	\$0
		\$642,340	\$642,340	N/A	\$0
		\$997,816	\$997,816	N/A	\$0
		\$4,083	\$4,083	N/A	\$0
		\$48,459	\$6,186,750	N/A	\$0
"19-06a"		\$110,471	\$6,186,750	N/A	\$0
	\$5,884,761	\$6,027,820	\$6,186,750	N/A	\$0
"STRRC000140550A"		\$112	\$31,486,429	Research and Development	\$1,618,902,862
	\$24,270,497	\$30,846,139	\$31,486,429	WIOA Cluster	\$74,188,019
"WIA2019"		\$9,158	\$31,486,429	WIOA Cluster	\$74,188,019
"WIOA-DW-2023"		\$178,585	\$31,486,429	WIOA Cluster	\$74,188,019

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
17.278	<i>WIOA Dislocated Worker Formula Grants</i>		<i>Northeast Georgia Regional Commission</i>
17.278	<i>WIOA Dislocated Worker Formula Grants</i>		<i>Northwest Georgia Regional Commission</i>
17.278	<i>WIOA Dislocated Worker Formula Grants</i>		<i>River Valley Regional Commission</i>
17.278	<i>WIOA Dislocated Worker Formula Grants</i>		<i>Three Rivers Regional Commission</i>
17.280	WIOA Dislocated Worker National Reserve Demonstration Grants		
17.280	WIOA Dislocated Worker National Reserve Demonstration Grants		
17.285	Apprenticeship USA Grants		
17.287	Job Corps Experimental Projects and Technical Assistance		
			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
17.502	<i>Occupational Safety and Health Susan Harwood Training Grants</i>		
17.502	Occupational Safety and Health Susan Harwood Training Grants		
17.502	Occupational Safety and Health Susan Harwood Training Grants		
17.504	Consultation Agreements		
17.600	Mine Health and Safety Grants		
17.801	Jobs for Veterans State Grants		
Total Department of Labor			
Department of State			
19.009	<i>Academic Exchange Programs - Undergraduate Programs</i>		<i>IREX</i>
19.009	Academic Exchange Programs - Undergraduate Programs		
19.009	<i>Academic Exchange Programs - Undergraduate Programs</i>		<i>IREX</i>
19.009	<i>Academic Exchange Programs - Undergraduate Programs</i>		<i>IREX</i>
19.009	<i>Academic Exchange Programs - Undergraduate Programs</i>		<i>Kennesaw State University Research and Service Foundation</i>
19.009	<i>Academic Exchange Programs - Undergraduate Programs</i>		<i>Kennesaw State University Research and Service Foundation</i>
19.009	<i>Academic Exchange Programs - Undergraduate Programs</i>		<i>World Learning, Inc.</i>
19.009	<i>Academic Exchange Programs - Undergraduate Programs</i>		<i>World Learning, Inc.</i>
19.017	<i>Environmental and Scientific Partnerships and Programs</i>		<i>Ocean Conservancy</i>
19.019	International Programs to Combat Human Trafficking		
19.021	<i>Investing in People in The Middle East and North Africa</i>		<i>AMIDEAST</i>
19.040	Public Diplomacy Programs		
19.040	Public Diplomacy Programs		
19.040	Public Diplomacy Programs		
19.345	International Programs to Support Democracy, Human Rights and Labor		
19.408	<i>Academic Exchange Programs - Teachers</i>		<i>IREX</i>
19.500	<i>Middle East Partnership Initiative</i>		<i>American University of Beirut</i>
19.665	Cyberspace and Digital Policy		
19.900	AEECA/ESF PD Programs		
19.900	AEECA/ESF PD Programs		
19.901	Export Control and Related Border Security		
Total Department of State			
Department of Transportation			
20.106	Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs		
20.106	COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	COVID-19	
20.109	<i>Air Transportation Centers of Excellence</i>		<i>Arizona State University</i>
20.109	Air Transportation Centers of Excellence		
20.109	<i>Air Transportation Centers of Excellence</i>		<i>Florida Institute of Technology</i>
20.109	<i>Air Transportation Centers of Excellence</i>		<i>National Academy of Sciences</i>
20.109	<i>Air Transportation Centers of Excellence</i>		<i>National Academy of Sciences</i>
20.109	<i>Air Transportation Centers of Excellence</i>		<i>Texas A&M Transportation Institute</i>
20.109	<i>Air Transportation Centers of Excellence</i>		<i>University of Florida</i>
20.109	<i>Air Transportation Centers of Excellence</i>		<i>University of Florida</i>
20.109	<i>Air Transportation Centers of Excellence</i>		<i>University of Texas at Arlington</i>
20.200	Highway Research and Development Program		
			<i>Kennesaw State University Research and Service Foundation</i>
20.200	<i>Highway Research and Development Program</i>		<i>Oklahoma State University</i>
20.205	COVID-19 - Highway Planning and Construction	COVID-19	
20.205	<i>Highway Planning and Construction</i>		<i>Atlanta Regional Commission</i>
20.205	Highway Planning and Construction		
20.205	Highway Planning and Construction		
			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
20.205	<i>Highway Planning and Construction</i>		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"3550D"		\$68,546	\$31,486,429	WIOA Cluster	\$74,188,019
"CONTRACT DATED 1 SEPT 2017"		\$86,638	\$31,486,429	WIOA Cluster	\$74,188,019
"31-15-16-08-015"		\$7,391	\$31,486,429	WIOA Cluster	\$74,188,019
"581656795"		\$289,860	\$31,486,429	WIOA Cluster	\$74,188,019
	\$151,374	\$316,418	\$790,855	N/A	\$0
		\$474,437	\$790,855	N/A	\$0
		\$1,081,207	\$1,081,207	N/A	\$0
		\$559,080	\$559,080	N/A	\$0
"63828383-3"		\$171,836	\$360,537	N/A	\$0
		\$36,897	\$360,537	N/A	\$0
		\$151,804	\$360,537	Research and Development	\$1,618,902,862
		\$1,869,201	\$1,869,201	N/A	\$0
		\$217,801	\$217,801	N/A	\$0
		\$6,406,875	\$6,406,875	Employment Service Cluster	\$31,190,101
	\$67,359,801	\$244,606,631			
"CON016123"		\$130,452	\$406,918	N/A	\$0
		\$13,112	\$406,918	Research and Development	\$1,618,902,862
"FY23YALICLUGA04"		\$7,304	\$406,918	Research and Development	\$1,618,902,862
"SECAGD21CA3082"		\$126,028	\$406,918	Research and Development	\$1,618,902,862
"431579"		\$15,934	\$406,918	Research and Development	\$1,618,902,862
"431634"		\$101,273	\$406,918	Research and Development	\$1,618,902,862
"CBPSA20-SAVSU01"		\$8,525	\$406,918	N/A	\$0
"SWLIN000149900A"		\$4,290	\$406,918	Research and Development	\$1,618,902,862
"SLMAQM19GR2390"		-\$885	-\$885	Research and Development	\$1,618,902,862
	\$3,592,207	\$6,047,090	\$6,047,090	Research and Development	\$1,618,902,862
"CON014650"		\$41,894	\$41,894	N/A	\$0
		\$317,771	\$984,027	N/A	\$0
		\$13,111	\$984,027	Research and Development	\$1,618,902,862
	\$21,550	\$653,145	\$984,027	Research and Development	\$1,618,902,862
	\$24,000	\$357,968	\$357,968	Research and Development	\$1,618,902,862
"CON017021"		\$224,851	\$224,851	N/A	\$0
"SNEAAC20CA0028"		\$251,233	\$251,233	Research and Development	\$1,618,902,862
		\$416,420	\$416,420	Research and Development	\$1,618,902,862
		\$301,784	\$324,565	N/A	\$0
		\$22,781	\$324,565	Research and Development	\$1,618,902,862
	\$171,785	\$540,566	\$540,566	Research and Development	\$1,618,902,862
	\$3,809,542	\$9,594,647			
	\$32,939,481	\$33,204,632	\$33,331,143	N/A	\$0
	\$126,511	\$126,511	\$33,331,143	N/A	\$0
"17-166"		\$332,122	\$7,447,709	Research and Development	\$1,618,902,862
	\$1,115,654	\$6,466,915	\$7,447,709	Research and Development	\$1,618,902,862
"232617 (GT)"		\$64,781	\$7,447,709	Research and Development	\$1,618,902,862
"HR 01-57B"		\$40,889	\$7,447,709	Research and Development	\$1,618,902,862
"NCHRP-226"		\$36,617	\$7,447,709	Research and Development	\$1,618,902,862
"S230002"		\$75,718	\$7,447,709	Research and Development	\$1,618,902,862
"UFDSP00011673 AMEND. 5"		\$88,019	\$7,447,709	Research and Development	\$1,618,902,862
"UFDSP00011673"		\$315,880	\$7,447,709	Research and Development	\$1,618,902,862
"CTEDD 2022 022-01"		\$26,768	\$7,447,709	Research and Development	\$1,618,902,862
	\$469,751	\$528,235	\$571,160	N/A	\$0
"150188432065UGARF01"		-\$22	\$571,160	Research and Development	\$1,618,902,862
"1-578560-GTRC"		\$42,947	\$571,160	Research and Development	\$1,618,902,862
		\$100,069,291	\$1,622,537,978	N/A	\$0
"WVWTVAGGBU5"		\$216,433	\$1,622,537,978	N/A	\$0
	\$31,251	\$297,739	\$1,622,537,978	Research and Development	\$1,618,902,862
	\$59,456,191	\$1,520,799,317	\$1,622,537,978	N/A	\$0
"63828383-4"		\$166,679	\$1,622,537,978	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
20.205	Highway Planning and Construction		National Academy of Sciences
20.205	Highway Planning and Construction		University of California, Davis
20.205	Highway Planning and Construction		University of Florida
20.205	Highway Planning and Construction		University of Florida
20.205	Highway Planning and Construction		University of Illinois at Urbana-Champaign
20.205	Highway Planning and Construction		University of Maryland, Baltimore County
20.215	Highway Training and Education		
20.215	Highway Training and Education		
20.215	Highway Training and Education		University of Florida
20.218	Motor Carrier Safety Assistance		
20.219	Recreational Trails Program		
20.232	Commercial Driver's License Program Implementation Grant		
20.235	Commercial Motor Vehicle Operator Safety Training Grants		
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements		
20.325	Consolidated Rail Infrastructure and Safety Improvements		
20.500	Federal Transit Capital Investment Grants		
20.500	Federal Transit Capital Investment Grants		
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research		
20.507	COVID-19 - Federal Transit Formula Grants	COVID-19	
20.507	COVID-19 - Federal Transit Formula Grants	COVID-19	
20.507	Federal Transit Formula Grants		
20.507	Federal Transit Formula Grants		
20.509	COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program	COVID-19	
20.509	Formula Grants for Rural Areas and Tribal Transit Program		
20.513	COVID-19 - Enhanced Mobility of Seniors and Individuals with Disabilities	COVID-19	
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities		
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities		
20.522	Alternatives Analysis		
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs		
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs		
20.528	Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program		
20.529	Bus Testing		
20.530	Public Transportation Innovation		
20.600	State and Community Highway Safety		Georgia Southern University Research and Service Foundation, Inc.
20.600	State and Community Highway Safety		
20.600	State and Community Highway Safety		Kennesaw State University Research and Service Foundation
20.600	State and Community Highway Safety		Kennesaw State University Research and Service Foundation
20.600	State and Community Highway Safety		
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements		
20.615	E-911 Grant Program		
20.616	National Priority Safety Programs		
20.700	Pipeline Safety Program State Base Grant		
20.701	University Transportation Centers Program		Missouri University of Science and Technology
20.701	University Transportation Centers Program		
20.701	University Transportation Centers Program		Missouri University of Science and Technology
20.701	University Transportation Centers Program		Purdue University
20.701	University Transportation Centers Program		Texas A&M University
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants		
20.724	Pipeline Safety Research Competitive Academic Agreement Program (CAAP)		
20.823	Port Infrastructure Development Program		
20.901	Payments for Essential Air Services		
20.930	Payments for Small Community Air Service Development		
20.934	Nationally Significant Freight and Highway Projects		
Total Department of Transportation			
Department of the Treasury			

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"HR-01-60"		\$71,935	\$1,622,537,978	Research and Development	\$1,618,902,862
"A17-0183-S002"		\$668,589	\$1,622,537,978	Research and Development	\$1,618,902,862
"AMEND 20 (UFDSP00011673)"		\$95,009	\$1,622,537,978	Research and Development	\$1,618,902,862
"AMENDMENT 24"		\$466	\$1,622,537,978	Research and Development	\$1,618,902,862
"087795-17555"		\$80,565	\$1,622,537,978	Research and Development	\$1,618,902,862
"108649-Z9815201"		\$71,955	\$1,622,537,978	Research and Development	\$1,618,902,862
		\$128,778	\$156,582	N/A	\$0
		\$14,952	\$156,582	Research and Development	\$1,618,902,862
"AMEND 20- (UFDSP00011673)"		\$12,852	\$156,582	Research and Development	\$1,618,902,862
		\$13,306,089	\$13,306,089	Federal Motor Carrier Safety Assistance (FMCSA)	\$13,598,733
	\$644,500	\$855,435	\$855,435	N/A	\$0
		\$606,745	\$606,745	N/A	\$0
		\$575,603	\$575,603	N/A	\$0
		\$292,644	\$292,644	Federal Motor Carrier Safety Assistance (FMCSA)	\$13,598,733
		\$4,287,314	\$4,287,314	N/A	\$0
		\$3,176,739	\$3,439,747	Federal Transit Cluster	\$39,845,536
	\$263,008	\$263,008	\$3,439,747	Federal Transit Cluster	\$39,845,536
	\$3,040,560	\$3,338,998	\$3,338,998	N/A	\$0
		\$5,795,799	\$32,723,502	Federal Transit Cluster	\$39,845,536
	\$3,250,782	\$3,250,782	\$32,723,502	Federal Transit Cluster	\$39,845,536
		\$15,701,109	\$32,723,502	Federal Transit Cluster	\$39,845,536
	\$7,975,812	\$7,975,812	\$32,723,502	Federal Transit Cluster	\$39,845,536
	\$6,139,850	\$9,696,022	\$38,906,191	N/A	\$0
	\$16,775,208	\$29,210,169	\$38,906,191	N/A	\$0
	\$734,382	\$734,382	\$15,810,248	Transit Services Programs Cluster	\$15,810,248
		\$4,821	\$15,810,248	Transit Services Programs Cluster	\$15,810,248
	\$13,732,036	\$15,071,045	\$15,810,248	Transit Services Programs Cluster	\$15,810,248
		\$22,800	\$22,800	N/A	\$0
		\$149,744	\$3,682,287	Federal Transit Cluster	\$39,845,536
	\$3,379,903	\$3,532,543	\$3,682,287	Federal Transit Cluster	\$39,845,536
		\$349,804	\$349,804	N/A	\$0
		\$465,286	\$465,286	N/A	\$0
		\$188,815	\$188,815	N/A	\$0
"39G2919"		\$340	\$12,235,302	Highway Safety Cluster	\$22,194,136
		\$2,082	\$12,235,302	Highway Safety Cluster	\$22,194,136
"431628"		\$3,308	\$12,235,302	Research and Development	\$1,618,902,862
"431687"		\$6,822	\$12,235,302	Research and Development	\$1,618,902,862
	\$11,902,759	\$12,222,750	\$12,235,302	Highway Safety Cluster	\$22,194,136
		\$140,153	\$140,153	N/A	\$0
		-\$2,834	-\$2,834	N/A	\$0
	\$620,219	\$9,968,964	\$9,968,964	Highway Safety Cluster	\$22,194,136
		\$1,072,843	\$1,072,843	N/A	\$0
"#0055082-02D"		\$35,287	\$447,888	Research and Development	\$1,618,902,862
	\$182,888	\$256,080	\$447,888	Research and Development	\$1,618,902,862
"00055082-02C"		\$96,515	\$447,888	Research and Development	\$1,618,902,862
"16100096-024"		\$52,838	\$447,888	Research and Development	\$1,618,902,862
"12-S171237"		\$7,168	\$447,888	Research and Development	\$1,618,902,862
		\$548,726	\$548,726	N/A	\$0
		\$46,460	\$46,460	Research and Development	\$1,618,902,862
		\$18,696,318	\$18,696,318	N/A	\$0
		\$2,587	\$2,587	Research and Development	\$1,618,902,862
		\$89,054	\$89,054	N/A	\$0
		\$93,206	\$93,206	N/A	\$0
	\$162,780,746	\$1,826,234,747			

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
21.009	Volunteer Income Tax Assistance (VITA) Matching Grant Program		
21.016	Equitable Sharing		
21.019	COVID-19 - Coronavirus Relief Fund	COVID-19	
21.023	COVID-19 - Emergency Rental Assistance Program	COVID-19	
21.026	COVID-19 - Homeowner Assistance Fund	COVID-19	
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	COVID-19	
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	COVID-19	Fulton County
			Georgia Southern University Research and Service Foundation, Inc.
21.027	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	COVID-19	
21.029	COVID-19 - Coronavirus Capital Projects Fund	COVID-19	
Total Department of Treasury			
Appalachian Regional Commission			
23.002	Appalachian Area Development		
23.011	Appalachian Research, Technical Assistance, and Demonstration Projects		
Total Appalachian Regional Commission			
Equal Employment Opportunity Commission			
30.001	Employment Discrimination Title VII of the Civil Rights Act of 1964		
Total Equal Employment Opportunity Commission			
Federal Communications Commission			
32.006	COVID-19 - COVID-19 Telehealth Program	COVID-19	
Total Federal Communications Commission			
General Services Administration			
39.003	Donation of Federal Surplus Personal Property		
39.RD	AMERICAN SYSTEMS subcontract	S21043	
39.RD	GTRI AS THE SME FOR DATA	1153-01-00-06	Jacobs Technology, Inc.
	INTERNAL COLLABORATION - JAMES RAINS - EDUCATIONAL PROJECT- CAPSTONE DESIGN AY2021	EDUCATIONAL AGMT	Eccalon, LLC
39.RD	Jacobs Technology, Inc.	B1244010003	Jacobs Technology, Inc.
39.RD	JMPS FV FY21-22 Labor	5300027015 R1	Northrop Grumman Corporation
39.RD	LARP ITEAMS-Dynetics	DI-SC-21-60	Dynetics, Inc.
39.RD	ROCK PO SUBCONTRACT FROM	1153-01-02-06	Jacobs Technology, Inc.
Total General Services Administration			
Library of Congress			
42.014	Affiliate Centers for the Book Programming Grants		
42.U14	Community Assets in Support of Teaching and Learning: Celebrating the Golden Blocks through Multigenre Texts	Teaching with Primary Sources	Waynesburg University
Total Library of Congress			
National Aeronautics and Space Administration			
43.001	COVID-19 - Science	COVID-19	The University of Alabama In Huntsville
43.001	Science		SETI Institute
43.001	Science		
43.001	Science		Analytical Mechanics Associates, Inc.
43.001	Science		Auburn University
43.001	Science		Bay Area Environmental Research Institute
43.001	Science		California Institute of Technology
43.001	Science		Clemson University
43.001	Science		Continuum Dynamics, Inc.
43.001	Science		Cornell University
43.001	Science		Dartmouth College
43.001	Science		EdgeDweller Inc.
43.001	Science		Florida International University
43.001	Science		Florida State University
43.001	Science		Georgia Southern University Research and Service Foundation, Inc.
43.001	Science		Global Technology Connection, Inc.
43.001	Science		Global Technology Connection, Inc.
43.001	Science		Jacobs Technology, Inc.
43.001	Science		Jacobs Technology, Inc.

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$44,124	\$44,124	Research and Development	\$1,618,902,862
		\$288,449	\$288,449	N/A	\$0
		-\$1,307,916	-\$1,307,916	N/A	\$0
		\$351,449,227	\$351,449,227	N/A	\$0
		\$89,773,115	\$89,773,115	N/A	\$0
		\$1,223,646	\$1,366,033,129	N/A	\$0
"22-0328"		\$36,234	\$1,366,033,129	N/A	\$0
"39G2957"		\$172,424	\$1,366,033,129	Research and Development	\$1,618,902,862
	\$243,141,428	\$1,364,600,825	\$1,366,033,129	N/A	\$0
		\$430,000	\$430,000	N/A	\$0
	\$243,141,428	\$1,806,710,128			
	\$1,774,572	\$1,795,002	\$1,795,002	N/A	\$0
		\$580,715	\$580,715	N/A	\$0
	\$1,774,572	\$2,375,717			
		\$27,838	\$27,838	N/A	\$0
	\$0	\$27,838			
		\$5,413	\$5,413	N/A	\$0
	\$0	\$5,413			
		\$4,115,826	\$4,115,826	N/A	\$0
		\$195,303	\$2,468,813	Research and Development	\$1,618,902,862
"1153-01-00-06"		\$732	\$2,468,813	Research and Development	\$1,618,902,862
"AWD-002492"		-\$32,803	\$2,468,813	Research and Development	\$1,618,902,862
"B1244010003"		\$349,103	\$2,468,813	Research and Development	\$1,618,902,862
"5300027015 R1"		\$1,760,673	\$2,468,813	Research and Development	\$1,618,902,862
"DI-SC-21-60"		\$205,580	\$2,468,813	Research and Development	\$1,618,902,862
"1153-01-02-06"		-\$9,775	\$2,468,813	Research and Development	\$1,618,902,862
	\$0	\$6,584,639			
		\$66,329	\$66,329	Research and Development	\$1,618,902,862
"GRANT NO GA08C0016"		\$5,010	\$5,010	N/A	\$0
	\$0	\$71,339			
"2020-1287"		\$9,365	\$17,717,501	Research and Development	\$1,618,902,862
"SC 3819"		\$3,187	\$17,717,501	N/A	\$0
		\$844	\$17,717,501	N/A	\$0
		\$690,632	\$17,717,501	Research and Development	\$1,618,902,862
"RSES.C2.10.00009"		\$13,696	\$17,717,501	Research and Development	\$1,618,902,862
"22PHYS209394UGRF"		\$38,549	\$17,717,501	Research and Development	\$1,618,902,862
"AGMT DTD 7/14/2022"		\$29,663	\$17,717,501	Research and Development	\$1,618,902,862
"1692937"		\$5,234	\$17,717,501	Research and Development	\$1,618,902,862
"21262042013329"		\$11,347	\$17,717,501	Research and Development	\$1,618,902,862
"146215"		\$129,570	\$17,717,501	Research and Development	\$1,618,902,862
"142075-21984"		\$181,414	\$17,717,501	Research and Development	\$1,618,902,862
"R1549"		\$23,381	\$17,717,501	Research and Development	\$1,618,902,862
"147067"		\$1,065	\$17,717,501	Research and Development	\$1,618,902,862
"640"		\$103,743	\$17,717,501	Research and Development	\$1,618,902,862
"R000003028"		\$254,774	\$17,717,501	Research and Development	\$1,618,902,862
"39G1784"		\$30,239	\$17,717,501	Research and Development	\$1,618,902,862
"147285"		\$382	\$17,717,501	Research and Development	\$1,618,902,862
"151283"		\$50,847	\$17,717,501	Research and Development	\$1,618,902,862
"21N0146"		\$196	\$17,717,501	Research and Development	\$1,618,902,862
"22N00163"		\$166,250	\$17,717,501	Research and Development	\$1,618,902,862

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"80MSFC18C0011"		\$28,609	\$17,717,501	Research and Development	\$1,618,902,862
"PO23N00028"		\$15,957	\$17,717,501	Research and Development	\$1,618,902,862
"PO23N00111"		\$73,383	\$17,717,501	Research and Development	\$1,618,902,862
"1650969"		\$17,818	\$17,717,501	Research and Development	\$1,618,902,862
"1660879"		-\$46	\$17,717,501	Research and Development	\$1,618,902,862
"1665462"		\$249,066	\$17,717,501	Research and Development	\$1,618,902,862
"1670431"		\$34,311	\$17,717,501	Research and Development	\$1,618,902,862
"1671083"		\$16,002	\$17,717,501	Research and Development	\$1,618,902,862
"1671441"		\$235,364	\$17,717,501	Research and Development	\$1,618,902,862
"1671740"		\$25,429	\$17,717,501	Research and Development	\$1,618,902,862
"1681593"		\$55,667	\$17,717,501	Research and Development	\$1,618,902,862
"1693704"		\$10,404	\$17,717,501	Research and Development	\$1,618,902,862
"1695984"		\$7,020	\$17,717,501	Research and Development	\$1,618,902,862
"CON016191"		\$26,750	\$17,717,501	Research and Development	\$1,618,902,862
"CON016498"		\$40,740	\$17,717,501	Research and Development	\$1,618,902,862
"PO20-00435; TO02 NASA TO55"		\$97,701	\$17,717,501	Research and Development	\$1,618,902,862
"MIT-GT-S5255"		\$61,403	\$17,717,501	Research and Development	\$1,618,902,862
"S4102/750175"		\$83,481	\$17,717,501	Research and Development	\$1,618,902,862
"S5609 PO# 710872"		\$82,986	\$17,717,501	Research and Development	\$1,618,902,862
"2020-0613-01"		\$18,913	\$17,717,501	Research and Development	\$1,618,902,862
"1003545"		\$24,851	\$17,717,501	Research and Development	\$1,618,902,862
"60061601"		\$9,092	\$17,717,501	Research and Development	\$1,618,902,862
"5953-GTRC-NASA-B50G"		\$2	\$17,717,501	Research and Development	\$1,618,902,862
"S001845-NASA"		\$637,990	\$17,717,501	Research and Development	\$1,618,902,862
"SC 10-19301-104830-46"		\$82,038	\$17,717,501	Research and Development	\$1,618,902,862
"6006-040-JK-073021"		\$128,884	\$17,717,501	Research and Development	\$1,618,902,862
"SC3923"		\$14,787	\$17,717,501	Research and Development	\$1,618,902,862
"699054X/15.12029"		\$167,235	\$17,717,501	Research and Development	\$1,618,902,862
"CP0065524"		\$127,366	\$17,717,501	Research and Development	\$1,618,902,862
"80NSSC21K1053"		\$35,646	\$17,717,501	Research and Development	\$1,618,902,862
"CON012814"		\$35,930	\$17,717,501	Research and Development	\$1,618,902,862
"23040-01-01"		\$1,790	\$17,717,501	Research and Development	\$1,618,902,862
"CON015829"		\$66,566	\$17,717,501	Research and Development	\$1,618,902,862
"201201-GTRC"		\$243,352	\$17,717,501	Research and Development	\$1,618,902,862
"202071"		\$87,945	\$17,717,501	Research and Development	\$1,618,902,862
"202078-GTRC"		\$732,097	\$17,717,501	Research and Development	\$1,618,902,862
"202092-GTRC"		\$394	\$17,717,501	Research and Development	\$1,618,902,862
"202105-GTRC"		\$125,000	\$17,717,501	Research and Development	\$1,618,902,862
"302001-GTRC"		\$124,002	\$17,717,501	Research and Development	\$1,618,902,862
"T13-6500-GT"		\$2,614,177	\$17,717,501	Research and Development	\$1,618,902,862
"2019-043"		\$7,486	\$17,717,501	Research and Development	\$1,618,902,862
"PO# 109150"		\$58,215	\$17,717,501	Research and Development	\$1,618,902,862
"10611"		\$37,554	\$17,717,501	Research and Development	\$1,618,902,862
"S-000728"		-\$1,130	\$17,717,501	Research and Development	\$1,618,902,862
"S-001436"		\$114,859	\$17,717,501	Research and Development	\$1,618,902,862
"16306A16"		\$234,766	\$17,717,501	Research and Development	\$1,618,902,862
"109694-19062"		\$29,679	\$17,717,501	Research and Development	\$1,618,902,862
"12132826487201"		\$3,130	\$17,717,501	Research and Development	\$1,618,902,862
"SCON-00003914"		\$35,851	\$17,717,501	Research and Development	\$1,618,902,862
"OSA00000129"		\$47,545	\$17,717,501	Research and Development	\$1,618,902,862
	\$1,907,535	\$8,965,066	\$17,717,501	Research and Development	\$1,618,902,862
		\$44,896	\$5,711,935	N/A	\$0
	\$2,083,995	\$4,137,538	\$5,711,935	Research and Development	\$1,618,902,862
"TASK ORDER 02"		\$214,418	\$5,711,935	Research and Development	\$1,618,902,862
"PO # 20N0379"		\$14,628	\$5,711,935	Research and Development	\$1,618,902,862
"1659103"		\$53,380	\$5,711,935	Research and Development	\$1,618,902,862
"220072A"		\$591,765	\$5,711,935	Research and Development	\$1,618,902,862
"AGMT. 142585 DATED 04-07-2020"		\$4,455	\$5,711,935	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
43.002	<i>Aeronautics</i>		<i>Stanford University</i>
43.002	<i>Aeronautics</i>		<i>The National Institute of Aerospace</i>
43.002	<i>Aeronautics</i>		<i>University of Texas at Austin</i>
43.003	Exploration		
			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
43.008	<i>Office of Stem Engagement (OSTEM)</i>		
43.008	Office of Stem Engagement (OSTEM)		
43.008	Office of Stem Engagement (OSTEM)		
			<i>Kennesaw State University Research and Service Foundation</i>
43.008	<i>Office of Stem Engagement (OSTEM)</i>		<i>Prairie View A&M University</i>
43.008	<i>Office of Stem Engagement (OSTEM)</i>		<i>The National Institute of Aerospace</i>
43.008	<i>Office of Stem Engagement (OSTEM)</i>		<i>Xavier University of Louisiana</i>
43.008	Office of Stem Engagement (OSTEM)		
43.009	<i>Safety, Security and Mission Services</i>		<i>Space Telescope Science Institute</i>
43.012	Space Technology		
43.012	Space Technology		
43.012	<i>Space Technology</i>		<i>Auburn University</i>
43.012	<i>Space Technology</i>		<i>Baylor University</i>
			<i>Massachusetts Institute of Technology</i>
43.012	<i>Space Technology</i>		<i>Michigan Technological University</i>
43.012	<i>Space Technology</i>		<i>New Jersey Institute of Technology</i>
43.012	<i>Space Technology</i>		<i>University of California, Davis</i>
43.RD	<i>Missing Link In Massive Binary Star Evolution</i>	<i>CON011669</i>	<i>Space Telescope Science Institute</i>
Total National Aeronautics and Space Administration			
Institute of Museum and Library Services or National Endowment for the Arts or National Endowment for the Humanities			
45.024	Promotion of the Arts Grants to Organizations and Individuals		
45.025	COVID-19 - Promotion of the Arts Partnership Agreements	COVID-19	
45.025	<i>Promotion of the Arts Partnership Agreements</i>		<i>Georgia Council for the Arts</i>
45.129	<i>Promotion of the Humanities Federal/State Partnership</i>		<i>Georgia Humanities Council</i>
45.129	<i>Promotion of the Humanities Federal/State Partnership</i>		<i>Georgia Humanities Council</i>
45.129	<i>Promotion of the Humanities Federal/State Partnership</i>		<i>Georgia Humanities Council</i>
45.130	Promotion of the Humanities Challenge Grants		
45.149	Promotion of the Humanities Division of Preservation and Access		
45.149	Promotion of the Humanities Division of Preservation and Access		
			<i>Kennesaw State University Research and Service Foundation</i>
45.149	<i>Promotion of the Humanities Division of Preservation and Access</i>		<i>Kennesaw State University Research and Service Foundation</i>
45.160	<i>Promotion of the Humanities Fellowships and Stipends</i>		
45.160	Promotion of the Humanities Fellowships and Stipends		
45.161	<i>Promotion of the Humanities Research</i>		<i>Yale University</i>
	Promotion of the Humanities Teaching and Learning Resources and Curriculum Development		
45.162	Curriculum Development		
45.163	<i>Promotion of the Humanities Professional Development</i>		<i>Weber State University</i>
45.163	Promotion of the Humanities Professional Development		
45.163	Promotion of the Humanities Professional Development		
45.164	<i>Promotion of the Humanities Public Programs</i>		<i>National Writing Project</i>
45.164	Promotion of the Humanities Public Programs		
			<i>Association of Tribal Archives, Libraries, and Museums</i>
45.164	<i>Promotion of the Humanities Public Programs</i>		<i>South Carolina Department of Natural Resources</i>
45.169	<i>Promotion of the Humanities Office of Digital Humanities</i>		<i>Natural Resources</i>
45.169	Promotion of the Humanities Office of Digital Humanities		
			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
45.169	<i>Promotion of the Humanities Office of Digital Humanities</i>		<i>South Carolina Department of Natural Resources</i>
45.310	Grants to States		
45.312	<i>National Leadership Grants</i>		<i>Atlanta-Fulton County Zoo, Inc.</i>
45.313	<i>Laura Bush 21st Century Librarian Program</i>		<i>University of South Carolina</i>
45.313	Laura Bush 21st Century Librarian Program		
Total Institute of Museum and Library Services or National Endowment for the Arts or National Endowment for the Humanities			
National Science Foundation			
47.041	<i>COVID-19 - Engineering</i>	<i>COVID-19</i>	<i>Rensselaer Polytechnic Institute</i>
47.041	<i>Engineering</i>		<i>American Society for Engineering Education</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"62485886-176172"		\$339,561	\$5,711,935	Research and Development	\$1,618,902,862
"602003"		\$355,902	\$5,711,935	Research and Development	\$1,618,902,862
"#133480"		-\$44,608	\$5,711,935	Research and Development	\$1,618,902,862
	\$153,680	\$293,264	\$293,264	Research and Development	\$1,618,902,862
"39G0719B"		\$7,707	\$1,544,018	N/A	\$0
		\$42,200	\$1,544,018	Research and Development	\$1,618,902,862
		\$142,158	\$1,544,018	N/A	\$0
"431596"		\$2,352	\$1,544,018	Research and Development	\$1,618,902,862
"M2000595/S200508"		\$66,721	\$1,544,018	Research and Development	\$1,618,902,862
"201089-GTRC"		\$18,303	\$1,544,018	Research and Development	\$1,618,902,862
"ORSP-21-216812-01A"		\$43,383	\$1,544,018	Research and Development	\$1,618,902,862
	\$151,475	\$1,221,194	\$1,544,018	Research and Development	\$1,618,902,862
"HSTAR13899001A"		-\$1	-\$1	Research and Development	\$1,618,902,862
		\$213,369	\$4,608,238	N/A	\$0
	\$1,653,535	\$3,424,119	\$4,608,238	Research and Development	\$1,618,902,862
"22-AMSTC-209400-GTRC"		\$291,621	\$4,608,238	Research and Development	\$1,618,902,862
"1001423-01"		\$26,940	\$4,608,238	Research and Development	\$1,618,902,862
"55684 - PO 754493"		\$18,774	\$4,608,238	Research and Development	\$1,618,902,862
"160706024"		\$119,202	\$4,608,238	Research and Development	\$1,618,902,862
"CON015047"		\$22,984	\$4,608,238	Research and Development	\$1,618,902,862
"A19-2477-S002"		\$491,229	\$4,608,238	Research and Development	\$1,618,902,862
"CON011669"		\$3,082	\$3,082	Research and Development	\$1,618,902,862
	\$5,950,220	\$29,878,037			
		\$7,483	\$7,483	Research and Development	\$1,618,902,862
	\$903,855	\$903,855	\$913,187	N/A	\$0
"FY23P56"		\$9,332	\$913,187	Research and Development	\$1,618,902,862
"ZSO-283173-21"		\$14,468	\$44,542	N/A	\$0
"ARP2172"		\$14,185	\$44,542	Research and Development	\$1,618,902,862
"CON016121"		\$15,889	\$44,542	Research and Development	\$1,618,902,862
	\$9,277	\$22,920	\$22,920	Research and Development	\$1,618,902,862
		\$32,031	\$188,427	N/A	\$0
		\$150,952	\$188,427	Research and Development	\$1,618,902,862
"431686"		\$5,444	\$188,427	Research and Development	\$1,618,902,862
"431708"		\$3,829	\$42,210	Research and Development	\$1,618,902,862
		\$38,381	\$42,210	Research and Development	\$1,618,902,862
"CON-80004293(GR119491)"		\$20,909	\$20,909	Research and Development	\$1,618,902,862
		\$44,959	\$44,959	N/A	\$0
"366007"		\$20,007	\$404,792	N/A	\$0
		\$138,131	\$404,792	N/A	\$0
		\$246,654	\$404,792	Research and Development	\$1,618,902,862
"ZOR-283604-21"		\$63,915	\$76,555	N/A	\$0
		\$10,000	\$76,555	N/A	\$0
"2035"		\$2,640	\$76,555	Research and Development	\$1,618,902,862
"R4KMT5FTBBJ7"		\$249	\$134,354	N/A	\$0
		\$118,654	\$134,354	Research and Development	\$1,618,902,862
"39G2901"		\$7,749	\$134,354	Research and Development	\$1,618,902,862
"SCNDR FY2021040"		\$7,702	\$134,354	Research and Development	\$1,618,902,862
		\$6,714,389	\$6,714,389	N/A	\$0
"GREATAPE"		\$18,997	\$18,997	Research and Development	\$1,618,902,862
"J22LNTMEDP73"		\$10,691	\$12,718	N/A	\$0
		\$2,027	\$12,718	N/A	\$0
	\$913,132	\$8,646,442			
"CON013861"		\$16,430	\$31,775,466	Research and Development	\$1,618,902,862
"769-2072"		\$18,553	\$31,775,466	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
47.041	Engineering		<i>American Society for Engineering Education</i>
47.041	Engineering		Arizona State University
47.041	Engineering		Arizona State University
47.041	Engineering		Atmospheric Technology Services Company
47.041	Engineering		Barnard College
47.041	Engineering		BiotechEra, Inc.
47.041	Engineering		BSCS Science Learning
47.041	Engineering		Carnegie Mellon University
47.041	Engineering		Columbia University
47.041	Engineering		Cornell University
47.041	Engineering		Florida International University
47.041	Engineering		George Washington University
47.041	Engineering		Georgia Southern University Research and Service Foundation, Inc.
47.041	Engineering		Hacks Hackers, Inc.
47.041	Engineering		Kennesaw State University Research and Service Foundation
47.041	Engineering		Kennesaw State University Research and Service Foundation
47.041	Engineering		Kennesaw State University Research and Service Foundation
47.041	Engineering		Kennesaw State University Research and Service Foundation
47.041	Engineering		Kepley BioSystems, Inc.
47.041	Engineering		Massachusetts Institute of Technology
47.041	Engineering		Massachusetts Institute of Technology
47.041	Engineering		Mississippi State University
47.041	Engineering		New York University
47.041	Engineering		North Carolina Agricultural and Technical State University
47.041	Engineering		North Carolina State University
47.041	Engineering		North Carolina State University
47.041	Engineering		Princeton University
47.041	Engineering		Princeton University
47.041	Engineering		Purdue University
47.041	Engineering		RotoYe, LLC
47.041	Engineering		Stanford University
47.041	Engineering		Teachers College, Columbia University
47.041	Engineering		Texas Tech University Health Sciences Center
47.041	Engineering		Tulane University
47.041	Engineering		University of California
47.041	Engineering		University of California, Davis
47.041	Engineering		University of California, San Diego
47.041	Engineering		University of Illinois at Urbana-Champaign
47.041	Engineering		University of Kentucky Research Foundation
47.041	Engineering		University of Maryland
47.041	Engineering		University of Massachusetts
47.041	Engineering		University of Massachusetts
47.041	Engineering		University of Massachusetts
47.041	Engineering		University of Massachusetts
47.041	Engineering		University of Massachusetts
47.041	Engineering		University of Massachusetts
47.041	Engineering		University of Minnesota
47.041	Engineering		University of Texas at Austin
47.041	Engineering		University of Texas at Austin
47.041	Engineering		University of Texas at Dallas
47.041	Engineering		University of Washington
47.041	Engineering		University of Washington
47.041	Engineering		University of Wisconsin - Madison
47.041	Engineering		University of Wisconsin - Madison
47.041	Engineering		Vertex Aerospace, LLC
47.041	Engineering		Wichita State University

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$2,160,733	\$31,775,466	Research and Development	\$1,618,902,862
"769-2108"		\$76,775	\$31,775,466	Research and Development	\$1,618,902,862
"15-741"		\$789,376	\$31,775,466	Research and Development	\$1,618,902,862
"ASUB00001126"		\$35,866	\$31,775,466	Research and Development	\$1,618,902,862
"238-01"		-\$4,063	\$31,775,466	Research and Development	\$1,618,902,862
"GT-1828168"		\$24,614	\$31,775,466	Research and Development	\$1,618,902,862
"RBIOTRR722231CV"		-\$8	\$31,775,466	Research and Development	\$1,618,902,862
"2020-20"		\$91,798	\$31,775,466	Research and Development	\$1,618,902,862
"1123649-463151"		\$164,006	\$31,775,466	Research and Development	\$1,618,902,862
"2(GG013222)"		\$25,359	\$31,775,466	Research and Development	\$1,618,902,862
"143935-21767"		\$12,438	\$31,775,466	Research and Development	\$1,618,902,862
"710"		\$32,418	\$31,775,466	Research and Development	\$1,618,902,862
"18-S10"		\$19,086	\$31,775,466	Research and Development	\$1,618,902,862
"63828383-5"		\$500,483	\$31,775,466	Research and Development	\$1,618,902,862
"49100421C0037"		\$750	\$31,775,466	Research and Development	\$1,618,902,862
"431516"		\$16,620	\$31,775,466	Research and Development	\$1,618,902,862
"431610"		\$4,000	\$31,775,466	Research and Development	\$1,618,902,862
"431621"		\$7,626	\$31,775,466	Research and Development	\$1,618,902,862
"431684"		\$18,727	\$31,775,466	Research and Development	\$1,618,902,862
"1819562"		\$4,739	\$31,775,466	Research and Development	\$1,618,902,862
"5710003973"		\$13,270	\$31,775,466	Research and Development	\$1,618,902,862
"S4009/ 756419"		\$199,677	\$31,775,466	Research and Development	\$1,618,902,862
"011900.327262.02"		\$41,670	\$31,775,466	Research and Development	\$1,618,902,862
"CON012691"		\$79,383	\$31,775,466	Research and Development	\$1,618,902,862
"281230C"		\$97,390	\$31,775,466	Research and Development	\$1,618,902,862
"2017-2662-01"		\$118	\$31,775,466	Research and Development	\$1,618,902,862
"NSF 21-529"		\$14,374	\$31,775,466	Research and Development	\$1,618,902,862
"SUB0000385"		\$13,403	\$31,775,466	Research and Development	\$1,618,902,862
"SUB0000570"		\$115,862	\$31,775,466	Research and Development	\$1,618,902,862
"10001522-041"		\$20,318	\$31,775,466	Research and Development	\$1,618,902,862
"P2_GT_LIDAR"		\$66,774	\$31,775,466	Research and Development	\$1,618,902,862
"63056934-267352"		\$74,025	\$31,775,466	Research and Development	\$1,618,902,862
"513147"		\$37	\$31,775,466	Research and Development	\$1,618,902,862
"21P735-01"		\$248,697	\$31,775,466	Research and Development	\$1,618,902,862
"TUL-SCC-557922-20-21"		\$31,934	\$31,775,466	Research and Development	\$1,618,902,862
"CON015029"		\$16,904	\$31,775,466	Research and Development	\$1,618,902,862
"A18-0727-S001"		-\$21,444	\$31,775,466	Research and Development	\$1,618,902,862
"706142"		\$27,459	\$31,775,466	Research and Development	\$1,618,902,862
"101397-18222"		\$40,797	\$31,775,466	Research and Development	\$1,618,902,862
"320004377-22-075"		\$59,207	\$31,775,466	Research and Development	\$1,618,902,862
"117029-24017202"		\$52,451	\$31,775,466	Research and Development	\$1,618,902,862
"S5210039055A221"		\$23,615	\$31,775,466	Research and Development	\$1,618,902,862
"S5800041772C521"		\$30,011	\$31,775,466	Research and Development	\$1,618,902,862
"S5800041772D121"		\$31,898	\$31,775,466	Research and Development	\$1,618,902,862
"S5800041772S221"		\$20,181	\$31,775,466	Research and Development	\$1,618,902,862
"S5800041772S222"		\$6,601	\$31,775,466	Research and Development	\$1,618,902,862
"S5800041772S227"		\$13,612	\$31,775,466	Research and Development	\$1,618,902,862
"SSA 146903"		\$2,808	\$31,775,466	Research and Development	\$1,618,902,862
"UTA-001387"		\$41,633	\$31,775,466	Research and Development	\$1,618,902,862
"UTAUS-SUB00000185"		\$127,840	\$31,775,466	Research and Development	\$1,618,902,862
"23011443"		\$26,089	\$31,775,466	Research and Development	\$1,618,902,862
"153525"		\$47,172	\$31,775,466	Research and Development	\$1,618,902,862
"UWSC10741 BPO NO. 34658"		\$11,068	\$31,775,466	Research and Development	\$1,618,902,862
"2375"		\$65,217	\$31,775,466	Research and Development	\$1,618,902,862
"2543"		\$143,411	\$31,775,466	Research and Development	\$1,618,902,862
"150970"		\$8,476	\$31,775,466	Research and Development	\$1,618,902,862
"230024-23-00811"		\$37,183	\$31,775,466	Research and Development	\$1,618,902,862

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
	\$4,077,487	\$25,930,019	\$31,775,466	Research and Development	\$1,618,902,862
		\$451	\$20,747,579	N/A	\$0
		\$2,388,918	\$20,747,579	Research and Development	\$1,618,902,862
"PT-004-2020"		\$2,829	\$20,747,579	Research and Development	\$1,618,902,862
"CON017806"		\$19,105	\$20,747,579	Research and Development	\$1,618,902,862
"75548-20733"		\$83,966	\$20,747,579	Research and Development	\$1,618,902,862
"A373696"		\$160,620	\$20,747,579	Research and Development	\$1,618,902,862
"FU1081-GR"		\$34,306	\$20,747,579	Research and Development	\$1,618,902,862
"63828383-6"		\$228,871	\$20,747,579	Research and Development	\$1,618,902,862
"431506"		\$23,062	\$20,747,579	Research and Development	\$1,618,902,862
"431539"		\$24,034	\$20,747,579	Research and Development	\$1,618,902,862
"431543"		\$46,418	\$20,747,579	Research and Development	\$1,618,902,862
"431571"		\$17,302	\$20,747,579	Research and Development	\$1,618,902,862
"431617"		\$70,305	\$20,747,579	Research and Development	\$1,618,902,862
"431622"		\$47,886	\$20,747,579	Research and Development	\$1,618,902,862
"431643"		\$37,217	\$20,747,579	Research and Development	\$1,618,902,862
"431650"		\$61,405	\$20,747,579	Research and Development	\$1,618,902,862
"431656"		\$22,347	\$20,747,579	Research and Development	\$1,618,902,862
"431657"		\$55,273	\$20,747,579	Research and Development	\$1,618,902,862
"431660"		\$9,634	\$20,747,579	Research and Development	\$1,618,902,862
"431667"		\$7,798	\$20,747,579	Research and Development	\$1,618,902,862
"11130"		\$49,485	\$20,747,579	Research and Development	\$1,618,902,862
"19244"		\$14,350	\$20,747,579	Research and Development	\$1,618,902,862
"UWSC12980"		\$94,209	\$20,747,579	Research and Development	\$1,618,902,862
"2387"		\$130,681	\$20,747,579	Research and Development	\$1,618,902,862
"293"		\$44,277	\$20,747,579	Research and Development	\$1,618,902,862
"841"		\$40,309	\$20,747,579	Research and Development	\$1,618,902,862
"480438-19105"		\$4,284	\$20,747,579	Research and Development	\$1,618,902,862
"48050419105"		\$1,080,952	\$20,747,579	Research and Development	\$1,618,902,862
"480718-19105"		\$53,322	\$20,747,579	Research and Development	\$1,618,902,862
"Sub WU-22-0233"		\$28,954	\$20,747,579	Research and Development	\$1,618,902,862
	\$531,319	\$15,865,009	\$20,747,579	Research and Development	\$1,618,902,862
		\$2,178	\$19,109,698	Research and Development	\$1,618,902,862
"CON017181"		\$20,036	\$19,109,698	Research and Development	\$1,618,902,862
		\$176,059	\$19,109,698	Research and Development	\$1,618,902,862
"2(GG013237)"		\$83,395	\$19,109,698	Research and Development	\$1,618,902,862
"63828383-7"		\$22,422	\$19,109,698	Research and Development	\$1,618,902,862
"6.27E+13"		\$27,539	\$19,109,698	Research and Development	\$1,618,902,862
"705938"		\$4,749	\$19,109,698	Research and Development	\$1,618,902,862
"83829300"		\$35,482	\$19,109,698	Research and Development	\$1,618,902,862
"25-0514-0228-004"		\$1,705	\$19,109,698	Research and Development	\$1,618,902,862
"5779101806"		\$371	\$19,109,698	Research and Development	\$1,618,902,862
"81958900"		\$545,853	\$19,109,698	Research and Development	\$1,618,902,862
	\$2,378,475	\$18,189,909	\$19,109,698	Research and Development	\$1,618,902,862
"2021CIF-GEORGIA TECH-38"		\$23,706	\$24,193,494	Research and Development	\$1,618,902,862
		\$67,811	\$24,193,494	Research and Development	\$1,618,902,862
"2021CIF-GEORGIA TECH-39"		\$19,583	\$24,193,494	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
47.070	<i>Computer and Information Science and Engineering</i>		<i>Computing Research Association</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Johns Hopkins University</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Massachusetts Institute of Technology</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Northeastern University</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>University of Arizona</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>University of California</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>University of California, Santa Barbara</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>University of Chicago</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>University of Illinois at Urbana-Champaign</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>University of Illinois at Urbana-Champaign</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>University of North Carolina</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>University of North Carolina at Chapel Hill</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>University of Tennessee</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>University of Tennessee</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>University of Texas at Austin</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>University of Texas at Austin</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>University of Utah</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Virginia Polytechnic Institute and State University</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Virginia Polytechnic Institute and State University</i>
47.070	<i>Computer and Information Science and Engineering</i>		<i>Virginia Polytechnic Institute and State University</i>
47.070	<i>Computer and Information Science and Engineering</i>	COVID-19	<i>Arizona State University</i>
47.074	<i>Biological Sciences</i>		<i>Arizona State University</i>
47.074	<i>Biological Sciences</i>		<i>Arizona State University</i>
47.074	<i>Biological Sciences</i>		<i>Cary Institute of Ecosystem Studies</i>
47.074	<i>Biological Sciences</i>		<i>Cold Spring Harbor Laboratory</i>
47.074	<i>Biological Sciences</i>		<i>Cornell University</i>
47.074	<i>Biological Sciences</i>		<i>Cornell University</i>
47.074	<i>Biological Sciences</i>		<i>Duke University</i>
47.074	<i>Biological Sciences</i>		<i>George Mason University</i>
47.074	<i>Biological Sciences</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
47.074	<i>Biological Sciences</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
47.074	<i>Biological Sciences</i>		<i>Indiana University</i>
47.074	<i>Biological Sciences</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.074	<i>Biological Sciences</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.074	<i>Biological Sciences</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.074	<i>Biological Sciences</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.074	<i>Biological Sciences</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.074	<i>Biological Sciences</i>		<i>Kennesaw State University Research and Service Foundation</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"CIF2020-GT-05"		\$145,805	\$24,193,494	Research and Development	\$1,618,902,862
"2005091754"		\$71,408	\$24,193,494	Research and Development	\$1,618,902,862
"431474"		\$58,792	\$24,193,494	Research and Development	\$1,618,902,862
"431533"		\$37,332	\$24,193,494	Research and Development	\$1,618,902,862
"431590"		\$48,779	\$24,193,494	Research and Development	\$1,618,902,862
"431609"		\$25,842	\$24,193,494	Research and Development	\$1,618,902,862
"431613"		\$53,931	\$24,193,494	Research and Development	\$1,618,902,862
"431630"		\$21,544	\$24,193,494	Research and Development	\$1,618,902,862
"431640"		\$17,181	\$24,193,494	Research and Development	\$1,618,902,862
"431641"		\$21,062	\$24,193,494	Research and Development	\$1,618,902,862
"431655"		\$6,594	\$24,193,494	Research and Development	\$1,618,902,862
"431673"		\$1,256	\$24,193,494	Research and Development	\$1,618,902,862
"431696"		\$58,233	\$24,193,494	Research and Development	\$1,618,902,862
"54021, PO#243310"		\$8,342	\$24,193,494	Research and Development	\$1,618,902,862
"502658-78052"		\$61,924	\$24,193,494	Research and Development	\$1,618,902,862
"3034120"		\$40,338	\$24,193,494	Research and Development	\$1,618,902,862
"10542"		\$115,658	\$24,193,494	Research and Development	\$1,618,902,862
"KK1926"		\$130,599	\$24,193,494	Research and Development	\$1,618,902,862
"AWD064198 (SUB00000575)"		\$47,091	\$24,193,494	Research and Development	\$1,618,902,862
"083842-16099"		\$161,571	\$24,193,494	Research and Development	\$1,618,902,862
"108825-18963"		\$54,077	\$24,193,494	Research and Development	\$1,618,902,862
"5115818"		\$78,463	\$24,193,494	Research and Development	\$1,618,902,862
"OAC-1916454"		\$30,851	\$24,193,494	Research and Development	\$1,618,902,862
"A19-0308-5001"		-\$372	\$24,193,494	Research and Development	\$1,618,902,862
"CON015656"		\$17,118	\$24,193,494	Research and Development	\$1,618,902,862
"SUB00000703"		\$46,120	\$24,193,494	Research and Development	\$1,618,902,862
"UTA19-001218"		\$6,110	\$24,193,494	Research and Development	\$1,618,902,862
"10046930-GaTech"		\$148,743	\$24,193,494	Research and Development	\$1,618,902,862
"480073-19034"		\$7,633	\$24,193,494	Research and Development	\$1,618,902,862
"480366-19034"		\$41,426	\$24,193,494	Research and Development	\$1,618,902,862
	\$2,217,797	\$22,513,669	\$24,193,494	Research and Development	\$1,618,902,862
		\$5,274	\$24,193,494	Research and Development	\$1,618,902,862
"CON010575"		\$7,925	\$19,410,225	Research and Development	\$1,618,902,862
		\$1,367,301	\$19,410,225	Research and Development	\$1,618,902,862
"3354200201912"		\$261,368	\$19,410,225	Research and Development	\$1,618,902,862
"52580115 PO920"		\$18,077	\$19,410,225	Research and Development	\$1,618,902,862
"20-08"		\$15,569	\$19,410,225	Research and Development	\$1,618,902,862
"T. O. 1"		\$150,524	\$19,410,225	Research and Development	\$1,618,902,862
"333-2684"		\$13,578	\$19,410,225	Research and Development	\$1,618,902,862
"E2050637"		\$3,978	\$19,410,225	Research and Development	\$1,618,902,862
"39G18A4"		\$1,940	\$19,410,225	Research and Development	\$1,618,902,862
"63828383-8"		\$372,681	\$19,410,225	Research and Development	\$1,618,902,862
"9665"		\$611	\$19,410,225	Research and Development	\$1,618,902,862
"431597"		\$82,025	\$19,410,225	Research and Development	\$1,618,902,862
"431606"		\$25,446	\$19,410,225	Research and Development	\$1,618,902,862
"431611"		\$25,807	\$19,410,225	Research and Development	\$1,618,902,862
"431615"		\$34,971	\$19,410,225	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
<i>47.074</i>	<i>Biological Sciences</i>		<i>Kennesaw State University Research and Service Foundation</i>
<i>47.074</i>	<i>Biological Sciences</i>		<i>Michigan State University</i>
<i>47.074</i>	<i>Biological Sciences</i>		<i>Princeton University</i>
<i>47.074</i>	<i>Biological Sciences</i>		<i>Swarthmore College</i>
<i>47.074</i>	<i>Biological Sciences</i>		<i>The American Society for Cell Biology</i>
<i>47.074</i>	<i>Biological Sciences</i>		<i>University of Arkansas</i>
<i>47.074</i>	<i>Biological Sciences</i>		<i>University of California, Davis</i>
<i>47.074</i>	<i>Biological Sciences</i>		<i>University of California, Davis</i>
<i>47.074</i>	<i>Biological Sciences</i>		<i>University of California, Riverside</i>
<i>47.074</i>	<i>Biological Sciences</i>		<i>University of Colorado</i>
<i>47.074</i>	<i>Biological Sciences</i>		<i>University of Connecticut</i>
<i>47.074</i>	<i>Biological Sciences</i>		<i>University of Puerto Rico, Rio Piedras</i>
<i>47.074</i>	<i>Biological Sciences</i>		<i>University of Washington</i>
<i>47.074</i>	<i>Biological Sciences</i>		
<i>47.074</i>	<i>COVID-19 - Biological Sciences</i>	<i>COVID-19</i>	
<i>47.075</i>	<i>COVID-19 - Social, Behavioral, and Economic Sciences</i>	<i>COVID-19</i>	
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		<i>Arizona State University</i>
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		<i>Florida Institute of Technology</i>
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		<i>Howard University</i>
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		<i>Kennesaw State University Research and Service Foundation</i>
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		<i>San Diego State University Research Foundation (SDSURF)</i>
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		<i>Search Technologies</i>
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		<i>Spelman College</i>
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		<i>University Corporation for Atmospheric Research</i>
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		<i>University of California</i>
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		<i>University of Michigan</i>
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		<i>University of Minnesota</i>
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		<i>University of Nevada, Reno</i>
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		<i>University of North Carolina at Charlotte</i>
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		<i>University of North Carolina at Charlotte</i>
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		
<i>47.075</i>	<i>Social, Behavioral, and Economic Sciences</i>		
<i>47.076</i>	<i>COVID-19 - STEM Education (formerly Education and Human Resources)</i>	<i>COVID-19</i>	
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>American Chemical Society</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>American Chemical Society</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>American Educational Research Association</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Auburn University</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Boise State University</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Clark Atlanta University</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Clark Atlanta University</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Clark Atlanta University</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Clemson University</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Clemson University</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Council of Graduate Schools</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Duke University</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Florida A&M University</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Florida State University</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Georgia Research Alliance</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Georgia Research Alliance</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
<i>47.076</i>	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Indiana University</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"431661"		\$27,974	\$19,410,225	Research and Development	\$1,618,902,862
"RC110998A"		\$163,590	\$19,410,225	Research and Development	\$1,618,902,862
"SUB0000263"		\$66,927	\$19,410,225	Research and Development	\$1,618,902,862
"202102"		\$94,993	\$19,410,225	Research and Development	\$1,618,902,862
"2110604"		\$16,521	\$19,410,225	Research and Development	\$1,618,902,862
"UA2020114"		\$40,098	\$19,410,225	Research and Development	\$1,618,902,862
"A180983S003"		\$16,580	\$19,410,225	Research and Development	\$1,618,902,862
"A221825S002"		-\$1,280	\$19,410,225	Research and Development	\$1,618,902,862
"S-001571"		\$161,333	\$19,410,225	Research and Development	\$1,618,902,862
"1550397"		\$12,369	\$19,410,225	Research and Development	\$1,618,902,862
"UCHC7145356947"		\$536,221	\$19,410,225	Research and Development	\$1,618,902,862
"2019-002"		\$34,276	\$19,410,225	Research and Development	\$1,618,902,862
"11361"		\$191	\$19,410,225	Research and Development	\$1,618,902,862
	\$2,110,584	\$15,801,361	\$19,410,225	Research and Development	\$1,618,902,862
		\$57,270	\$19,410,225	Research and Development	\$1,618,902,862
		\$14,279	\$4,304,740	Research and Development	\$1,618,902,862
"ASUB00001037"		-\$250	\$4,304,740	Research and Development	\$1,618,902,862
		\$1,421,864	\$4,304,740	Research and Development	\$1,618,902,862
"AWD-000584"		\$61,675	\$4,304,740	Research and Development	\$1,618,902,862
"39G1811"		\$17,843	\$4,304,740	Research and Development	\$1,618,902,862
"39G8482"		\$2,999	\$4,304,740	Research and Development	\$1,618,902,862
"RHUX000163290A"		\$27,876	\$4,304,740	Research and Development	\$1,618,902,862
"431653"		\$32,098	\$4,304,740	Research and Development	\$1,618,902,862
"CON016353"		\$10,911	\$4,304,740	Research and Development	\$1,618,902,862
"STI-GTRC-18-1"		\$50,820	\$4,304,740	Research and Development	\$1,618,902,862
"CON015133"		\$41,079	\$4,304,740	Research and Development	\$1,618,902,862
"SUBAWD001498"		\$2,640	\$4,304,740	Research and Development	\$1,618,902,862
"0350GXA572"		\$21,928	\$4,304,740	Research and Development	\$1,618,902,862
"SUBK00010837"		\$27,628	\$4,304,740	Research and Development	\$1,618,902,862
"H007008401"		\$4,275	\$4,304,740	Research and Development	\$1,618,902,862
"UNR-22-20"		\$38,763	\$4,304,740	Research and Development	\$1,618,902,862
"2019005801UGA"		\$2,544	\$4,304,740	Research and Development	\$1,618,902,862
"2021045201UGA"		\$10,704	\$4,304,740	Research and Development	\$1,618,902,862
	\$218,036	\$2,515,064	\$4,304,740	Research and Development	\$1,618,902,862
		\$4,519	\$25,594,248	Research and Development	\$1,618,902,862
"AGMT DTD 5/28/19"		\$21,462	\$25,594,248	Research and Development	\$1,618,902,862
		\$5,595,987	\$25,594,248	Research and Development	\$1,618,902,862
"AGMT DTD 6/17/2020"		\$22,852	\$25,594,248	Research and Development	\$1,618,902,862
"1749275"		\$7,486	\$25,594,248	Research and Development	\$1,618,902,862
"DMQNDJDHTDG4"		\$24,392	\$25,594,248	Research and Development	\$1,618,902,862
"Sub 9682-PO138836"		\$37,410	\$25,594,248	Research and Development	\$1,618,902,862
"CON015194"		\$12,000	\$25,594,248	Research and Development	\$1,618,902,862
"HRD-1826797"		\$19,284	\$25,594,248	Research and Development	\$1,618,902,862
"RSP-2018-033-215051-008"		\$115,127	\$25,594,248	Research and Development	\$1,618,902,862
"22522062014171"		\$71,168	\$25,594,248	Research and Development	\$1,618,902,862
"24542062015586"		\$31,019	\$25,594,248	Research and Development	\$1,618,902,862
"CON017050"		\$2,122	\$25,594,248	Research and Development	\$1,618,902,862
"333-2811"		\$72,341	\$25,594,248	Research and Development	\$1,618,902,862
"C-5072"		\$19,950	\$25,594,248	Research and Development	\$1,618,902,862
"CON009029"		\$11,795	\$25,594,248	Research and Development	\$1,618,902,862
"2112532-GATECH"		\$264,872	\$25,594,248	Research and Development	\$1,618,902,862
"98377"		\$3,732	\$25,594,248	Research and Development	\$1,618,902,862
"63828383-10"	\$6,508	\$150,065	\$25,594,248	Research and Development	\$1,618,902,862
"63828383-9"		\$428,041	\$25,594,248	Research and Development	\$1,618,902,862
"CON015815"		\$38,945	\$25,594,248	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kent State University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Northwestern University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Northwestern University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Pennsylvania State University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Portland State University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Public Broadcasting Service</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Purdue University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>State of Minnesota</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>TERC, Inc.</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of Colorado</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of Illinois at Urbana-Champaign</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of Maryland</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of New Mexico</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of North Dakota</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of Southern California</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of Texas at Austin</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of Utah</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of Washington</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>University of Wisconsin - Madison</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Vanderbilt University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Virginia Polytechnic Institute and State University</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Woods Hole Oceanographic Institution</i>
47.076	<i>STEM Education (formerly Education and Human Resources)</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.078	<i>Polar Programs</i>		<i>Kennesaw State University Research and Service Foundation</i>
47.078	<i>Polar Programs</i>		<i>University of Kansas Center for Research Institute</i>
47.078	<i>Polar Programs</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
47.079	<i>Office of International Science and Engineering</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
47.079	<i>Office of International Science and Engineering</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
47.079	<i>Office of International Science and Engineering</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
47.083	<i>Integrative Activities</i>		<i>Arizona State University</i>
47.083	<i>Integrative Activities</i>		<i>Arizona State University</i>
47.083	<i>Integrative Activities</i>		<i>Eduworks Corporation</i>
47.083	<i>Integrative Activities</i>		<i>Eduworks Corporation</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"431317"		\$4,385	\$25,594,248	Research and Development	\$1,618,902,862
"431319"		\$26,313	\$25,594,248	Research and Development	\$1,618,902,862
"431466"		\$2,118	\$25,594,248	Research and Development	\$1,618,902,862
"431475"		\$9,031	\$25,594,248	Research and Development	\$1,618,902,862
"431544"		\$192,665	\$25,594,248	Research and Development	\$1,618,902,862
"431559"		\$2,782	\$25,594,248	Research and Development	\$1,618,902,862
"431569"		\$50,557	\$25,594,248	Research and Development	\$1,618,902,862
"431581"		\$38,081	\$25,594,248	Research and Development	\$1,618,902,862
"431582"		\$15,673	\$25,594,248	Research and Development	\$1,618,902,862
"431585"		\$111,264	\$25,594,248	Research and Development	\$1,618,902,862
"431598"		\$13,872	\$25,594,248	Research and Development	\$1,618,902,862
"431618"		\$28,046	\$25,594,248	Research and Development	\$1,618,902,862
"431645"		\$11,418	\$25,594,248	Research and Development	\$1,618,902,862
"431647"		\$8,695	\$25,594,248	Research and Development	\$1,618,902,862
"431648"		\$34,497	\$25,594,248	Research and Development	\$1,618,902,862
"431654"		\$5,615	\$25,594,248	Research and Development	\$1,618,902,862
"431669"		\$15,662	\$25,594,248	Research and Development	\$1,618,902,862
"402139-UGA"		\$36,753	\$25,594,248	Research and Development	\$1,618,902,862
"SP0047261-PROJ0013382"		\$15,238	\$25,594,248	Research and Development	\$1,618,902,862
"SP0049508-PROJ0013883"		-\$76	\$25,594,248	Research and Development	\$1,618,902,862
"DUE-2229983"		\$45,140	\$25,594,248	Research and Development	\$1,618,902,862
"CON015482"		\$11,104	\$25,594,248	Research and Development	\$1,618,902,862
"RPBSX000141800A"		\$247,208	\$25,594,248	Research and Development	\$1,618,902,862
"10001843009"		\$36,454	\$25,594,248	Research and Development	\$1,618,902,862
"P0032617"		\$140	\$25,594,248	Research and Development	\$1,618,902,862
"12141"		\$31,264	\$25,594,248	Research and Development	\$1,618,902,862
"1559732"		\$17,797	\$25,594,248	Research and Development	\$1,618,902,862
"097202-17661"		\$17,000	\$25,594,248	Research and Development	\$1,618,902,862
"87946-23550203"		\$28,977	\$25,594,248	Research and Development	\$1,618,902,862
"03633987DK"		\$47,368	\$25,594,248	Research and Development	\$1,618,902,862
"CON015670"		\$9,785	\$25,594,248	Research and Development	\$1,618,902,862
"109196415"		\$101,794	\$25,594,248	Research and Development	\$1,618,902,862
"UTA18001293"		\$17,965	\$25,594,248	Research and Development	\$1,618,902,862
"10051874UG"		\$1,510	\$25,594,248	Research and Development	\$1,618,902,862
"UWSC12121"		\$16,055	\$25,594,248	Research and Development	\$1,618,902,862
"492K682"		-\$8,028	\$25,594,248	Research and Development	\$1,618,902,862
"CON014285"		\$23,974	\$25,594,248	Research and Development	\$1,618,902,862
"28151"		\$16,847	\$25,594,248	Research and Development	\$1,618,902,862
"A101541"		\$19,771	\$25,594,248	Research and Development	\$1,618,902,862
	\$1,239,614	\$17,334,965	\$25,594,248	Research and Development	\$1,618,902,862
"431692"		\$18,425	\$513,450	Research and Development	\$1,618,902,862
		\$491,489	\$513,450	Research and Development	\$1,618,902,862
"FY2022-008"		\$3,536	\$513,450	Research and Development	\$1,618,902,862
"39G0747"		\$86,702	\$375,172	Research and Development	\$1,618,902,862
		\$238,430	\$375,172	Research and Development	\$1,618,902,862
	\$473	\$50,040	\$375,172	Research and Development	\$1,618,902,862
"CON012160"		\$31,509	\$1,898,991	Research and Development	\$1,618,902,862
		\$1,155,634	\$1,898,991	Research and Development	\$1,618,902,862
"98375"		\$4,565	\$1,898,991	Research and Development	\$1,618,902,862
"GAT6120"		-\$4,055	\$1,898,991	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
47.083	<i>Integrative Activities</i>		<i>Eduworks Corporation</i>
47.083	<i>Integrative Activities</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
47.083	<i>Integrative Activities</i>		<i>Northwestern University</i>
47.083	<i>Integrative Activities</i>		<i>University of Maryland</i>
47.083	<i>Integrative Activities</i>		<i>University of Wisconsin - Madison</i>
47.084	<i>NSF Technology, Innovation, and Partnerships</i>		<i>George Washington University</i>
47.084	NSF Technology, Innovation, and Partnerships		
47.084	<i>NSF Technology, Innovation, and Partnerships</i>		<i>InversAI, Inc.</i>
47.084	<i>NSF Technology, Innovation, and Partnerships</i>		<i>TEGA Therapeutics, Inc.</i>
47.084	NSF Technology, Innovation, and Partnerships		
47.RD	Determining the Structure of Biological Membranes through Adhesive Emulsions	1903965	
47.RD	NSF IPA - Allen Moore	2300601	
Total National Science Foundation			
Office Of The Director Of National Intelligence			
54.001	<i>Intelligence Community Centers for Academic Excellence</i>		<i>Arizona State University</i>
54.001	Intelligence Community Centers for Academic Excellence		
54.001	<i>Intelligence Community Centers for Academic Excellence</i>		<i>Brown University</i>
54.001	<i>Intelligence Community Centers for Academic Excellence</i>		<i>Brown University</i>
54.001	<i>Intelligence Community Centers for Academic Excellence</i>		<i>Intel Federal, LLC</i>
54.001	<i>Intelligence Community Centers for Academic Excellence</i>		<i>Raytheon Company</i>
54.001	<i>Intelligence Community Centers for Academic Excellence</i>		<i>SRI International</i>
54.001	<i>Intelligence Community Centers for Academic Excellence</i>		<i>University of Maryland</i>
Total Office Of The Director Of National Intelligence			
Small Business Administration			
59.037	<i>Small Business Development Centers</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
59.037	Small Business Development Centers		
59.044	Veterans Outreach Program		
59.058	Federal and State Technology Partnership Program		
59.059	Congressional Grants		
59.061	State Trade Expansion		
59.075	COVID-19 - Shuttered Venue Operators Grant Program	COVID-19	
Total Small Business Administration			
Department of Veterans Affairs			
64.015	Veterans State Nursing Home Care		
64.016	Veterans State Hospital Care		
64.028	Post-9/11 Veterans Educational Assistance		
64.054	Research and Development		
64.054	Research and Development		
64.055	COVID-19 - Staff Sergeant Parker Gordon Fox Suicide Prevention Grant Program	COVID-19	
64.055	Staff Sergeant Parker Gordon Fox Suicide Prevention Grant Program		
64.055	<i>Staff Sergeant Parker Gordon Fox Suicide Prevention Grant Program</i>		<i>Kennesaw State University Research and Service Foundation</i>
64.101	Burial Expenses Allowance for Veterans		
64.120	Post-Vietnam Era Veterans' Educational Assistance		
64.203	Veterans Cemetery Grants Program		
64.RD	IPA - VA PALO ALTO HEALTH CARE	CON012722	
64.RD	IPA for Fang Liu	509-D35004	
64.RD	VA-IPA	CON014968	
64.U15	VA Yellow Ribbon Program	2023 Award Year	
64.U16	Research Contract for Augusta University Research Support Personnel	PO 509-D17105	
64.U17	Core Lab and Services Contract	PO 509D37101	
Total Department of Veterans Affairs			
Environmental Protection Agency			
66.032	State Indoor Radon Grants		
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act		
66.039	Diesel Emission Reduction Act (DERA) National Grants		
66.040	Diesel Emissions Reduction Act (DERA) State Grants		
66.204	Multipurpose Grants to States and Tribes		
66.419	Water Pollution Control State, Interstate, and Tribal Program Support		
66.433	State Underground Water Source Protection		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"GAT9120"		\$110,740	\$1,898,991	Research and Development	\$1,618,902,862
"39G3024"		\$298,054	\$1,898,991	Research and Development	\$1,618,902,862
"CON013572"		\$38,857	\$1,898,991	Research and Development	\$1,618,902,862
"104051-Z3820202"		\$121,273	\$1,898,991	Research and Development	\$1,618,902,862
"1913"		\$142,414	\$1,898,991	Research and Development	\$1,618,902,862
"22-530"		\$31,402	\$399,898	Research and Development	\$1,618,902,862
		\$121,531	\$399,898	Research and Development	\$1,618,902,862
"FP00025886"		\$7,389	\$399,898	Research and Development	\$1,618,902,862
"AWD00016453"		\$3,139	\$399,898	Research and Development	\$1,618,902,862
	\$44,915	\$236,437	\$399,898	Research and Development	\$1,618,902,862
		\$49,172	\$243,360	Research and Development	\$1,618,902,862
		\$194,188	\$243,360	Research and Development	\$1,618,902,862
	\$12,825,208	\$148,566,321			
"ASUB00000950"		\$228,159	\$1,492,477	Research and Development	\$1,618,902,862
	\$362,502	\$565,505	\$1,492,477	Research and Development	\$1,618,902,862
"1811"		\$82,409	\$1,492,477	Research and Development	\$1,618,902,862
"2059"		\$244,718	\$1,492,477	Research and Development	\$1,618,902,862
"CW2081704"		\$181,602	\$1,492,477	Research and Development	\$1,618,902,862
"LTR DTD 25-MAR-2023"		\$1,121	\$1,492,477	Research and Development	\$1,618,902,862
"PO73868"		\$187,860	\$1,492,477	Research and Development	\$1,618,902,862
"152825"		\$1,103	\$1,492,477	Research and Development	\$1,618,902,862
	\$362,502	\$1,492,477			
"63828383-11"		\$180,211	\$4,510,156	N/A	\$0
	\$147,850	\$4,329,945	\$4,510,156	N/A	\$0
		\$421,510	\$421,510	N/A	\$0
		\$54,982	\$54,982	Research and Development	\$1,618,902,862
		\$11,873	\$11,873	Research and Development	\$1,618,902,862
		\$181,408	\$181,408	N/A	\$0
		\$227,158	\$227,158	Research and Development	\$1,618,902,862
	\$147,850	\$5,407,087			
		\$22,268,819	\$22,268,819	N/A	\$0
		-\$957	-\$957	Research and Development	\$1,618,902,862
		\$1,676,677	\$1,676,677	N/A	\$0
		\$72,313	\$58,508	N/A	\$0
		-\$13,805	\$58,508	Research and Development	\$1,618,902,862
		\$2,073	\$589,129	Research and Development	\$1,618,902,862
		\$356,062	\$589,129	N/A	\$0
"431679"		\$230,994	\$589,129	Research and Development	\$1,618,902,862
		\$159,397	\$159,397	N/A	\$0
		\$843,321	\$843,321	N/A	\$0
		\$1,868,517	\$1,868,517	N/A	\$0
		\$36,389	\$149,313	Research and Development	\$1,618,902,862
		\$71,824	\$149,313	Research and Development	\$1,618,902,862
		\$41,100	\$149,313	Research and Development	\$1,618,902,862
		\$30,759	\$30,759	N/A	\$0
		\$668,192	\$668,192	N/A	\$0
		\$144,017	\$144,017	N/A	\$0
	\$0	\$28,455,692			
		\$217,081	\$217,081	Research and Development	\$1,618,902,862
		\$1,236,459	\$1,236,459	N/A	\$0
		\$1,577,357	\$1,577,357	N/A	\$0
		\$114,609	\$114,609	N/A	\$0
		\$33,557	\$33,557	Research and Development	\$1,618,902,862
		\$467,474	\$467,474	N/A	\$0
		\$115,925	\$115,925	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
66.436	<i>Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
66.436	<i>Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act</i>		<i>National Association of Wetland Managers</i>
66.442	Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program		
66.444	Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))		
66.454	Water Quality Management Planning		
66.458	Clean Water State Revolving Fund		
66.460	Nonpoint Source Implementation Grants		
66.461	Regional Wetland Program Development Grants		
66.468	Drinking Water State Revolving Fund		
66.472	Beach Monitoring and Notification Program Implementation Grants		
66.509	<i>Science To Achieve Results (STAR) Research Program</i>		<i>Ohio State University</i>
66.509	Science To Achieve Results (STAR) Research Program		
66.511	<i>Office of Research and Development Consolidated Research/Training/Fellowships</i>		<i>Health Effects Institute</i>
66.511	Office of Research and Development Consolidated Research/Training/Fellowships		
66.511	<i>Office of Research and Development Consolidated Research/Training/Fellowships</i>		<i>Lake Michigan Air Directors Consortium</i>
66.511	Office of Research and Development Consolidated Research/Training/Fellowships		
			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
66.516	<i>P3 Award: National Student Design Competition for Sustainability</i>		
66.605	Performance Partnership Grants		
66.701	Toxic Substances Compliance Monitoring Cooperative Agreements		
66.708	Pollution Prevention Grants Program		
66.708	Pollution Prevention Grants Program		
66.716	<i>Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies</i>		<i>Extension Foundation</i>
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements		
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program		
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program		
			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
66.808	<i>Solid Waste Management Assistance Grants</i>		
66.808	Solid Waste Management Assistance Grants		
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements		
66.817	State and Tribal Response Program Grants		
66.RD	<i>Trash Free Waters</i>	<i>CPRS0033/126</i>	<i>Eastern Research Group, Inc.</i>
Total Environmental Protection Agency			
<u>Nuclear Regulatory Commission</u>			
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		
Total Nuclear Regulatory Commission			
<u>Department of Energy</u>			
81.008	Cybersecurity, Energy Security & Emergency Response (CESER)		
81.041	State Energy Program		
81.042	Weatherization Assistance for Low-Income Persons		
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Advanced Materials Scientia, LLC</i>
81.049	Office of Science Financial Assistance Program		
81.049	<i>Office of Science Financial Assistance Program</i>		<i>American Institute of Chemical Engineers (AIChE)</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Ames Laboratory</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Ames Laboratory</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Argonne National Laboratory</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Argonne National Laboratory</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Argonne National Laboratory</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Argonne National Laboratory</i>
81.049	<i>Office of Science Financial Assistance Program</i>		<i>Argonne National Laboratory</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"39G1882"	\$36,397	\$119,394	\$129,681	Research and Development	\$1,618,902,862
"84039601"		\$10,287	\$129,681	Research and Development	\$1,618,902,862
	\$28,949	\$28,949	\$28,949	N/A	\$0
	\$606,240	\$606,240	\$606,240	N/A	\$0
		\$277,119	\$277,119	N/A	\$0
	\$50,598,096	\$50,598,096	\$50,598,096	Clean Water State Revolving Fund Cluster	\$50,598,096
	\$64,000	\$3,050,793	\$3,050,793	N/A	\$0
		\$51,830	\$51,830	N/A	\$0
	\$34,798,372	\$35,466,651	\$35,466,651	Drinking Water State Revolving Fund Cluster	\$35,466,651
		\$337,180	\$337,180	N/A	\$0
"SPC-1000005376/ GR124552"		\$47,289	\$618,838	Research and Development	\$1,618,902,862
		\$571,549	\$618,838	Research and Development	\$1,618,902,862
"4988-RFA20-1A/21-11"		\$208,426	\$847,958	Research and Development	\$1,618,902,862
		\$311,347	\$847,958	Research and Development	\$1,618,902,862
"AGMT DTD 9-29-2021"		\$6,261	\$847,958	Research and Development	\$1,618,902,862
	\$24,998	\$321,924	\$847,958	Research and Development	\$1,618,902,862
"39G3017"		\$11,961	\$11,961	Research and Development	\$1,618,902,862
		\$16,995,732	\$16,995,732	N/A	\$0
		\$23,984	\$23,984	N/A	\$0
		\$73,241	\$90,237	N/A	\$0
	\$7,527	\$16,996	\$90,237	Research and Development	\$1,618,902,862
"SEXTF000143200A"		\$2,355	\$2,355	Research and Development	\$1,618,902,862
		\$4,395	\$4,395	N/A	\$0
		\$511,730	\$511,730	N/A	\$0
		\$1,673,162	\$1,673,162	N/A	\$0
"39G3021"		\$24,234	\$47,292	Research and Development	\$1,618,902,862
		\$23,058	\$47,292	Research and Development	\$1,618,902,862
		\$106,132	\$106,132	N/A	\$0
		\$768,948	\$768,948	N/A	\$0
"CPRS0033/126"		\$46,698	\$46,698	Research and Development	\$1,618,902,862
	\$86,164,579	\$116,058,423			
		\$22,115	\$136,499	N/A	\$0
		\$114,384	\$136,499	Research and Development	\$1,618,902,862
	\$0	\$136,499			
	\$127,959	\$793,528	\$793,528	Research and Development	\$1,618,902,862
	\$1,284,168	\$1,644,600	\$1,644,600	Research and Development	\$1,618,902,862
	\$5,851,041	\$6,520,703	\$6,520,703	N/A	\$0
"DEP2C001"		\$23,417	\$36,068,059	Research and Development	\$1,618,902,862
		\$997,606	\$36,068,059	Research and Development	\$1,618,902,862
"Project 7.9"		\$74,797	\$36,068,059	Research and Development	\$1,618,902,862
"SC-18-463"		\$199,151	\$36,068,059	Research and Development	\$1,618,902,862
"SC-19-495"		\$58,254	\$36,068,059	Research and Development	\$1,618,902,862
"OF-60145"		-\$9,844	\$36,068,059	Research and Development	\$1,618,902,862
"1F-60591"		\$24,747	\$36,068,059	Research and Development	\$1,618,902,862
"2F-60088"		\$90,000	\$36,068,059	Research and Development	\$1,618,902,862
"3F-60001"		\$207,245	\$36,068,059	Research and Development	\$1,618,902,862
"3F-60014"		\$30,194	\$36,068,059	Research and Development	\$1,618,902,862

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"AVTC12"		\$56,318	\$36,068,059	Research and Development	\$1,618,902,862
"AVTC13"		\$63,496	\$36,068,059	Research and Development	\$1,618,902,862
"644573"		\$148,150	\$36,068,059	Research and Development	\$1,618,902,862
"152691"		\$5,200	\$36,068,059	Research and Development	\$1,618,902,862
"343172"		\$75,481	\$36,068,059	Research and Development	\$1,618,902,862
"1289"		\$4,211	\$36,068,059	Research and Development	\$1,618,902,862
"S451338"		\$109,665	\$36,068,059	Research and Development	\$1,618,902,862
"4300161789"		\$52,283	\$36,068,059	Research and Development	\$1,618,902,862
"4300172993"		\$70,362	\$36,068,059	Research and Development	\$1,618,902,862
"147072"		\$146,698	\$36,068,059	Research and Development	\$1,618,902,862
"CM-DOE-002"		\$165,351	\$36,068,059	Research and Development	\$1,618,902,862
"R1310"		\$68,387	\$36,068,059	Research and Development	\$1,618,902,862
"149855"		\$155,395	\$36,068,059	Research and Development	\$1,618,902,862
"R01436"		\$24,962	\$36,068,059	Research and Development	\$1,618,902,862
"131210"		\$207,215	\$36,068,059	Research and Development	\$1,618,902,862
"22-2038-01"		\$30,805	\$36,068,059	Research and Development	\$1,618,902,862
"AGR DTD 27-SEP-2022"		\$195,776	\$36,068,059	Research and Development	\$1,618,902,862
"63828383-12"		\$170,025	\$36,068,059	Research and Development	\$1,618,902,862
"147590"		\$10,261	\$36,068,059	Research and Development	\$1,618,902,862
"DE-FG02-01ER54656"		\$383,948	\$36,068,059	Research and Development	\$1,618,902,862
"DE-NA0002839"		\$9,549	\$36,068,059	Research and Development	\$1,618,902,862
"N000037174"		\$842,670	\$36,068,059	Research and Development	\$1,618,902,862
"N000421066"		\$23,230	\$36,068,059	Research and Development	\$1,618,902,862
"N000423693"		\$82,565	\$36,068,059	Research and Development	\$1,618,902,862
"N000424246"		\$108,388	\$36,068,059	Research and Development	\$1,618,902,862
"N000429409"		\$79,374	\$36,068,059	Research and Development	\$1,618,902,862
"N000469439"		\$28,804	\$36,068,059	Research and Development	\$1,618,902,862
"N000485679"		\$7,859	\$36,068,059	Research and Development	\$1,618,902,862
"226040"		\$23,641	\$36,068,059	Research and Development	\$1,618,902,862
"254172"		\$100,623	\$36,068,059	Research and Development	\$1,618,902,862
"255609"		\$6,501	\$36,068,059	Research and Development	\$1,618,902,862
"256854"		\$105,846	\$36,068,059	Research and Development	\$1,618,902,862
"273726"		\$71,095	\$36,068,059	Research and Development	\$1,618,902,862
"279914"		\$17,675	\$36,068,059	Research and Development	\$1,618,902,862
"9/2/2020 ATP"		\$96,000	\$36,068,059	Research and Development	\$1,618,902,862
"PO DTD 3/2/2022"		\$104,304	\$36,068,059	Research and Development	\$1,618,902,862
"2004690045"		\$23,330	\$36,068,059	Research and Development	\$1,618,902,862
"431625"		\$16,804	\$36,068,059	Research and Development	\$1,618,902,862
"5000-626-001"		\$54,639	\$36,068,059	Research and Development	\$1,618,902,862
"5000-626-002"		\$39,603	\$36,068,059	Research and Development	\$1,618,902,862
"7360408"		\$154,024	\$36,068,059	Research and Development	\$1,618,902,862
"7587697"		\$8,965	\$36,068,059	Research and Development	\$1,618,902,862
"7593297"		\$93,582	\$36,068,059	Research and Development	\$1,618,902,862
"7616952"		\$133,346	\$36,068,059	Research and Development	\$1,618,902,862
"7625419"		\$91,166	\$36,068,059	Research and Development	\$1,618,902,862
"7661589"		\$19,837	\$36,068,059	Research and Development	\$1,618,902,862
"B617458"		-\$2	\$36,068,059	Research and Development	\$1,618,902,862
"B636911"		\$58,640	\$36,068,059	Research and Development	\$1,618,902,862
"B639903"		\$6	\$36,068,059	Research and Development	\$1,618,902,862
"B643120"		-\$5,587	\$36,068,059	Research and Development	\$1,618,902,862
"B644118"		\$178,790	\$36,068,059	Research and Development	\$1,618,902,862
"B650575"		\$43,708	\$36,068,059	Research and Development	\$1,618,902,862
"B650911"		\$130,337	\$36,068,059	Research and Development	\$1,618,902,862

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"B651475"		\$40,271	\$36,068,059	Research and Development	\$1,618,902,862
"B653933"		\$31,897	\$36,068,059	Research and Development	\$1,618,902,862
"B655768"		\$44,474	\$36,068,059	Research and Development	\$1,618,902,862
"P010230959"		-\$221	\$36,068,059	Research and Development	\$1,618,902,862
"613160"		\$122,072	\$36,068,059	Research and Development	\$1,618,902,862
"628281"		\$26,544	\$36,068,059	Research and Development	\$1,618,902,862
"633534"		\$42,285	\$36,068,059	Research and Development	\$1,618,902,862
"C2103-547813-CW16680-EP50639"		\$1,619,214	\$36,068,059	Research and Development	\$1,618,902,862
"C33332"		\$77,162	\$36,068,059	Research and Development	\$1,618,902,862
"CW19783"		\$2,372,218	\$36,068,059	Research and Development	\$1,618,902,862
"535932"		\$513,079	\$36,068,059	Research and Development	\$1,618,902,862
"S5360PO849027"		\$14,050	\$36,068,059	Research and Development	\$1,618,902,862
"AGR DTD 12-05-2022"		\$36,634	\$36,068,059	Research and Development	\$1,618,902,862
"140532"		-\$8,286	\$36,068,059	Research and Development	\$1,618,902,862
"525225"		\$27,995	\$36,068,059	Research and Development	\$1,618,902,862
"535498"		\$113,550	\$36,068,059	Research and Development	\$1,618,902,862
"619752"		\$71,304	\$36,068,059	Research and Development	\$1,618,902,862
"635402"		\$23,012	\$36,068,059	Research and Development	\$1,618,902,862
"649468"		\$32,172	\$36,068,059	Research and Development	\$1,618,902,862
"660906"		\$1,194	\$36,068,059	Research and Development	\$1,618,902,862
"673308"		\$35,302	\$36,068,059	Research and Development	\$1,618,902,862
"S000014-EARPA"		\$148,084	\$36,068,059	Research and Development	\$1,618,902,862
"S003204-NSF"		\$61,872	\$36,068,059	Research and Development	\$1,618,902,862
"S003600-USDOE"		\$38,872	\$36,068,059	Research and Development	\$1,618,902,862
"GTRC AGMT DTD. 12/08/2020"		\$429,808	\$36,068,059	Research and Development	\$1,618,902,862
"SUB0000518"		\$12,070	\$36,068,059	Research and Development	\$1,618,902,862
"AGR DTD 9/17/2021"		\$430,963	\$36,068,059	Research and Development	\$1,618,902,862
"2001728"		-\$51	\$36,068,059	Research and Development	\$1,618,902,862
"2015247"		\$8,079	\$36,068,059	Research and Development	\$1,618,902,862
"2032371"		\$41	\$36,068,059	Research and Development	\$1,618,902,862
"2079964"		\$48,857	\$36,068,059	Research and Development	\$1,618,902,862
"2080123"		\$19,796	\$36,068,059	Research and Development	\$1,618,902,862
"2085524"		\$15,444	\$36,068,059	Research and Development	\$1,618,902,862
"2088470"		\$21,756	\$36,068,059	Research and Development	\$1,618,902,862
"2103933"		\$109,852	\$36,068,059	Research and Development	\$1,618,902,862
"2104076"		\$18,634	\$36,068,059	Research and Development	\$1,618,902,862
"2120337"		\$56,021	\$36,068,059	Research and Development	\$1,618,902,862
"2146288"		\$26,077	\$36,068,059	Research and Development	\$1,618,902,862
"2156722"		\$196	\$36,068,059	Research and Development	\$1,618,902,862
"2170449"		\$59	\$36,068,059	Research and Development	\$1,618,902,862
"2181623"		\$831	\$36,068,059	Research and Development	\$1,618,902,862
"2197001"		\$39,762	\$36,068,059	Research and Development	\$1,618,902,862
"2200840"		\$45,125	\$36,068,059	Research and Development	\$1,618,902,862
"2201282"		\$35,171	\$36,068,059	Research and Development	\$1,618,902,862
"2204587"		\$219,039	\$36,068,059	Research and Development	\$1,618,902,862
"2204644"		\$48,233	\$36,068,059	Research and Development	\$1,618,902,862
"2205488"		\$91,073	\$36,068,059	Research and Development	\$1,618,902,862
"2205639"		\$105,994	\$36,068,059	Research and Development	\$1,618,902,862
"2206492"		\$91,770	\$36,068,059	Research and Development	\$1,618,902,862
"2208511"		\$56,481	\$36,068,059	Research and Development	\$1,618,902,862
"2208925"		\$158,088	\$36,068,059	Research and Development	\$1,618,902,862
"2210029"		\$97,390	\$36,068,059	Research and Development	\$1,618,902,862
"2210236"		\$7,061	\$36,068,059	Research and Development	\$1,618,902,862
"2211212"		\$15,193	\$36,068,059	Research and Development	\$1,618,902,862
"2214568"		\$27,228	\$36,068,059	Research and Development	\$1,618,902,862
"2217491"		\$28,500	\$36,068,059	Research and Development	\$1,618,902,862
"2220704"		\$65,448	\$36,068,059	Research and Development	\$1,618,902,862
"2243697"		\$14,314	\$36,068,059	Research and Development	\$1,618,902,862
"2252364"		\$40,814	\$36,068,059	Research and Development	\$1,618,902,862
"2256491"		\$88,933	\$36,068,059	Research and Development	\$1,618,902,862
"2295870"		\$106,590	\$36,068,059	Research and Development	\$1,618,902,862

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"2302413"		\$94,884	\$36,068,059	Research and Development	\$1,618,902,862
"2302845"		\$96,309	\$36,068,059	Research and Development	\$1,618,902,862
"2303121"		\$13,074	\$36,068,059	Research and Development	\$1,618,902,862
"2308639"		\$28,635	\$36,068,059	Research and Development	\$1,618,902,862
"2309893"		\$9,619	\$36,068,059	Research and Development	\$1,618,902,862
"2311964"		\$374,333	\$36,068,059	Research and Development	\$1,618,902,862
"2321430"		-\$4,850	\$36,068,059	Research and Development	\$1,618,902,862
"2322380"		\$111,896	\$36,068,059	Research and Development	\$1,618,902,862
"2324303"		\$115,781	\$36,068,059	Research and Development	\$1,618,902,862
"2325234"		\$90,789	\$36,068,059	Research and Development	\$1,618,902,862
"2333195"		\$366,911	\$36,068,059	Research and Development	\$1,618,902,862
"2335698"		\$194,478	\$36,068,059	Research and Development	\$1,618,902,862
"2337470"		\$27,370	\$36,068,059	Research and Development	\$1,618,902,862
"2339702"		\$76,852	\$36,068,059	Research and Development	\$1,618,902,862
"2343910"		\$23,756	\$36,068,059	Research and Development	\$1,618,902,862
"2354695"		\$13,922	\$36,068,059	Research and Development	\$1,618,902,862
"2354877"		\$75,000	\$36,068,059	Research and Development	\$1,618,902,862
"2358872"		\$87,290	\$36,068,059	Research and Development	\$1,618,902,862
"2359215"		\$98,684	\$36,068,059	Research and Development	\$1,618,902,862
"2361199"		\$75,000	\$36,068,059	Research and Development	\$1,618,902,862
"2362549"		\$36,595	\$36,068,059	Research and Development	\$1,618,902,862
"2382059"		\$19,004	\$36,068,059	Research and Development	\$1,618,902,862
"2407978"		\$68,517	\$36,068,059	Research and Development	\$1,618,902,862
"2409015"		\$61,289	\$36,068,059	Research and Development	\$1,618,902,862
"2420481"		\$201,656	\$36,068,059	Research and Development	\$1,618,902,862
"2421286"		\$22,258	\$36,068,059	Research and Development	\$1,618,902,862
"2422655"		\$19,093	\$36,068,059	Research and Development	\$1,618,902,862
"2426533"		\$3,996	\$36,068,059	Research and Development	\$1,618,902,862
"2426642"		\$8,607	\$36,068,059	Research and Development	\$1,618,902,862
"2427464"		\$13,184	\$36,068,059	Research and Development	\$1,618,902,862
"2427637"		\$67,980	\$36,068,059	Research and Development	\$1,618,902,862
"2427721"		\$40,831	\$36,068,059	Research and Development	\$1,618,902,862
"2436059"		\$42,786	\$36,068,059	Research and Development	\$1,618,902,862
"2440677"		\$85,000	\$36,068,059	Research and Development	\$1,618,902,862
"2441995"		\$49,474	\$36,068,059	Research and Development	\$1,618,902,862
"2446483"		\$36,849	\$36,068,059	Research and Development	\$1,618,902,862
"2447101"		\$12,465	\$36,068,059	Research and Development	\$1,618,902,862
"2449677"		\$16,255	\$36,068,059	Research and Development	\$1,618,902,862
"2459731"		\$27,240	\$36,068,059	Research and Development	\$1,618,902,862
"2460443"		\$9,347	\$36,068,059	Research and Development	\$1,618,902,862
"2484695"		\$13,318	\$36,068,059	Research and Development	\$1,618,902,862
"PO 2112650"		\$29,691	\$36,068,059	Research and Development	\$1,618,902,862
"265739"		\$122	\$36,068,059	Research and Development	\$1,618,902,862
"546198"		\$78,743	\$36,068,059	Research and Development	\$1,618,902,862
"549431"		\$222,860	\$36,068,059	Research and Development	\$1,618,902,862
"555848"		\$27,504	\$36,068,059	Research and Development	\$1,618,902,862
"583196"		\$23,258	\$36,068,059	Research and Development	\$1,618,902,862
"GT00005"		\$71,940	\$36,068,059	Research and Development	\$1,618,902,862
"215043"		\$97,332	\$36,068,059	Research and Development	\$1,618,902,862
"218262"		\$153,604	\$36,068,059	Research and Development	\$1,618,902,862
"222023"		\$101,726	\$36,068,059	Research and Development	\$1,618,902,862
"224727"		\$29,975	\$36,068,059	Research and Development	\$1,618,902,862
"224919"		\$22,291	\$36,068,059	Research and Development	\$1,618,902,862
"PO NO 013765"		\$86,499	\$36,068,059	Research and Development	\$1,618,902,862
"62668"		-\$9,575	\$36,068,059	Research and Development	\$1,618,902,862
"68856-TASK 3, PROJ. 1119493"		\$2,215	\$36,068,059	Research and Development	\$1,618,902,862
"AWD-101879"		\$3,529	\$36,068,059	Research and Development	\$1,618,902,862
"5-57741"		\$17,161	\$36,068,059	Research and Development	\$1,618,902,862
"DOE423_Wheeler"		\$587	\$36,068,059	Research and Development	\$1,618,902,862
"688253"		\$155,340	\$36,068,059	Research and Development	\$1,618,902,862
"SUBK00017478"		\$69,619	\$36,068,059	Research and Development	\$1,618,902,862
"A003127003"		\$23,766	\$36,068,059	Research and Development	\$1,618,902,862

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"A010319802"		\$37,128	\$36,068,059	Research and Development	\$1,618,902,862
"AWD00001252 (415707-1)"		\$77,728	\$36,068,059	Research and Development	\$1,618,902,862
"UWSC12420/BPOS7272"		\$122,443	\$36,068,059	Research and Development	\$1,618,902,862
"UWSC14090"		\$50,696	\$36,068,059	Research and Development	\$1,618,902,862
"1272"		\$34,115	\$36,068,059	Research and Development	\$1,618,902,862
"4000161873"		-\$28,482	\$36,068,059	Research and Development	\$1,618,902,862
"4000167866"		\$1,861	\$36,068,059	Research and Development	\$1,618,902,862
"4000175377"		\$19,334	\$36,068,059	Research and Development	\$1,618,902,862
"4000180433"		\$169,311	\$36,068,059	Research and Development	\$1,618,902,862
"4000192646"		\$33,799	\$36,068,059	Research and Development	\$1,618,902,862
"4000192834"		\$155,013	\$36,068,059	Research and Development	\$1,618,902,862
"4000192842"		\$14,455	\$36,068,059	Research and Development	\$1,618,902,862
"4000192884"		\$12,448	\$36,068,059	Research and Development	\$1,618,902,862
"4000192889"		\$87,303	\$36,068,059	Research and Development	\$1,618,902,862
"4000193240"		\$28,920	\$36,068,059	Research and Development	\$1,618,902,862
"4000193275"		\$2,231	\$36,068,059	Research and Development	\$1,618,902,862
"4000193316"		\$344,709	\$36,068,059	Research and Development	\$1,618,902,862
"4000193660"		\$3,080	\$36,068,059	Research and Development	\$1,618,902,862
"4000193834"		\$77,225	\$36,068,059	Research and Development	\$1,618,902,862
"4000194317"		\$74,231	\$36,068,059	Research and Development	\$1,618,902,862
"4000200212/CW34632"		\$11,500	\$36,068,059	Research and Development	\$1,618,902,862
"CW33363/4000204419"		\$85,352	\$36,068,059	Research and Development	\$1,618,902,862
"CW38531/4000200953"		\$5,000	\$36,068,059	Research and Development	\$1,618,902,862
"CW38531/4000201007"		\$37,167	\$36,068,059	Research and Development	\$1,618,902,862
"#19067-512"		\$271,934	\$36,068,059	Research and Development	\$1,618,902,862
"C-5133"	\$2,255,950	\$15,651,636	\$36,068,059	Research and Development	\$1,618,902,862
"39G3079"		\$17,044	\$145,205	Research and Development	\$1,618,902,862
"431560"		\$58,275	\$145,205	Research and Development	\$1,618,902,862
"GTRC 141800 DTD 05/26/2021"		\$2,604	\$2,196,372	Research and Development	\$1,618,902,862
	\$144,125	\$1,962,555	\$2,196,372	Research and Development	\$1,618,902,862
"705090"		\$104,123	\$2,196,372	Research and Development	\$1,618,902,862
"A21-0468-S001"		\$127,090	\$2,196,372	Research and Development	\$1,618,902,862
"AWD-101904"		\$1	\$4,205,499	Research and Development	\$1,618,902,862
	\$728,947	\$2,963,585	\$4,205,499	Research and Development	\$1,618,902,862
"DE-EE0007888-10-5"		\$29,474	\$4,205,499	Research and Development	\$1,618,902,862
"ASUB00000586"		\$568,982	\$4,205,499	Research and Development	\$1,618,902,862
"10012453"		\$74,916	\$4,205,499	Research and Development	\$1,618,902,862
"S1082"		\$165,559	\$4,205,499	Research and Development	\$1,618,902,862
"SP0045962-PROJ0012882"		\$1,473	\$4,205,499	Research and Development	\$1,618,902,862
"210345-01"		\$1,902	\$4,205,499	Research and Development	\$1,618,902,862
"UA2020-190"		\$244,901	\$4,205,499	Research and Development	\$1,618,902,862
"1916-1689"		-\$69	\$4,205,499	Research and Development	\$1,618,902,862
"101795-18675"		\$110,332	\$4,205,499	Research and Development	\$1,618,902,862
"UWSC11179"		\$11,318	\$4,205,499	Research and Development	\$1,618,902,862
"CON013810"		\$33,125	\$4,205,499	Research and Development	\$1,618,902,862
"CS161"		\$6,405	\$1,957,271	Research and Development	\$1,618,902,862
	\$556,631	\$1,680,043	\$1,957,271	Research and Development	\$1,618,902,862
"SR105 PROJ NO 23178"		\$39,590	\$1,957,271	Research and Development	\$1,618,902,862
"39G3060"		\$80,225	\$1,957,271	Research and Development	\$1,618,902,862
"AGMT DTD 9/3/2021"		\$151,008	\$1,957,271	Research and Development	\$1,618,902,862
"1998F0586"		\$288,768	\$629,338	N/A	\$0
		\$20,741	\$629,338	N/A	\$0
"DOE Award No. DE-DM0005227"		\$177,407	\$629,338	N/A	\$0
"Workforce Opportunities in Regional Careers (WORC II)"		\$142,422	\$629,338	N/A	\$0
"00000919"		\$318,891	\$318,891	N/A	\$0
		\$194,436	\$194,436	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
81.113	Defense Nuclear Nonproliferation Research		
81.113	Defense Nuclear Nonproliferation Research		
81.113	Defense Nuclear Nonproliferation Research		University of Michigan
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		Kennesaw State University Research and Service Foundation
81.121	Nuclear Energy Research, Development and Demonstration		
81.121	Nuclear Energy Research, Development and Demonstration		
81.121	Nuclear Energy Research, Development and Demonstration		Auburn University
81.121	Nuclear Energy Research, Development and Demonstration		Syracuse University
81.121	Nuclear Energy Research, Development and Demonstration		Texas A&M University
81.121	Nuclear Energy Research, Development and Demonstration		Texas A&M University
81.121	Nuclear Energy Research, Development and Demonstration		University of Tennessee
81.122	Electricity Research, Development and Analysis		
81.123	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program		University of North Texas
81.135	Advanced Research Projects Agency - Energy		Carnegie Mellon University
81.135	Advanced Research Projects Agency - Energy		
81.135	Advanced Research Projects Agency - Energy		Lehigh University
81.135	Advanced Research Projects Agency - Energy		University of Michigan
81.135	Advanced Research Projects Agency - Energy		University of Pittsburgh
81.135	Advanced Research Projects Agency - Energy		University of Washington
81.214	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis		
81.214	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis		
81.RD	CBI Yrs 6-10	RUTBA000161800A	UT-Battelle, LLC
81.RD	Characterization and Recovery of Critical Metals from Municipal Solid Waste Incineration Ashes	579612	Batelle
81.RD	Characterization of Metal-Utilization and Metal-Resistant Mechanisms of Isolates/Communities in Groundwater, Sediment and Bioreactors (ENIGMA FY20-24)	7481316	Lawrence Berkeley National Laboratory
81.RD	Co2 Photocatalysis	516654	Savannah River Nuclear Solutions, LLC
81.RD	Coordination of Research within Tims Branch at SRS	3F-60048	Argonne National Laboratory
81.RD	Critical Element Biomining - 2022	512932	Batelle
81.RD	Crystal Chemistry of Actinide Halides and Chalcogenides	RBSRA000163930A	Batelle
81.RD	EASyer: Accelerating a method to evolve new enzymes	XCE99201301	National Renewable Energy Laboratory
81.RD	Extreme Precipitation in E3SM-MMF	652253	
81.RD	Mineralogy and cation exchange capacity of F-Area aquifer	598849	Batelle
81.RD	Numerical Methods for Adaptive Sparse Grid Discretization	4000172831	UT-Battelle, LLC
81.RD	Reinforcing International Nonproliferation Norms and Regimes Against Russian Malign Influence	607646	Batelle
81.RD	Solar Pollinator Habitat and Ecosystem Services in Georgia	SUB-2022-10333	
81.RD	SREL R&D OF CEMENTITIOUS-TYPE MATERIALS AND SOIL	SRRRA099188	Savannah River Remediation, LLC
81.RD	SRNS Tims Branch Wetland Scientific Focus Area	448600	Savannah River Nuclear Solutions, LLC
81.RD	Subject Matter Experts (SME) in Regulatory and Policy Expertise	TOA # 0000547765	Batelle
81.RD	THE CENTER FOR BIOENERGY INNOVATION	4000158359	UT-Battelle, LLC
81.RD	Tilley Tuition Support SRNL	592793	Batelle
Total Department of Energy			
Department of Education			
84.002	Adult Education - Basic Grants to States		
84.007	Federal Supplemental Educational Opportunity Grants		Kennesaw State University Research and Service Foundation
84.007	Federal Supplemental Educational Opportunity Grants		
84.010	Title I Grants to Local Educational Agencies		Baldwin County Public Schools
84.010	Title I Grants to Local Educational Agencies		
84.011	Migrant Education State Grant Program		
84.011	Migrant Education State Grant Program		
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth		
84.015	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program		Indiana University

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$24,082	\$4,240,833	N/A	\$0
"SUBK0009797"	\$3,178,710	\$4,039,575	\$4,240,833	Research and Development	\$1,618,902,862
		\$177,176	\$4,240,833	Research and Development	\$1,618,902,862
		\$82,506	\$361,817	N/A	\$0
		\$34,854	\$361,817	Research and Development	\$1,618,902,862
"431638"		\$244,457	\$361,817	Research and Development	\$1,618,902,862
		\$208,539	\$2,118,042	N/A	\$0
	\$550,674	\$1,578,474	\$2,118,042	Research and Development	\$1,618,902,862
"22-MREC-211755-GTRC"		\$75,681	\$2,118,042	Research and Development	\$1,618,902,862
"#30308-05133-S01"		\$23,376	\$2,118,042	Research and Development	\$1,618,902,862
"M2201185-28-520490-00002"		\$86,582	\$2,118,042	Research and Development	\$1,618,902,862
"M2300676"		\$21,238	\$2,118,042	Research and Development	\$1,618,902,862
"A20-0408-S0001"		\$124,152	\$2,118,042	Research and Development	\$1,618,902,862
	\$366,291	\$526,167	\$526,167	Research and Development	\$1,618,902,862
"1000004071"		\$145,712	\$145,712	N/A	\$0
"1070254-427580"		\$67,477	\$3,904,938	Research and Development	\$1,618,902,862
	\$520,784	\$3,559,741	\$3,904,938	Research and Development	\$1,618,902,862
"#543891-78003"		\$3,169	\$3,904,938	Research and Development	\$1,618,902,862
"SUBK00010993"		\$67,753	\$3,904,938	Research and Development	\$1,618,902,862
"AWD00006486 (419518-1)"		\$55,564	\$3,904,938	Research and Development	\$1,618,902,862
"UWSC13102"		\$151,234	\$3,904,938	Research and Development	\$1,618,902,862
		\$215,018	\$5,045,192	N/A	\$0
		\$4,830,174	\$5,045,192	Research and Development	\$1,618,902,862
"RUTBA000161800A"		\$1,041,055	\$4,147,642	Research and Development	\$1,618,902,862
"579612"		\$27,962	\$4,147,642	Research and Development	\$1,618,902,862
"7481316"		\$393,341	\$4,147,642	Research and Development	\$1,618,902,862
"516654"		-\$78	\$4,147,642	Research and Development	\$1,618,902,862
"3F-60048"		\$13,351	\$4,147,642	Research and Development	\$1,618,902,862
"512932"		\$17,272	\$4,147,642	Research and Development	\$1,618,902,862
"RBSRA000163930A"		\$11,741	\$4,147,642	Research and Development	\$1,618,902,862
"XCE99201301"		-\$1	\$4,147,642	Research and Development	\$1,618,902,862
		\$105,766	\$4,147,642	Research and Development	\$1,618,902,862
"598849"		\$4,530	\$4,147,642	Research and Development	\$1,618,902,862
"4000172831"		\$21,213	\$4,147,642	Research and Development	\$1,618,902,862
"607646"		\$59,838	\$4,147,642	Research and Development	\$1,618,902,862
		\$2,953	\$4,147,642	Research and Development	\$1,618,902,862
"SRRA099188"		-\$80	\$4,147,642	Research and Development	\$1,618,902,862
"448600"		\$37,888	\$4,147,642	Research and Development	\$1,618,902,862
"TOA # 0000547765"		\$56,365	\$4,147,642	Research and Development	\$1,618,902,862
"4000158359"		\$2,354,354	\$4,147,642	Research and Development	\$1,618,902,862
"592793"		\$172	\$4,147,642	Research and Development	\$1,618,902,862
	\$15,565,280	\$75,164,245			
	\$2,805,474	\$20,094,960	\$20,094,960	N/A	\$0
"431562"		\$2,063,201	\$21,608,180	Student Financial Assistance	\$1,934,082,125
		\$19,544,979	\$21,608,180	Student Financial Assistance	\$1,934,082,125
"36645/36687"		\$54,374	\$603,272,260	N/A	\$0
	\$589,625,743	\$603,217,886	\$603,272,260	N/A	\$0
		\$330,674	\$8,546,253	N/A	\$0
	\$5,936,933	\$8,215,579	\$8,546,253	N/A	\$0
	\$74,444	\$2,824,328	\$2,824,328	N/A	\$0
"28185"		\$719	\$396,413	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
84.015	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program		
84.015	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program		
84.015	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program		
84.016	Undergraduate International Studies and Foreign Language Programs		
84.021	Overseas Programs - Group Projects Abroad		
84.022	Overseas Programs - Doctoral Dissertation Research Abroad		
84.027	<i>Special Education Grants to States</i>		<i>Clarke County School District</i>
84.027	Special Education Grants to States		
84.027	<i>Special Education Grants to States</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
84.031	Higher Education Institutional Aid		
84.031	Higher Education Institutional Aid		
84.033	Federal Work-Study Program		
84.038	<i>Federal Perkins Loan (FPL)- Federal Capital Contributions</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.038	Federal Perkins Loan (FPL)- Federal Capital Contributions		
84.042	TRIO Student Support Services		
84.042	TRIO Student Support Services		
84.042	<i>TRIO Student Support Services</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
84.044	TRIO Talent Search		
84.044	TRIO Talent Search		
84.047	<i>TRIO Upward Bound</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.047	TRIO Upward Bound		
84.047	TRIO Upward Bound		
84.047	<i>TRIO Upward Bound</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.047	<i>TRIO Upward Bound</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.047	<i>TRIO Upward Bound</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.047	<i>TRIO Upward Bound</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.047	<i>TRIO Upward Bound</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.048	<i>Career and Technical Education -- Basic Grants to States</i>		<i>CTAE Resource Network, Inc.</i>
84.048	Career and Technical Education -- Basic Grants to States		
84.051	<i>Career and Technical Education -- National Programs</i>		<i>Gwinnett County</i>
84.063	<i>Federal Pell Grant Program</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.063	Federal Pell Grant Program		
84.063	<i>Federal Pell Grant Program</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.066	TRIO Educational Opportunity Centers		
84.116	<i>Fund for the Improvement of Postsecondary Education</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
84.116	Fund for the Improvement of Postsecondary Education		
84.116	Fund for the Improvement of Postsecondary Education		
84.116	<i>Fund for the Improvement of Postsecondary Education</i>		<i>Gwinnett County</i>
84.116	<i>Fund for the Improvement of Postsecondary Education</i>		<i>Winston-Salem State University</i>
84.120	Minority Science and Engineering Improvement		
84.120	Minority Science and Engineering Improvement		
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States		
84.129	Rehabilitation Long-Term Training		
84.141	Migrant Education High School Equivalency Program		
84.144	Migrant Education Coordination Program		
84.149	Migrant Education College Assistance Migrant Program		
84.153	Business and International Education Projects		
84.165	<i>Magnet Schools Assistance</i>		<i>Clayton County School District</i>
84.173	Special Education Preschool Grants		
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind		
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind		
84.181	COVID-19 - Special Education-Grants for Infants and Families	COVID-19	
84.181	Special Education-Grants for Infants and Families		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$40,874	\$396,413	N/A	\$0
		\$82,833	\$396,413	Research and Development	\$1,618,902,862
	\$6,480	\$271,987	\$396,413	Research and Development	\$1,618,902,862
		\$758	\$758	N/A	\$0
		\$129,096	\$129,096	Research and Development	\$1,618,902,862
		\$98,462	\$98,462	Research and Development	\$1,618,902,862
"RCLCD0001097301"		\$3,508	\$411,041,057	Research and Development	\$1,618,902,862
	\$388,580,297	\$411,018,269	\$411,041,057	Special Education Cluster (IDEA)	\$422,892,779
"39G2053"		\$19,280	\$411,041,057	Special Education Cluster (IDEA)	\$422,892,779
		\$25,064,145	\$25,345,802	N/A	\$0
		\$281,657	\$25,345,802	Research and Development	\$1,618,902,862
		\$10,518,155	\$10,518,155	Student Financial Assistance	\$1,934,082,125
"50-010"		\$76,027	\$12,077,273	Student Financial Assistance	\$1,934,082,125
		\$12,001,246	\$12,077,273	Student Financial Assistance	\$1,934,082,125
		\$2,366,528	\$3,910,928	Research and Development	\$1,618,902,862
		\$1,275,076	\$3,910,928	TRIO Cluster	\$11,233,342
"39G1783"		\$269,324	\$3,910,928	TRIO Cluster	\$11,233,342
		\$454,406	\$2,827,199	Research and Development	\$1,618,902,862
		\$2,372,793	\$2,827,199	TRIO Cluster	\$11,233,342
"431468"		\$76,401	\$8,068,347	Research and Development	\$1,618,902,862
		\$1,067,409	\$8,068,347	Research and Development	\$1,618,902,862
		\$6,031,227	\$8,068,347	TRIO Cluster	\$11,233,342
"431469"		\$377,667	\$8,068,347	Research and Development	\$1,618,902,862
"431482"		\$75,274	\$8,068,347	Research and Development	\$1,618,902,862
"431665"		\$206,565	\$8,068,347	Research and Development	\$1,618,902,862
"431675"		\$233,804	\$8,068,347	Research and Development	\$1,618,902,862
"CTAE6073"		\$33,602	\$50,295,478	N/A	\$0
	\$19,410,125	\$50,261,876	\$50,295,478	N/A	\$0
"CON013286"		\$5,618	\$5,618	Research and Development	\$1,618,902,862
"431563"		\$835,172	\$727,553,050	Student Financial Assistance	\$1,934,082,125
		\$651,386,725	\$727,553,050	Student Financial Assistance	\$1,934,082,125
"431564"		\$75,331,153	\$727,553,050	Student Financial Assistance	\$1,934,082,125
		\$429,308	\$429,308	TRIO Cluster	\$11,233,342
"39G1824"		\$138,340	\$1,443,906	N/A	\$0
		\$25,326	\$1,443,906	Research and Development	\$1,618,902,862
		\$1,216,064	\$1,443,906	N/A	\$0
"AGR DTD 6-18-2021"		-\$12	\$1,443,906	Research and Development	\$1,618,902,862
"211420"		\$64,188	\$1,443,906	N/A	\$0
		\$554,489	\$640,105	N/A	\$0
		\$85,616	\$640,105	Research and Development	\$1,618,902,862
		\$41,103,756	\$41,103,756	N/A	\$0
		\$695,261	\$695,261	N/A	\$0
		\$946,257	\$946,257	N/A	\$0
		\$46,035	\$46,035	N/A	\$0
		\$1,355,499	\$1,355,499	N/A	\$0
		\$62,694	\$62,694	Research and Development	\$1,618,902,862
"152387"		\$12,909	\$12,909	Research and Development	\$1,618,902,862
	\$11,751,076	\$11,855,230	\$11,855,230	Special Education Cluster (IDEA)	\$422,892,779
	\$770,365	\$770,365	\$1,624,328	N/A	\$0
		\$853,963	\$1,624,328	Research and Development	\$1,618,902,862
		\$1,559,126	\$15,454,165	N/A	\$0
		\$13,895,039	\$15,454,165	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
84.184	<i>School Safety National Activities</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.184	School Safety National Activities		
84.184	School Safety National Activities		
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities		
84.196	Education for Homeless Children and Youth		
84.200	Graduate Assistance in Areas of National Need		
84.200	Graduate Assistance in Areas of National Need		
84.206	<i>Javits Gifted and Talented Students Education</i>		<i>Purdue University</i>
84.206	<i>Javits Gifted and Talented Students Education</i>		<i>Kennesaw State University Research and Service Foundation</i>
	Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects		
84.215	TRIO McNair Post-Baccalaureate Achievement		
84.217	TRIO McNair Post-Baccalaureate Achievement		
84.217	TRIO McNair Post-Baccalaureate Achievement		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
84.217	<i>TRIO McNair Post-Baccalaureate Achievement</i>		
84.220	Centers for International Business Education		
84.229	Language Resource Centers		
			<i>West Virginia University Research Corporation</i>
84.263	<i>Innovative Rehabilitation Training</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.268	<i>Federal Direct Student Loans</i>		
84.268	Federal Direct Student Loans		
84.282	Charter Schools		
84.287	Twenty-First Century Community Learning Centers		
84.287	Twenty-First Century Community Learning Centers		
84.295	<i>Ready-To-Learn Television</i>		<i>Corporation for Public Broadcasting</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>Arizona State University</i>
84.305	Education Research, Development and Dissemination		
84.305	<i>Education Research, Development and Dissemination</i>		<i>Arizona State University</i>
84.305	Education Research, Development and Dissemination		<i>Arizona State University</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>Michigan State University</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>University of Maryland, Baltimore County</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>University of Memphis</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>University of Memphis</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>University of Minnesota</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>University of North Texas</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>University of Pittsburgh</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>University of Southern California</i>
84.305	<i>Education Research, Development and Dissemination</i>		<i>University of Texas at San Antonio</i>
84.323	Special Education - State Personnel Development		
84.324	<i>Research in Special Education</i>		<i>Pennsylvania State University</i>
84.324	Research in Special Education		
			<i>University of Kentucky Research Foundation</i>
84.324	<i>Research in Special Education</i>		<i>University of Miami Medical School</i>
84.324	<i>Research in Special Education</i>		
84.325	<i>Special Education - Personnel Development to Improve Services and Results for Children with Disabilities</i>		<i>University of Florida</i>
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		
84.325	<i>Special Education - Personnel Development to Improve Services and Results for Children with Disabilities</i>		<i>East Carolina University</i>
84.325	<i>Special Education - Personnel Development to Improve Services and Results for Children with Disabilities</i>		<i>East Carolina University</i>
84.325	<i>Special Education - Personnel Development to Improve Services and Results for Children with Disabilities</i>		<i>Old Dominion University Research Foundation</i>
84.325	<i>Special Education - Personnel Development to Improve Services and Results for Children with Disabilities</i>		<i>University of Connecticut</i>
84.325	<i>Special Education - Personnel Development to Improve Services and Results for Children with Disabilities</i>		<i>Vanderbilt University</i>
84.325	<i>Special Education - Personnel Development to Improve Services and Results for Children with Disabilities</i>		<i>Vanderbilt University</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"431704"		\$16,948	\$1,110,127	N/A	\$0
		\$206,259	\$1,110,127	Research and Development	\$1,618,902,862
		\$886,920	\$1,110,127	N/A	\$0
		\$1,106,261	\$1,106,261	N/A	\$0
	\$2,744,776	\$3,142,750	\$3,142,750	N/A	\$0
		\$708,276	\$791,803	N/A	\$0
		\$83,527	\$791,803	Research and Development	\$1,618,902,862
"19100105-035"		\$9,988	\$22,880	N/A	\$0
"431677"		\$12,892	\$22,880	Research and Development	\$1,618,902,862
		\$726,376	\$726,376	N/A	\$0
		\$300,607	\$1,156,221	Research and Development	\$1,618,902,862
		\$574,885	\$1,156,221	TRIO Cluster	\$11,233,342
"63828383-16"		\$280,729	\$1,156,221	TRIO Cluster	\$11,233,342
		\$853,787	\$853,787	Research and Development	\$1,618,902,862
		\$181,612	\$181,612	Research and Development	\$1,618,902,862
"H263C190013"		\$62,981	\$62,981	N/A	\$0
"011"		\$134,124,613	\$1,154,884,867	Student Financial Assistance	\$1,934,082,125
		\$1,020,760,254	\$1,154,884,867	Student Financial Assistance	\$1,934,082,125
	\$6,503,318	\$6,745,224	\$6,745,224	N/A	\$0
		\$3,588	\$39,206,926	N/A	\$0
	\$36,346,259	\$39,203,338	\$39,206,926	N/A	\$0
"35231-EDU"		\$95,586	\$95,586	N/A	\$0
"CON009851"		\$32,561	\$3,132,765	Research and Development	\$1,618,902,862
	\$766,099	\$2,359,619	\$3,132,765	Research and Development	\$1,618,902,862
"CON011146"		\$7,223	\$3,132,765	Research and Development	\$1,618,902,862
"CON011261"		\$55,973	\$3,132,765	Research and Development	\$1,618,902,862
"431599"		\$500	\$3,132,765	Research and Development	\$1,618,902,862
"CON014020"		\$258,337	\$3,132,765	Research and Development	\$1,618,902,862
"CON012630"		\$29,275	\$3,132,765	Research and Development	\$1,618,902,862
"CON012616"		\$38,603	\$3,132,765	Research and Development	\$1,618,902,862
"CON012875"		\$745	\$3,132,765	Research and Development	\$1,618,902,862
"CON014851"		\$164,777	\$3,132,765	Research and Development	\$1,618,902,862
"GF200102"		\$40,151	\$3,132,765	Research and Development	\$1,618,902,862
"AWD00004408 (070691-1)"		\$103,352	\$3,132,765	Research and Development	\$1,618,902,862
"105762552"		\$26,944	\$3,132,765	Research and Development	\$1,618,902,862
"CON014092"		\$14,705	\$3,132,765	Research and Development	\$1,618,902,862
		\$1,001,353	\$1,001,353	N/A	\$0
"CON014137"		\$224,005	\$623,734	Research and Development	\$1,618,902,862
	\$27,764	\$380,036	\$623,734	Research and Development	\$1,618,902,862
"304811261516001"		-\$11,892	\$623,734	Research and Development	\$1,618,902,862
"CON013957"		\$31,585	\$623,734	Research and Development	\$1,618,902,862
"98368"		\$16,125	\$1,553,129	N/A	\$0
		\$504,608	\$1,553,129	N/A	\$0
		\$738,067	\$1,553,129	Research and Development	\$1,618,902,862
"CON015941"		\$14,789	\$1,553,129	Research and Development	\$1,618,902,862
"CON017760"		\$48,651	\$1,553,129	Research and Development	\$1,618,902,862
"23110100952010"		\$16,689	\$1,553,129	Research and Development	\$1,618,902,862
"UCHC7127389375"		\$106,298	\$1,553,129	Research and Development	\$1,618,902,862
"UNIV60494"		\$12,566	\$1,553,129	Research and Development	\$1,618,902,862
"UNIV61390"		\$95,336	\$1,553,129	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		
84.327	Special Education Educational Technology Media, and Materials for Individuals with Disabilities		
84.328	Special Education Parent Information Centers		
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs		
84.335	Child Care Access Means Parents in School		
84.335	Child Care Access Means Parents in School		
84.335	Child Care Access Means Parents in School		
84.336	<i>Teacher Quality Partnership Grants</i>		<i>Southern Regional Education Board</i>
84.336	Teacher Quality Partnership Grants		
84.336	Teacher Quality Partnership Grants		
			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
84.358	<i>Rural Education</i>		
84.358	Rural Education		
84.365	English Language Acquisition State Grants		
84.365	English Language Acquisition State Grants		
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)		
84.369	Grants for State Assessments and Related Activities		
84.371	Comprehensive Literacy Development		
84.379	<i>Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)</i>		<i>Kennesaw State University Research and Service Foundation</i>
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		
84.382	Strengthening Minority-Serving Institutions		
84.408	Postsecondary Education Scholarships for Veteran's Dependents		
84.411	<i>Education Innovation and Research (formerly Investing in Innovation (i3) Fund)</i>		<i>Ohio State University</i>
84.421	Disability Innovation Fund (DIF)		
84.423	<i>Supporting Effective Educator Development Program</i>		<i>Mercer University</i>
84.423	Supporting Effective Educator Development Program		
84.424	Student Support and Academic Enrichment Program		
84.425	COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	COVID-19, 84.425U	
84.425	<i>COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)</i>	<i>COVID-19, 84.425U</i>	<i>Georgia Statewide Afterschool Network</i>
84.425	<i>COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)</i>	<i>COVID-19, 84.425U</i>	<i>Kennesaw State University Research and Service Foundation</i>
84.425	COVID-19 - American Rescue Plan—State Educational Agency (Outlying Areas) (ARP-OA SEA)	COVID-19, 84.425X	
84.425	COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 – Emergency Assistance for Non-Public Schools (CRRSA EANS) program	COVID-19, 84.425R	
84.425	COVID-19 - Discretionary Grants: Rethink K-12 Education Models Grants	COVID-19, 84.425B	
84.425	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	COVID-19, 84.425D	
84.425	COVID-19 - Governor's Emergency Education Relief (GEER) Fund	COVID-19, 84.425C	
84.425	COVID-19 - HEERF Historically Black Colleges and Universities (HBCUs)	COVID-19, 84.425J	
84.425	COVID-19 - HEERF III – Supplemental Support under American Rescue Plan	COVID-19, 84.425T	
84.425	COVID-19 - HEERF Institutional Aid Portion	COVID-19, 84.425F	
84.425	COVID-19 - HEERF Institutional Aid Portion	COVID-19, 84.425F	
84.425	<i>COVID-19 - HEERF Institutional Aid Portion</i>	<i>COVID-19, 84.425F</i>	<i>Kennesaw State University Research and Service Foundation</i>
84.425	<i>COVID-19 - HEERF Institutional Aid Portion</i>	<i>COVID-19, 84.425F</i>	<i>Kennesaw State University Research and Service Foundation</i>
84.425	COVID-19 - HEERF Minority Serving Institutions (MSIs)	COVID-19, 84.425L	
84.425	COVID-19 - HEERF Strengthening Institutions Program (SIP)	COVID-19, 84.425M	
84.425	COVID-19 - HEERF Supplemental Assistance to Institutions of Higher Education (SAIHE) program	COVID-19, 84.425S	
84.425	COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	COVID-19, 84.425E	
84.425	<i>COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion</i>	<i>COVID-19, 84.425E</i>	<i>Kennesaw State University Research and Service Foundation</i>
84.425	COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	COVID-19, 84.425E	

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$356,254	\$356,254	Research and Development	\$1,618,902,862
	\$118,328	\$494,744	\$494,744	Research and Development	\$1,618,902,862
		\$575,818	\$575,818	N/A	\$0
		\$605,222	\$3,863,915	N/A	\$0
	\$601,920	\$3,258,693	\$3,863,915	N/A	\$0
		\$438,993	\$886,114	N/A	\$0
		\$388,845	\$886,114	Research and Development	\$1,618,902,862
	\$10,465	\$58,276	\$886,114	N/A	\$0
"36690"		\$89,702	\$1,663,111	N/A	\$0
	\$123,162	\$1,435,600	\$1,663,111	Research and Development	\$1,618,902,862
		\$137,809	\$1,663,111	N/A	\$0
"39G2971"		\$11,019	\$7,026,279	N/A	\$0
	\$6,718,514	\$7,015,260	\$7,026,279	N/A	\$0
	\$18,294,899	\$18,688,053	\$18,784,119	N/A	\$0
		\$96,066	\$18,784,119	Research and Development	\$1,618,902,862
	\$69,697,039	\$74,955,454	\$74,955,454	N/A	\$0
		\$9,033,966	\$9,033,966	N/A	\$0
	\$34,321,426	\$36,990,160	\$36,990,160	N/A	\$0
"431251"		\$78,270	\$2,307,078	Student Financial Assistance	\$1,934,082,125
		\$2,228,808	\$2,307,078	Student Financial Assistance	\$1,934,082,125
		\$5,762,950	\$5,762,950	N/A	\$0
		\$17,877	\$17,877	Student Financial Assistance	\$1,934,082,125
"CON012019"		\$11,956	\$11,956	Research and Development	\$1,618,902,862
		\$136,608	\$136,608	N/A	\$0
"420118-DSC"		\$39,054	\$5,442,961	Research and Development	\$1,618,902,862
	\$316,950	\$5,403,907	\$5,442,961	Research and Development	\$1,618,902,862
	\$37,944,437	\$39,544,484	\$39,544,484	N/A	\$0
	\$4,112,591,816	\$4,165,619,084	\$5,664,639,834	N/A	\$0
"S425U210012"		\$229,284	\$5,664,639,834	Research and Development	\$1,618,902,862
"431652"		\$318,310	\$5,664,639,834	Research and Development	\$1,618,902,862
		-\$573,481	\$5,664,639,834	N/A	\$0
	\$41,568,947	\$41,568,947	\$5,664,639,834	N/A	\$0
		\$6,817,350	\$5,664,639,834	N/A	\$0
	\$940,981,631	\$948,843,288	\$5,664,639,834	N/A	\$0
	\$25,225,750	\$87,382,828	\$5,664,639,834	N/A	\$0
		\$19,245,328	\$5,664,639,834	N/A	\$0
		\$2,682,613	\$5,664,639,834	N/A	\$0
		\$60,291,319	\$5,664,639,834	Research and Development	\$1,618,902,862
		\$202,018,861	\$5,664,639,834	N/A	\$0
"430HEERFIII_INS"		\$18,550,714	\$5,664,639,834	N/A	\$0
"431CAREACT"		\$1,500	\$5,664,639,834	N/A	\$0
		\$11,391,917	\$5,664,639,834	N/A	\$0
		\$13,780,498	\$5,664,639,834	N/A	\$0
		\$3,339,158	\$5,664,639,834	N/A	\$0
		\$76,922,951	\$5,664,639,834	N/A	\$0
"430HEERFIII_SIP"		\$3,524,155	\$5,664,639,834	N/A	\$0
	\$1,095,530	\$1,095,530	\$5,664,639,834	N/A	\$0

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$1,267,287	\$5,664,639,834	N/A	\$0
"CN4TRKFLF9"		\$322,393	\$5,664,639,834	N/A	\$0
		\$118,869	\$118,869	N/A	\$0
		\$133,593	\$133,593	N/A	\$0
		\$165,956	\$165,956	N/A	\$0
	\$6,354,959,967	\$9,073,593,552			
	\$27,941	\$75,070	\$75,070	Research and Development	\$1,618,902,862
	\$27,941	\$75,070			
		\$3,017,007	\$3,017,007	N/A	\$0
		\$243,780	\$243,780	N/A	\$0
	\$0	\$3,260,787			
"1119780517813993"		\$2,403	\$2,403	Research and Development	\$1,618,902,862
"28169"		\$59,043	\$101,836	N/A	\$0
"366009"		\$42,793	\$101,836	N/A	\$0
		\$60,855	\$60,855	N/A	\$0
	\$36,605	\$52,903	\$825,362	N/A	\$0
	\$385,918	\$772,459	\$825,362	N/A	\$0
	\$121,244	\$121,244	\$725,972	N/A	\$0
	\$604,728	\$604,728	\$725,972	N/A	\$0
	\$5,545,396	\$5,589,334	\$16,654,369	Aging Cluster	\$51,275,372
	\$8,823,233	\$11,065,035	\$16,654,369	Aging Cluster	\$51,275,372
	\$7,135,080	\$7,135,080	\$31,215,628	Aging Cluster	\$51,275,372
	\$23,121,171	\$24,080,548	\$31,215,628	Aging Cluster	\$51,275,372
	\$307,960	\$307,960	\$648,546	N/A	\$0
		-\$323	\$648,546	N/A	\$0
	\$165,750	\$340,909	\$648,546	Research and Development	\$1,618,902,862
	\$1,023,002	\$1,023,002	\$5,352,023	N/A	\$0
"Contract # 23-08-2160"		\$14,678	\$5,352,023	N/A	\$0
	\$3,785,663	\$4,232,184	\$5,352,023	N/A	\$0
"AAA-2019-07"		\$82,159	\$5,352,023	N/A	\$0
	\$3,405,375	\$3,405,375	\$3,405,375	Aging Cluster	\$51,275,372
		\$161,397	\$161,397	N/A	\$0
"A344228"		\$18,236	\$52,743	Research and Development	\$1,618,902,862
"A344265"		\$4,377	\$52,743	Research and Development	\$1,618,902,862
"A400483"		\$28,255	\$52,743	Research and Development	\$1,618,902,862
"A180258"		-\$2,177	\$52,743	Research and Development	\$1,618,902,862
"HHSN27220140004C"		-\$261	\$52,743	Research and Development	\$1,618,902,862
"T848250"		-\$1	\$52,743	Research and Development	\$1,618,902,862
"39G9592"		\$4,314	\$52,743	Research and Development	\$1,618,902,862
"5 NU58DP006908-02-00"		\$800	\$800	N/A	\$0
		\$17,806,740	\$17,806,740	N/A	\$0
		\$726,209	\$726,209	N/A	\$0
	\$494,720	\$914,860	\$914,860	N/A	\$0
"CON016532"		\$17,402	\$119,180	Research and Development	\$1,618,902,862
"5605"		\$101,778	\$119,180	Research and Development	\$1,618,902,862

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$22,670	\$22,670	N/A	\$0
		\$192,593	\$1,730,364	Research and Development	\$1,618,902,862
	\$229,518	\$1,537,771	\$1,730,364	Research and Development	\$1,618,902,862
		\$75,122	\$75,122	N/A	\$0
"NU27DD000020-01-00"		\$35,550	\$848,333	N/A	\$0
	\$30,539	\$731,297	\$848,333	Research and Development	\$1,618,902,862
		\$81,486	\$848,333	Research and Development	\$1,618,902,862
		\$29,600	\$228,408	Research and Development	\$1,618,902,862
		\$25,214	\$228,408	Research and Development	\$1,618,902,862
		\$74,060	\$228,408	Research and Development	\$1,618,902,862
		\$35,012	\$228,408	Research and Development	\$1,618,902,862
		\$33,057	\$228,408	Research and Development	\$1,618,902,862
		-\$1,402	\$228,408	Research and Development	\$1,618,902,862
		\$32,867	\$228,408	Research and Development	\$1,618,902,862
	\$68,000	\$1,295,513	\$1,295,513	Research and Development	\$1,618,902,862
	\$68,244	\$480,556	\$480,556	Research and Development	\$1,618,902,862
	\$872,786	\$1,867,529	\$1,867,529	N/A	\$0
		\$14,625	\$2,831,295	Research and Development	\$1,618,902,862
		\$2,007,028	\$2,831,295	N/A	\$0
		\$345,296	\$2,831,295	Research and Development	\$1,618,902,862
		\$44,738	\$2,831,295	Research and Development	\$1,618,902,862
		\$32,043	\$2,831,295	Research and Development	\$1,618,902,862
		\$387,565	\$2,831,295	Research and Development	\$1,618,902,862
		\$877,706	\$877,706	N/A	\$0
	\$1,324,777	\$1,498,020	\$1,498,020	N/A	\$0
		\$58,496	\$2,156,542	N/A	\$0
	\$47,196	\$1,086,246	\$2,156,542	Research and Development	\$1,618,902,862
		\$671,776	\$2,156,542	N/A	\$0
		\$42,779	\$2,156,542	Research and Development	\$1,618,902,862
		\$17,538	\$2,156,542	N/A	\$0
		\$58,436	\$2,156,542	Research and Development	\$1,618,902,862
		\$72,857	\$2,156,542	Research and Development	\$1,618,902,862
		\$148,414	\$2,156,542	Research and Development	\$1,618,902,862
		\$189,483	\$2,346,022	Research and Development	\$1,618,902,862
		\$689,269	\$2,346,022	Research and Development	\$1,618,902,862
		\$50,670	\$2,346,022	Research and Development	\$1,618,902,862
		\$27,552	\$2,346,022	Research and Development	\$1,618,902,862
		\$62,294	\$2,346,022	Research and Development	\$1,618,902,862
		\$94,768	\$2,346,022	Research and Development	\$1,618,902,862
		\$16,362	\$2,346,022	Research and Development	\$1,618,902,862
		\$15,030	\$2,346,022	Research and Development	\$1,618,902,862
		\$132,178	\$2,346,022	Research and Development	\$1,618,902,862
		\$38,840	\$2,346,022	Research and Development	\$1,618,902,862
		\$315,490	\$2,346,022	Research and Development	\$1,618,902,862
		\$121,050	\$2,346,022	Research and Development	\$1,618,902,862
		\$61,436	\$2,346,022	Research and Development	\$1,618,902,862
		\$54,535	\$2,346,022	Research and Development	\$1,618,902,862
		\$7,475	\$2,346,022	Research and Development	\$1,618,902,862
	\$31,789	\$469,590	\$2,346,022	Research and Development	\$1,618,902,862
		\$2,210,537	\$2,210,537	N/A	\$0
		\$64,462	\$2,948,007	Research and Development	\$1,618,902,862
		\$20,201	\$2,948,007	Research and Development	\$1,618,902,862
		-\$3,064	\$2,948,007	Research and Development	\$1,618,902,862
		\$21,242	\$2,948,007	Research and Development	\$1,618,902,862
		\$88,025	\$2,948,007	Research and Development	\$1,618,902,862
		\$229,941	\$2,948,007	Research and Development	\$1,618,902,862
		\$28,160	\$2,948,007	Research and Development	\$1,618,902,862
		\$11,645	\$2,948,007	Research and Development	\$1,618,902,862
		\$3,370	\$2,948,007	Research and Development	\$1,618,902,862
		\$20,124	\$2,948,007	Research and Development	\$1,618,902,862
		\$36,436	\$2,948,007	Research and Development	\$1,618,902,862
		\$39,932	\$2,948,007	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.121	<i>Oral Diseases and Disorders Research</i>		<i>Western University of Health Sciences</i>
93.121	Oral Diseases and Disorders Research		
93.127	Emergency Medical Services for Children		
93.129	Technical and Non-Financial Assistance to Health Centers		
93.135	<i>Centers for Research and Demonstration for Health Promotion and Disease Prevention</i>		<i>Morehouse School of Medicine</i>
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention		
93.135	<i>Centers for Research and Demonstration for Health Promotion and Disease Prevention</i>		<i>Morehouse School of Medicine</i>
93.135	<i>Centers for Research and Demonstration for Health Promotion and Disease Prevention</i>		<i>Morehouse School of Medicine</i>
93.135	COVID-19 - Centers for Research and Demonstration for Health Promotion and Disease Prevention	COVID-19	
93.136	Injury Prevention and Control Research and State and Community Based Programs		
93.136	Injury Prevention and Control Research and State and Community Based Programs		
93.136	<i>Injury Prevention and Control Research and State and Community Based Programs</i>		<i>Emory University</i>
93.136	<i>Injury Prevention and Control Research and State and Community Based Programs</i>		<i>Emory University</i>
93.136	Injury Prevention and Control Research and State and Community Based Programs		
93.137	<i>Community Programs to Improve Minority Health Grant Program</i>		<i>City of Albany</i>
93.137	Community Programs to Improve Minority Health Grant Program		
93.137	<i>Community Programs to Improve Minority Health Grant Program</i>		<i>Morehouse School of Medicine</i>
93.143	<i>NIEHS Superfund Hazardous Substances_Basic Research and Education</i>		<i>Northeastern University</i>
93.143	<i>NIEHS Superfund Hazardous Substances_Basic Research and Education</i>		<i>Northeastern University</i>
93.150	Projects for Assistance in Transition from Homelessness (PATH)		
93.157	<i>Centers of Excellence</i>		<i>Meharry Medical College</i>
93.157	Centers of Excellence		
93.161	<i>COVID-19 - Health Program for Toxic Substances and Disease Registry</i>	<i>COVID-19</i>	<i>Emory University</i>
93.161	<i>Health Program for Toxic Substances and Disease Registry</i>		<i>Birkeland Current</i>
93.161	Health Program for Toxic Substances and Disease Registry		
93.161	<i>Health Program for Toxic Substances and Disease Registry</i>		<i>Colorado State University</i>
93.161	<i>Health Program for Toxic Substances and Disease Registry</i>		<i>Emory University</i>
93.161	<i>Health Program for Toxic Substances and Disease Registry</i>		<i>M S Technologies Corporation</i>
93.161	<i>Health Program for Toxic Substances and Disease Registry</i>		<i>Mayo Clinic, Jacksonville</i>
93.161	<i>Health Program for Toxic Substances and Disease Registry</i>		<i>Mayo Clinic, Jacksonville</i>
93.161	<i>Health Program for Toxic Substances and Disease Registry</i>		<i>North Carolina State University</i>
93.161	<i>Health Program for Toxic Substances and Disease Registry</i>		<i>Weill Cornell Medicine</i>
93.165	Grants to States for Loan Repayment		
93.172	<i>Human Genome Research</i>		<i>Marquette University</i>
93.172	Human Genome Research		
93.173	<i>Research Related to Deafness and Communication Disorders</i>		<i>Camellix, LLC</i>
93.173	Research Related to Deafness and Communication Disorders		
93.173	<i>Research Related to Deafness and Communication Disorders</i>		<i>University of Cincinnati</i>
93.173	<i>Research Related to Deafness and Communication Disorders</i>		<i>University of Texas at Dallas</i>
93.173	Research Related to Deafness and Communication Disorders		
93.178	Nursing Workforce Diversity		
93.184	Disabilities Prevention		
93.185	<i>COVID-19 - Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects</i>	<i>COVID-19</i>	<i>Association of University Centers On Disabilities</i>
93.185	Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects		
93.191	Graduate Psychology Education		
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		
93.211	<i>Telehealth Programs</i>		<i>JBS International</i>
93.211	<i>Telehealth Programs</i>		<i>JBS International</i>
93.213	<i>Research and Training in Complementary and Integrative Health</i>		<i>Emory University</i>
93.213	Research and Training in Complementary and Integrative Health		
93.213	<i>Research and Training in Complementary and Integrative Health</i>		<i>Emory University</i>
93.213	<i>Research and Training in Complementary and Integrative Health</i>		<i>University of Minnesota</i>
93.213	<i>Research and Training in Complementary and Integrative Health</i>		<i>University of Minnesota</i>
93.224	Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"7R15DE025134-03"		\$2,018	\$2,948,007	Research and Development	\$1,618,902,862
	\$497,732	\$2,385,515	\$2,948,007	Research and Development	\$1,618,902,862
		\$133,421	\$133,421	N/A	\$0
		\$348,701	\$348,701	N/A	\$0
"KTE2MFWTKAE5"		\$8,911	\$946,057	N/A	\$0
		\$705,094	\$946,057	Research and Development	\$1,618,902,862
"19U48DP006411"		\$4,890	\$946,057	Research and Development	\$1,618,902,862
"PRC-331"		\$20,000	\$946,057	Research and Development	\$1,618,902,862
		\$207,162	\$946,057	Research and Development	\$1,618,902,862
		\$10,486,411	\$11,227,780	N/A	\$0
		\$46,368	\$11,227,780	Research and Development	\$1,618,902,862
"A370066"		\$19,169	\$11,227,780	Research and Development	\$1,618,902,862
"CON015963"		\$5,814	\$11,227,780	Research and Development	\$1,618,902,862
	\$72,747	\$670,018	\$11,227,780	Research and Development	\$1,618,902,862
"MUGEUIBKEQ93"		\$1,846,011	\$2,430,870	N/A	\$0
		\$431,165	\$2,430,870	Research and Development	\$1,618,902,862
"CON016780"		\$153,694	\$2,430,870	Research and Development	\$1,618,902,862
"50068278050"		-\$878	\$124,359	Research and Development	\$1,618,902,862
"50087678051"		\$125,237	\$124,359	Research and Development	\$1,618,902,862
	\$1,081,969	\$1,108,029	\$1,108,029	N/A	\$0
"HRSA18-0009"		\$5,003	\$7,992	N/A	\$0
		\$2,989	\$7,992	Research and Development	\$1,618,902,862
"A646338"		\$13,816	\$6,950,631	Research and Development	\$1,618,902,862
"145597"		\$24,916	\$6,950,631	Research and Development	\$1,618,902,862
	\$1,599,639	\$6,479,079	\$6,950,631	Research and Development	\$1,618,902,862
"G-64112-03"		\$7,866	\$6,950,631	Research and Development	\$1,618,902,862
"A642015"		\$20,705	\$6,950,631	Research and Development	\$1,618,902,862
"146440"		\$245,903	\$6,950,631	Research and Development	\$1,618,902,862
"GEO-234122/PO#68290287"		\$18,900	\$6,950,631	Research and Development	\$1,618,902,862
"GEO-259345"		\$51,230	\$6,950,631	Research and Development	\$1,618,902,862
"2019-2552-01"		\$56,318	\$6,950,631	Research and Development	\$1,618,902,862
"222489"		\$31,898	\$6,950,631	Research and Development	\$1,618,902,862
		\$419,495	\$419,495	N/A	\$0
"1/1/2439"		\$6,481	\$42,866	Research and Development	\$1,618,902,862
	\$7,022	\$36,385	\$42,866	Research and Development	\$1,618,902,862
"1R41DC020678-01"		\$32,920	\$2,772,367	Research and Development	\$1,618,902,862
		\$650,419	\$2,772,367	Research and Development	\$1,618,902,862
"CON015758"		\$8,738	\$2,772,367	Research and Development	\$1,618,902,862
"UTA19-001005"		\$224,430	\$2,772,367	Research and Development	\$1,618,902,862
	\$298,807	\$1,855,860	\$2,772,367	Research and Development	\$1,618,902,862
		\$544,261	\$544,261	N/A	\$0
	\$76,251	\$534,689	\$534,689	Research and Development	\$1,618,902,862
"CON017438"		\$26,581	\$110,955	Research and Development	\$1,618,902,862
	\$4,801	\$84,374	\$110,955	Research and Development	\$1,618,902,862
		\$960,501	\$960,501	Research and Development	\$1,618,902,862
		\$501,282	\$501,282	N/A	\$0
"CON015801"		\$13,057	\$88,638	N/A	\$0
"CON016447"		\$75,581	\$88,638	N/A	\$0
"A658448"		\$17,550	\$789,982	Research and Development	\$1,618,902,862
	\$41,659	\$516,159	\$789,982	Research and Development	\$1,618,902,862
"CON017639"		\$17,091	\$789,982	Research and Development	\$1,618,902,862
"N009621401"		\$220,275	\$789,982	Research and Development	\$1,618,902,862
"N009621402"		\$18,907	\$789,982	Research and Development	\$1,618,902,862
		\$3,793	\$7,070,368	Health Center Program Cluster	\$7,114,718

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.224	Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)		
93.226	Research on Healthcare Costs, Quality and Outcomes		
93.226	Research on Healthcare Costs, Quality and Outcomes		
93.234	Traumatic Brain Injury State Demonstration Grant Program		
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program		
93.236	Grants to States to Support Oral Health Workforce Activities		
93.239	<i>Policy Research and Evaluation Grants</i>		<i>University of Wisconsin - Madison</i>
93.240	State Capacity Building		
93.241	State Rural Hospital Flexibility Program		
93.241	<i>State Rural Hospital Flexibility Program</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.242	<i>Mental Health Research Grants</i>		<i>Advanced Biomedical Informatics Group, LLC</i>
93.242	Mental Health Research Grants		
93.242	<i>Mental Health Research Grants</i>		<i>Boys Town National Research Hospital</i>
93.242	<i>Mental Health Research Grants</i>		<i>Cincinnati Children's Hospital Medical Center</i>
93.242	<i>Mental Health Research Grants</i>		<i>Hartford Hospital</i>
93.242	<i>Mental Health Research Grants</i>		<i>Hartford Hospital</i>
93.242	<i>Mental Health Research Grants</i>		<i>Harvard Pilgrim Health Care, Inc.</i>
93.242	<i>Mental Health Research Grants</i>		<i>Harvard University</i>
93.242	<i>Mental Health Research Grants</i>		<i>Icahn School of Medicine at Mount Sinai</i>
93.242	<i>Mental Health Research Grants</i>		<i>Icahn School of Medicine at Mount Sinai</i>
93.242	<i>Mental Health Research Grants</i>		<i>Kaiser Foundation Research Institute</i>
93.242	<i>Mental Health Research Grants</i>		<i>Kaiser Foundation Research Institute</i>
93.242	<i>Mental Health Research Grants</i>		<i>Kansas State University</i>
93.242	<i>Mental Health Research Grants</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.242	<i>Mental Health Research Grants</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.242	<i>Mental Health Research Grants</i>		<i>Massachusetts Institute of Technology</i>
93.242	<i>Mental Health Research Grants</i>		<i>Ohio State University</i>
93.242	<i>Mental Health Research Grants</i>		<i>Research Foundation for Mental Hygiene, Inc.</i>
93.242	<i>Mental Health Research Grants</i>		<i>Tulane University</i>
93.242	<i>Mental Health Research Grants</i>		<i>University of California, San Diego</i>
93.242	<i>Mental Health Research Grants</i>		<i>University of Pittsburgh</i>
93.242	<i>Mental Health Research Grants</i>		<i>Yale University</i>
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		
93.243	<i>Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>		<i>Allegheny Health Network</i>
93.243	<i>Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>		<i>Baystate Medical Center</i>
93.243	<i>Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>		<i>Georgia Center for Child Advocacy, Inc.</i>
93.243	<i>Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>		<i>Georgia Center for Child Advocacy, Inc.</i>
93.243	<i>Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>		<i>Georgia Parent Support Network, Inc.</i>
93.243	<i>Substance Abuse and Mental Health Services Projects of Regional and National Significance</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance		
93.247	Advanced Nursing Education Workforce Grant Program		
93.251	Early Hearing Detection and Intervention		
93.262	COVID-19 - Occupational Safety and Health Program	COVID-19	
93.262	Occupational Safety and Health Program		
93.262	<i>Occupational Safety and Health Program</i>		<i>Ohio State University</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
	\$108,507	\$7,066,575	\$7,070,368	Health Center Program Cluster	\$7,114,718
		\$12,689	\$621,235	N/A	\$0
	\$191,204	\$608,546	\$621,235	Research and Development	\$1,618,902,862
		\$156,885	\$156,885	N/A	\$0
	\$1,076,904	\$2,433,159	\$2,433,159	N/A	\$0
	\$88,081	\$444,415	\$444,415	N/A	\$0
"2367"		\$21,589	\$21,589	Research and Development	\$1,618,902,862
		\$56,768	\$56,768	N/A	\$0
		\$759,805	\$895,032	N/A	\$0
"63828383-13"		\$135,227	\$895,032	Research and Development	\$1,618,902,862
"CON013581"		\$156,465	\$9,962,974	Research and Development	\$1,618,902,862
	\$1,411,902	\$8,143,885	\$9,962,974	Research and Development	\$1,618,902,862
"CON014676"		\$246,462	\$9,962,974	Research and Development	\$1,618,902,862
"306236"		\$1,831	\$9,962,974	Research and Development	\$1,618,902,862
"126370-UGA"		\$19,329	\$9,962,974	Research and Development	\$1,618,902,862
"CON012172"		\$58,893	\$9,962,974	Research and Development	\$1,618,902,862
"AH000711"		-\$27,510	\$9,962,974	Research and Development	\$1,618,902,862
"CON015195"		\$15,611	\$9,962,974	Research and Development	\$1,618,902,862
"SUBAWARD # 0255-3351-4609"		\$21,330	\$9,962,974	Research and Development	\$1,618,902,862
"Subaward 0255-3355-4609"		\$1,423	\$9,962,974	Research and Development	\$1,618,902,862
"CON017272"		\$6,963	\$9,962,974	Research and Development	\$1,618,902,862
"CON017872"		\$15,691	\$9,962,974	Research and Development	\$1,618,902,862
"1R34MH126043-01A1"		\$42,932	\$9,962,974	Research and Development	\$1,618,902,862
"431588"		\$134,777	\$9,962,974	Research and Development	\$1,618,902,862
"431629"		\$43,377	\$9,962,974	Research and Development	\$1,618,902,862
"CON012622"		\$218,583	\$9,962,974	Research and Development	\$1,618,902,862
"CON016831"		\$245,052	\$9,962,974	Research and Development	\$1,618,902,862
"PO # 159059"		\$3,578	\$9,962,974	Research and Development	\$1,618,902,862
"CON013878"		\$124,228	\$9,962,974	Research and Development	\$1,618,902,862
"200733014"		\$17,382	\$9,962,974	Research and Development	\$1,618,902,862
"AWD00005882 (138447-2)"		\$8,417	\$9,962,974	Research and Development	\$1,618,902,862
"GR110985CON80002757"		\$464,275	\$9,962,974	Research and Development	\$1,618,902,862
		\$271,694	\$5,361,029	N/A	\$0
		\$142,381	\$5,361,029	Research and Development	\$1,618,902,862
"CON017435"		\$18,727	\$5,361,029	Research and Development	\$1,618,902,862
"CON017502"		\$5,141	\$5,361,029	Research and Development	\$1,618,902,862
"CON007811"		\$1	\$5,361,029	Research and Development	\$1,618,902,862
"CON014783"		\$82,751	\$5,361,029	Research and Development	\$1,618,902,862
"CON016622"		\$5,126	\$5,361,029	Research and Development	\$1,618,902,862
"431674"		\$125,219	\$5,361,029	Research and Development	\$1,618,902,862
	\$131,447	\$770,978	\$5,361,029	Research and Development	\$1,618,902,862
	\$2,934,786	\$3,939,011	\$5,361,029	N/A	\$0
		\$973,323	\$973,323	N/A	\$0
		\$155,337	\$155,337	N/A	\$0
		\$76,368	\$270,940	N/A	\$0
		\$153,036	\$270,940	N/A	\$0
"SPC-1000007188 / GR129299"		\$14,201	\$270,940	Research and Development	\$1,618,902,862

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"000535051-SO006-SC002"		\$6,280	\$270,940	Research and Development	\$1,618,902,862
"000535051-SP006-SC003"		\$10,000	\$270,940	Research and Development	\$1,618,902,862
"6420101110B PO P000025295"		\$11,055	\$270,940	Research and Development	\$1,618,902,862
"012"		\$558,845	\$2,991,850	Student Financial Assistance	\$1,934,082,125
		\$2,433,005	\$2,991,850	Student Financial Assistance	\$1,934,082,125
		\$25,475,620	\$216,302,599	N/A	\$0
		\$190,773,661	\$216,302,599	N/A	\$0
		\$53,318	\$216,302,599	Research and Development	\$1,618,902,862
		\$333,328	\$333,328	N/A	\$0
"CON013249"		\$35,870	\$3,814,607	Research and Development	\$1,618,902,862
		\$133,111	\$3,814,607	Research and Development	\$1,618,902,862
"A403540"		\$19,762	\$3,814,607	Research and Development	\$1,618,902,862
"A547722"		\$6,318	\$3,814,607	Research and Development	\$1,618,902,862
"CON013050"		\$205,843	\$3,814,607	Research and Development	\$1,618,902,862
"2144552000058177"		\$212,472	\$3,814,607	Research and Development	\$1,618,902,862
"CON012886"		\$43,617	\$3,814,607	Research and Development	\$1,618,902,862
"CON013167"		\$39,125	\$3,814,607	Research and Development	\$1,618,902,862
"18-588-UGRF"		\$47,127	\$3,814,607	Research and Development	\$1,618,902,862
"GR104576"		\$217,605	\$3,814,607	Research and Development	\$1,618,902,862
	\$566,378	\$2,853,757	\$3,814,607	Research and Development	\$1,618,902,862
"CON012071"		\$1,699	\$6,601,645	Research and Development	\$1,618,902,862
	\$769,753	\$5,934,881	\$6,601,645	Research and Development	\$1,618,902,862
"A371765 (A555961 SUPPLEMENT)"		\$76,771	\$6,601,645	Research and Development	\$1,618,902,862
"A584294"		\$115,613	\$6,601,645	Research and Development	\$1,618,902,862
"550142-PO 453106"		\$305,944	\$6,601,645	Research and Development	\$1,618,902,862
"10-312-0216924-66742L"		\$98,464	\$6,601,645	Research and Development	\$1,618,902,862
"11388sc"		\$853	\$6,601,645	Research and Development	\$1,618,902,862
"AWD101172 (SUB00000433)"		\$27,658	\$6,601,645	Research and Development	\$1,618,902,862
"22-4553"		\$39,762	\$6,601,645	Research and Development	\$1,618,902,862
		-\$26,395	\$66,886	N/A	\$0
		\$24,841	\$66,886	Research and Development	\$1,618,902,862
"CON013260"		\$68,440	\$66,886	Research and Development	\$1,618,902,862
"A325090"		\$810,403	\$6,510,734	Research and Development	\$1,618,902,862
		\$360,879	\$6,510,734	Research and Development	\$1,618,902,862
"A390401"		\$56,170	\$6,510,734	Research and Development	\$1,618,902,862
"A454923"		\$30	\$6,510,734	Research and Development	\$1,618,902,862
"A454979"		-\$3,333	\$6,510,734	Research and Development	\$1,618,902,862
"A688441"		\$27,239	\$6,510,734	Research and Development	\$1,618,902,862
"A689054"		\$24,241	\$6,510,734	Research and Development	\$1,618,902,862
"A689508"		\$48,167	\$6,510,734	Research and Development	\$1,618,902,862
"A691299"		\$36,122	\$6,510,734	Research and Development	\$1,618,902,862
"A735903"		\$44,818	\$6,510,734	Research and Development	\$1,618,902,862
"A776503"		\$41,804	\$6,510,734	Research and Development	\$1,618,902,862
"CON017187"		\$32,475	\$6,510,734	Research and Development	\$1,618,902,862
"T693776/T693791"		-\$45	\$6,510,734	Research and Development	\$1,618,902,862
"RFCST0001183401"		-\$10,701	\$6,510,734	Research and Development	\$1,618,902,862
"431537"		\$82	\$6,510,734	Research and Development	\$1,618,902,862
"431644"		\$45,396	\$6,510,734	Research and Development	\$1,618,902,862
"431688"		\$13,695	\$6,510,734	Research and Development	\$1,618,902,862
"CON017093"		\$48,941	\$6,510,734	Research and Development	\$1,618,902,862

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"CON008247"		\$40,260	\$6,510,734	Research and Development	\$1,618,902,862
"SS408"		\$260,731	\$6,510,734	Research and Development	\$1,618,902,862
"62440498-142337"		\$54,298	\$6,510,734	Research and Development	\$1,618,902,862
"AWD00003057(135510-1)"		\$6,824	\$6,510,734	Research and Development	\$1,618,902,862
"SUB00000263"		\$97,087	\$6,510,734	Research and Development	\$1,618,902,862
	\$652,917	\$4,475,151	\$6,510,734	Research and Development	\$1,618,902,862
		\$927,138	\$927,138	N/A	\$0
		\$410,843	\$410,843	N/A	\$0
		\$370	\$370	N/A	\$0
"R000002852"		\$5,650	\$1,117,724	Research and Development	\$1,618,902,862
		\$747,219	\$1,117,724	Research and Development	\$1,618,902,862
"22A0001008788"		\$126,018	\$1,117,724	Research and Development	\$1,618,902,862
"PO M230618798"		\$106,674	\$1,117,724	Research and Development	\$1,618,902,862
"500759-78052"		\$95,978	\$1,117,724	Research and Development	\$1,618,902,862
"CON017168"		\$36,185	\$1,117,724	Research and Development	\$1,618,902,862
		-\$83,134	\$12,148,624	Research and Development	\$1,618,902,862
"CON016567"		\$44,916	\$12,148,624	Research and Development	\$1,618,902,862
"UGM132769A"		\$203,822	\$12,148,624	Research and Development	\$1,618,902,862
		\$380,509	\$12,148,624	Research and Development	\$1,618,902,862
"151132"		\$13,589	\$12,148,624	Research and Development	\$1,618,902,862
"147851"		\$118,654	\$12,148,624	Research and Development	\$1,618,902,862
"R43NS124469"		\$58,266	\$12,148,624	Research and Development	\$1,618,902,862
"150779"		\$26,164	\$12,148,624	Research and Development	\$1,618,902,862
"30006286-03"		\$158,822	\$12,148,624	Research and Development	\$1,618,902,862
"270766-2-1"		-\$72	\$12,148,624	Research and Development	\$1,618,902,862
"A373816"		\$26,409	\$12,148,624	Research and Development	\$1,618,902,862
"A395206"		\$22,008	\$12,148,624	Research and Development	\$1,618,902,862
"A464642"		\$32,450	\$12,148,624	Research and Development	\$1,618,902,862
"A513134"		\$197,701	\$12,148,624	Research and Development	\$1,618,902,862
"A540629"		\$32,115	\$12,148,624	Research and Development	\$1,618,902,862
"A569656"		\$6,240	\$12,148,624	Research and Development	\$1,618,902,862
"A576223"		\$115,031	\$12,148,624	Research and Development	\$1,618,902,862
"A577288"		\$64,313	\$12,148,624	Research and Development	\$1,618,902,862
"A587065"		\$6,853	\$12,148,624	Research and Development	\$1,618,902,862
"A645895"		\$56,904	\$12,148,624	Research and Development	\$1,618,902,862
"A651796"		\$12,545	\$12,148,624	Research and Development	\$1,618,902,862
"A723132"		\$20,776	\$12,148,624	Research and Development	\$1,618,902,862
"A733023"		\$51,937	\$12,148,624	Research and Development	\$1,618,902,862
"A740489"		\$112,485	\$12,148,624	Research and Development	\$1,618,902,862
"A748001"		\$39,531	\$12,148,624	Research and Development	\$1,618,902,862
"A765205"		\$146,271	\$12,148,624	Research and Development	\$1,618,902,862
"A785558"		\$157,144	\$12,148,624	Research and Development	\$1,618,902,862
"A820959"		\$168,169	\$12,148,624	Research and Development	\$1,618,902,862
"21M33"		\$63,400	\$12,148,624	Research and Development	\$1,618,902,862
"23M10"		\$186,331	\$12,148,624	Research and Development	\$1,618,902,862
"4700266271"		\$9,260	\$12,148,624	Research and Development	\$1,618,902,862
"CON016459"		\$13,637	\$12,148,624	Research and Development	\$1,618,902,862
"CON016959"		\$87,406	\$12,148,624	Research and Development	\$1,618,902,862
"431607"		\$168,096	\$12,148,624	Research and Development	\$1,618,902,862
"147901"		\$8,570	\$12,148,624	Research and Development	\$1,618,902,862
"GEO-281375"		\$94,145	\$12,148,624	Research and Development	\$1,618,902,862
"GTRC 150895"		\$102,298	\$12,148,624	Research and Development	\$1,618,902,862
"150014"		\$7,266	\$12,148,624	Research and Development	\$1,618,902,862
"100-ROLLINS"		\$70,733	\$12,148,624	Research and Development	\$1,618,902,862
"AWD-003586"		\$111,766	\$12,148,624	Research and Development	\$1,618,902,862
"2022-1752-01"		\$35,000	\$12,148,624	Research and Development	\$1,618,902,862
"2022-2066-01"		\$89,556	\$12,148,624	Research and Development	\$1,618,902,862
"50055978052 P1803156"		-\$3,318	\$12,148,624	Research and Development	\$1,618,902,862
"500780-78050"		\$49,491	\$12,148,624	Research and Development	\$1,618,902,862
"TBD-78052"		\$115,939	\$12,148,624	Research and Development	\$1,618,902,862
"60058446 GTRC"		\$14	\$12,148,624	Research and Development	\$1,618,902,862
"149079"		\$10,851	\$12,148,624	Research and Development	\$1,618,902,862
"149002"		\$108,423	\$12,148,624	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.310	<i>Trans-NIH Research Support</i>		<i>Purdue University</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Seattle Children's Research Institute (SCRI)</i>
93.310	<i>Trans-NIH Research Support</i>		<i>SIRPant Immunotherapeutics, Inc.</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Taskforce for Global Health</i>
93.310	<i>Trans-NIH Research Support</i>		<i>The Marcus Foundation, Inc.</i>
93.310	<i>Trans-NIH Research Support</i>		<i>University of California</i>
93.310	<i>Trans-NIH Research Support</i>		<i>University of California, Davis</i>
93.310	<i>Trans-NIH Research Support</i>		<i>University of California, Los Angeles</i>
93.310	<i>Trans-NIH Research Support</i>		<i>University of California, San Francisco</i>
93.310	<i>Trans-NIH Research Support</i>		<i>University of California, San Francisco</i>
93.310	<i>Trans-NIH Research Support</i>		<i>University of Illinois at Urbana-Champaign</i>
93.310	<i>Trans-NIH Research Support</i>		<i>University of Michigan</i>
93.310	<i>Trans-NIH Research Support</i>		<i>University of Minnesota</i>
93.310	<i>Trans-NIH Research Support</i>		<i>University of North Texas</i>
93.310	<i>Trans-NIH Research Support</i>		<i>University of North Texas</i>
93.310	<i>Trans-NIH Research Support</i>		<i>University of Oregon</i>
93.310	<i>Trans-NIH Research Support</i>		<i>University of Texas at Austin</i>
93.310	<i>Trans-NIH Research Support</i>		<i>University of Texas Southwestern Medical Center</i>
93.310	<i>Trans-NIH Research Support</i>		<i>University of Washington</i>
93.310	<i>Trans-NIH Research Support</i>		<i>Virginia Commonwealth University</i>
93.310	<i>Trans-NIH Research Support</i>		
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program		
93.317	COVID-19 - Emerging Infections Programs	COVID-19	
93.317	Emerging Infections Programs		
93.319	Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas		
93.319	Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas		
93.321	<i>Dietary Supplement Research Program</i>		<i>Arizona State University</i>
93.323	COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	COVID-19	
93.323	<i>COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</i>	<i>COVID-19</i>	<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.323	<i>COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</i>	<i>COVID-19</i>	<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.323	<i>COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</i>	<i>COVID-19</i>	<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)		
93.323	<i>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</i>		<i>Florida Department of Health</i>
93.324	State Health Insurance Assistance Program		
93.334	The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels		
93.336	Behavioral Risk Factor Surveillance System		
93.336	COVID-19 - Behavioral Risk Factor Surveillance System	COVID-19	
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students		
93.343	<i>Public Health Service Evaluation Funds</i>		<i>University of Texas Medical Branch (UTMB)</i>
93.350	<i>COVID-19 - National Center for Advancing Translational Sciences</i>	<i>COVID-19</i>	<i>Emory University</i>
93.350	<i>National Center for Advancing Translational Sciences</i>		<i>Emory University</i>
93.350	<i>National Center for Advancing Translational Sciences</i>		<i>Emory University</i>
93.350	<i>National Center for Advancing Translational Sciences</i>		<i>Emory University</i>
93.350	<i>National Center for Advancing Translational Sciences</i>		<i>Emory University</i>
93.350	<i>National Center for Advancing Translational Sciences</i>		<i>Emory University</i>
93.350	<i>National Center for Advancing Translational Sciences</i>		<i>Emory University</i>
93.350	<i>National Center for Advancing Translational Sciences</i>		<i>Emory University</i>
93.350	<i>National Center for Advancing Translational Sciences</i>		<i>Emory University</i>
93.350	<i>National Center for Advancing Translational Sciences</i>		<i>Emory University</i>
93.350	<i>National Center for Advancing Translational Sciences</i>		<i>Emory University</i>
93.350	<i>National Center for Advancing Translational Sciences</i>		<i>Emory University</i>
93.350	<i>National Center for Advancing Translational Sciences</i>		<i>Emory University</i>
93.350	<i>National Center for Advancing Translational Sciences</i>		<i>Emory University</i>
93.350	<i>National Center for Advancing Translational Sciences</i>		<i>Emory University</i>
93.350	<i>National Center for Advancing Translational Sciences</i>		<i>Emory University</i>
93.350	<i>National Center for Advancing Translational Sciences</i>		<i>Emory University</i>
93.351	<i>Research Infrastructure Programs</i>		<i>HAWA Therapeutics, LLC</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"CON016975"		\$30,831	\$12,148,624	Research and Development	\$1,618,902,862
"12856SUB"		\$152,763	\$12,148,624	Research and Development	\$1,618,902,862
"150780"		\$370,479	\$12,148,624	Research and Development	\$1,618,902,862
"AGMT DTD 12/17/2021"		-\$10,006	\$12,148,624	Research and Development	\$1,618,902,862
"SUB 1701192"		\$175,684	\$12,148,624	Research and Development	\$1,618,902,862
"118211663"		\$14,502	\$12,148,624	Research and Development	\$1,618,902,862
"CON014008"		\$196	\$12,148,624	Research and Development	\$1,618,902,862
"0125 GWD486"		\$20,865	\$12,148,624	Research and Development	\$1,618,902,862
"12869SC"		\$57,546	\$12,148,624	Research and Development	\$1,618,902,862
"13026SC"		\$75,920	\$12,148,624	Research and Development	\$1,618,902,862
"106390-18695"		-\$1,382	\$12,148,624	Research and Development	\$1,618,902,862
"SUBK00015449"		\$30,759	\$12,148,624	Research and Development	\$1,618,902,862
"N008741501"		\$78,604	\$12,148,624	Research and Development	\$1,618,902,862
"RF00280SUB00159"		\$132,384	\$12,148,624	Research and Development	\$1,618,902,862
"RF00280-SUB00163"		\$14,836	\$12,148,624	Research and Development	\$1,618,902,862
"215830A"		\$74,383	\$12,148,624	Research and Development	\$1,618,902,862
"151551"		\$39,421	\$12,148,624	Research and Development	\$1,618,902,862
"GMO_190802 PO#0000001820"		\$720	\$12,148,624	Research and Development	\$1,618,902,862
"UWSC14052 / 68775"		\$16,837	\$12,148,624	Research and Development	\$1,618,902,862
"NO. FP00012824_SA001"		\$4,883	\$12,148,624	Research and Development	\$1,618,902,862
	\$1,632,460	\$7,349,117	\$12,148,624	Research and Development	\$1,618,902,862
		\$165,344	\$165,344	N/A	\$0
		\$1,718,392	\$8,441,264	N/A	\$0
		\$6,722,872	\$8,441,264	N/A	\$0
		-\$103	\$1,438,853	Research and Development	\$1,618,902,862
	\$20,980	\$1,438,956	\$1,438,853	Research and Development	\$1,618,902,862
"CON015371"		\$16,107	\$16,107	Research and Development	\$1,618,902,862
		\$182,360,991	\$199,671,173	N/A	\$0
"39G2960"		\$634,225	\$199,671,173	N/A	\$0
"39G3055"		\$12,875,870	\$199,671,173	N/A	\$0
"39G3082"		\$119,068	\$199,671,173	N/A	\$0
		\$3,687,104	\$199,671,173	N/A	\$0
"CODNR"		-\$6,085	\$199,671,173	Research and Development	\$1,618,902,862
	\$374,500	\$1,219,210	\$1,219,210	N/A	\$0
		\$441,402	\$441,402	N/A	\$0
		\$934,559	\$934,870	N/A	\$0
		\$311	\$934,870	N/A	\$0
		\$579,735	\$579,735	Student Financial Assistance	\$1,934,082,125
"CON015608"		\$125,597	\$125,597	Research and Development	\$1,618,902,862
"A518461"		\$2,485	\$1,636,990	Research and Development	\$1,618,902,862
"A402388"		\$490	\$1,636,990	Research and Development	\$1,618,902,862
"A404167/A241975/A155067"		-\$1	\$1,636,990	Research and Development	\$1,618,902,862
"A516200"		\$15,311	\$1,636,990	Research and Development	\$1,618,902,862
"A518425"		\$26,947	\$1,636,990	Research and Development	\$1,618,902,862
"A731680"		\$153,321	\$1,636,990	Research and Development	\$1,618,902,862
"A733199"		\$32,636	\$1,636,990	Research and Development	\$1,618,902,862
"A737185"		\$1,035,061	\$1,636,990	Research and Development	\$1,618,902,862
"A737962"		\$369,555	\$1,636,990	Research and Development	\$1,618,902,862
"A738060"		\$13,726	\$1,636,990	Research and Development	\$1,618,902,862
"A739191"		\$34,607	\$1,636,990	Research and Development	\$1,618,902,862
"T916186"		-\$47,148	\$1,636,990	Research and Development	\$1,618,902,862
"RBP* 1R41OD030519-01"		\$4,275	\$1,879,976	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.351	Research Infrastructure Programs		
93.351	Research Infrastructure Programs		
93.353	21st Century Cures Act - Beau Biden Cancer Moonshot		University of Alabama
93.354	COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	COVID-19	
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response		
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response		Emory University
93.355	Public Health Informatics & Technology Workforce Development Program (The PHIT Workforce Development Program)		Georgia Southern University Research and Service Foundation, Inc.
93.359	Nurse Education, Practice Quality and Retention Grants		
93.360	Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development		Emory University
93.360	Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development		Lockheed Martin Corporation
93.361	Nursing Research		Emory University
93.364	Nursing Student Loans		
93.365	Sickle Cell Treatment Demonstration Program		Atrium Health
93.365	Sickle Cell Treatment Demonstration Program		University of Alabama at Birmingham
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes		
93.367	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs		
93.369	ACL Independent Living State Grants		
93.387	National and State Tobacco Control Program		
93.387	National and State Tobacco Control Program		University of Pennsylvania
93.391	COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	COVID-19	
93.391	COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	COVID-19	Fulton County
93.391	COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	COVID-19	Fulton County
93.393	Cancer Cause and Prevention Research		Dana-Farber Cancer Institute
93.393	Cancer Cause and Prevention Research		
93.393	Cancer Cause and Prevention Research		Lawrence Berkeley National Laboratory
93.393	Cancer Cause and Prevention Research		Northwestern University
93.393	Cancer Cause and Prevention Research		Tulane University
93.393	Cancer Cause and Prevention Research		University of Connecticut
93.393	Cancer Cause and Prevention Research		
93.394	Cancer Detection and Diagnosis Research		Florida International University
93.394	Cancer Detection and Diagnosis Research		
93.394	Cancer Detection and Diagnosis Research		New York University
93.394	Cancer Detection and Diagnosis Research		New York University
93.394	Cancer Detection and Diagnosis Research		
93.395	Cancer Treatment Research		Athna Biotech, Inc.
93.395	Cancer Treatment Research		
93.395	Cancer Treatment Research		Athna Biotech, Inc.
93.395	Cancer Treatment Research		Boston University
93.395	Cancer Treatment Research		Brigham and Women's Hospital
93.395	Cancer Treatment Research		Georgia Southern University Research and Service Foundation, Inc.
93.395	Cancer Treatment Research		Ionic Pharmaceuticals
93.395	Cancer Treatment Research		MetCure Therapeutics, LLC
93.395	Cancer Treatment Research		MetCure Therapeutics, LLC
93.395	Cancer Treatment Research		Targut Biotechnologies, Inc.
93.395	Cancer Treatment Research		Tufts University
93.395	Cancer Treatment Research		University of Connecticut
93.395	Cancer Treatment Research		University of Michigan
93.395	Cancer Treatment Research		University of North Carolina
93.395	Cancer Treatment Research		University of Pittsburgh
93.396	Cancer Biology Research		Baylor College of Medicine
93.396	Cancer Biology Research		
93.396	Cancer Biology Research		Northwestern University
93.396	Cancer Biology Research		University of Alabama at Birmingham

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$697,106	\$1,879,976	Research and Development	\$1,618,902,862
	\$134,169	\$1,178,595	\$1,879,976	Research and Development	\$1,618,902,862
"516421001"		-\$28,760	-\$28,760	Research and Development	\$1,618,902,862
		\$16,287,935	\$16,358,478	N/A	\$0
		-\$319	\$16,358,478	N/A	\$0
"A704672"		\$70,862	\$16,358,478	Research and Development	\$1,618,902,862
"39G2001"		\$315,368	\$315,368	N/A	\$0
		\$736,929	\$736,929	N/A	\$0
"A710868"		\$61,258	\$61,773	Research and Development	\$1,618,902,862
"LM0065920"		\$515	\$61,773	Research and Development	\$1,618,902,862
"A781720"		\$23,184	\$23,184	Research and Development	\$1,618,902,862
		\$426,852	\$426,852	Student Financial Assistance	\$1,934,082,125
"SUBAWARD NO. 3000301054(A17-0142-S009)"		\$2,060	\$52,007	N/A	\$0
"Subaward 000532208-SC005"		\$49,947	\$52,007	N/A	\$0
		\$299,921	\$299,921	N/A	\$0
		\$472,011	\$472,011	N/A	\$0
	\$593,887	\$593,887	\$593,887	N/A	\$0
		\$3,290,415	\$3,539,531	N/A	\$0
"1R01HL147256-01"		\$249,116	\$3,539,531	Research and Development	\$1,618,902,862
		\$30,779,798	\$30,799,296	N/A	\$0
"CON015140"		\$14,948	\$30,799,296	Research and Development	\$1,618,902,862
"CON017415"		\$4,550	\$30,799,296	Research and Development	\$1,618,902,862
"1289901"		\$67,405	\$2,107,903	Research and Development	\$1,618,902,862
		\$271,153	\$2,107,903	Research and Development	\$1,618,902,862
"CON016044"		\$35,950	\$2,107,903	Research and Development	\$1,618,902,862
"SUB# 60054149AURI"		-\$908	\$2,107,903	Research and Development	\$1,618,902,862
"CON013105"		\$96,336	\$2,107,903	Research and Development	\$1,618,902,862
"324639"		\$326,773	\$2,107,903	Research and Development	\$1,618,902,862
	\$286,091	\$1,311,194	\$2,107,903	Research and Development	\$1,618,902,862
"598"		\$127,444	\$2,264,386	Research and Development	\$1,618,902,862
		\$1,054,913	\$2,264,386	Research and Development	\$1,618,902,862
"19-A1-00-1002648"		\$211,235	\$2,264,386	Research and Development	\$1,618,902,862
"21-A1-S2-1002648"		\$57,464	\$2,264,386	Research and Development	\$1,618,902,862
	\$435,029	\$813,330	\$2,264,386	Research and Development	\$1,618,902,862
"AWD00013843"		\$92,941	\$5,342,153	Research and Development	\$1,618,902,862
	\$284,744	\$4,368,147	\$5,342,153	Research and Development	\$1,618,902,862
"AWD00015111"		\$24,028	\$5,342,153	Research and Development	\$1,618,902,862
"SUB AWARD #: 4500002673"		\$75,158	\$5,342,153	Research and Development	\$1,618,902,862
"5P01CA163205-10"		\$179,811	\$5,342,153	Research and Development	\$1,618,902,862
"39G3104"		\$24,684	\$5,342,153	Research and Development	\$1,618,902,862
"Subaward No. 37511-1"		\$69,288	\$5,342,153	Research and Development	\$1,618,902,862
"R42-2021-UGA01"		\$63,819	\$5,342,153	Research and Development	\$1,618,902,862
"R42-2021-UGA02"		\$7,230	\$5,342,153	Research and Development	\$1,618,902,862
"1R41CA272072-01"		\$36,526	\$5,342,153	Research and Development	\$1,618,902,862
"10454800001"		\$38,492	\$5,342,153	Research and Development	\$1,618,902,862
"CON013796"		\$4,964	\$5,342,153	Research and Development	\$1,618,902,862
"SUBK00008227"		\$35,462	\$5,342,153	Research and Development	\$1,618,902,862
"5118110"		\$253,144	\$5,342,153	Research and Development	\$1,618,902,862
"Sub CNVA00062724 (132515-1)"		\$68,459	\$5,342,153	Research and Development	\$1,618,902,862
"CON013601"		\$1,992	\$4,954,215	Research and Development	\$1,618,902,862
		\$2,112,220	\$4,954,215	Research and Development	\$1,618,902,862
"CON011047"		\$10,167	\$4,954,215	Research and Development	\$1,618,902,862
"000519805SC001"		\$133,097	\$4,954,215	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.396	<i>Cancer Biology Research</i>		<i>University of Illinois at Urbana-Champaign</i>
93.396	<i>Cancer Biology Research</i>		<i>University of South Florida</i>
93.396	<i>Cancer Biology Research</i>		<i>University of Texas MD Anderson Cancer</i>
93.396	<i>Cancer Biology Research</i>		<i>University of Texas MD Anderson Cancer</i>
93.396	Cancer Biology Research		
93.397	<i>Cancer Centers Support Grants</i>		<i>Emory University</i>
93.398	Cancer Research Manpower		
93.399	Cancer Control		
93.413	The State Flexibility to Stabilize the Market Grant Program		
93.421	COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	COVID-19	
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health		
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health		
93.421	<i>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</i>		<i>Association of University Centers On Disabilities</i>
93.421	<i>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</i>		<i>CDC Foundation</i>
93.421	<i>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</i>		<i>Council of State and Territorial Epidemiologists</i>
93.421	<i>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</i>		<i>National Network of Public Health Institutes</i>
93.421	<i>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</i>		<i>Taskforce for Global Health</i>
93.421	<i>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</i>		<i>University of California, Los Angeles</i>
93.423	1332 State Innovation Waivers		
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke		
93.433	<i>ACL National Institute on Disability, Independent Living, and Rehabilitation Research</i>		<i>Syracuse University</i>
93.433	ACL National Institute on Disability, Independent Living, and Rehabilitation Research		
93.433	<i>ACL National Institute on Disability, Independent Living, and Rehabilitation Research</i>		<i>University of Michigan</i>
93.434	Every Student Succeeds Act/Preschool Development Grants		
93.435	Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-		
93.456	CDC Undergraduate Public Health Scholars Program (CUPS): A Public Health Experience to Expose Undergraduates Interested in Minority Health to Public Health and the Public Health Professions		
93.464	<i>ACL Assistive Technology</i>		<i>Association of Assistive Technology Act Programs</i>
93.464	ACL Assistive Technology		
93.478	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees		
93.493	Congressional Directives		
93.493	Congressional Directives		
93.495	COVID-19 - Community Health Workers for Public Health Response and Resilient	COVID-19	
93.497	Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports		
93.498	COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	COVID-19	
93.499	COVID-19 - Low Income Household Water Assistance Program	COVID-19	
93.516	<i>Public Health Training Centers Program</i>		<i>Emory University</i>
93.516	<i>Public Health Training Centers Program</i>		<i>Emory University</i>
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF		
93.526	Grants for Capital Development in Health Centers		
93.527	COVID-19 - Grants for New and Expanded Services under the Health Center Program	COVID-19	
93.539	PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds		
93.556	COVID-19 - MaryLee Allen Promoting Safe and Stable Families Program	COVID-19	
93.556	MaryLee Allen Promoting Safe and Stable Families Program		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"102664-18602"		\$16,605	\$4,954,215	Research and Development	\$1,618,902,862
"6143119600B"		\$51,054	\$4,954,215	Research and Development	\$1,618,902,862
"3001155211"		-\$319	\$4,954,215	Research and Development	\$1,618,902,862
"PO3001155211"		-\$5,408	\$4,954,215	Research and Development	\$1,618,902,862
	\$1,024,805	\$2,634,807	\$4,954,215	Research and Development	\$1,618,902,862
"A756053"		\$33,830	\$33,830	Research and Development	\$1,618,902,862
		\$120,758	\$120,758	Research and Development	\$1,618,902,862
	\$113,984	\$1,357,483	\$1,357,483	Research and Development	\$1,618,902,862
		\$640,000	\$640,000	N/A	\$0
		\$981	\$896,544	N/A	\$0
		\$175,626	\$896,544	N/A	\$0
		\$326,343	\$896,544	Research and Development	\$1,618,902,862
"CON015943"		\$47,656	\$896,544	Research and Development	\$1,618,902,862
"RCD000143060A"		-\$11,915	\$896,544	Research and Development	\$1,618,902,862
"PO 7947"		\$20,179	\$896,544	Research and Development	\$1,618,902,862
"CON016102"		\$197,796	\$896,544	Research and Development	\$1,618,902,862
"5266"		\$89,884	\$896,544	Research and Development	\$1,618,902,862
"CON016005"		\$49,994	\$896,544	Research and Development	\$1,618,902,862
		\$255,163,082	\$255,163,082	N/A	\$0
		\$2,387,552	\$2,387,552	N/A	\$0
"CON016088"		\$15,183	\$2,619,973	Research and Development	\$1,618,902,862
	\$528,861	\$2,548,344	\$2,619,973	Research and Development	\$1,618,902,862
"90RTHF0005-01-00"		\$56,446	\$2,619,973	Research and Development	\$1,618,902,862
	\$628,244	\$4,308,357	\$4,308,357	N/A	\$0
		\$615,508	\$615,508	N/A	\$0
	\$57,849	\$81,721	\$81,721	Research and Development	\$1,618,902,862
"AGMT EXEC 9/30/2021"		\$46,019	\$785,316	Research and Development	\$1,618,902,862
	\$278,685	\$739,297	\$785,316	Research and Development	\$1,618,902,862
		\$508,819	\$508,819	N/A	\$0
		\$97,193	\$1,119,929	N/A	\$0
		\$1,022,736	\$1,119,929	Research and Development	\$1,618,902,862
		\$3,147,591	\$3,147,591	N/A	\$0
	\$1,373,572	\$1,447,988	\$1,447,988	N/A	\$0
		\$10,698,376	\$10,698,376	N/A	\$0
	\$15,867,046	\$16,198,681	\$16,198,681	N/A	\$0
"A584824"		\$17,496	\$70,190	Research and Development	\$1,618,902,862
"A679073"		\$52,694	\$70,190	Research and Development	\$1,618,902,862
		\$599	\$599	N/A	\$0
		\$111,094	\$111,094	N/A	\$0
		\$44,350	\$44,350	Health Center Program Cluster	\$7,114,718
		-\$309	-\$309	N/A	\$0
		\$662,075	\$13,552,966	N/A	\$0
		\$12,890,891	\$13,552,966	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.558	COVID-19 - Temporary Assistance for Needy Families	COVID-19	
93.558	Temporary Assistance for Needy Families		
93.563	Child Support Enforcement		
93.564	Child Support Enforcement Research		
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs		
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs		
93.568	COVID-19 - Low-Income Home Energy Assistance	COVID-19	
93.568	Low-Income Home Energy Assistance		
93.569	Community Services Block Grant		
93.569	COVID-19 - Community Services Block Grant	COVID-19	
93.575	Child Care and Development Block Grant		
93.575	Child Care and Development Block Grant		
93.575	COVID-19 - Child Care and Development Block Grant	COVID-19	
93.575	COVID-19 - Child Care and Development Block Grant	COVID-19	
93.586	State Court Improvement Program		
93.590	Community-Based Child Abuse Prevention Grants		
93.590	COVID-19 - Community-Based Child Abuse Prevention Grants	COVID-19	
93.592	<i>Family Violence Prevention and Services/Discretionary</i>		<i>American Library Association</i>
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.597	Grants to States for Access and Visitation Programs		
93.599	Chafee Education and Training Vouchers Program (ETV)		
93.599	<i>Chafee Education and Training Vouchers Program (ETV)</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.599	COVID-19 - Chafee Education and Training Vouchers Program (ETV)	COVID-19	
93.600	Head Start		
93.600	Head Start		
93.603	Adoption and Legal Guardianship Incentive Payments		
93.630	COVID-19 - Developmental Disabilities Basic Support and Advocacy Grants	COVID-19	
93.630	Developmental Disabilities Basic Support and Advocacy Grants		
93.631	Developmental Disabilities Projects of National Significance		
93.632	COVID-19 - University Centers for Excellence in Developmental Disabilities Education, Research, and Service	COVID-19	
93.632	<i>University Centers for Excellence in Developmental Disabilities Education, Research, and Service</i>		<i>Association of University Centers On Disabilities</i>
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		
93.643	Children's Justice Grants to States		
93.645	Stephanie Tubbs Jones Child Welfare Services Program		
93.648	<i>Child Welfare Research Training or Demonstration</i>		<i>State University of New York</i>
93.648	<i>Child Welfare Research Training or Demonstration</i>		<i>State University of New York</i>
93.648	<i>Child Welfare Research Training or Demonstration</i>		<i>The Research Foundation for The State University of New York</i>
93.648	<i>Child Welfare Research Training or Demonstration</i>		<i>The Research Foundation for The State University of New York</i>
93.648	<i>Child Welfare Research Training or Demonstration</i>		<i>The Research Foundation for The State University of New York</i>
93.658	Foster Care Title IV-E		
93.659	Adoption Assistance		
93.665	COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	COVID-19	
93.667	Social Services Block Grant		
93.669	Child Abuse and Neglect State Grants		
93.669	COVID-19 - Child Abuse and Neglect State Grants	COVID-19	
93.670	<i>Child Abuse and Neglect Discretionary Activities</i>		<i>Chapin Hall</i>
93.671	COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	COVID-19	
93.674	COVID-19 - John H. Chafee Foster Care Program for Successful Transition to Adulthood	COVID-19	
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood		
93.732	<i>Mental and Behavioral Health Education and Training Grants</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.732	Mental and Behavioral Health Education and Training Grants		
93.732	Mental and Behavioral Health Education and Training Grants		
93.732	<i>Mental and Behavioral Health Education and Training Grants</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$17,886	\$331,730,567	N/A	\$0
	\$41,665,939	\$331,712,681	\$331,730,567	N/A	\$0
	\$10,613,178	\$96,027,179	\$96,027,179	N/A	\$0
	\$637,310	\$750,140	\$750,140	N/A	\$0
		\$88,999	\$21,849,135	N/A	\$0
	\$5,746,812	\$21,760,136	\$21,849,135	N/A	\$0
	\$23,804,181	\$23,931,701	\$107,141,423	N/A	\$0
	\$81,959,144	\$83,209,722	\$107,141,423	N/A	\$0
	\$18,272,228	\$19,359,382	\$22,510,496	N/A	\$0
	\$3,151,114	\$3,151,114	\$22,510,496	N/A	\$0
	\$10,829,856	\$972,607,356	\$1,101,499,187	CCDF Cluster	\$1,260,992,289
		\$90,585	\$1,101,499,187	Research and Development	\$1,618,902,862
		\$89,569	\$1,101,499,187	CCDF Cluster	\$1,260,992,289
	\$128,610,465	\$128,711,677	\$1,101,499,187	CCDF Cluster	\$1,260,992,289
		\$1,107,528	\$1,107,528	N/A	\$0
		\$1,181,948	\$2,666,700	N/A	\$0
		\$1,484,752	\$2,666,700	N/A	\$0
"1000000015_SFY20"		\$2,578	\$2,578	N/A	\$0
		\$159,583,687	\$159,583,687	CCDF Cluster	\$1,260,992,289
	\$235,663	\$381,552	\$381,552	N/A	\$0
		\$548,372	\$855,343	N/A	\$0
"431558"		\$15,480	\$855,343	Research and Development	\$1,618,902,862
		\$291,491	\$855,343	N/A	\$0
	\$5,772,439	\$13,520,269	\$13,554,096	Head Start Cluster	\$13,520,269
		\$33,827	\$13,554,096	Research and Development	\$1,618,902,862
		\$2,224,546	\$2,224,546	N/A	\$0
		\$45,789	\$2,518,843	N/A	\$0
		\$2,473,054	\$2,518,843	N/A	\$0
	\$720	\$286,808	\$286,808	Research and Development	\$1,618,902,862
		\$67,612	\$1,471,643	Research and Development	\$1,618,902,862
"CON017701"		\$14,540	\$1,471,643	Research and Development	\$1,618,902,862
		\$827,573	\$1,471,643	Research and Development	\$1,618,902,862
	\$165,143	\$561,918	\$1,471,643	Research and Development	\$1,618,902,862
	\$202,271	\$552,854	\$552,854	N/A	\$0
		\$13,411,655	\$13,411,655	N/A	\$0
"1489268"		\$95,521	\$303,782	N/A	\$0
"CON015667"		\$87,425	\$303,782	Research and Development	\$1,618,902,862
"9-89268"		-\$17,500	\$303,782	Research and Development	\$1,618,902,862
"9-92159"		\$28,273	\$303,782	Research and Development	\$1,618,902,862
"995862"		\$110,063	\$303,782	Research and Development	\$1,618,902,862
		\$85,203,070	\$85,203,070	N/A	\$0
		\$70,484,671	\$70,484,671	N/A	\$0
		\$1,096,679	\$1,096,679	N/A	\$0
	\$22,230,326	\$43,954,354	\$43,954,354	N/A	\$0
	\$558,370	\$3,070,884	\$3,217,711	N/A	\$0
		\$146,827	\$3,217,711	N/A	\$0
"CON016402"		\$3,395	\$3,395	Research and Development	\$1,618,902,862
	\$5,596,391	\$5,982,698	\$5,982,698	N/A	\$0
		\$5,470,014	\$8,645,438	N/A	\$0
		\$3,175,424	\$8,645,438	N/A	\$0
"39G8485"		\$31,190	\$1,967,303	N/A	\$0
		\$581,241	\$1,967,303	N/A	\$0
		\$899,144	\$1,967,303	Research and Development	\$1,618,902,862
"39G1871"		\$231,137	\$1,967,303	Research and Development	\$1,618,902,862

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"431623"		\$224,591	\$1,967,303	Research and Development	\$1,618,902,862
"39G9610"		\$11,494	\$11,494	N/A	\$0
		-\$448	-\$448	N/A	\$0
	\$53,638	\$669,535	\$669,535	N/A	\$0
		-\$9,385	-\$9,385	N/A	\$0
		-\$46	-\$46	N/A	\$0
		-\$2,901	-\$2,901	N/A	\$0
		\$516,065,560	\$542,172,474	N/A	\$0
		\$26,106,914	\$542,172,474	N/A	\$0
		\$1,411,987	\$1,411,987	N/A	\$0
		\$4,121,211	\$4,121,211	Medicaid Cluster	\$12,050,346,374
		\$6,889,709	\$6,889,709	Medicaid Cluster	\$12,050,346,374
		\$909,958,037	\$12,039,736,578	Medicaid Cluster	\$12,050,346,374
		\$2,791,516	\$12,039,736,578	Medicaid Cluster	\$12,050,346,374
"2020045C1020"		\$401,124	\$12,039,736,578	Research and Development	\$1,618,902,862
	\$42,595,095	\$11,126,585,901	\$12,039,736,578	Medicaid Cluster	\$12,050,346,374
	\$21,620,515	\$24,026,892	\$24,054,541	N/A	\$0
"39G1826"	\$1,517	\$27,649	\$24,054,541	Research and Development	\$1,618,902,862
	\$2,867,201	\$6,859,772	\$6,859,772	N/A	\$0
		\$2,336,213	\$2,336,213	N/A	\$0
"Subaward No. 10001"		\$279,141	\$279,141	N/A	\$0
		\$588,243	\$588,243	N/A	\$0
		\$10,165	\$1,099,273	N/A	\$0
"1 HITEP210054-01-00"		\$180,807	\$1,099,273	N/A	\$0
		\$663,059	\$1,099,273	N/A	\$0
"A562960"		\$127,927	\$1,099,273	Research and Development	\$1,618,902,862
"A770008"		\$117,315	\$1,099,273	Research and Development	\$1,618,902,862
"D18HP32120"		\$1,500	\$1,500	N/A	\$0
"431681"		\$14,356	\$14,356	Research and Development	\$1,618,902,862
"GENFD0001955860"		\$19,837	\$25,700,762	Research and Development	\$1,618,902,862
	\$3,405,919	\$22,885,601	\$25,700,762	Research and Development	\$1,618,902,862
"GENFD0002225634"		\$50,365	\$25,700,762	Research and Development	\$1,618,902,862
"126090"		\$58,165	\$25,700,762	Research and Development	\$1,618,902,862
"127674"		\$144,709	\$25,700,762	Research and Development	\$1,618,902,862
"G6518101"		\$116,482	\$25,700,762	Research and Development	\$1,618,902,862
"A022924"		-\$1	\$25,700,762	Research and Development	\$1,618,902,862
"A092263"		\$24,854	\$25,700,762	Research and Development	\$1,618,902,862
"A179709"		-\$3,284	\$25,700,762	Research and Development	\$1,618,902,862
"A575713"		\$338,318	\$25,700,762	Research and Development	\$1,618,902,862
"A596057"		\$37,576	\$25,700,762	Research and Development	\$1,618,902,862
"A622631"		\$67,111	\$25,700,762	Research and Development	\$1,618,902,862
"39G2934"		\$5,198	\$25,700,762	Research and Development	\$1,618,902,862
"Subaward No. 8089"		\$6,691	\$25,700,762	Research and Development	\$1,618,902,862
"Subaward No. 2004437443"		\$267,905	\$25,700,762	Research and Development	\$1,618,902,862
"431576"		\$26,679	\$25,700,762	Research and Development	\$1,618,902,862
"431635"		\$583,184	\$25,700,762	Research and Development	\$1,618,902,862
"431676"		\$29,505	\$25,700,762	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.837	<i>Cardiovascular Diseases Research</i>		<i>Massachusetts General Hospital</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Medical College of Wisconsin</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Medical College of Wisconsin</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>New York Medical College</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>New York University</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Pennsylvania State University</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Prgms to Inc Diversity Among Ind Engaged in Health-Related Res (PRIDE)</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Rochester Institute of Technology</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Thomas Jefferson University</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Cincinnati</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Colorado</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Florida</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Maryland, Baltimore County</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Miami</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Miami Medical School</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Miami Medical School</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Minnesota</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Minnesota</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Minnesota</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Minnesota</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of Rochester</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>University of South Carolina</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Washington University in St. Louis</i>
93.837	<i>Cardiovascular Diseases Research</i>		<i>Washington University in St. Louis</i>
93.838	<i>Lung Diseases Research</i>		<i>Emory University</i>
93.838	<i>Lung Diseases Research</i>		<i>Emory University</i>
93.838	<i>Lung Diseases Research</i>		<i>Palo Alto Veterans Institute for Research</i>
93.838	<i>Lung Diseases Research</i>		<i>Palo Alto Veterans Institute for Research</i>
93.838	<i>Lung Diseases Research</i>		<i>Wayne State University</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>Cetya Therapeutics, Inc.</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>Emory University</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>Emory University</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>Indiana University</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>Indiana University</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>Oregon Health and Science University</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>Phoenicia Biosciences, Inc.</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>University of California, San Diego</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>University of Tennessee Health Sciences Center</i>
93.839	<i>Blood Diseases and Resources Research</i>		<i>University of Tennessee Health Sciences Center</i>
93.846	<i>Arthritis, Musculoskeletal and Skin Diseases Research</i>		<i>Baylor College of Medicine</i>
93.846	<i>Arthritis, Musculoskeletal and Skin Diseases Research</i>		<i>Baylor College of Medicine</i>
93.846	<i>Arthritis, Musculoskeletal and Skin Diseases Research</i>		<i>Columbia University</i>
93.846	<i>Arthritis, Musculoskeletal and Skin Diseases Research</i>		<i>Columbia University</i>
93.846	<i>Arthritis, Musculoskeletal and Skin Diseases Research</i>		<i>Emory University</i>
93.846	<i>Arthritis, Musculoskeletal and Skin Diseases Research</i>		<i>Princeton University</i>
93.846	<i>Arthritis, Musculoskeletal and Skin Diseases Research</i>		<i>University of Oregon</i>
93.846	<i>Arthritis, Musculoskeletal and Skin Diseases Research</i>		<i>University of Oregon</i>
93.846	<i>Arthritis, Musculoskeletal and Skin Diseases Research</i>		<i>University of Pennsylvania</i>
93.846	<i>Arthritis, Musculoskeletal and Skin Diseases Research</i>		<i>University of Pennsylvania</i>
93.847	<i>COVID-19 - Diabetes, Digestive, and Kidney Diseases Extramural Research</i>	COVID-19	
93.847	<i>Diabetes, Digestive, and Kidney Diseases Extramural Research</i>		<i>Albert Einstein College of Medicine</i>
93.847	<i>Diabetes, Digestive, and Kidney Diseases Extramural Research</i>		<i>Albert Einstein College of Medicine</i>
93.847	<i>Diabetes, Digestive, and Kidney Diseases Extramural Research</i>		<i>California Medical Innovations Institute</i>
93.847	<i>Diabetes, Digestive, and Kidney Diseases Extramural Research</i>		<i>Emory University</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"Protocol #: A5332"		\$81	\$25,700,762	Research and Development	\$1,618,902,862
"5P01HL116264-09"		\$126,406	\$25,700,762	Research and Development	\$1,618,902,862
"5R01HL137748-03"		\$71,474	\$25,700,762	Research and Development	\$1,618,902,862
"Subaward No. 125060"		\$41,128	\$25,700,762	Research and Development	\$1,618,902,862
"18-A0-00-001801"		-\$10,400	\$25,700,762	Research and Development	\$1,618,902,862
"UGARFHL153231"		\$85,396	\$25,700,762	Research and Development	\$1,618,902,862
"CON016960"		\$7,128	\$25,700,762	Research and Development	\$1,618,902,862
"32433-01"		\$66,904	\$25,700,762	Research and Development	\$1,618,902,862
"Subaward No 080-18007-S02203"		\$228,433	\$25,700,762	Research and Development	\$1,618,902,862
"1R01HL158671-01A1"		\$11,227	\$25,700,762	Research and Development	\$1,618,902,862
"1R01HL159086-01A1"		\$8,878	\$25,700,762	Research and Development	\$1,618,902,862
"CON016514"		\$70,928	\$25,700,762	Research and Development	\$1,618,902,862
"1701192 REQUEST 4732"		\$141,302	\$25,700,762	Research and Development	\$1,618,902,862
"100746"		\$5,481	\$25,700,762	Research and Development	\$1,618,902,862
"CON016475"		\$4,388	\$25,700,762	Research and Development	\$1,618,902,862
"CON016611"		\$6,200	\$25,700,762	Research and Development	\$1,618,902,862
"N009183301"		\$25,064	\$25,700,762	Research and Development	\$1,618,902,862
"N009256001"		\$28,401	\$25,700,762	Research and Development	\$1,618,902,862
"N009991901"		\$39,565	\$25,700,762	Research and Development	\$1,618,902,862
"N009991902"		\$45,551	\$25,700,762	Research and Development	\$1,618,902,862
"SUB00000378 / UR FAO GR532419"		\$30,719	\$25,700,762	Research and Development	\$1,618,902,862
"142608"		-\$1,099	\$25,700,762	Research and Development	\$1,618,902,862
"5R25HL105400-12"		\$2,792	\$25,700,762	Research and Development	\$1,618,902,862
"5R25HL105400-13"		\$5,920	\$25,700,762	Research and Development	\$1,618,902,862
"T863524/A029070/A191373"		-\$69	\$2,704,699	Research and Development	\$1,618,902,862
	\$286,025	\$2,674,155	\$2,704,699	Research and Development	\$1,618,902,862
"NIM0003-03"		\$20,115	\$2,704,699	Research and Development	\$1,618,902,862
"NIM0013-03"		\$10,964	\$2,704,699	Research and Development	\$1,618,902,862
"WSU20014"		-\$466	\$2,704,699	Research and Development	\$1,618,902,862
"Subaward No. 00034144"		\$25,364	\$4,628,748	Research and Development	\$1,618,902,862
		\$950,593	\$4,628,748	Research and Development	\$1,618,902,862
"A035610"		\$137,209	\$4,628,748	Research and Development	\$1,618,902,862
"A690131"		\$94,028	\$4,628,748	Research and Development	\$1,618,902,862
"63828383-14"		\$64,476	\$4,628,748	Research and Development	\$1,618,902,862
"CON015039"		\$154,148	\$4,628,748	Research and Development	\$1,618,902,862
"CON015041"		\$19,174	\$4,628,748	Research and Development	\$1,618,902,862
"1021685_GT"		\$123,066	\$4,628,748	Research and Development	\$1,618,902,862
"R33HL147845"		\$90,608	\$4,628,748	Research and Development	\$1,618,902,862
"5P01HL151433-03"		\$392,296	\$4,628,748	Research and Development	\$1,618,902,862
"SUBAWARD # 21-0146-AURI"		\$67,100	\$4,628,748	Research and Development	\$1,618,902,862
	\$428,174	\$2,510,686	\$4,628,748	Research and Development	\$1,618,902,862
"7000001444"		\$171,404	\$3,212,055	Research and Development	\$1,618,902,862
		\$318,740	\$3,212,055	Research and Development	\$1,618,902,862
"1(GG019022-01)"		\$23,247	\$3,212,055	Research and Development	\$1,618,902,862
"2(GG014632-01)"		\$87,067	\$3,212,055	Research and Development	\$1,618,902,862
"A505574"		\$44,582	\$3,212,055	Research and Development	\$1,618,902,862
"SUB0000252"		\$6,759	\$3,212,055	Research and Development	\$1,618,902,862
"#217420A"		\$137,218	\$3,212,055	Research and Development	\$1,618,902,862
"217710A"		\$229,467	\$3,212,055	Research and Development	\$1,618,902,862
"580569"		\$19,028	\$3,212,055	Research and Development	\$1,618,902,862
	\$221,255	\$2,174,543	\$3,212,055	Research and Development	\$1,618,902,862
	\$6,613	\$594,191	\$15,353,321	Research and Development	\$1,618,902,862
"5R01DK131176-02"		\$12,890	\$15,353,321	Research and Development	\$1,618,902,862
	\$2,798,661	\$13,035,066	\$15,353,321	Research and Development	\$1,618,902,862
"1R01DK131488-01A1"		\$122,321	\$15,353,321	Research and Development	\$1,618,902,862
"A375305"		\$123,814	\$15,353,321	Research and Development	\$1,618,902,862

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"A379039"		-\$24,974	\$15,353,321	Research and Development	\$1,618,902,862
"A380085"		\$6,628	\$15,353,321	Research and Development	\$1,618,902,862
"A380097"		\$41,409	\$15,353,321	Research and Development	\$1,618,902,862
"A413173"		-\$7,646	\$15,353,321	Research and Development	\$1,618,902,862
"A551612"		\$29,505	\$15,353,321	Research and Development	\$1,618,902,862
"A551759"		\$3,800	\$15,353,321	Research and Development	\$1,618,902,862
"A552124"		\$58,197	\$15,353,321	Research and Development	\$1,618,902,862
"A558251"		\$7,646	\$15,353,321	Research and Development	\$1,618,902,862
"A576210"		\$308,506	\$15,353,321	Research and Development	\$1,618,902,862
"A732508"		\$16,642	\$15,353,321	Research and Development	\$1,618,902,862
"SUBAWARD # A351474"		\$13,146	\$15,353,321	Research and Development	\$1,618,902,862
"Subaward No A380090"		\$6,101	\$15,353,321	Research and Development	\$1,618,902,862
"Subaward No. A421774"		\$29,846	\$15,353,321	Research and Development	\$1,618,902,862
"Subaward No. A421808"		\$52,356	\$15,353,321	Research and Development	\$1,618,902,862
"39G3059"		\$12,360	\$15,353,321	Research and Development	\$1,618,902,862
"CON015013"		\$21,802	\$15,353,321	Research and Development	\$1,618,902,862
"2005680469"		\$145,369	\$15,353,321	Research and Development	\$1,618,902,862
"Subaward #M2001963"		\$53,628	\$15,353,321	Research and Development	\$1,618,902,862
"SUBAWARD NO. 123568900 (59002418)"		\$174,385	\$15,353,321	Research and Development	\$1,618,902,862
"CON011270"		\$25,070	\$15,353,321	Research and Development	\$1,618,902,862
"Sub Award # 5111860"		\$166,316	\$15,353,321	Research and Development	\$1,618,902,862
"Subaward No. 5112092"		\$22,495	\$15,353,321	Research and Development	\$1,618,902,862
"SUBAWARD # 6163-1092-10-E"		\$171,628	\$15,353,321	Research and Development	\$1,618,902,862
"1005584104/PO#U000323430"		\$56,485	\$15,353,321	Research and Development	\$1,618,902,862
"AWD-004183.GR100686"		\$59,366	\$15,353,321	Research and Development	\$1,618,902,862
"VUMC86160"		\$14,973	\$15,353,321	Research and Development	\$1,618,902,862
"0432-06-142371"		\$144,156	\$14,536,370	Research and Development	\$1,618,902,862
	\$808,715	\$12,620,053	\$14,536,370	Research and Development	\$1,618,902,862
"1R43NS124469-01"		\$22,568	\$14,536,370	Research and Development	\$1,618,902,862
"900052"		\$303,835	\$14,536,370	Research and Development	\$1,618,902,862
"CON017449"		\$46,127	\$14,536,370	Research and Development	\$1,618,902,862
"A567140"		\$189,124	\$14,536,370	Research and Development	\$1,618,902,862
"A580374"		\$134,339	\$14,536,370	Research and Development	\$1,618,902,862
"A657132"		\$38,902	\$14,536,370	Research and Development	\$1,618,902,862
"0255-Z446-4609"		\$260,061	\$14,536,370	Research and Development	\$1,618,902,862
"22 A00-4016-S002"		\$109,798	\$14,536,370	Research and Development	\$1,618,902,862
"SUB AWARD #: MUSC18-107-8D574"		\$11,612	\$14,536,370	Research and Development	\$1,618,902,862
"RC111996UGA"		\$32,360	\$14,536,370	Research and Development	\$1,618,902,862
"AWD-002313"		\$54,760	\$14,536,370	Research and Development	\$1,618,902,862
"Subaward 1013756_Augusta"		\$159,701	\$14,536,370	Research and Development	\$1,618,902,862
"CON013409"		\$71,194	\$14,536,370	Research and Development	\$1,618,902,862
"UGANS112008"		\$142,040	\$14,536,370	Research and Development	\$1,618,902,862
"Subaward No. 62756108-193654"		\$8,406	\$14,536,370	Research and Development	\$1,618,902,862
"2U54NS065705-11"		\$7,778	\$14,536,370	Research and Development	\$1,618,902,862
"1U01NS102289-01A1"		\$1,605	\$14,536,370	Research and Development	\$1,618,902,862
"1U01NS106513-01A1"		\$1,005	\$14,536,370	Research and Development	\$1,618,902,862
"Sub 013888-139593"		\$5,010	\$14,536,370	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.853	<i>Extramural Research Programs in the Neurosciences and Neurological Disorders</i>		<i>University of Florida</i>
93.853	<i>Extramural Research Programs in the Neurosciences and Neurological Disorders</i>		<i>University of Pennsylvania</i>
93.853	<i>Extramural Research Programs in the Neurosciences and Neurological Disorders</i>		<i>University of Texas at Arlington</i>
93.853	<i>Extramural Research Programs in the Neurosciences and Neurological Disorders</i>		<i>University of Virginia</i>
93.853	<i>Extramural Research Programs in the Neurosciences and Neurological Disorders</i>		<i>University of Wisconsin - Madison</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Ascribe Bioscience</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Boston Children's Hospital</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Boston University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Brigham and Women's Hospital</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Brigham and Women's Hospital</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Case Western Reserve University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Chitozan Health, LLC</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Columbia University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Emory University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Emory University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Emory University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Emory University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Emory University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Emory University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Emory University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Emory University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Emory University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Emory University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Emory University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Emory University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Emory University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Emory University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Emory University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>EpiVax, Inc.</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Health Research, Inc.</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Henry Ford Health System</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Louisiana State University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Mayo Clinic, Jacksonville</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Northeastern University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Northwestern University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Northwestern University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Oklahoma State University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Pneumotactix, LLC</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Rutgers, The State University of New Jersey</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Saint Louis University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Stanford University</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>The Research Foundation for The State University of New York</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>The Research Foundation for The State University of New York</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>The Research Foundation for The State University of New York</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>The Scripps Research Institute</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>The Scripps Research Institute</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>The Scripps Research Institute</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>The Scripps Research Institute</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>Trellis Bioscience</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University North Carolina Greensboro</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of California, Santa Cruz</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Chicago</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Florida</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Houston-Clear Lake</i>
93.855	<i>Allergy and Infectious Diseases Research</i>		<i>University of Illinois</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"SUB00002645/3107"		\$7,424	\$14,536,370	Research and Development	\$1,618,902,862
"585719"		\$31,355	\$14,536,370	Research and Development	\$1,618,902,862
"2022GC0142"		\$38,392	\$14,536,370	Research and Development	\$1,618,902,862
"CON010330"		\$41,348	\$14,536,370	Research and Development	\$1,618,902,862
"CON014940"		\$53,417	\$14,536,370	Research and Development	\$1,618,902,862
"AWD00014996"		\$88,605	\$42,181,415	Research and Development	\$1,618,902,862
		\$668,794	\$42,181,415	Research and Development	\$1,618,902,862
"GENFD0002200311"		\$21,847	\$42,181,415	Research and Development	\$1,618,902,862
"45000003976"		\$123,849	\$42,181,415	Research and Development	\$1,618,902,862
"123439"		\$61,518	\$42,181,415	Research and Development	\$1,618,902,862
"125413"		\$58,291	\$42,181,415	Research and Development	\$1,618,902,862
"RESS14756"		\$393,302	\$42,181,415	Research and Development	\$1,618,902,862
"FP00025968"		\$64,520	\$42,181,415	Research and Development	\$1,618,902,862
"1GG01787501"		\$32,455	\$42,181,415	Research and Development	\$1,618,902,862
"A085091"		\$19,909	\$42,181,415	Research and Development	\$1,618,902,862
"A237526"		\$139,300	\$42,181,415	Research and Development	\$1,618,902,862
"A443997"		\$22,650	\$42,181,415	Research and Development	\$1,618,902,862
"A481051"		\$32,375	\$42,181,415	Research and Development	\$1,618,902,862
"A489074"		\$68,557	\$42,181,415	Research and Development	\$1,618,902,862
"A503504"		\$144,420	\$42,181,415	Research and Development	\$1,618,902,862
"A540760"		\$2,120	\$42,181,415	Research and Development	\$1,618,902,862
"A619462"		\$53,599	\$42,181,415	Research and Development	\$1,618,902,862
"A67793"		\$39,797	\$42,181,415	Research and Development	\$1,618,902,862
"A810846"		\$2,941	\$42,181,415	Research and Development	\$1,618,902,862
"AGREEMENT DTD 8/30/19"		\$4,410	\$42,181,415	Research and Development	\$1,618,902,862
"CON015715"		\$846,605	\$42,181,415	Research and Development	\$1,618,902,862
"CON015726"		\$1,345,158	\$42,181,415	Research and Development	\$1,618,902,862
"CON015750"		\$103,111	\$42,181,415	Research and Development	\$1,618,902,862
"CON015753"		\$403,624	\$42,181,415	Research and Development	\$1,618,902,862
"CON015832"		\$991,101	\$42,181,415	Research and Development	\$1,618,902,862
"T715255"		\$90,011	\$42,181,415	Research and Development	\$1,618,902,862
"1R01AI32205"		\$33,525	\$42,181,415	Research and Development	\$1,618,902,862
"313-01"		\$11,561	\$42,181,415	Research and Development	\$1,618,902,862
"Subaward B23829AURI"		\$27,271	\$42,181,415	Research and Development	\$1,618,902,862
"431605"		\$480,846	\$42,181,415	Research and Development	\$1,618,902,862
"431605S02"		\$57,681	\$42,181,415	Research and Development	\$1,618,902,862
"431672"		\$24,433	\$42,181,415	Research and Development	\$1,618,902,862
"PO-0000180278"		\$10,798	\$42,181,415	Research and Development	\$1,618,902,862
"GTR-233617"		\$36,059	\$42,181,415	Research and Development	\$1,618,902,862
"50065378050"		\$432,742	\$42,181,415	Research and Development	\$1,618,902,862
"60056418UG"		\$159,663	\$42,181,415	Research and Development	\$1,618,902,862
"60061554 GIT"		\$175,913	\$42,181,415	Research and Development	\$1,618,902,862
"1508812"		\$126,467	\$42,181,415	Research and Development	\$1,618,902,862
"RPLXX000141680A"		\$66,483	\$42,181,415	Research and Development	\$1,618,902,862
"SUB00002479"		\$21,685	\$42,181,415	Research and Development	\$1,618,902,862
"CON015702"		\$12,273	\$42,181,415	Research and Development	\$1,618,902,862
"61989439-131451"		\$203,490	\$42,181,415	Research and Development	\$1,618,902,862
"1R01AI16984901"		\$122,061	\$42,181,415	Research and Development	\$1,618,902,862
"R1215574"		-\$769	\$42,181,415	Research and Development	\$1,618,902,862
"R1215576"		\$190,944	\$42,181,415	Research and Development	\$1,618,902,862
"S-53830"		\$1,718	\$42,181,415	Research and Development	\$1,618,902,862
"554533"		\$90,678	\$42,181,415	Research and Development	\$1,618,902,862
"S-54752"		\$236,950	\$42,181,415	Research and Development	\$1,618,902,862
"7000000308"		\$161,889	\$42,181,415	Research and Development	\$1,618,902,862
"2R44A1106077-05"		\$156,260	\$42,181,415	Research and Development	\$1,618,902,862
"212101611"		\$31,839	\$42,181,415	Research and Development	\$1,618,902,862
"A230171S001"		\$341,886	\$42,181,415	Research and Development	\$1,618,902,862
"AWD103169(SUB00000750)"		\$47,521	\$42,181,415	Research and Development	\$1,618,902,862
"SUB00003422"		\$45,777	\$42,181,415	Research and Development	\$1,618,902,862
"CON009007"		\$16,451	\$42,181,415	Research and Development	\$1,618,902,862
"7R01AI157445-03"		\$198,487	\$42,181,415	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Iowa</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Iowa</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Iowa</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Iowa</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Maryland Foundation, Inc.</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Maryland Foundation, Inc.</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Massachusetts Medical School</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Minnesota</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Minnesota</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Minnesota</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Minnesota</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Mississippi</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Missouri</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Oklahoma</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Pennsylvania</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Pennsylvania</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Rhode Island</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Texas at Austin</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Texas MD Anderson Cancer</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Washington</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Wisconsin - Madison</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>University of Wisconsin - Madison</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>Virginia Polytechnic Institute and State University</i>
<i>93.855</i>	<i>Allergy and Infectious Diseases Research</i>		<i>Washington University in St. Louis</i>
93.855	Allergy and Infectious Diseases Research		
93.855	COVID-19 - Allergy and Infectious Diseases Research	COVID-19	
93.855	COVID-19 - Allergy and Infectious Diseases Research	COVID-19	Stanford University
93.855	COVID-19 - Allergy and Infectious Diseases Research	COVID-19	
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Beth Israel Deaconess Medical Center</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Boston University</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Emory University</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Emory University</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>GenNext Technologies, Inc.</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Georgetown University</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>GlycoScientific, LLC</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Harvard University</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Johns Hopkins University</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Kennesaw State University Research and Service Foundation</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Kennesaw State University Research and Service Foundation</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Kennesaw State University Research and Service Foundation</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Kennesaw State University Research and Service Foundation</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Kennesaw State University Research and Service Foundation</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Kennesaw State University Research and Service Foundation</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Kennesaw State University Research and Service Foundation</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>New York University</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Pennsylvania State University</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>The Scripps Research Institute</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>University of California, Riverside</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>University of Minnesota</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>University of San Francisco</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>University of Texas Health Science Center at Houston</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>University of Virginia</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Viamune, Inc.</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Yale University</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Yale University</i>
<i>93.859</i>	<i>Biomedical Research and Research Training</i>		<i>Z Biotech, LLC</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"S00619-01"		\$14,890	\$42,181,415	Research and Development	\$1,618,902,862
"S01421-01"		\$3,696	\$42,181,415	Research and Development	\$1,618,902,862
"S01492-01"		\$186,862	\$42,181,415	Research and Development	\$1,618,902,862
"S0223601"		\$26,171	\$42,181,415	Research and Development	\$1,618,902,862
"20543"		\$13,892	\$42,181,415	Research and Development	\$1,618,902,862
"F3048062"		\$30,757	\$42,181,415	Research and Development	\$1,618,902,862
"POWA01276410"		\$1,433	\$42,181,415	Research and Development	\$1,618,902,862
"CON015860"		\$379,613	\$42,181,415	Research and Development	\$1,618,902,862
"CON015865"		\$859,152	\$42,181,415	Research and Development	\$1,618,902,862
"CON015928"		\$488,689	\$42,181,415	Research and Development	\$1,618,902,862
"CON017006"		\$270,086	\$42,181,415	Research and Development	\$1,618,902,862
"CON013362"		\$78,484	\$42,181,415	Research and Development	\$1,618,902,862
"00071127-1"		-\$47,378	\$42,181,415	Research and Development	\$1,618,902,862
"2020-77"		\$44,410	\$42,181,415	Research and Development	\$1,618,902,862
"CON014740"		\$218	\$42,181,415	Research and Development	\$1,618,902,862
"CON017178"		\$3,780	\$42,181,415	Research and Development	\$1,618,902,862
"CON013767"		\$43,663	\$42,181,415	Research and Development	\$1,618,902,862
"UTAUS-SUB0000305AM2"		\$29,726	\$42,181,415	Research and Development	\$1,618,902,862
"3001647561"		\$638,806	\$42,181,415	Research and Development	\$1,618,902,862
"UWSC12199"		\$132,733	\$42,181,415	Research and Development	\$1,618,902,862
"1696"		\$472,297	\$42,181,415	Research and Development	\$1,618,902,862
"671"		\$144,451	\$42,181,415	Research and Development	\$1,618,902,862
"41268119105"		\$22,118	\$42,181,415	Research and Development	\$1,618,902,862
"WU-21-407"		\$46,240	\$42,181,415	Research and Development	\$1,618,902,862
	\$4,901,532	\$26,455,242	\$42,181,415	Research and Development	\$1,618,902,862
		\$176,059	\$42,181,415	Research and Development	\$1,618,902,862
"6.30E+13"		\$17,040	\$42,181,415	Research and Development	\$1,618,902,862
	\$1,398,810	\$2,302,834	\$42,181,415	Research and Development	\$1,618,902,862
"FP00020379"		\$53,389	\$26,807,749	Research and Development	\$1,618,902,862
		\$1,848,315	\$26,807,749	Research and Development	\$1,618,902,862
"4500003365"		\$206,525	\$26,807,749	Research and Development	\$1,618,902,862
"A003475"		\$61,164	\$26,807,749	Research and Development	\$1,618,902,862
"A579704"		\$59,973	\$26,807,749	Research and Development	\$1,618,902,862
"RGNTI0001357001"		\$15,752	\$26,807,749	Research and Development	\$1,618,902,862
"AWD7772899GR205576"		\$143,888	\$26,807,749	Research and Development	\$1,618,902,862
"39G3096"		\$22,944	\$26,807,749	Research and Development	\$1,618,902,862
"1R41GM139440-01"		\$8,677	\$26,807,749	Research and Development	\$1,618,902,862
"133286-5112927"		\$206,135	\$26,807,749	Research and Development	\$1,618,902,862
"SUBAWARD 2004422271"		\$20,693	\$26,807,749	Research and Development	\$1,618,902,862
"431513"		\$486	\$26,807,749	Research and Development	\$1,618,902,862
"431575"		\$90,176	\$26,807,749	Research and Development	\$1,618,902,862
"431633"		\$11,731	\$26,807,749	Research and Development	\$1,618,902,862
"431642"		\$96,483	\$26,807,749	Research and Development	\$1,618,902,862
"431646"		\$98,366	\$26,807,749	Research and Development	\$1,618,902,862
"17-A1-00-007405-01; Project # 109740"		-\$6,016	\$26,807,749	Research and Development	\$1,618,902,862
"S000174DHHS"		\$19,348	\$26,807,749	Research and Development	\$1,618,902,862
"5-54419"		\$40,505	\$26,807,749	Research and Development	\$1,618,902,862
"S-001363"		\$134,112	\$26,807,749	Research and Development	\$1,618,902,862
"H008978301"		\$43,262	\$26,807,749	Research and Development	\$1,618,902,862
"CON011473"		\$15,496	\$26,807,749	Research and Development	\$1,618,902,862
"Subaward No. SA0003106"		\$17,545	\$26,807,749	Research and Development	\$1,618,902,862
"GB10924.PO#2328965"		\$26,698	\$26,807,749	Research and Development	\$1,618,902,862
"RVIAM000133930A"		\$51,822	\$26,807,749	Research and Development	\$1,618,902,862
"CON-80003260 (GR114492)"		\$42,169	\$26,807,749	Research and Development	\$1,618,902,862
"GR107185"		\$227,333	\$26,807,749	Research and Development	\$1,618,902,862
"CON013283"		\$156,183	\$26,807,749	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.859	Biomedical Research and Research Training		
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>Emory University</i>
93.865	Child Health and Human Development Extramural Research		
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>Emory University</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>Emory University</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>George Washington University</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>George Washington University</i>
			<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.865	Child Health and Human Development Extramural Research		Indiana University
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>Johns Hopkins University</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>Kaiser Permanente</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>New York University</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>Northwestern University</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>Shepherd Center</i>
			<i>Spaulding Rehabilitation Hospital</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>University of Connecticut</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>University of Connecticut</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>University of Illinois</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>University of Illinois</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>University of Pittsburgh</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>University of Pittsburgh</i>
			<i>University of Texas Southwestern Medical Center</i>
93.865	<i>Child Health and Human Development Extramural Research</i>		<i>Yale University</i>
93.866	<i>Aging Research</i>		<i>Advanced Medical Electronics</i>
93.866	Aging Research		
			<i>Applied Universal Dynamics Corporation</i>
93.866	<i>Aging Research</i>		<i>Boston University</i>
93.866	<i>Aging Research</i>		<i>Case Western Reserve University</i>
93.866	<i>Aging Research</i>		<i>Emory University</i>
93.866	<i>Aging Research</i>		<i>Emory University</i>
93.866	<i>Aging Research</i>		<i>Emory University</i>
93.866	<i>Aging Research</i>		<i>Emory University</i>
93.866	<i>Aging Research</i>		<i>Emory University</i>
93.866	<i>Aging Research</i>		<i>Emory University</i>
93.866	<i>Aging Research</i>		<i>Emory University</i>
93.866	<i>Aging Research</i>		<i>Florida State University</i>
93.866	<i>Aging Research</i>		<i>Infrared Rx, Inc.</i>
93.866	<i>Aging Research</i>		<i>Johns Hopkins University</i>
			<i>Kaiser Foundation Research Institute</i>
93.866	<i>Aging Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.866	<i>Aging Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.866	<i>Aging Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.866	<i>Aging Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.866	<i>Aging Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.866	<i>Aging Research</i>		<i>Kennesaw State University Research and Service Foundation</i>
93.866	<i>Aging Research</i>		<i>Mayo Clinic, Jacksonville</i>
			<i>Medical University of South Carolina</i>
93.866	<i>Aging Research</i>		<i>OneClick</i>
			<i>Oregon Health and Science University</i>
93.866	<i>Aging Research</i>		<i>Seattle Institute for Biomedical and Clinical Research (SIBCR)</i>
93.866	<i>Aging Research</i>		<i>Stanford University</i>
93.866	<i>Aging Research</i>		<i>University of Arizona</i>
93.866	<i>Aging Research</i>		<i>University of Arizona</i>
93.866	<i>Aging Research</i>		<i>University of Arizona</i>
93.866	<i>Aging Research</i>		<i>University of Arizona</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
	\$1,031,229	\$23,094,595	\$26,807,749	Research and Development	\$1,618,902,862
"A512754"		\$370,155	\$8,791,141	Research and Development	\$1,618,902,862
	\$1,519,032	\$7,642,346	\$8,791,141	Research and Development	\$1,618,902,862
"CON015610"		\$24,266	\$8,791,141	Research and Development	\$1,618,902,862
"P16527"		\$43,470	\$8,791,141	Research and Development	\$1,618,902,862
"CON007696"		-\$1,751	\$8,791,141	Research and Development	\$1,618,902,862
"CON014954"		\$11,635	\$8,791,141	Research and Development	\$1,618,902,862
"39G0694"		\$7,014	\$8,791,141	Research and Development	\$1,618,902,862
"9235_GT"		\$15,335	\$8,791,141	Research and Development	\$1,618,902,862
"2005711653"		\$668	\$8,791,141	Research and Development	\$1,618,902,862
"CON014416"		\$35,818	\$8,791,141	Research and Development	\$1,618,902,862
"431570"		\$22,758	\$8,791,141	Research and Development	\$1,618,902,862
"431627"		\$9,361	\$8,791,141	Research and Development	\$1,618,902,862
"431678"		\$48,146	\$8,791,141	Research and Development	\$1,618,902,862
"F099855"		\$8,320	\$8,791,141	Research and Development	\$1,618,902,862
"SP0042891PROJ001"		\$45,493	\$8,791,141	Research and Development	\$1,618,902,862
"CON013351"		\$32,096	\$8,791,141	Research and Development	\$1,618,902,862
"500629"		\$53,081	\$8,791,141	Research and Development	\$1,618,902,862
"CON011175"		\$256,107	\$8,791,141	Research and Development	\$1,618,902,862
"CON012970"		\$16,268	\$8,791,141	Research and Development	\$1,618,902,862
"10617318818"		\$23,543	\$8,791,141	Research and Development	\$1,618,902,862
"18095"		-\$1	\$8,791,141	Research and Development	\$1,618,902,862
"0048860 1268736"		-\$35	\$8,791,141	Research and Development	\$1,618,902,862
"AWD0000258813510822"		\$276	\$8,791,141	Research and Development	\$1,618,902,862
"GMO190806PO0000001829"		-\$711	\$8,791,141	Research and Development	\$1,618,902,862
"CON-80001022 GR101488"		\$127,483	\$8,791,141	Research and Development	\$1,618,902,862
"AME19ROBOTASSIST11"		\$213,861	\$17,225,184	Research and Development	\$1,618,902,862
	\$1,038,278	\$12,797,827	\$17,225,184	Research and Development	\$1,618,902,862
"RAUDC0000971401"		\$206,477	\$17,225,184	Research and Development	\$1,618,902,862
"CON016437"		\$244,252	\$17,225,184	Research and Development	\$1,618,902,862
"RESS16755"		\$98,327	\$17,225,184	Research and Development	\$1,618,902,862
"A540603"		\$71,296	\$17,225,184	Research and Development	\$1,618,902,862
"A558275"		\$149,651	\$17,225,184	Research and Development	\$1,618,902,862
"A634972"		\$8,371	\$17,225,184	Research and Development	\$1,618,902,862
"A679525"		\$20,478	\$17,225,184	Research and Development	\$1,618,902,862
"A729257"		\$212,327	\$17,225,184	Research and Development	\$1,618,902,862
"A772243"		\$158,520	\$17,225,184	Research and Development	\$1,618,902,862
"CON013846"		\$51,358	\$17,225,184	Research and Development	\$1,618,902,862
"R000002734"		\$32,937	\$17,225,184	Research and Development	\$1,618,902,862
"1R41AG07478801"		\$25,022	\$17,225,184	Research and Development	\$1,618,902,862
"2004837233"		\$6,760	\$17,225,184	Research and Development	\$1,618,902,862
"CON014906"		\$30,458	\$17,225,184	Research and Development	\$1,618,902,862
"431527"		\$76,547	\$17,225,184	Research and Development	\$1,618,902,862
"431552"		\$41,368	\$17,225,184	Research and Development	\$1,618,902,862
"431587"		\$81,820	\$17,225,184	Research and Development	\$1,618,902,862
"431616"		\$58,830	\$17,225,184	Research and Development	\$1,618,902,862
"431624"		\$15,123	\$17,225,184	Research and Development	\$1,618,902,862
"GEO-233617/PO#67304962"		\$226,933	\$17,225,184	Research and Development	\$1,618,902,862
"Subaward No. A21-0028-5001"		\$198,108	\$17,225,184	Research and Development	\$1,618,902,862
"AGR DTD 5/15/2022"		\$70,772	\$17,225,184	Research and Development	\$1,618,902,862
"Subaward 1015875_AUGUSTA"		\$207,354	\$17,225,184	Research and Development	\$1,618,902,862
"Subaward GJ118-AURI-1"		\$90,010	\$17,225,184	Research and Development	\$1,618,902,862
"CON015518"		\$6,668	\$17,225,184	Research and Development	\$1,618,902,862
"1P01AG05235901A1"		\$23,561	\$17,225,184	Research and Development	\$1,618,902,862
"636490"		\$140,975	\$17,225,184	Research and Development	\$1,618,902,862
"CON014230"		\$15,311	\$17,225,184	Research and Development	\$1,618,902,862
"CON016990"		\$221,797	\$17,225,184	Research and Development	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.866	<i>Aging Research</i>		<i>University of California, San Francisco</i>
			<i>University of Maryland Foundation, Inc.</i>
93.866	<i>Aging Research</i>		<i>University of Michigan</i>
93.866	<i>Aging Research</i>		<i>University of Michigan</i>
93.866	<i>Aging Research</i>		<i>University of Minnesota</i>
93.866	<i>Aging Research</i>		<i>University of Mississippi</i>
93.866	<i>Aging Research</i>		<i>University of North Carolina</i>
93.866	<i>Aging Research</i>		<i>University of North Carolina</i>
93.866	<i>Aging Research</i>		<i>University of Pittsburgh</i>
93.866	<i>Aging Research</i>		<i>University of Southern California</i>
93.866	<i>Aging Research</i>		<i>University of Southern California</i>
93.866	<i>Aging Research</i>		<i>University of Texas at Arlington</i>
93.866	<i>Aging Research</i>		<i>University of Texas at Austin</i>
93.866	<i>Aging Research</i>		<i>University of Wisconsin - Madison</i>
93.866	<i>Aging Research</i>		<i>Vanderbilt University</i>
			<i>Cincinnati Children's Hospital Medical Center</i>
93.867	<i>Vision Research</i>		
93.867	Vision Research		
93.867	<i>Vision Research</i>		<i>Emory University</i>
93.867	<i>Vision Research</i>		<i>Emory University</i>
93.867	<i>Vision Research</i>		<i>Emory University</i>
93.867	<i>Vision Research</i>		<i>Emory University</i>
93.867	<i>Vision Research</i>		<i>Emory University</i>
93.867	<i>Vision Research</i>		<i>Emory University</i>
93.867	<i>Vision Research</i>		<i>Emory University</i>
93.867	<i>Vision Research</i>		<i>Hillhurst Biopharmaceuticals, Inc.</i>
			<i>The Research Foundation for The State University of New York</i>
93.867	<i>Vision Research</i>		<i>University of Texas at Austin</i>
93.867	<i>Vision Research</i>		<i>Vanderbilt University</i>
93.867	Vision Research		
93.870	COVID-19 - Maternal, Infant and Early Childhood Home Visiting Grant	COVID-19	
93.870	Maternal, Infant and Early Childhood Home Visiting Grant		
93.876	Antimicrobial Resistance Surveillance in Retail Food Specimens		
			<i>Association of University Centers On Disabilities</i>
93.877	<i>Autism Collaboration, Accountability, Research, Education, and Support</i>		
93.877	Autism Collaboration, Accountability, Research, Education, and Support		
93.877	<i>Autism Collaboration, Accountability, Research, Education, and Support</i>		<i>Drexel University</i>
93.884	Primary Care Training and Enhancement		
93.889	COVID-19 - National Bioterrorism Hospital Preparedness Program	COVID-19	
93.889	National Bioterrorism Hospital Preparedness Program		
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations		
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement		
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement		
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement		
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement		
93.913	Grants to States for Operation of State Offices of Rural Health		
93.917	COVID-19 - HIV Care Formula Grants	COVID-19	
93.917	HIV Care Formula Grants		
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		
93.924	Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants		
93.925	<i>Scholarships for Health Professions Students from Disadvantaged Backgrounds</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
93.926	Healthy Start Initiative		
93.940	HIV Prevention Activities Health Department Based		
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		
93.958	Block Grants for Community Mental Health Services		
93.958	COVID-19 - Block Grants for Community Mental Health Services	COVID-19	
93.959	Block Grants for Prevention and Treatment of Substance Abuse		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"CON016907"		\$7,921	\$17,225,184	Research and Development	\$1,618,902,862
"21073"		\$99,832	\$17,225,184	Research and Development	\$1,618,902,862
"CON016173"		\$26,997	\$17,225,184	Research and Development	\$1,618,902,862
"SUBK00008360"		\$221,502	\$17,225,184	Research and Development	\$1,618,902,862
"CON011031"		\$59,080	\$17,225,184	Research and Development	\$1,618,902,862
"RAG079336A"		\$64,120	\$17,225,184	Research and Development	\$1,618,902,862
"#5111414"		\$150,213	\$17,225,184	Research and Development	\$1,618,902,862
"5118967"		\$34,089	\$17,225,184	Research and Development	\$1,618,902,862
"AWD000053601374451"		\$14,307	\$17,225,184	Research and Development	\$1,618,902,862
"Subaward # SCON-00003495"		\$999	\$17,225,184	Research and Development	\$1,618,902,862
"Subaward 117946135"		\$7,784	\$17,225,184	Research and Development	\$1,618,902,862
"2022GC1399"		\$44,699	\$17,225,184	Research and Development	\$1,618,902,862
"UTAUS-SUB00000637"		\$36,080	\$17,225,184	Research and Development	\$1,618,902,862
"CON014454"		\$216,478	\$17,225,184	Research and Development	\$1,618,902,862
"7RF1AG060754-02"		\$437,984	\$17,225,184	Research and Development	\$1,618,902,862
"314961"		-\$3,071	\$8,045,959	Research and Development	\$1,618,902,862
		\$5,333,308	\$8,045,959	Research and Development	\$1,618,902,862
"#A043837"		\$31,775	\$8,045,959	Research and Development	\$1,618,902,862
"A332834"		\$703	\$8,045,959	Research and Development	\$1,618,902,862
"A621535"		\$19,093	\$8,045,959	Research and Development	\$1,618,902,862
"A692670"		\$158,008	\$8,045,959	Research and Development	\$1,618,902,862
"A788881"		\$46,790	\$8,045,959	Research and Development	\$1,618,902,862
"CON009883"		\$55,647	\$8,045,959	Research and Development	\$1,618,902,862
"1R41EY033264-01"		\$104,604	\$8,045,959	Research and Development	\$1,618,902,862
"Subaward 1178452-95768"		\$7,965	\$8,045,959	Research and Development	\$1,618,902,862
"UTA20-000161"		\$127,096	\$8,045,959	Research and Development	\$1,618,902,862
"7R01EY017077-12"		\$741	\$8,045,959	Research and Development	\$1,618,902,862
	\$539,680	\$2,163,300	\$8,045,959	Research and Development	\$1,618,902,862
		\$764,610	\$7,680,595	N/A	\$0
		\$6,915,985	\$7,680,595	N/A	\$0
		\$219,378	\$219,378	N/A	\$0
"CON015899"		\$39,424	\$105,494	Research and Development	\$1,618,902,862
		\$45,385	\$105,494	Research and Development	\$1,618,902,862
"1UT6MC45902-01-00"		\$20,685	\$105,494	Research and Development	\$1,618,902,862
		\$171,773	\$171,773	N/A	\$0
		\$120,784	\$9,257,330	N/A	\$0
		\$9,136,546	\$9,257,330	N/A	\$0
		\$5,569,907	\$5,569,907	N/A	\$0
	\$98,151	\$143,018	\$669,311	N/A	\$0
		\$257,828	\$669,311	Research and Development	\$1,618,902,862
	\$134,617	\$268,465	\$669,311	Research and Development	\$1,618,902,862
		\$212,072	\$212,072	N/A	\$0
		-\$2,428	\$74,712,558	N/A	\$0
		\$74,714,986	\$74,712,558	N/A	\$0
		\$4,201,244	\$4,201,244	N/A	\$0
		\$41,911	\$41,911	N/A	\$0
"63828383-15"		\$1,117,208	\$1,117,208	Student Financial Assistance	\$1,934,082,125
		\$1,136,726	\$1,136,726	N/A	\$0
		\$21,360,469	\$21,360,469	N/A	\$0
		\$1,177,000	\$1,177,000	N/A	\$0
		\$406,476	\$406,476	N/A	\$0
	\$11,266,382	\$17,469,318	\$45,150,339	N/A	\$0
		\$27,681,021	\$27,681,021	N/A	\$0
	\$21,783,570	\$58,376,931	\$82,123,155	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
93.959	COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse	COVID-19	
93.967	COVID-19 - CDC's Collaboration with Academia to Strengthen Public Health	COVID-19	
93.969	PPHF Geriatric Education Centers		
93.969	PPHF Geriatric Education Centers		Emory University
93.969	PPHF Geriatric Education Centers		Emory University
93.969	PPHF Geriatric Education Centers		Emory University
93.977	COVID-19 - Sexually Transmitted Diseases (STD) Prevention and Control Grants	COVID-19	
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants		
93.982	Mental Health Disaster Assistance and Emergency Mental Health		
93.989	International Research and Research Training		Emory University
93.989	International Research and Research Training		
93.989	International Research and Research Training		Universidad del Valle de Guatemala
93.989	International Research and Research Training		
93.991	Preventive Health and Health Services Block Grant		
93.991	Preventive Health and Health Services Block Grant		
93.991	Preventive Health and Health Services Block Grant		University of Louisville
93.994	Maternal and Child Health Services Block Grant to the States		
93.RD	Alaska INBRE Bioinformatics Workshops and Support	UAFP0557996 PO# P0557996	University of Alaska
93.RD	Alaska INBRE Bioinformatics Workshops and Support 2021	P0550535	University of Alaska
93.RD	Applications of Artificial Intelligence/Machine Learning in Health Disparities Research and Workforce Diversity	GRT00019410008801	Howard University
93.RD	Center for Influenza Disease and Emergence Research	75N93019C00052	
93.RD	Center for Influenza Vaccine Research for High Risk Populations	75N93021C00018	
93.RD	Computational design and characterization of mini-hemagglutinin molecules for Influenza A and B	0258A4644609	Icahn School of Medicine at Mount Sinai
93.RD	COVID-19; Molecular epidemiology and transmission dynamics of CoVID-19 in Houston Texas	COVID19, 75D30121C10133	
93.RD	Integrated Informatics Resources for Eukaryotic Microbial Pathogens and Invertebrate Vectors of Disease	75N93019C00077	University of Pennsylvania Icahn School of Medicine at Mount Sinai
93.RD	NIAID Centers of Excellence for Influenza Research and Response	0258-A504-4609	Icahn School of Medicine at Mount Sinai
93.RD	P20 UGA Wild Birds Natural History	1119780517813993a	St. Jude Children's Research Hospital
93.RD	PDM9846; Patient Derived Models Tissue Procurement Protocol for the National Cancer Institute (NCI)	HHSN261200800001E	Leidos, Inc.
93.RD	Pre-clinical models of infectious diseases: Task C13-- Entitled "Production and Distribution of Filarial Research Reagents"	HHSN272201700035I	
93.RD	Prevalence of and risk factors for community-associated carriage of antimicrobial resistant Enterobacteriaceae and antimicrobial resistance genes	75D30120C09496	
93.RD	Professional Services Agreement with NORC at the University of Chicago	HHSP2332015000231	NORC at the University of Chicago
93.RD	Salmonella source attribution by machine learning and whole genome sequencing	75F40120C00187	
93.RD	SBIR Phase II: Nitric oxide releasing ultra-slippery antibacterial surfaces for indwelling catheter applications	75D30120C09815	Innoveta Biomedical, LLC
93.RD	SBIR: Creating antibodies to enable the study of Mycobacterium tuberculosis Infections in Guinea	75N93019C00048	GlycoScientific, LLC
93.RD	SCDIC-II Registry: Cure Sickle Cell Initiative Data Strategy Consortium	NHLBI CONTRACT OT3 HL147798-01	RTI International
93.RD	Sepsis Onset Warning System (SOWS) Master Enrollment Study Protocol	CD2002	Beckman Coulter, Inc.
93.RD	SERCAT FY21 Operations - CDC Associate User	75D30120P08396	
93.RD	SERCAT Year 20 Leidos-NIH Membership	MCLWL0354	Leidos, Inc.
93.RD	Symplectic: High Temp Fracture Mechanics	39G2914	Georgia Southern University Research and Service Foundation, Inc.
93.RD	Understanding the risk of intercontinental introduction and establishment of potentially zoonotic IAV by wild birds	11279503A-8135673	St. Jude Children's Research Hospital
93.U19	Visiting Professorship at the US War College Center	39G3018	Georgia Southern University Research and Service Foundation, Inc.
Total Department of Health and Human Services			
Corporation for National and Community Service			
94.003	AmeriCorps State Commissions Support Grant		
94.006	AmeriCorps State and National 94.006		Jumpstart for Young Children, Inc.
94.006	AmeriCorps State and National 94.006		
94.006	AmeriCorps State and National 94.006		

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
	\$23,746,224	\$23,746,224	\$82,123,155	N/A	\$0
		\$261,452	\$261,452	N/A	\$0
		\$1,000	\$104,143	N/A	\$0
"CON015329"		\$7,044	\$104,143	Research and Development	\$1,618,902,862
"CON016766"		\$87,207	\$104,143	Research and Development	\$1,618,902,862
"CON017708"		\$8,892	\$104,143	Research and Development	\$1,618,902,862
		\$4,363,051	\$7,565,673	N/A	\$0
		\$3,202,622	\$7,565,673	N/A	\$0
		\$7,414	\$7,414	N/A	\$0
"CON014050"		\$22,176	\$3,415,647	Research and Development	\$1,618,902,862
		\$88,677	\$3,415,647	Research and Development	\$1,618,902,862
"1D71TW012294-01"		\$45,758	\$3,415,647	Research and Development	\$1,618,902,862
	\$226,263	\$3,259,036	\$3,415,647	Research and Development	\$1,618,902,862
	\$182,303	\$2,923,003	\$2,973,860	N/A	\$0
		\$35,611	\$2,973,860	Research and Development	\$1,618,902,862
"ULRF 17-0029-01"		\$15,246	\$2,973,860	Research and Development	\$1,618,902,862
		\$16,911,548	\$16,911,548	N/A	\$0
"UAFP0557996 PO# P0557996"		\$23,619	\$17,925,670	Research and Development	\$1,618,902,862
"P0550535"		\$1,693	\$17,925,670	Research and Development	\$1,618,902,862
"GRT00019410008801"		\$2,516	\$17,925,670	Research and Development	\$1,618,902,862
	\$7,612,609	\$11,736,277	\$17,925,670	Research and Development	\$1,618,902,862
	\$1,248,853	\$2,064,613	\$17,925,670	Research and Development	\$1,618,902,862
"0258A4644609"		\$48,089	\$17,925,670	Research and Development	\$1,618,902,862
	\$90,216	\$170,133	\$17,925,670	Research and Development	\$1,618,902,862
"75N93019C00077"		\$1,277,774	\$17,925,670	Research and Development	\$1,618,902,862
"0258-A504-4609"		\$486,963	\$17,925,670	Research and Development	\$1,618,902,862
"1119780117813993"		-\$109	\$17,925,670	Research and Development	\$1,618,902,862
"AGREEMENT #: 17X150"		\$60,194	\$17,925,670	Research and Development	\$1,618,902,862
	\$438,563	\$1,252,818	\$17,925,670	Research and Development	\$1,618,902,862
		\$84,318	\$17,925,670	Research and Development	\$1,618,902,862
"No. 8618.AU.01"		\$8,437	\$17,925,670	Research and Development	\$1,618,902,862
		\$150,031	\$17,925,670	Research and Development	\$1,618,902,862
"75D30120C09815"		\$247,997	\$17,925,670	Research and Development	\$1,618,902,862
"75N93019C00048"		\$27,739	\$17,925,670	Research and Development	\$1,618,902,862
"SCDIC-II REGISTRY"		\$14,631	\$17,925,670	Research and Development	\$1,618,902,862
"BARDA-BAA-100-18-SOL- 00003"		\$2,500	\$17,925,670	Research and Development	\$1,618,902,862
		\$30,342	\$17,925,670	Research and Development	\$1,618,902,862
"MCLWLO354"		\$186,190	\$17,925,670	Research and Development	\$1,618,902,862
"39G2914"		\$32,295	\$17,925,670	Research and Development	\$1,618,902,862
"11279503A-8135673"		\$16,610	\$17,925,670	Research and Development	\$1,618,902,862
"39G3018"		\$155,932	\$155,932	N/A	\$0
	\$632,958,317	\$16,215,703,249			
		\$396,895	\$396,895	N/A	\$0
"CON016537"		\$72,891	\$3,774,737	N/A	\$0
		\$28,850	\$3,774,737	N/A	\$0
	\$3,669,459	\$3,672,996	\$3,774,737	N/A	\$0

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
94.008	AmeriCorps Commission Investment Fund 94.008		
94.013	<i>AmeriCorps Volunteers In Service to America 94.013</i>		<i>Kennesaw State University Research and Service Foundation</i>
94.013	AmeriCorps Volunteers In Service to America 94.013		
94.016	<i>AmeriCorps Seniors Senior Companion Program (SCP) 94.016</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
94.017	<i>AmeriCorps Seniors Senior Demonstration Program (FGP) 94.017</i>		<i>Georgia Southern University Research and Service Foundation, Inc.</i>
94.021	AmeriCorps Volunteer Generation Fund 94.021		
94.026	AmeriCorps National Service and Civic Engagement Research Competition 94.026		
Total Corporation for National and Community Service			
Executive Office of the President			
95.001	<i>High Intensity Drug Trafficking Areas Program</i>		<i>City of Atlanta</i>
95.001	High Intensity Drug Trafficking Areas Program		
95.001	<i>High Intensity Drug Trafficking Areas Program</i>		<i>University of Texas at Dallas</i>
Total Executive Office of the President			
Social Security Administration			
96.001	Social Security Disability Insurance		
96.007	Social Security Research and Demonstration		
96.008	Social Security - Work Incentives Planning and Assistance Program		
Total Social Security Administration			
Department of Homeland Security			
97.005	State and Local Homeland Security National Training Program		
97.005	State and Local Homeland Security National Training Program		
97.008	Non-Profit Security Program		
97.012	Boating Safety Financial Assistance		
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)		
97.032	Crisis Counseling		
97.034	Disaster Unemployment Assistance		
97.036	COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	COVID-19	
97.036	COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	COVID-19	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		
97.039	Hazard Mitigation Grant		
97.041	National Dam Safety Program		
97.042	Emergency Management Performance Grants		
97.042	Emergency Management Performance Grants		
97.042	<i>Emergency Management Performance Grants</i>		<i>Auburn University</i>
97.042	<i>Emergency Management Performance Grants</i>		<i>Auburn University</i>
97.042	<i>Emergency Management Performance Grants</i>		<i>RAND Corporation</i>
97.042	<i>Emergency Management Performance Grants</i>		<i>Space Dynamics Laboratory</i>
97.042	Emergency Management Performance Grants		
97.043	State Fire Training Systems Grants		
97.044	Assistance to Firefighters Grant		
97.045	Cooperating Technical Partners		
97.047	BRIC: Building Resilient Infrastructure and Communities		
97.050	COVID-19 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	COVID-19	
97.056	Port Security Grant Program		
97.061	<i>Centers for Homeland Security</i>		<i>Criminal Investigations and Network Analysis Center (CINA)</i>
97.061	<i>Centers for Homeland Security</i>		<i>George Mason University</i>
97.061	<i>Centers for Homeland Security</i>		<i>George Mason University</i>
97.061	<i>Centers for Homeland Security</i>		<i>Kennesaw State University Research and Service Foundation</i>
97.061	<i>Centers for Homeland Security</i>		<i>University of Illinois at Urbana-Champaign</i>
97.067	Homeland Security Grant Program		
97.067	Homeland Security Grant Program		
97.067	<i>Homeland Security Grant Program</i>		<i>Kennesaw State University Research and Service Foundation</i>
97.088	Disaster Assistance Projects		
97.091	Homeland Security Biowatch Program		
97.132	<i>Financial Assistance for Targeted Violence and Terrorism Prevention</i>		<i>American University, Washington, D.C.</i>

**Bolded and italicized award lines indicate pass-through funding.
The accompanying notes are an integral part of this schedule.**

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
		\$60,454	\$60,454	N/A	\$0
"431631"		\$2,312	\$31,387	<i>Research and Development</i>	\$1,618,902,862
		\$29,075	\$31,387	Research and Development	\$1,618,902,862
"39G1858"		\$322,469	\$322,469	<i>Foster Grandparent/Senior Companion Cluster</i>	\$322,469
"39G3959"		\$74,949	\$74,949	N/A	\$0
	\$160,197	\$160,197	\$160,197	N/A	\$0
	\$1,190	\$53,577	\$53,577	Research and Development	\$1,618,902,862
	\$3,830,846	\$4,874,665			
"G15GA003A"		\$69,844	\$96,567	N/A	\$0
		\$26,330	\$96,567	N/A	\$0
"1806767"		\$393	\$96,567	<i>Research and Development</i>	\$1,618,902,862
	\$0	\$96,567			
		\$61,075,080	\$61,075,080	Disability Insurance/SSI Cluster	\$61,075,080
		\$64,931	\$64,931	N/A	\$0
		\$23,616	\$23,616	N/A	\$0
	\$0	\$61,163,627			
	\$87,209	\$178,066	\$454,959	N/A	\$0
	\$140,873	\$276,893	\$454,959	Research and Development	\$1,618,902,862
	\$574,108	\$574,108	\$574,108	N/A	\$0
		\$2,054,410	\$2,054,410	N/A	\$0
		\$311,445	\$311,445	N/A	\$0
		\$48,333	\$48,333	N/A	\$0
		\$38,790	\$38,790	N/A	\$0
		-\$223,337	\$59,751,151	N/A	\$0
	\$49,017,968	\$59,944,119	\$59,751,151	N/A	\$0
		\$30,369	\$59,751,151	N/A	\$0
	\$2,304,875	\$3,543,926	\$3,543,926	N/A	\$0
		\$65,233	\$65,233	N/A	\$0
		\$12,058	\$10,981,970	N/A	\$0
	\$17,800	\$417,255	\$10,981,970	Research and Development	\$1,618,902,862
"22-CVM-212016-GTRC"		\$94,909	\$10,981,970	<i>Research and Development</i>	\$1,618,902,862
"23-CVM-215006-GTRC"		\$36,324	\$10,981,970	<i>Research and Development</i>	\$1,618,902,862
"SCON-00000467"		\$111,953	\$10,981,970	<i>Research and Development</i>	\$1,618,902,862
"CP0053206"		\$16,877	\$10,981,970	<i>Research and Development</i>	\$1,618,902,862
	\$2,340,109	\$10,292,594	\$10,981,970	N/A	\$0
		\$11,777	\$11,777	N/A	\$0
		\$102,278	\$102,278	N/A	\$0
		\$3,916,684	\$3,916,684	N/A	\$0
	\$411,336	\$414,710	\$414,710	N/A	\$0
		\$14,429	\$14,429	N/A	\$0
		\$854,463	\$854,463	N/A	\$0
"CON016732"		\$84,079	\$346,658	<i>Research and Development</i>	\$1,618,902,862
"CON015604"	\$7,557	\$50,076	\$346,658	<i>Research and Development</i>	\$1,618,902,862
"CON016694"		\$66,021	\$346,658	<i>Research and Development</i>	\$1,618,902,862
"431694"		\$17,088	\$346,658	<i>Research and Development</i>	\$1,618,902,862
"077083-17698"		\$129,394	\$346,658	<i>Research and Development</i>	\$1,618,902,862
	\$5,924,182	\$11,341,443	\$11,448,526	N/A	\$0
		\$99,058	\$11,448,526	Research and Development	\$1,618,902,862
"431589"		\$8,025	\$11,448,526	<i>Research and Development</i>	\$1,618,902,862
		\$1,722	\$1,722	N/A	\$0
		\$13,859	\$13,859	N/A	\$0
"CON014442"		\$53,540	\$125,426	<i>Research and Development</i>	\$1,618,902,862

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Federal ALN Number	Federal Awarding Agency/Program Title	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity
97.132	<i>Financial Assistance for Targeted Violence and Terrorism Prevention</i>		<i>Parents 4 Peace</i>
97.U20	Digital Evidence Forensics Lab	U.S. Secret Service Cyber Fraud Task Force	
97.U21	Overtime Reimbursement Agreements	FBI Overtime reimbursement agreements	
Total Department of Homeland Security			
<u>U.S. Agency for International Development</u>			
98.001	<i>USAID Foreign Assistance for Programs Overseas</i>		<i>Development Innovations Group</i>
98.001	USAID Foreign Assistance for Programs Overseas		
98.001	<i>USAID Foreign Assistance for Programs Overseas</i>		<i>Kennesaw State University Research and Service Foundation</i>
98.001	<i>USAID Foreign Assistance for Programs Overseas</i>		<i>Michigan State University</i>
98.001	<i>USAID Foreign Assistance for Programs Overseas</i>		<i>Purdue University</i>
			<i>The National Academies of Sciences, Engineering, and Medicine</i>
98.001	<i>USAID Foreign Assistance for Programs Overseas</i>		<i>University of Illinois</i>
	<i>USAID Development Partnerships for University Cooperation and Development</i>		<i>FHI 360</i>
98.012	<i>USAID Development Partnerships for University Cooperation and Development</i>		<i>FHI 360</i>
	<i>Her Time: A Time Use Study of Women Participating in Livelihoods Programs in Ethiopia</i>	470	<i>Cooperative Assistance And Relief Everywhere (CARE)</i>
98.RD	<i>Improving the Bangladesh Peanut Value Chain</i>	J087203	<i>ACDI/VOCA</i>
Total U.S. Agency for International Development			
<u>Miscellaneous</u>			
99.U22	VA Admin & Reporting Fees	11000111	
Total Miscellaneous			
Total Expenditure of Federal Awards			

State of Georgia

Identifying Number Assigned by Funder Pass-Through	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
"CON016598"		\$71,886	\$125,426	Research and Development	\$1,618,902,862
		\$5,800	\$5,800	N/A	\$0
		\$6,863	\$6,863	N/A	\$0
	<u>\$60,826,017</u>	<u>\$95,087,520</u>			
"T3"		\$16,017	\$4,902,025	Research and Development	\$1,618,902,862
	\$1,746,548	\$4,127,716	\$4,902,025	Research and Development	\$1,618,902,862
"431664"		\$370,656	\$4,902,025	Research and Development	\$1,618,902,862
"193900.312455.08"		\$62,168	\$4,902,025	Research and Development	\$1,618,902,862
"F0004868402088"		\$221,416	\$4,902,025	Research and Development	\$1,618,902,862
"2000012480"		\$75,298	\$4,902,025	Research and Development	\$1,618,902,862
"7211218019"		\$28,754	\$4,902,025	Research and Development	\$1,618,902,862
"AWD-002429"		\$7,931	\$861,374	N/A	\$0
"P021001722"	\$211,619	\$853,443	\$861,374	Research and Development	\$1,618,902,862
"470"		-\$2	\$16,819	Research and Development	\$1,618,902,862
"J087203"		\$16,821	\$16,819	Research and Development	\$1,618,902,862
	<u>\$1,958,167</u>	<u>\$5,780,218</u>			
		\$2,781	\$2,781	N/A	\$0
	\$0	\$2,781			
	<u>\$9,153,297,414</u>	<u>\$36,712,622,567</u>			

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (Schedule) is a supplementary schedule to the State's basic financial statements presented in the State of Georgia *Annual Comprehensive Financial Report (ACFR)* for the fiscal year ended June 30, 2023.

A. Basis of Presentation

The information in the Schedule is presented 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). Because the Schedule presents only a selected portion of the operations of the State, it is not intended to and does not present the financial position, changes in net position, or cash flows of the State.

- 1. Federal Financial Assistance** – The Uniform Guidance defines federal financial assistance as assistance that non-federal entities receive or administer in the form of grants, cooperative agreements, non-cash contributions or donations of property (including donated surplus property), direct appropriations, food commodities, other financial assistance, loans, loan guarantees, interest subsidies, and insurance.
- 2. Assistance Listing Number (ALN)** – The Schedule presents total expenditures for each federal financial assistance program and the ALN (formerly Catalog of Federal Domestic Assistance (CFDA) Number) assigned to the program. For programs that have not been assigned an ALN number, the number shown in the Schedule is the federal agency's 2-digit prefix followed by "U" and a two digit number or by "RD" if the program is part of the Research and Development (R&D) cluster.
- 3. Cluster of Programs** – A grouping of closely related programs with different ALN numbers that share common compliance requirements is considered a cluster of programs. The Schedule presents the total federal awards expended for the R&D cluster, Student Financial Assistance cluster, and other clusters that are mandated in the most recent Federal Compliance Supplement.
- 4. Direct and Pass-through Federal Financial Assistance** – The State receives federal financial assistance directly from federal awarding agencies or indirectly from pass-through entities. A pass-through entity (PTE) is a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program. For federal assistance that the State received as a subrecipient, the name of the PTE and the identifying number assigned by the PTE are identified in the Schedule.
- 5. Amount Provided to Subrecipients** – The amount of federal assistance that the State provided to subrecipients under each federal program is presented in a separate column in the Schedule. A subrecipient is an entity that receives a subaward from a PTE to carry out part of a federal program.
- 6. Transactions Between State Organizations** – When federal financial assistance is received by one State organization and passed through to another State organization, the federal financial assistance is reflected as expenditures in the Schedule by only the primary recipient (i.e., the State organization that received the federal assistance directly from the federal government). This method avoids the overstatement of federal financial assistance at the aggregate level.

B. Basis of Accounting

The State's ACFR and this supplemental schedule are presented in accordance with generally accepted accounting principles, following the accrual or modified accrual basis of accounting, as appropriate for the fund structure. The basis of accounting used for each fund is described in Note 1 to the State's financial statements. Negative amounts shown in the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 2. INDIRECT COST RATE

In addition to other procedures detailed in the Uniform Guidance, State organizations may elect to charge a de minimis cost rate of 10% of modified total direct costs which may be used indefinitely. There are twelve State organizations within the State of Georgia Reporting Entity, as identified in Appendix "A," that have elected to use the 10% de minimis cost rate.

NOTE 3. REPORTING ENTITY

The Schedule includes all federal financial assistance programs administered by the State for the fiscal year ended June 30, 2023. Refer to Appendix "A" for a comprehensive listing of organizations that comprise the State of Georgia Reporting Entity.

NOTE 4. LOAN PROGRAMS

The State participates in various federal loan programs. The Schedule includes the value of new loans made or received during the fiscal year, the balance of loans from previous years for which the federal government imposes continuing compliance requirements, and any administrative cost allowances. For loans made to students of an Institution of Higher Education (IHE), where the IHE does not make the loans, the amounts in the Schedule only include the value of loans made during the fiscal year and are not included in the following table.

Outstanding balance of federal loans and loan guarantees:

<u>ALN/ CFDA No.</u>	<u>Program Name</u>	<u>Ending Balance at June 30, 2023</u>
10.766	Community Facilities Loans and Grants Cluster	\$ 65,603,427
84.038	Federal Perkins Loan Program - Federal Capital Contributions	7,760,278
93.264	Nurse Faculty Loan Program (NFLP)	2,761,053
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	577,207
93.364	Nursing Student Loans	345,783
Total Outstanding Balance		<u><u>\$77,047,748</u></u>

NOTE 5. NON-CASH ASSISTANCE

Although most federal financial assistance is in the form of cash assistance, the State participates in several programs that provide non-cash assistance through the State to eligible participants. The total value of federal financial non-cash assistance that the State reported for the fiscal year ended June 30, 2023 is presented in the table below.

Non-Cash Assistance:

ALN/ CFDA No.	Program Name	Non-Cash Value
10.187	COVID-19 - The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	\$6,174,057
10.542	COVID - 19 - Pandemic EBT Food Benefits	602,198,726
10.551	Supplemental Nutrition Assistance Program	3,188,781,270
10.551	COVID – 19 – Supplemental Nutrition Assistance Program	4,624
10.555	National School Lunch Program ¹	53,153,727
10.565	Commodity Supplemental Food Program ¹	2,818,347
10.569	Emergency Food Assistance Program (Food Commodities)	28,490,170
39.003	Donation of Federal Surplus Personal Property	4,115,826
93.268	Immunization Cooperative Agreements ¹	180,559,643
Total Non-Cash Assistance		<u>\$4,066,296,390</u>

¹ The amount reported in the Schedule for this program includes both cash and non-cash assistance expenditures.

NOTE 6. UNEMPLOYMENT INSURANCE (UI) (ALN/CFDA No. 17.225)

The UI program serves workers who are unemployed through no fault of their own and are seeking reemployment. To receive benefits, claimants must be able to work, available for work, and actively seeking work. State unemployment insurance funds (State UI funds) must be deposited to the Unemployment Trust Fund (UTF) in the U.S. Treasury, primarily to be used to pay UI program benefits under the federally approved State unemployment law. Accordingly, expenditures of State and federal unemployment insurance funds (including federal administration amounts) are included in the total expenditures for the UI program reported in the Schedule. For the fiscal year ended June 30, 2023, the amounts are \$125,303,560, and \$53,974,649.37, respectively. Also, COVID-19 expenditures for federal unemployment insurance funds, as well as federal administration amounts, are included in the total expenditures for the COVID-19 UI program reported in the Schedule.

NOTE 7. NOVEL CORONAVIRUS (COVID – 19)

Supplemental federal appropriations were approved through a variety emergency Federal Acts to assist in responding to the novel coronavirus (COVID-19) outbreak. These Federal Acts and supplemental guidance also contained requirements for compliance with existing Federal laws and added reporting requirements. A portion of the supplemental federal funding was provided to the State as both monetary and non-cash assistance, from numerous Federal Agencies through a variety of Federal programs. These supplemental funds are separately reported in the Schedule and applicable Notes to the SEFA schedule with the prefix “COVID-19”. Additionally, ALN/CFDA 84.425 is reported under different sub-programs that are separately identified in the Schedule with alpha characters identified in the “Additional Award Identification (Optional)” column.



Corrective Action Plan for Current Year Findings





Brian P. Kemp
Governor

Gerlda Hines, CPA
State Accounting Officer

March 20, 2024

Mr. Greg S. Griffin, State Auditor
Georgia Department of Audits and Accounts
270 Washington Street, S.W., Room 4-101
Atlanta, Georgia 30334-8400

Dear Mr. Griffin:

Enclosed with this letter is the State of Georgia's "Corrective Action Plan" (CAP) reporting in the Single Audit for fiscal year ending June 30, 2023. This CAP is compiled by the State Accounting Office (SAO) based on corrective action plans provided by the respective State Organization and is organized by finding type (financial statement and federal award), Federal Agency (if applicable), State Organization and finding number.

The State's CAP satisfies the requirements as detailed in Title 2 U.S. *Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Subpart F, Section 511 – Audit findings follow-up.

If you have any questions regarding this CAP, please contact our Office.

Sincerely,

A handwritten signature in black ink that reads "Gerlda B. Hines". The signature is written in a cursive style.

Gerlda B. Hines
State Accounting Officer

**STATE OF GEORGIA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
FISCAL YEAR ENDED JUNE 30, 2023**

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¹ The entity number represents the control number that was assigned to each State entity.

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**FINANCIAL STATEMENT FINDINGS REPORTED UNDER
GOVERNMENT AUDITING STANDARDS**

SAR No.	Entity No./ Corrective Action Plan	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Financial Statement Findings						
2023-001	SW	Statewide	Improve Internal Controls over Financial Reporting	Kris Martins, Deputy State Accounting Officer	470-528-0776	kris.martins@sao.ga.gov
	<i>Corrective Action</i>	<i>State Accounting Office (SAO) will continue to review its timelines and processes for preparing the Annual Comprehensive Financial Report (ACFR) to allow for more timely completion and allow for sufficient review time. SAO will continue to train staff on ACFR preparation. SAO will also continue to work towards automation and will add in additional analytical procedures, where applicable, to ensure accurate presentation of financial amounts within the ACFR. However, the process of compiling and preparing the ACFR continues to be a very manual process with a significant amount of data/transactions that comes from the agencies. Because of this complexity, combined with ongoing staff turnover, the compilation of the ACFR continues to be susceptible to errors.</i>				<i>6/30/2024</i>
2023-002	419	Department of Community Health (DCH)	Strengthen Accounting Controls Overall	Terry Conrad, Comptroller	404-463-0132	terry.conrad@dch.ga.gov
	<i>Corrective Action</i>	<i>DCH will continue its clean up the General Ledger (GL) for prior year errors and necessary adjustments. This will result in fewer Post-Closing Adjustments (PCAs), timely bank reconciliations with fewer reconciling items (and no older ones), account balances that can be supported, and would also zero out the accounts used to record activity from closed bank accounts.</i> <i>DCH will also work with our Third-Party Administrators (TPAs) to ensure that claims data reports are run with the proper timing in order to capture as many invoiced claims within the fiscal year as possible.</i>				<i>8/2/2024</i>

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SAR No.	Entity No./ Corrective Action Plan	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Financial Statement Findings						
2023-003	419	Department of Community Health (DCH)	Continue to Strengthen Application Risk Management Program	Chad Purcell, Chief Information Officer	470-757-7871	chad.purcell1@dch.ga.gov
	<i>Corrective Action</i>	<i>DCH completed most of the action items in the Corrective Action Plan (CAP) during fiscal year 2023 and has continued towards completion during fiscal year 2024. All identified security vulnerabilities have been addressed, which have significantly enhanced DCH's overall cybersecurity posture. Key achievements include enhanced staffing (CISO, Cybersecurity Engineer, Senior Cybersecurity Analyst, and ten cybersecurity interns), and the introduction of 20 organization-wide security policies aligned with NIST Federal Computer Security Standards. The closeout of the remaining CAP remediation tasks is set to be completed by the end of February 2024.</i>				<i>2/29/2024</i>
2023-004	427	Department of Human Services (DHS)	Improve Internal Controls over Cash and Clearing Accounts	Bill Zisek, Director, Office of Financial Services	404-273-9427	Bill.Zisek@dhs.ga.gov
	<i>Corrective Action</i>	<i>The Corrective Action Plan is as follows.</i> <ul style="list-style-type: none"> <i>• The Debt Setoff and Payroll bank account (two of the four centralized accounts cited) reconciliations will be current at the end of SFY 2024. They will be completed monthly, beginning with the July 2024 reconciliation.</i> <i>• For the decentralized bank accounts, DHS/DFCS will implement quarterly bank reconciliation status reporting to the DHS CFO. This reporting will track the completion and approval of all decentralized bank accounts. The implementation date is July 1, 2024.</i> <i>• The Operating and Child Support bank account (the two remaining centralized accounts cited) reconciliations will be current at the end of SFY 2025. They will be completed monthly, beginning with the July 2025 reconciliation.</i> <i>• Materially significant reconciling items identified from SFY 2017 to the current date will be resolved by June 2025.</i> 				<i>6/30/2025</i>

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SAR No.	Entity No./ Corrective Action Plan	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Financial Statement Findings						
2023-005	440	Department of Labor (GDOL)	Strengthen Accounting Controls Overall	Kate Pfirman, CFO	404-232-2280	Kate.Pfirman@gdol.ga.gov
	<i>Corrective Action</i>	<p><i>Inadequate controls over the reporting of uncollected overpayments.</i></p> <p><i>Overpayment Data Not Reconciled</i></p> <p><i>The Department concurs with this finding and offers the following response:</i></p> <p><i>GDOL Response: The current unemployment system is aged and distressed. GDOL's limited technology resources will hinder our ability to update our current system to perform reconciliation between the multiple tools used to perform different functions. Therefore, we acknowledge that this finding may persist until a system-wide resolution is implemented in the new modernized UI system.</i></p> <p><i>DOAA Recommendation – Overpayment Timeline</i></p> <p><i>GDOL acknowledges DOAA's recommendation and offers the following response:</i></p> <p><i>GDOL Response: The Department has a significant number of pending and potential overpayment investigations that may result in either a non-fraud or fraud determination. We are utilizing merit and temporary staff to maximize productivity by conducting fact-finding interviews, assessing case details, creating overpayments in the system, and making overpayment determinations. The statutes provide that an overpayment be established up to four years after such occurrence, act, or omission. Additionally, we have the legal authority to recover overpayment debts within seven years from the release date of the notice of determination and overpayment by the department. Investigations for potentially fraudulent overpayments and potential overpayments detected outside of the crossmatch process are manually processed by staff. This includes entry to create the overpayment in the system and creation of the overpayment determination. USDOL prohibits the automation of making fraudulent determinations. Such investigations and determinations must be performed by staff. Unemployment Insurance Program</i></p>				<i>12/31/2026</i>

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SAR No.	Entity No./ Corrective Action Plan	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Financial Statement Findings						
			<p><i>Letter 01-16 states “in order to be eligible to receive administrative grants, a state must do the following in context of identifying and establishing improper payments...continue to make timely unemployment claim (UC) payments (if due) and wait to commence recovery of overpayments until an official determination of ineligibility is made...”</i></p> <p><i>The current unemployment system is obsolete as it was implemented by GDOL in 1982. GDOL’s limited technology resources will hinder our ability to update our current system. Therefore, we acknowledge that this finding may persist until a system-wide resolution is implemented in the new modernized unemployment insurance (UI) system.</i></p> <p><i>GDOL has procured a vendor to build and implement a modernized UI system slated to be launched in 2026. We will continue to utilize available resources to investigate and establish overpayments in the legacy system as quickly as possible and will continue to do so within the program parameters in the new system.</i></p> <p><i>Inadequate controls over statewide reporting requirements.</i></p> <p><i>Improper benefit payments-Employer-filed Claims</i></p> <p><i>GDOL concurs with this finding and offers the following response:</i></p> <p><i>GDOL Response:</i></p> <ul style="list-style-type: none"> <i>• The Employer Filed (Partial) Claims (EFC) program originated in the late 1960’s and was designed to allow employers with short-term, temporary periods of lack of work for their employees to retain their workforce when work resumes. This is a program that many large manufacturers in Georgia rely on when they have temporary plant shutdowns and have for decades. When GDOL has attempted in the past to limit this program, we have met strong resistance from Georgia’s manufacturers. This program optimizes</i> 			

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Financial Statement Findings						
			<p><i>our ability to process and pay mass numbers of claims more quickly, such as what occurred at the beginning of the pandemic.</i></p> <ul style="list-style-type: none"> • <i>EFCs may be filed by an employer for any complete pay-period week during which an otherwise full-time employee works less than full-time, due to lack of work only, and earns an amount not exceeding his/her unemployment insurance weekly benefit amount. Such claims shall not be submitted or allowed for vacation days regardless of whether such vacation days were requested by the employee or established by the employer.</i> • <i>Effective March 19, 2020, a temporary, Emergency Rule 300-2-4-05(1), containing Rule 300-2-4-.09(1) was signed which required employers to electronically submit EFCs on behalf of their employees whenever it is necessary to temporarily reduce work hours or there was no work available for a short period due to the pandemic. Employers were allowed to file such claims for full and part-time employees whose earnings had been reduced. In July 2020, the Rule was sunset and employers were no longer required to file EFCs.</i> • <i>By electing to submit EFCs on behalf of the individuals, the employer is responsible for attesting by an affidavit to the employment status and weekly earnings of the individual for the EFC submitted. The affidavit certifies that the employer has obtained earnings from other employment as well as other requirements that must be completed before EFCs can be entered or uploaded for their employees.</i> • <i>Individuals for which EFCs are submitted are considered to be still attached to the employer and are exempt from the requirement to register for employment services per Georgia Employment Security Law Rules 300-2-4-.02. Such individuals are not required to be nor certify on a weekly basis to be actively seeking work.</i> 			

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SAR No.	Entity No./ Corrective Action Plan	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Financial Statement Findings						
						<ul style="list-style-type: none"> • <i>Effective December 6, 2021, the EFC process was revised to require individuals (employees) to complete an EFC profile to include a real-time identity verification before payments can be made. Employers are responsible for submitting the request for the payment to certify to the individual’s employment status, but the individuals must certify their identity and personal information for the claim to be processed. Employees are notified when a claim is filed on their behalf and provided instructions for their portion of completing the EFC process. The MyUI Customer Portal dashboard provides all the EFC correspondence sent to the individual as well as the status of the profile setup and identify verification.</i> • <i>Before the implementation of the EFC profile requirement, GDOL utilized the Social Security Administration (SSA) crossmatch and Systematic Alien Verification for Entitlement (SAVE) verification processes to verify the identity of claimants where employers submit claims on their behalf.</i> • <i>When we identify employer fraud schemes, we follow the guidance issued by the United States Department of Labor (USDOL) and collaborate with the United States Department of Labor Office of Inspector General (OIG) to investigate these cases.</i> • <i>The law requires benefit payments to be made timely based on available information until evidence is found to show the individual was not entitled to receive them. Employers suspected to be fraudulent are reviewed immediately upon detection. If determined to be fraudulent, the account is voided and closed. The next step is for the system to run a process to identify all claims filed under the fraudulent employer account and impose the fraud stop. When payments were released, the employers were not suspected to be fraudulent. Payments were not released after the fraud stop was imposed. For the instances cited, the fraud stop was placed on eleven of the claims</i>

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SAR No.	Entity No./ Corrective Action Plan	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Financial Statement Findings						
			<p><i>after payments were released and on two of the claims on the same day after the payments were released.</i></p> <ul style="list-style-type: none"> • <i>We recognize it is a best practice to limit the backdating of claims and customarily that is the case. During the pandemic there were extenuating circumstances, therefore executive leadership exercised the authority to waive the limitation which allowed employers to request payments for weeks retroactively which may include prior year claims. We believe this decision was consistent with the statutory and regulatory authority granted the agency and, therefore such payments do not constitute "improper" payments.</i> • <i>Effective June 29, 2023, GDOL implemented additional employer-filed claims safeguards and security measures to reflect amended Georgia Employment Security Rule 300-2-4-.09. Employers must now meet the following conditions to submit Employer-Filed Partial Claims on behalf of their employees:</i> <ul style="list-style-type: none"> ○ <i>Employer accounts must have been registered within the past five years.</i> ○ <i>Employers must be current on all quarterly tax and wage reports.</i> ○ <i>Employers must be current on all quarterly contribution taxes, assessments, penalties, and interest.</i> ○ <i>The week-ending date on employer-filed claims cannot be older than 30 days.</i> <p><i>The amended Georgia Employment Security Rule also clarifies that part-time employees are not eligible for Employer-Filed Partial Claims.</i></p> <p><i>We acknowledge the FY 2021 state audit recommendations to add the self-certification. However, the current unemployment system is aged and distressed. GDOL's limited technology resources will hinder our ability to</i></p>			

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SAR No.	Entity No./ Corrective Action Plan	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Financial Statement Findings						
			<p><i>update our current system to satisfy the state audit’s recommendation. Therefore, we acknowledge that this finding will persist until a system-wide resolution is implemented in the new modernized UI system. GDOL will include a self-certification process for employer-filed claims in the new solution.</i></p> <p><i>Improper Payments – Pandemic Unemployment Assistance (PUA) payments</i></p> <p><i>The Department concurs with this finding and offers the following response:</i></p> <p><i>GDOL’s Response:</i></p> <p><i>GDOL’s current UI Information Technology (IT) system was developed in 1982 using mainframe “legacy” technology. Due to the system’s age and other constraints, many automated processes and corrections cannot be fixed and/or easily or quickly implemented. As such, many processes must be handled manually by staff. This includes reviewing the enormous workload of PUA proof documents submitted to determine the validity and eligibility for each PUA claim. Based on the vast workload volume and limited staff resources to complete this task, GDOL has been unable to quickly complete this manual review to correct the finding. We will continue to process the work items and take the appropriate actions to resolve them by creating overpayments and releasing determinations, as appropriate. It is anticipated this manual review of the backlog will continue with an expected completion date of December 2026. The modernized UI system will include controls over eligibility determination for current and future unemployment programs.</i></p>			

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SAR No.	Entity No./ Corrective Action Plan	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Financial Statement Findings						
		<p><i>Lack of controls over financial reporting</i></p> <p><i>Reimbursable employer billing</i></p> <p><i>Reimbursable employers are charged based on their actual experience during a quarter and this actual experience and related billing lags. So, for example for the quarter, April through June, the data to bill and book related accounts receivable and revenue is not received by GDOL until the following November. This is not a finding that can be corrected with a new Unemployment system. The lag will still exist. However, our reimbursable employers are typically governments and non-profits with fairly stable employment histories. Effective with the state fiscal year close of 2024, GDOL could calculate an average of the April-June reimbursable employer billing for two non-pandemic year-ends and use that estimate to record a receivable and revenue. In November, when we know the actual billing, we could adjust the estimate if it was materially misstated.</i></p>				
2023-006	440	Department of Labor (GDOL)	Improve Controls over State Revenue Collections	Kate Pfirman, CFO	404-232-2280	Kate.Pfirman@gdol.ga.gov
	<i>Corrective Action</i>	<p><i>We concur with this finding:</i></p> <p><i>GDOL has developed policies and procedures addressing the collection and remittances of its future revenue collections and remit to the state treasury monthly as required by state statute.</i></p> <p><i>Beginning in August 2023, GDOL remits its required revenue collections on a monthly basis to the Office of the State Treasury.</i></p>				<i>8/31/2023</i>
2023-007	440	Department of Labor (GDOL)	Improve Financial Management System	Kate Pfirman, CFO	404-232-2280	Kate.Pfirman@gdol.ga.gov

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SAR No.	Entity No./ Corrective Action Plan	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Financial Statement Findings						
	<i>Corrective Action</i>	<p><i>The Department concurs with the finding:</i></p> <p><i>Response:</i></p> <p><i>GDOL uses a 1982 obsolete unemployment insurance (UI) system that does not capture transaction level data. It does not communicate with the statewide accounting system.</i></p> <p><i>GDOL is in the process of acquiring a new UI system which will seamlessly transmit financial information daily to the new statewide accounting system. Once the new UI system and the new statewide accounting system are implemented, GDOL will be able to remediate this finding. It is not possible in the current environment. In order to completely implement a new UI system, additional funding will be required.</i></p>				<i>12/31/2026</i>
2023-008	440	Department of Labor (GDOL)	Strengthen Logical Access Controls	Kate Pfirman, CFO	404-232-2280	Kate.Pfirman@gdol.ga.gov
	<i>Corrective Action</i>	<p><i>The Information Technology division will enhance the current user access review process by including the Way2Go application in the list of named systems included in the currently review process. We will continue to collaborate with business units to incorporate periodic reviews to reduce risk of future potential unauthorized access, including periodic reviews of application access to determine that access continues to be appropriate based on job responsibility, and to remove privileges which are not necessary for a particular job function.</i></p> <p><i>This will insure consistent practice across specific named business-owned applications and a central repository for retention of documentation. In addition, the Information Technology division will modify the applicable agency security policy to include the Way2Go application access review.</i></p> <p><i>In addition, Information Technology will add the Way2Go application into the existing 988 process to appropriately document approval of access provisioned within the application and to ensure terminated users are removed in a timely. Evidence will be maintained for a period of at least 18 months.</i></p>				<i>6/20/2024</i>

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SAR No.	Entity No./ Corrective Action Plan	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Financial Statement Findings						
2023-009	462	Department of Natural Resources (DNR)	Improve Internal Controls over Cash Accounts	Denise Bowen, Chief of Accounting	404-463-2881	denise.bowen@dnr.ga.gov
	<i>Corrective Action</i>	<p><i>We have or will institute the following:</i></p> <ul style="list-style-type: none"> • <i>We are working on building our staff, as much as possible.</i> • <i>Central Accounting will create a list of all accounts and check them off monthly as being received, to assure all recons are being completed timely.</i> • <i>Effective February 2024, for reconciliations being prepared at our Environmental Protection (EPD), Coastal Resources (CRD), Law Enforcement (LE) and Wildlife Resources (WRD) divisions, the Division admin staff will prepare the recon (sign & date), their supervisor will approve the recon (sign & date), then upload the recon to central Accounting monthly (within 30 days of the end of the prior month). Central Accounting will then review the reconciliation for accuracy and completeness (sign & date).</i> • <i>Parks recons are prepared in central accounting by an Accountant and approved by the Accounting Supervisor. Recons will be completed within 60 days of the end of the bank statement end date to allow time for documentation to be gathered and submitted to Accounting. The Supervisor has been re-trained to look for proper documentation and book balance accuracy.</i> • <i>Petty Cash accounts were lumped together as one total since FY2016 on the Cash and Deposits form per SAO instructions at the time. We will confer with SAO, prior to submitting the 2024 Cash and Deposits form, to assure the accounts are being submitted properly on the form.</i> • <i>The two closed accounts were the former operating and payroll accounts that existed prior to the agency moving to Consolidated Treasury Account Structure (CTAS) banking. The entry to reclassify the balance to the new</i> 				<i>6/30/2025</i>

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SAR No.	Entity No./ Corrective Action Plan	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Financial Statement Findings						
		<p><i>State Chart of Accounts (SCOA) was not completed but will be completed prior to FY'24 year-end. We have an on-going project that began October 2023, with SAO, to get the DNR CTAS bank account reconciliation completed and up-to-date. This project should be completed by the end of FY'25.</i></p> <ul style="list-style-type: none"> <i>The accounts that opened in FY'23 were on the books with new fund sources; however, the interest was not booked because the account statements were not loaded to our Treasury profile. The interest was booked in 2024 after the error was discovered. The balances for these accounts were posted on the books but in the CTAS SCOA, 101001. The transfer to the investment SCOA, 106001, will be completed prior to FY'24 year-end.</i> 				
2023-010	474	Department of Revenue (GADOR)	Continue to Strengthen Logical Access Controls	Ananias Williams, Chief Information Officer	404-417-6211	anaias.williamsiii@dor.ga.gov
	<i>Corrective Action</i>	<p><i>To continue strengthening GADOR logical access controls:</i></p> <ul style="list-style-type: none"> <i>GADOR will document and implement a privileged user access review process for the server environment and databases to determine whether access continues to be appropriate based on job responsibilities.</i> <i>GADOR will remove inappropriate user access identified within the production environments; and</i> <i>GADOR will configure general security settings for system databases to be aligned with least privilege standards to reduce the risk of unauthorized access and inappropriate activity.</i> 				<i>3/29/2024</i>
2023-011	977	Georgia Public Telecommunications Commission (GPTC)	Control over Capital Assets	Elizabeth Laprade, CFO	404-685-2619	elaprade@gpb.org

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SAR No.	Entity No./ Corrective Action Plan	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Financial Statement Findings						
	<i>Corrective Action</i>		<p><i>The GPTC Finance department is responsible for asset management and continues to address the deficiency as follows:</i></p> <ul style="list-style-type: none"> <i>• GPTC's asset management policy is reviewed annually and custodians of GPTC assets receive specific guidance on the asset management process. For example, how assets are acquired and properly disposed of in accordance with GPTC and State Accounting Office policies.</i> <i>• GPTC began a complete inventory of assets across the state of Georgia during fiscal year 2022. As our assets are located at headquarters and across the state, we plan to complete a full inventory every 2 years with a complete inventory of all field sites one year and headquarters the next.</i> <i>• Immediate action involves completing the inventory started during fiscal year 2022 by the end of fiscal year 2024. This will give GPTC a true baseline for future asset acquisitions, disposals or surplus items, and inventory.</i> 			<i>6/30/2024</i>

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FEDERAL AWARD FINDINGS

SAR No.	Federal Agency/ Corrective Action Plan	Entity No.	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Federal Award Findings							
2023-012	U.S. Department of Agriculture	414	Department of Education (DOE)	Improve Controls over Transparency Act Reporting	Pamela Hastings, Director of Accounting	404-904-6098	pamela.hastings@doe.k12.ga.us
	<i>Corrective Action</i>	<i>We will continuously monitor the compliance supplements for updates in order to meet all requirements. We have added additional staff to complete FFATA reporting to ensure the reports are submitted timely and accurately moving forward.</i>					<i>6/30/2024</i>
2023-013	U.S. Department of Agriculture	427	Department of Human Services (DHS)	Improve Controls over Subrecipient Monitoring	Keverine George, SNAP Outreach Manager	470-390-7016	keverine.george@dhs.ga.gov
	<i>Corrective Action</i>	<i>Commodity Supplemental Food Program (CSFP) and The Emergency Food Assistance Program (TEFAP) have developed a tentative 2024 agency review schedule to ensure continued compliance with the annual USDA Food and Nutrition Services (FNS) requirements. The schedule was submitted to FNS as part of the state's FFY 2022 Management Evaluation (ME) findings response.</i> <i>The State received notification from FNS on January 26, 2024, noting the successful completion and close-out of the FFY 2022 Management Evaluation and its findings.</i>					<i>12/31/2024</i>
2023-014	U.S. Department of Agriculture	427	Department of Human Services (DHS)	Improve Controls over Physical Inventory of Food Items	Keverine George, SNAP Outreach Manager	470-390-7016	keverine.george@dhs.ga.gov
	<i>Corrective Action</i>	<i>Commodity Supplemental Food Program (CSFP) and The Emergency Food Assistance Program (TEFAP) have developed a tentative 2024 inventory schedule to ensure continued compliance with the annual USDA Food and Nutrition Services (FNS) requirements. The schedule was submitted to FNS as part of the state's Management Evaluation (ME) findings response. The State received notification</i>					<i>12/31/2024</i>

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SAR No.	Federal Agency/ Corrective Action Plan	Entity No.	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Federal Award Findings							
		<i>from FNS on January 26, 2024, noting the successful completion and close-out of the FFY 2022 Management Evaluation and its findings.</i>					
2023-015	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Managed Care Organization Financial Audits	Lynnette Rhodes, Chief Health Policy Officer	404-656-7513	lrhodes@dch.ga.gov
	<i>Corrective Action</i>	<i>DCH revised its contracts with its CMOs to include the following language: 8.6.2 The Contractor shall submit to DCH audited financial reports specific to this Contract on an annual basis. The audit must be conducted in accordance with generally accepted accounting principles and generally accepted auditing standards. The above language was added to the DCH contract in June 2022.</i>					<i>6/1/2024</i>
2023-016	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Medicaid Capitation Payment Rates	Kim Morris, Director of Reimbursement	404-788-2665	kim.morris@dch.ga.gov
	<i>Corrective Action</i>	<i>The Department acknowledges that some of the capitation rates in Georgia Medicaid Management Information System (GAMMIS) were inaccurate. The Department has completed the review of all capitation rates in GAMMIS from July 1, 2021. The Department will implement the following procedures to ensure capitation rates are accurate: (1) correct all inaccurate capitation rates in GAMMIS, (2) test rates in GAMMIS for accuracy prior to production and (3) re-process Per Member Per Month (PMPM) payments to correct inaccurate payments.</i>					<i>12/31/2024</i>
2023-017	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Medicaid Capitation	Lynnette Rhodes, Chief Health Policy Officer	404-656-7513	lrhodes@dch.ga.gov

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Federal Award Findings							
				Payments for Medicare Members			
	<i>Corrective Action</i>	<i>DCH has implemented the programming changes in Georgia Medicaid Management Information System (GAMMIS) to recoup capitation payments dating back to April 1, 2023 for members who were deemed retroactively eligible for Medicare. For any current Managed Care Organization (MCO) member that gets retroactive Medicare coverage, that member's MCO capitation payments are recouped back to the day before the effective date of the Medicare benefit or back to 4/1/23 whichever is later. A monthly report entitled MGD-4218-M captures the recoupment activity.</i>					<i>4/1/2023</i>
2023-018	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Continue to Strengthen Application Risk Management Program	Chad Purcell, Chief Information Officer	470-757-7871	chad.purcell1@dch.ga.gov
	<i>Corrective Action</i>	<i>DCH completed most of the action items in the Corrective Action Plan (CAP) during fiscal year 2023 and has continued towards completion during fiscal year 2024. All identified security vulnerabilities have been addressed, which have significantly enhanced DCH's overall cybersecurity posture. Key achievements include enhanced staffing (CISO, Cybersecurity Engineer, Senior Cybersecurity Analyst, and ten cybersecurity interns), and the introduction of 20 organization-wide security policies aligned with National Institute of Standards and Technology (NIST) Federal Computer Security Standards. The closeout of the remaining CAP remediation tasks is set to be completed by the end of February 2024.</i>					<i>2/29/2024</i>
2023-019	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Strengthen Controls over NCCI Program Requirements	Lynnette Rhodes, Chief Health Policy Officer	404-656-7513	lrhodes@dch.ga.gov
	<i>Corrective Action</i>	<i>In February 2024, DCH and a third party executed a contract amendment which incorporates the required provisions per section 7.1.3 of the NCCI Technical Guidance Manual.</i>					<i>2/14/2024</i>

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Federal Award Findings							
2023-020	U.S. Department of Health and Human Services	427	Department of Human Services (DHS)	Improve Controls over Transparency Act Reporting	Erica Hamilton, Assistant Deputy Commissioner, Procurement	470-717-4335	erica.hamilton@dhs.ga.gov
	<i>Corrective Action</i>	<p><i>The Corrective Action Plan is as follows.</i></p> <p><i>The Georgia Department of Human Services (DHS) is redesigning its Contract Development and Procurement processes. With the new design, the accountability for Federal Funding Accountability and Transparency Act (FFATA) reporting will be with a new Office of Procurement Services (OPS).</i></p> <p><i>The OPS resources dedicated to FFATA will be trained on all reporting requirements by DHS.</i></p> <p><i>The expected implementation of the new processes by December 2024.</i></p>					12/31/2024
2023-021	U.S. Department of Health and Human Services	441	Department of Behavioral Health and Developmental Disabilities (DBHDD)	Improve Controls over Period of Performance	Kenneth Ward, Director of Internal Audit	404-884-5486	kenneth.ward@dbhdd.ga.gov
	<i>Corrective Action</i>	<p><i>The Department has instituted additional internal controls to ensure that expenditures are liquidated within 90 days of the end of the period of performance as required. This includes a monthly reconciliation of all federal sources performed by the Grants Manager and reviewed by the respective Budget Manager and Finance Director to address any identified issues before the liquidation date. As a redundancy measure, the Budget Manager reviews AP contract activity associated with federal fund sources via the Provider Utilization Report to monitor the liquidation rate in correlation with the liquidation date to ensure all expenditures are captured within the period of performance. Post-liquidation date journal activity is mainly aligned with transactional code cleanup, not necessarily new expense posting outside the period of performance. As such, it doesn't include or constitute</i></p>					3/31/2024

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Federal Award Findings							
		<i>changes to previously submitted federal reporting. To mitigate transactional errors, the Budget Manager, in coordination with the Grants Manager, thoroughly reviews the coding of procurement requests that utilize federal funds for the appropriateness of use and accuracy. This includes deactivating federal fund sources in the statewide accounting system to prevent transactions posting outside of the period of performance. These additional internal controls related to the period of performance were implemented in July 2023. The Office of Internal Audit will perform a review of the updated processes to ensure they are effective in correcting the above findings no later than March 31, 2024.</i>					
2023-022	U.S. Department of Health and Human Services	441	Department of Behavioral Health and Developmental Disabilities (DBHDD)	Improve Controls over Period of Performance	Kenneth Ward, Director of Internal Audit	404-884-5486	kenneth.ward@dbhdd.ga.gov
	<i>Corrective Action</i>	<i>The Department has instituted additional internal controls to ensure that expenditures are liquidated within 90 days of the end of the period of performance as required. This includes a monthly reconciliation of all federal sources performed by the Grants Manager and reviewed by the respective Budget Manager and Finance Director to address any identified issues before the liquidation date. As a redundancy measure, the Budget Manager reviews AP contract activity associated with federal fund sources via the Provider Utilization Report to monitor the liquidation rate in correlation with the liquidation date to ensure all expenditures are captured within the period of performance. Post-liquidation date journal activity is mainly aligned with transactional code cleanup, not necessarily new expense posting outside the period of performance. As such, it doesn't include or constitute changes to previously submitted federal reporting. To mitigate transactional errors, the Budget Manager, in coordination with the Grants Manager, thoroughly reviews the coding of procurement requests that utilize federal funds for the appropriateness of use and accuracy. This includes deactivating federal fund sources in the statewide accounting system to prevent transactions posting outside of the period of performance. These additional internal controls related to the period of performance</i>					<i>3/31/2024</i>

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Federal Award Findings							
		<i>were implemented in July 2023. The Office of Internal Audit will perform a review of the updated processes to ensure they are effective in correcting the above findings no later than March 31, 2024.</i>					
2023-023	U.S. Department of Health and Human Services	441	Department of Behavioral Health and Developmental Disabilities (DBHDD)	Improve Controls over Reporting	Kenneth Ward, Director of Internal Audit	404-884-5486	kenneth.ward@dbhdd.ga.gov
	<i>Corrective Action</i>	<i>The Department will continue refining the capabilities of the Contract Tracking System (CTS) Database, utilized for regulatory reporting, to contain all of the necessary reporting data elements required for timely and accurate FFATA reporting. This includes configuring the database to allow for fund source splits to ensure contract awards are not duplicated and capturing the FRSR reporting date. Additional internal controls will be implemented, including a reconciliation of the CTS Database every quarter by the Grants Manager. The long-term goal is to migrate this legacy system to a new platform that incorporates validation to eliminate or reduce errors. DBHDD will update the internal controls related to Transparency Act Reporting and SF-425 Federal Financial Reports (FFR) for Mental Health Services Block Grant (MHBG) and Substance Abuse Prevention and Treatment Block Grant (SABG) no later than March 31, 2024. The Office of Internal Audit will perform a review of the updated processes to ensure they are effective in correcting the above findings no later than April 30, 2024.</i>					<i>3/31/2024</i>
2023-024	U.S. Department of Justice	471	Georgia Bureau of Investigation (GBI)	Improve Controls over Reporting	Zerlynda Fleming, CJCC Budget Director	404-673-3484	Zerlynda.fleming@cjcc.ga.gov
	<i>Corrective Action</i>	<i>The following corrective actions are being taken by Criminal Justice Coordinating Council (CJCC), effective for all federal reporting for the performance and financial period ending March 31, 2024:</i>					<i>4/30/2024</i>

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Federal Award Findings							
		<p><i>Federal Financial Report (FFR) Processes are updated as follows:</i></p> <ul style="list-style-type: none"> <i>Federal Financial Report responsibilities are distributed on a per grant basis to the members of the CJCC Budget Team.</i> <i>Because the US DOJ Just Grants system does not allow for review or secondary viewers in the financial reporting items the FFRs are to be printed digitally by the completing analysts/director.</i> <i>FFR's will be reviewed with written certification of review by a budget team member that was not responsible for primary submission of the report for each grant.</i> <i>Any corrections will be made within the period of correction for the report to prevent a misstated report from becoming a permanent record.</i> <p><i>Prepared Federal Funding Accountability and Transparency Act (FFATA) and Performance Measures Tool (PMT) reports processes are updated as follows:</i></p> <ul style="list-style-type: none"> <i>All PMTs and FFATA data will be routed for review through the Victims Assistance Division – Director of Operations for certification of completeness and accuracy.</i> 					
2023-025	U.S. Department of Labor	440	Department of Labor (GDOL)	Improve Controls over Manual Journal Entries	Kate Pfirman, CFO COO	404-226-4600	kate.pfirman@gdol.ga.gov
	<i>Corrective Action</i>	<p><i>We concur with this finding.</i></p> <p><i>Although the Wagner-Peyser Program transitioned to TCSG in December of 2022, related activities also continued at GDOL. Staff at the career centers continued to serve Georgia taxpayers in need of employment services rather than turning them away. As a result, staff continued to charge the Wagner-Peyser grant, and there were Wagner Peyser grant funds still remaining at GDOL. Journal vouchers were</i></p>					<i>2/23/2024</i>

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Federal Award Findings							
		<p><i>entered to allocate indirect costs to the Wagner-Peyser grant pursuant to GDOL's federally approved cost allocation plan. Journal vouchers were also used to correct other expenditures that should have been charged directly to Wagner Peyser.</i></p> <p><i>GDOL will ensure that all journal vouchers are properly supported by documentation, either attached directly to the journal voucher or the journal voucher will reference the supporting documentation which can be retrieved either electronically or manually.</i></p>					
2023-026	U.S. Department of Labor	440	Department of Labor (GDOL)	Improve Controls over Financial Reporting	Kate Pfirman, CFO	404-232-2280	Kate.Pfirman@gdol.ga.gov
	<i>Corrective Action</i>	<p><i>GDOL concurs with this finding:</i></p> <p><i>Regarding the pandemic Grants noted that were all under #UI34710-20-55-A-13:</i></p> <ul style="list-style-type: none"> <i>• The unemployment insurance (UI) Regular Grant typically provides the amount of available grant funds in advance based on 1.) and estimated number of claims to be processed in the current year (based on the average of two years prior activity) and 2.) the average processing times (based on the average of two years prior processing times).</i> <i>• In contrast, many of the pandemic grants are based on actual claims activity with monies being awarded “after the fact” with no consideration given to the aforementioned criteria as no prior- year basis exists.</i> <i>• GDOL experienced delays in some pandemic allocations due to delays in programing and the submission of the new reports for pandemic activities (Federal Pandemic Unemployment Compensation (FPUC), Pandemic Emergency Unemployment Compensation (PEUC) and Pandemic Unemployment Assistance (PUA)). All late reports have been submitted and we are reconciling grants as deemed appropriate.</i> 					<i>9/30/2023</i>

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Federal Award Findings							
							<ul style="list-style-type: none"> • <i>With reimbursement based on pandemic claims activity, there was no clear mechanism for GDOL to be able to “forecast” the amount of time and effort needed to process the cyclical and unpredictable number of pandemic claims. As such, best efforts were made to estimate in this regard.</i> • <i>The 3073 FPUC grant is the only grant for which we have been reimbursed at 100%. However, due to the most recent implementation of stop/gain loss, we are no longer being reimbursed at the full amount.</i> • <i>Regarding the Employment Service/ Wagner-Peyser Funded Grants noted, the program period of performance was July 1, 2022 thru September 30, 2025. GDOL received instructions from USDOL on January 19, 2023 requesting a final ETA-9130 report be submitted by February 15th for grants that were being transferred to TCSG and offered technical assistance in completing the reports. The National office was designated to de-obligate the funds remaining and issue new grant numbers to obligate these funds at TCSG; however, several things occurred that caused the process to be delayed: <ul style="list-style-type: none"> ○ <i>The required action was to check box 6 as yes (for the final 9130 reports) and 10g (Federal Share of Unliquidated Obligation) had to be zero although there were Unliquidated Obligations in the system.</i> ○ <i>Although the Wagner Peyer program was transferred to TCSG in January 2023, eligible costs continued.</i> ○ <i>The need for expenditure reconciliations was discussed with USDOL Regional Office and anticipated funds were drawn in lieu of billing TCSG.</i> ○ <i>Associated eligible costs were reconciled to the Wagner Peyser Ledger via manual journal entries in lieu of billing TCSG.</i> ○ <i>In addition, USDOL implemented a new GrantSolutions to replace its legacy grant processing system, E-Grants. USDOL replaced its legacy</i> </i>

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Federal Award Findings							
			<p><i>E-Grants Grantee Reporting System (GRS) by transitioning to PMS for grant recipients submission of the quarterly ETA-9130 financial reports on February 6,2023.</i></p> <ul style="list-style-type: none"> ○ <i>Although training was taken for this process, the overall reconciliation process was delayed, all reconciling items were resolved by the 9/30/23 reporting period.</i> 				
2023-027	U.S. Department of Labor	440	Department of Labor (GDOL)	Improve Controls over Administrative Expenditures	Kate Pfirman, CFO	404-232-2280	Kate.Pfirman@gdol.ga.gov
	<i>Corrective Action</i>	<p><i>As noted by Georgia Department of Audits & Accounts (DOAA) in this finding, the corrective action, although implemented for the last quarter of F/Y 2023, was effective in dealing with this issue as no additional exceptions were identified in the tests performed by DOAA after the date of the corrective action being put into place.</i></p> <p><i>GDOL will continue to ensure that all current and future business practices follow the established policies and procedures of the Uniform Guidance, the U.S. Department of Labor, and the State of Georgia. When necessary, GDOL will modify its policies and procedures to ensure that expenditures reflect appropriate evidence of review and approval.</i></p>					3/15/2023
2023-028	U.S. Department of Labor	440	Department of Labor (GDOL)	Improve Controls over Eligibility Determinations	Kate Pfirman, CFO	404-232-2280	Kate.Pfirman@gdol.ga.gov
	<i>Corrective Action</i>	<p><i>GDOL acknowledges this is a repeated finding from previous years, therefore the Department concurs with this finding and offers the following response preceded by the auditor's findings:</i></p> <p><i>Auditor's Findings:</i></p> <p><i>The Georgia Department of Labor did not have effective internal controls in place to</i></p>					12/31/2026

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Federal Award Findings							
				<p><i>ensure unemployment benefit payments were made correctly and only to eligible claimants.</i></p> <p><i>1) Claimants did not self-certify for benefits in eighteen instances</i></p> <p><i>GDOL Response:</i></p> <p><i>Employer Filed Partial Claims (EFC) are submitted by employers on behalf of the claimant. The employer is responsible for attesting to the employment status and weekly earnings of the claimant for the EFC submitted. An affidavit certifying that the employer has obtained earnings from other employment as well as other requirements must be completed before EFCs can be entered or uploaded.</i></p> <p><i>Claimants for which EFCs are submitted are considered to be still attached to the employer and are exempt from the requirement to register for employment services per Georgia Employment Security Law Rule 300-2-4-.02. Such individuals are not required to be nor certify on a weekly basis to be able, available and actively seeking work.</i></p> <p><i>We recognize the state auditor's recommendations to add the self-certification. However, the current unemployment system is obsolete, having been put into production in 1982. This finding will persist until our new modernized unemployment insurance (UI) system is implemented in 2026.</i></p> <p><i>2) Fraudulent employer-filed claims were filed for thirteen claimants</i></p> <p><i>GDOL Response:</i></p> <p><i>When we identify employer fraud schemes, we follow the guidance issued by the United States Department of Labor (USDOL) and collaborate with the United States Department of Labor Office of Inspector General (OIG) to investigate these cases. Additionally, we have taken the following measures to safeguard the system against</i></p>			

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Federal Award Findings							
<p><i>fictitious employers:</i></p> <ul style="list-style-type: none"> • <i>Effective December 6, 2021, the Employer Filed Partial Claims (EFC) process was revised to require individuals (employees) to complete an EFC profile to include a real-time identity verification before payments can be made. Employers are responsible for submitting the request for the payment to certify to the individual’s employment status, but the individuals must certify their identity and personal information for the claim to be processed. Employees are notified when a claim is filed on their behalf and provided instructions for their portion of completing the EFC process. The MyUI Customer Portal dashboard provides all the EFC correspondence sent to the individual as well as the status of the profile setup and identify verification.</i> • <i>Before the implementation of the EFC profile requirement, GDOL utilized the Social Security Administration (SSA) crossmatch and Systematic Alien Verification for Entitlement (SAVE) verification processes to verify the identity of claimants where employers submit claims on their behalf.</i> • <i>Effective June 29, 2023, GDOL implemented additional employer filed claims safeguards and security measures to reflect amended Georgia Employment Security Rule 300-2-4-.09. Employers must now meet the following conditions to submit Employer Filed Partial Claims on behalf of their employees:</i> <ul style="list-style-type: none"> ○ <i>Employer accounts must have been registered with GDOL for more than 5 years.</i> ○ <i>Employers must be current on all quarterly tax and wage reports.</i> ○ <i>Employers must be current on all quarterly contribution taxes, assessments, penalties, and interest.</i> 							

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Federal Award Findings							
				<ul style="list-style-type: none"> ○ <i>The week ending date on employer filed claims cannot be older than 30 days.</i> <p><i>The amended Georgia Employment Security Rule also clarifies that part-time employees are not eligible for Employer Filed Partial Claims.</i></p> <p><i>BPC and Integrity merit staff continue to establish pseudo claims when fraud is confirmed to relieve victims of liability and the fraudster is unknown. Otherwise, the payments are moved to the fraudsters claim account, if identified.</i></p> <p><i>GDOL has procured a vendor to build and implement a modernized UI system. We are also pursuing data analytics tools to expedite the identification and detection of fraudulent activities. These tools will also be incorporated into the modernized solution.</i></p> <p><i>3) Proof of employment or self-employment or a valid offer to begin employment and proof of wages was not submitted by five Pandemic Unemployment Assistance (PUA) claimants. One of these claimants was not eligible to claim benefits in Georgia.</i></p> <p><i>GDOL Response:</i></p> <p><i>The claimants who established PUA entitlement with a weekly benefit amount greater than the minimum or later determined to not be eligible were based on wages entered by the claimant and/or wages reported by the employer. The Coronavirus Aid, Relief, and Economic Security (CARES) Act only required proof of wages to be submitted. If claimants did not submit</i></p>			

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Federal Award Findings							
				<p><i>proof, federal requirements only allowed for payment of the minimum weekly benefit amount and no disqualification of benefits. Claims established at a higher weekly benefit amount had to be reduced to the minimum amount if no proof was provided. To date, no proof has been provided by the claimants cited. The claims were reduced as appropriate. An overpayment has been established on all five claims identified for the difference in weekly benefit amount for weeks paid over the minimum amount under CARES and for the entire amount for weeks paid under Consolidated Appropriations Act (CAA)/American Rescue Plan Act (ARPA).</i></p> <p><i>GDOL's current UI Information Technology (IT) system was developed in 1982 using mainframe "legacy" technology. Due to the system's age and other limitations, many automated processes and corrections cannot be fixed and/or easily implemented. As such, many processes must be handled manually by staff. This includes reviewing all the PUA proof documents submitted to determine the validity and eligibility for each PUA claim. Based on the volume of workload and staff limitations, GDOL has been unable to quickly complete this manual review to correct the finding. It is anticipated this manual review will continue throughout the FY24 audit review period.</i></p> <p><i>Summary:</i></p> <p><i>GDOL's limited technology resources will hinder our ability to update our current system to satisfy the state audit's recommendation. Therefore, we acknowledge that this finding will persist until a system-wide resolution is implemented in the new modernized UI system. The new solution will include a self-certification and dual certification process for employer filed claims and include controls over eligibility determinations for current and future UI</i></p>			

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Federal Award Findings							
		<p><i>programs.</i></p> <p><i>GDOL greatly appreciates the feedback and recommendations and will consider this information in our endeavors to modernize our UI system and business processes.</i></p>					
2023-029	U.S. Department of Labor	440	Department of Labor (GDOL)	Improve Controls over Employer-Filed Claims	Kate Pfirman, CFO	404-232-2280	Kate.Pfirman@gdol.ga.gov
	<i>Corrective Action</i>	<p><i>GDOL acknowledges this is a repeated finding from previous years, therefore the Department concurs with this finding and offers the following response preceded by the auditor's findings:</i></p> <p><i>Auditor's Findings:</i></p> <p><i>The Department of Labor should improve internal controls over Employer Filed Unemployment Compensation claims.</i></p> <p><i>GDOL Response:</i></p> <p><i>GDOL submits the following information as an overview of the employer filed claims program and actions that have been taken and will continue to address the findings as well as incorporate additional safeguards and available technological system controls in the new system:</i></p> <p><i>The Employer Filed Partial Claims (EFC) program originated in the late 1960's and was designed to allow employers with short-term, temporary periods of lack of work for their employees to retain their workforce when work resumes. This is a program that many large manufacturers in Georgia rely on when they have temporary plant shutdowns and have for decades. When GDOL has attempted in the past to limit this program, we have met strong resistance from Georgia's manufacturers. This</i></p>					<i>12/31/2026</i>

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Federal Award Findings							
				<p><i>program optimizes our ability to process and pay mass numbers of claims more quickly, such as what occurred at the beginning of the pandemic.</i></p> <p><i>EFCs may be filed by an employer for any complete pay-period week during which an otherwise full-time employee works less than full-time, due to lack of work only, and earns an amount not exceeding his/her unemployment insurance weekly benefit amount. Such claims shall not be submitted or allowed for vacation days regardless of whether such vacation days were requested by the employee or established by the employer.</i></p> <p><i>Effective March 19, 2020, a temporary, Emergency Rule 300-2-4-05(1), containing Rule 300-2-4-.09(1) was signed which required employers to electronically submit EFCs on behalf of their employees whenever it is necessary to temporarily reduce work hours or there was no work available for a short period due to the pandemic. Employers were allowed to file such claims for full and part-time employees whose earnings had been reduced. In July 2020, the Rule was sunset and employers were no longer required to file EFCs.</i></p> <p><i>By electing to submit EFCs on behalf of the individuals, the employer is responsible for attesting by an affidavit to the employment status and weekly earnings of the individual for the EFC submitted. The affidavit certifies that the employer has obtained earnings from other employment as well as other requirements must be completed before EFCs can be entered or uploaded for their employees.</i></p> <p><i>Individuals for which EFCs are submitted are considered to be still attached to the employer and are exempt from the requirement to register for employment services per Georgia Employment Security Law Rules 300-2-4-.02. Such individuals are not required to be nor certify on a weekly basis to be actively seeking work.</i></p> <p><i>Effective December 6, 2021, the EFC process was revised to require individuals (employees) to complete an EFC profile to include a real-time identity verification before payments can be made. Employers are responsible for submitting the request</i></p>			

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SAR No.	Federal Agency/ Corrective Action Plan	Entity No.	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Federal Award Findings							
				<p><i>for the payment to certify to the individual’s employment status, but the individuals must certify their identity and personal information for the claim to be processed. Employees are notified when a claim is filed on their behalf and provided instructions for their portion of completing the EFC process. The MyUI Customer Portal dashboard provides all the EFC correspondence sent to the individual as well as the status of the profile setup and identify verification.</i></p> <p><i>Before the implementation of the EFC profile requirement, GDOL utilized the Social Security Administration (SSA) crossmatch and Systematic Alien Verification for Entitlement (SAVE) verification processes to verify the identity of claimants where employers submit claims on their behalf.</i></p> <p><i>When we identify employer fraud schemes, we follow the guidance issued by the United States Department of Labor (USDOL) and collaborate with the United States Department of Labor Office of Inspector General (OIG) to investigate these cases.</i></p> <p><i>Effective June 29, 2023, GDOL implemented additional Employer Filed Claims safeguards and security measures to reflect amended Georgia Employment Security Rule 300-2-4-.09. Employers must now meet the following conditions to submit Employer-Filed Partial Claims on behalf of their employees:</i></p> <ul style="list-style-type: none"> <i>• Employer accounts must have been registered with GDOL for more than 5 years.</i> <i>• Employers must be current on all quarterly tax and wage reports.</i> <i>• Employers must be current on all quarterly contribution taxes, assessments, penalties, and interest.</i> <i>• The week ending date on employer filed claims cannot be older than 30 days.</i> <p><i>The amended Georgia Employment Security Rule also clarifies that part-time employees are not eligible for Employer Filed Partial Claims.</i></p>			

**STATE OF GEORGIA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
FISCAL YEAR ENDED JUNE 30, 2023**

SAR No.	Federal Agency/ Corrective Action Plan	Entity No.	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Federal Award Findings							
		<p><i>Summary:</i></p> <p><i>This finding will persist until a system-wide resolution is implemented in the new modernized UI system. GDOL will include a self-certification and dual certification process for employer filed claims in the new solution.</i></p>					
2023-030	U.S. Department of Labor	440	Department of Labor (GDOL)	Improve Controls over the identification, Recording, and Reporting of Overpayments	Kate Pfirman, CFO	404-232-2280	Kate.Pfirman@gdol.ga.gov
	<i>Corrective Action</i>	<p><i>GDOL acknowledges this is a repeated finding from previous years, therefore the Department concurs with this finding and offers the following response preceded by the auditor's findings:</i></p> <p><i>Auditor's Findings:</i></p> <p><i>The Georgia Department of Labor did not maintain adequate controls over the identification, recording, and reporting of benefit overpayments associated with the Unemployment Insurance programs.</i></p> <p><i>GDOL Response:</i></p> <p><i>GDOL now freezes the overpayment data at the end of every month so we can conduct periodic reconciliation of the overpayment records. This will allow discrepancies to be identified faster and resolved before the deadline to submit the report for the specified period. GDOL consults with USDOL's national 227 reporting specialists on an ongoing basis to work towards a reconciliation of previously submitted reports.</i></p>					<i>12/31/2026</i>

**STATE OF GEORGIA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
FISCAL YEAR ENDED JUNE 30, 2023**

SAR No.	Federal Agency/ Corrective Action Plan	Entity No.	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Federal Award Findings							
				<p><i>Federal regulations require an actual person to review and establish fraudulent overpayments. Due to the volume of claims and the number of cross matches to be performed on all state and federal pandemic programs, it requires multiple GDOL staffing levels to manually review all cross matches, requiring increased levels of state and federal funding.</i></p> <p><i>The crossmatch process is conducted using software which runs a systematic check against weeks in a quarter for which benefits are paid and wages are reported during the same quarter. Although the program may detect weeks paid and wages reported, this alone is not indicative of an overpayment. Therefore, the process involves verification correspondence being sent to both the claimant and the employer, as applicable, to verify the status of employment, the wages earned as well as the weeks in which an individual worked and earned the wages. Based on responses, an assessment is made to determine if an overpayment exists and subsequent actions are taken accordingly. We are prohibited from assuming a match is an overpayment. It is not an overpayment until we have completed a full investigation and provided due process to all parties.</i></p> <p><i>GDOL developed an aggressive plan to complete all crossmatches. We are running cross matches on all the state and federal programs. The Department has a significant number of pending and potential overpayment investigations that may result in either a non-fraud or fraud determination. We are utilizing non-overpayment staff to assist with overpayment investigations. Additionally, we are utilizing temporary agency staff to perform some clerical duties; however, federal regulations prohibit non-merit staff from adjudicating and releasing overpayment decisions. We are slated to run our last accelerated crossmatch in March 2024 and will resume our regular crossmatch schedule in June 2024.</i></p> <p><i>Additionally, GDOL has procured a vendor to build and implement a modernized unemployment insurance (UI) system slated to be launched in 2026. We will continue to utilize available resources to investigate and establish overpayments in the legacy system as quickly as possible and will continue to do so within the</i></p>			

**STATE OF GEORGIA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
FISCAL YEAR ENDED JUNE 30, 2023**

SAR No.	Federal Agency/ Corrective Action Plan	Entity No.	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Federal Award Findings							
		<p><i>program parameters in the new system.</i> <i>Summary:</i></p> <p><i>The current unemployment system is obsolete and cannot be remediated at this time Therefore, we acknowledge that this finding will persist until a system-wide resolution is implemented in the new modernized UI system.</i></p> <p><i>GDOL greatly appreciates the feedback and recommendations and will consider this information in our endeavors to modernize our UI system and business processes.</i></p>					
2023-031	U.S. Department of Transportation	484	Department of Transportation (DOT)	Strengthen Controls over Review of Certified Payrolls	Selena Riordan, Director of Finance	404-631-1316	sriordan@dot.ga.gov
	<i>Corrective Action</i>	<p><i>Verbal direction was given initially in a meeting with the Contract Liaisons (construction auditors) and to the District Construction Managers to remind them that the Certified Payroll Review Form must be used. This will also be discussed at the District Construction Managers meeting in April and a memo is being distributed to the District Construction Managers and Contract Liaisons reminding everyone of the process. Contract Liaisons who audit the projects for contract compliance have been informed to make sure the Certified Payroll Review Form is being used. The use of the form and proper procedure for checking payrolls will be verified each time the project is audited. The Contract Liaisons have also been informed to let each of the construction managers know to use the form. Payroll review will also be incorporated into the Contract Liaison’s annual training so that the construction staff will be reminded of the process and to also inform and educate new employees of the process.</i></p> <p><i>The procedures to be followed are outlined in the Construction Manual. (excerpt below)</i></p> <p><i>The Construction Manager shall complete the Certified Payroll Review Form for ALL</i></p>					<i>4/12/2024</i>

**STATE OF GEORGIA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
FISCAL YEAR ENDED JUNE 30, 2023**

SAR No.	Federal Agency/ Corrective Action Plan	Entity No.	Entity Name	Finding Title	Contact Person	Telephone	Email/Estimated Completion Date
Federal Award Findings							
		<i>payrolls reviewed. The Form shall be complete with any observed issues documented in as much detail as possible and shall be signed and dated by the Construction Manager. The Construction Manager should compare the wage rates listed on the payrolls to the applicable wage rates listed in the Contract based on the job title of the Contractors/Subcontractors employee. The Construction Manager should place comments or check marks by each employee on the Contractor's/Subcontractor's payrolls as they are reviewed, and wages compared. Once a set of payrolls has been reviewed, the Construction Manager will print their name and current date in the top right-hand corner of the payroll and initial.</i>					
2023-032	U.S. Department of the Treasury	427	Department of Human Services (DHS)	Improve Controls over Procurement Competitive Bidding	Erica Hamilton, Assistant Deputy Commissioner, Procurement	470-717-4335	erica.hamilton@dhs.ga.gov
	<i>Corrective Action</i>	<i>DHS has established a process for ensuring all Open Market Purchases above \$24,999.99 are directed to a competitive solicitation per the State of Georgia Procurement Manual. The new DHS Office of Procurement Services is accountable for monitoring all Open Market Purchases and the DHS competitive solicitation process.</i>					<i>6/30/2024</i>

Summary Schedule of Prior Audit Findings





Brian P. Kemp
Governor

Gerlda Hines, CPA
State Accounting Officer

March 20, 2024

Mr. Greg S. Griffin, State Auditor
Georgia Department of Audits and Accounts
270 Washington Street, S.W., Room 4-101
Atlanta, Georgia 30334-8400

Dear Mr. Griffin:

Enclosed with this letter is the State of Georgia's "Summary Schedule of Prior Audit Findings" (Schedule) for reporting in the Single Audit for fiscal year ending June 30, 2023. This Schedule is compiled by the State Accounting Office (SAO) based on answers provided by the respective State Organization. The State's Schedule reports the status, as of June 30, 2023, for all audit findings reported in the 2022 fiscal year Single Audit's "Schedule of Findings and Questioned Costs" and "Summary Schedule of Prior Audit Findings" that were not corrected. The findings are organized by finding type (financial statement and federal award), Federal Agency (if applicable), State Organization, and finding number (the finding number corresponds to the reference number that was reported in the prior fiscal year).

The State's Schedule satisfies the requirements as detailed in Title 2 U.S. *Code of Federal Regulations, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Subpart F, Section 511 – Audit findings follow-up.

If you have any questions regarding this Schedule, please contact our Office.

Sincerely,

A handwritten signature in black ink that reads "Gerlda B. Hines". The signature is written in a cursive, flowing style.

Gerlda B. Hines
State Accounting Officer

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

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¹ The entity number represents the control number that was assigned to each State entity.

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

**PRIOR FINANCIAL STATEMENT FINDINGS REPORTED UNDER
GOVERNMENT AUDITING STANDARDS**

SAR No.	Entity No./Finding Response, if applicable	Entity Name	Finding Title	Finding Status
<i>Financial Statement Findings</i>				
2022-001	SW	Statewide	Improve Controls over Financial Reporting	Partially Resolved
	<i>Finding Response</i>	<i>State Accounting Office (SAO) continues to review its timelines and processes for preparing the Annual Comprehensive Financial Report (ACFR) to allow for more timely completion and allow for sufficient review time. We are working on further automating the process of preparing the financial statements in the ACFR, which should eliminate some manual work and thus reduce susceptibility for errors. Additionally, SAO has implemented in-person training for staff on various ACFR fund types as well as SAO is providing training on 3 year-end ACFR forms to agencies. However, the process of compiling and preparing the ACFR continues to be a very manual process with a significant amount of data/transactions that comes from the agencies. And lastly, our reporting team continues to have turnover, and therefore for all of these reasons, the compilation of the ACFR continues to be susceptible to errors.</i>		
2021-001	SW	Statewide	Improve Controls over Financial Reporting	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-001.</i>		
2020-001	SW	Statewide	Continue to Strengthen Logical Access Controls	Partially Resolved
	<i>Finding Response</i>	<i>The State Accounting Office (SAO) established a matrix for segregation of duties for user roles and shared the agency exceptions with the agency security officers (ASOs) for their review and updating of access (and provided instructions to the ASOs in the body of the email). As a further improvement, SAO anticipates having a collaborative team work on formally documenting a procedure. This was not fully completed due to staff changes and other higher priorities. SAO anticipates having these established procedures in place by 06/30/2024.</i>		
2019-002	SW	Statewide	Strengthen Logical Access Controls	Partially Resolved

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Entity No./Finding Response, if applicable	Entity Name	Finding Title	Finding Status
<i>Financial Statement Findings</i>				
	<i>Finding Response</i>	<i>See response to finding number 2020-001.</i>		
2022-002	419	Department of Community Health (DCH)	Strengthen Accounting Controls Overall	Partially Resolved
	<i>Finding Response</i>	<p><i>This finding consisted of a number of smaller parts, some of which have been resolved, while others are ongoing. Below is our response to each portion of the finding:</i></p> <p><i>1.) Bank Reconciliations contained many reconciling items, many of which were from more than a year old, and some of which are for large amounts. Additionally, there are amounts on accounts for which the bank account is closed.</i></p> <p><i>Response: As mentioned previously, there were a number of factors that led to the complicated recons we have today and it is taking a significant amount of time to research in order to correct past errors. The number of items may look very lengthy, however, if there are ten items making up one deposit and nine of those ten parts have been booked, but not the last one, all ten lines, plus the deposit line, will remain on the recon. This leads to an inflated number of lines compared to the actual number of items to record. It is taking time to sort through years of this method of reconciliation, but progress has been made. As with last year, even though the books may not yet reflect all of the recon items, the financial statements will. As mentioned previously, DCH has a high volume and large dollar value deposits and disbursements daily, so these types of transactions are not unusual for the agency. As for the amounts on the general ledger relating to closed bank accounts, these will sort themselves out only after we have completed the entire cleanup process.</i></p> <p><i>Estimated Completion Date: Possibly as long as June 30, 2024, but hopefully sooner than that.</i></p> <p><i>2.) Inadequate controls over the Accounts Receivable process, and Allowance for Doubtful Accounts process prepared and approved by same individual.</i></p> <p><i>Response: The Accounts Receivable Process portion of the finding is due to ADP's misallocation of payroll location payments into the wrong employer's DCH account, and the length of time it took to verify where funds received should have been placed. DCH has been meeting somewhat regularly with</i></p>		

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Entity No./Finding Response, if applicable	Entity Name	Finding Title	Finding Status
Financial Statement Findings				
		<p><i>ADP regarding the many issues we have with them, in an effort to improve reporting. Although ADP's quality of work has improved slightly, and was better than last year at fiscal year end, we have doubts that our vendor will ever be able to perform to the level of accuracy that we require internally. DCH is thus moving to an internal process for tracking the Aging Report and began that process in August 2023. The Allowance for Doubtful Accounts policy issue has been resolved and the roles of preparer and approver have been segregated.</i></p> <p><i>Estimated Completion Date: Completed for both parts, and internal Aging Report process already in place for FY24.</i></p> <p><i>3.) SEFA misclassification between Medicaid and Children's Health Insurance Plan (CHIP) programs for Coronavirus Relief Funds (CRF) expenditures.</i></p> <p><i>Response: This was a one-time error and was based on a miscommunication about a file that contained projected amounts instead of final ones. This portion should be considered resolved.</i></p> <p><i>Estimated Completion Date: N/A for FY23.</i></p> <p><i>4.) Submission of too many Post-Closing Adjustments (PCAs).</i></p> <p><i>Response: As mentioned in our previous finding response, DCH does not agree with DOAA that this is a deficiency, as PCAs are necessary to ensure that financial statements are correct. Given the size and the large volume of transactions our agency processes, on a daily and annual basis, more time is needed to get the financials and general ledger where they need to be. This being said, we will attempt to limit the number of PCAs in future fiscal years.</i></p> <p><i>Estimated Completion Date: Total number of PCAs will not be known until mid to late October 2023.</i></p>		
2022-003	419	Department of Community Health (DCH)	Continue to Strengthen Application Risk Management Program	Partially Resolved
	<i>Finding Response</i>	<i>Significant progress continues to be made with implementing the department's corrective action plan, which is still in progress. The Agency is continuing to acquire additional critical cybersecurity</i>		

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Entity No./Finding Response, if applicable	Entity Name	Finding Title	Finding Status
<i>Financial Statement Findings</i>				
		<p><i>program staff resources and is recruiting others to assist the department in fully remediating the identified findings. Progress made so far includes the hiring a Chief Information Security Officer and Senior Cybersecurity Analyst on September 1, 2022, and December 15, 2022, respectively. Furthermore, ten Cybersecurity student interns began work on May 3, 2023, with ongoing recruitment for two Cybersecurity Architect/Engineers and a Cybersecurity Audit Analyst. Likewise, the necessary third-party security services required to remediate the Policy/Procedure findings have been procured via a Statewide contract awarded to Compliance Point. To date, the security services vendor has completed the initial drafting of all 20 Organization-wide Cybersecurity Policies based on NIST Federal Computer Security Standards and has begun the drafting of 20 NIST Compliant Cybersecurity Procedures to implement the Agencies Organizational Policies. The Office of Information Security is now finalizing the drafted Policies for Leadership approval. The CAP Remediation Plan Project and Tasks are progressing well, with a targeted completion date of February 29, 2024.</i></p>		
2021-003	419	Department of Community Health (DCH)	Continue to Strengthen Application Risk Management Program	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-003.</i>		
2020-004	419	Department of Community Health (DCH)	Continue to Strengthen Application Risk Management Program	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-003.</i>		
2019-006	419	Department of Community Health (DCH)	Continue to Strengthen Application Risk Management Program	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-003.</i>		
2018-006	419	Department of Community Health (DCH)	Continue to Strengthen Application Risk Management Program	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-003.</i>		

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Entity No./Finding Response, if applicable	Entity Name	Finding Title	Finding Status
<i>Financial Statement Findings</i>				
2022-004	422	Office of the Governor	Strengthen Controls over the Schedule of Expenditures of Federal Awards	Previously Reported Corrective Action Implemented
2022-005	427	Department of Human Services (DHS)	Improve Internal Controls over Cash and Clearing Account	Unresolved
	<i>Finding Response</i>	<p><i>The following is the update to the corrective action plan.</i></p> <ul style="list-style-type: none"> • <i>DHS has hired third-party consultants to work full-time on account and bank reconciliations until permanent employees can be hired and trained.</i> • <i>DHS is in the process of identifying clearing actions for reconciling items. The clearing and banking accounts, the identification of clearing actions is expected to tentatively be completed by December 2023 and June 2024, respectively and will be distributed to functional financial managers for further resolution.</i> • <i>DHS has added a column to the monthly General Ledger checklist tracking for reconciliation accountabilities, manager approval dates, and CFO approval dates.</i> • <i>DHS has established monthly status reporting for all account and bank reconciliations to the DHS CFO.</i> 		
2020-006	427	Department of Human Services (DHS)	Strengthen Information Technology General Controls	Previously Reported Corrective Action Implemented
2022-006	440	Department of Labor (GDOL)	Strengthen Accounting Controls Overall	Partially Resolved
	<i>Finding Response</i>	<p><i>Inadequate controls over the reporting of uncollected overpayments.</i></p> <p><i>Overpayment Data Not Reconciled</i></p> <p><i>The Department concurs with this finding and offers the following response: GDOL Response: The current unemployment system is aged and distressed. GDOL's limited technology resources will hinder our ability to update our current system to perform reconciliation</i></p>		

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Entity No./Finding Response, if applicable	Entity Name	Finding Title	Finding Status
<i>Financial Statement Findings</i>				
			<p data-bbox="558 440 1877 537"><i>between the multiple tools used to perform different functions. Therefore, we acknowledge that this finding may persist until a system-wide resolution is implemented in the new modernized UI system. DOAA Recommendation – Overpayment Timeline</i></p> <p data-bbox="558 573 1625 605"><i>GDOL acknowledges DOAA’s recommendation and offers the following response:</i></p> <p data-bbox="558 641 1906 1002"><i>GDOL Response: The Department has a significant number of pending and potential overpayment investigations that may result in either a non-fraud or fraud determination. We are utilizing merit and temporary staff to maximize productivity by conducting fact-finding interviews, assessing case details, creating overpayments in the system, and making overpayment determinations. The statutes provide that an overpayment be established up to four years after such occurrence, act, or omission. Additionally, we have the legal authority to recover overpayment debts within seven years from the release date of the notice of determination and overpayment by the department. Investigations for potentially fraudulent overpayments and potential overpayments detected outside of the crossmatch process are manually processed by staff. This includes entry to create the overpayment in the system and creation of the overpayment determination. USDOL prohibits the automation of making fraudulent determinations. Such investigations and determinations must be performed by staff.</i></p> <p data-bbox="558 1005 1906 1135"><i>Unemployment Insurance Program Letter 01-16 states “in order to be eligible to receive administrative grants, a state must do the following in context of identifying and establishing improper payments...continue to make timely UC payments (if due) and wait to commence recovery of overpayments until an official determination of ineligibility is made...”</i></p> <p data-bbox="558 1138 1892 1369"><i>The current unemployment system is aged and distressed. GDOL’s limited technology resources will hinder our ability to update our current system. Therefore, we acknowledge that this finding may persist until a system-wide resolution is implemented in the new modernized Unemployment Insurance (UI) system. GDOL has procured a vendor to build and implement a modernized UI system slated to be launched in 2026. We will continue to utilize available resources to investigate and establish overpayments in the legacy system as quickly as possible and will continue to do so within the program parameters in the new system.</i></p> <p data-bbox="558 1404 1346 1437"><i>Inadequate controls over statewide reporting requirements.</i></p> <p data-bbox="558 1472 1226 1505"><i>Improper benefit payments-Employer-filed Claims</i></p>	

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Entity No./Finding Response, if applicable	Entity Name	Finding Title	Finding Status
<i>Financial Statement Findings</i>				
			<p><i>GDOL concurs with this finding and offers the following response:</i></p> <p><i>GDOL Response:</i></p> <ul style="list-style-type: none"> • <i>The Employer Filed (Partial) Claims (EFC) program originated in the late 1960's and was designed to allow employers with short-term, temporary periods of lack of work for their employees to retain their workforce when work resumes. This is a program that many large manufacturers in Georgia rely on when they have temporary plant shutdowns and have for decades. When GDOL has attempted in the past to limit this program, we have met strong resistance from Georgia's manufacturers. This program optimizes our ability to process and pay mass numbers of claims more quickly, such as what occurred at the beginning of the pandemic.</i> • <i>EFCs may be filed by an employer for any complete pay-period week during which an otherwise full-time employee works less than full-time, due to lack of work only, and earns an amount not exceeding his/her unemployment insurance weekly benefit amount. Such claims shall not be submitted or allowed for vacation days regardless of whether such vacation days were requested by the employee or established by the employer.</i> • <i>Effective March 19, 2020, a temporary, Emergency Rule 300-2-4-05(1), containing Rule 300-2-4-.09(1) was signed which required employers to electronically submit EFCs on behalf of their employees whenever it is necessary to temporarily reduce work hours or there was no work available for a short period due to the pandemic. Employers were allowed to file such claims for full and part-time employees whose earnings had been reduced. In July 2020, the Rule was sunset and employers were no longer required to file EFCs.</i> • <i>By electing to submit EFCs on behalf of the individuals, the employer is responsible for attesting by an affidavit to the employment status and weekly earnings of the individual for the EFC submitted. The affidavit certifies that the employer has obtained earnings from other</i> 	

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Entity No./Finding Response, if applicable	Entity Name	Finding Title	Finding Status
<i>Financial Statement Findings</i>				
			<p><i>employment as well as other requirements that must be completed before EFCs can be entered or uploaded for their employees.</i></p> <ul style="list-style-type: none"> <i>• Individuals for which EFCs are submitted are considered to be still attached to the employer and are exempt from the requirement to register for employment services per Georgia Employment Security Law Rules 300-2-4-.02. Such individuals are not required to be nor certify on a weekly basis to be actively seeking work.</i> <i>• Effective December 6, 2021, the EFC process was revised to require individuals (employees) to complete an EFC profile to include a real-time identity verification before payments can be made. Employers are responsible for submitting the request for the payment to certify to the individual's employment status, but the individuals must certify their identity and personal information for the claim to be processed. Employees are notified when a claim is filed on their behalf and provided instructions for their portion of completing the EFC process. The MyUI Customer Portal dashboard provides all the EFC correspondence sent to the individual as well as the status of the profile setup and identify verification.</i> <i>• Before the implementation of the EFC profile requirement, GDOL utilized the Social Security Administration (SSA) crossmatch and Systematic Alien Verification for Entitlement (SAVE) verification processes to verify the identity of claimants where employers submit claims on their behalf.</i> <i>• When we identify employer fraud schemes, we follow the guidance issued by the United States Department of Labor (USDOL) and collaborate with the United States Department of Labor Office of Inspector General (OIG) to investigate these cases.</i> <i>• The law requires benefit payments to be made timely based on available information until evidence is found to show the individual was not entitled to receive them. Employers suspected to be fraudulent are reviewed immediately upon detection. If determined to be fraudulent, the account is voided and closed. The next step is for the system to run a process to identify all claims filed under the fraudulent employer account and impose the fraud stop. When payments were released, the employers were not suspected to be fraudulent. Payments were not released</i> 	

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Entity No./Finding Response, if applicable	Entity Name	Finding Title	Finding Status
<i>Financial Statement Findings</i>				
			<p><i>after the fraud stop was imposed. For the instances cited, the fraud stop was placed on eleven of the claims after payments were released and on two of the claims on the same day after the payments were released.</i></p> <ul style="list-style-type: none"> • <i>We recognize it is a best practice to limit the backdating of claims and customarily that is the case. During the pandemic there were extenuating circumstances, therefore executive leadership exercised the authority to waive the limitation which allowed employers to request payments for weeks retroactively which may include prior year claims. We believe this decision was consistent with the statutory and regulatory authority granted the agency and, therefore such payments do not constitute "improper" payments.</i> • <i>Effective June 29, 2023, GDOL implemented additional employer-filed claims safeguards and security measures to reflect amended Georgia Employment Security Rule 300-2-4-.09. Employers must now meet the following conditions to submit Employer-Filed Partial Claims on behalf of their employees:</i> <ul style="list-style-type: none"> ○ <i>Employer accounts must have been registered within the past five years.</i> ○ <i>Employers must be current on all quarterly tax and wage reports.</i> ○ <i>Employers must be current on all quarterly contribution taxes, assessments, penalties, and interest.</i> ○ <i>The week-ending date on employer-filed claims cannot be older than 30 days.</i> <p><i>The amended Georgia Employment Security Rule also clarifies that part-time employees are not eligible for Employer-Filed Partial Claims.</i></p> <p><i>We acknowledge the FY 2021 state audit recommendations to add the self-certification. However, the current unemployment system is aged and distressed. GDOL's limited technology resources will hinder our ability to update our current system to satisfy the state audit's recommendation. Therefore, we acknowledge that this finding will persist until a system-wide resolution is implemented in the new modernized UI system. GDOL will include a self-certification process for employer-filed claims in the new solution.</i></p>	

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Entity No./Finding Response, if applicable	Entity Name	Finding Title	Finding Status
<i>Financial Statement Findings</i>				
			<p data-bbox="562 440 1570 472"><i>Improper Payments – Pandemic Unemployment Assistance (PUA) payments</i></p> <p data-bbox="562 505 1560 537"><i>The Department concurs with this finding and offers the following response:</i></p> <p data-bbox="562 570 804 602"><i>GDOL’s Response:</i></p> <p data-bbox="562 634 1892 1000"><i>GDOL’s current UI Information Technology (IT) system was developed in 1982 using mainframe “legacy” technology. Due to the system’s age and other constraints, many automated processes and corrections cannot be fixed and/or easily or quickly implemented. As such, many processes must be handled manually by staff. This includes reviewing the enormous workload of PUA proof documents submitted to determine the validity and eligibility for each PUA claim. Based on the vast workload volume and limited staff resources to complete this task, GDOL has been unable to quickly complete this manual review to correct the finding. We will continue to process the work items and take the appropriate actions to resolve them by creating overpayments and releasing determinations, as appropriate. It is anticipated this manual review of the backlog will continue with an expected completion date of December 2026. The modernized UI system will include controls over eligibility determination for current and future unemployment programs.</i></p> <p data-bbox="562 1032 1094 1065"><i>Lack of controls over financial reporting</i></p> <p data-bbox="562 1097 968 1130"><i>Reimbursable employer billing</i></p> <p data-bbox="562 1162 1493 1195"><i>The GDOL disagrees with this finding and offers the following reasons:</i></p> <ul data-bbox="611 1235 1902 1463" style="list-style-type: none"> <li data-bbox="611 1235 1902 1341">• <i>As stated in the U.S. Department of Labor’s Comparison of State UI Law 2023, states bill reimbursing employers at the end of each calendar quarter or some other period determined by the state.</i> <li data-bbox="611 1349 1902 1463">• <i>Reimbursable Billing invoices reflect payments and account adjustments transacted during the quarter. This could include current and previous claim years. For example, benefit payments and overpayment recoveries transacted from January 1 through March 31 will reflect when the</i> 	

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Entity No./Finding Response, if applicable	Entity Name	Finding Title	Finding Status
<i>Financial Statement Findings</i>				
		<p><i>billing cycle is run for the first quarter even though the bills will run during the third quarter. Subsequent transactions will be reflected in the quarterly bill for the reporting period.</i></p> <ul style="list-style-type: none"> <i>Our current system does not have the capability for real-time charging/billing. Charging is performed in arrears. Charges run during the week of the 20th of the month following the end of the subsequent quarter (i.e. 2ndQ 2023 runs the week of the 20th of October 2023- Reimbursable Bills are sent after charges are loaded).</i> <p><i>USDOL provides guidance and recommended procedures for billing but does not dictate a frequency or cadence for performing them.</i></p> <p><i>DOAA Recommendation – Quarterly Reconciliation Process</i></p> <p><i>GDOL acknowledges DOAA’s recommendations and offers the following response.</i></p> <p><i>The current unemployment system is aged and distressed. GDOL’s limited technology resources will hinder our ability to update our current system. Therefore, we acknowledge this finding may persist until a system-wide resolution is implemented in the new modernized UI system.</i></p>		
2021-006	440	Department of Labor (GDOL)	Strengthen Accounting Controls Overall	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-006.</i>		
2020-008	440	Department of Labor (GDOL)	Improve Controls over the Identification and Recording of Overpayments	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-006.</i>		
2020-009	440	Department of Labor (GDOL)	Improve Controls over the Year-End Accruals Process	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-006.</i>		
2022-007	474	Department of Revenue (DOR)	Continue to Strengthen Logical Access Controls	Partially Resolved

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Entity No./Finding Response, if applicable	Entity Name	Finding Title	Finding Status
<i>Financial Statement Findings</i>				
	<i>Finding Response</i>			

While the repository folder was incorrectly permissioned, numerous compensating controls exist to prevent non-agency personnel from accessing the repository folders. These controls include: Security Group ingress authorizations that only allow specific DOR-assigned networks to access the share and firewalls with rules that only allow specific DOR-assigned networks to access the share. The identified role was removed and access to the repository folders changed to allow appropriate role access to the folders. Role and user access to the folders will be reviewed at least quarterly by a combination of the Office of Information Security and the applicable user's supervisors.

The Agency will implement a formal periodic review process to ensure that privileged, unauthorized, or inappropriate user access to the System is identified and recertified within the Windows production environment and to determine whether users' access continues to be appropriate based on job responsibilities. The Review Process will occur quarterly, and evidence of the review completion should be maintained for a period of 18 months.

The new user request process was enhanced in the Security module to not allow Management to list a user to mirror when establishing new security roles. Management can provide a resource name for point of reference. However, the security roles to be granted must be explicitly included on the security case with specific job functions. The Security Request case within the System serves as evidence of the roles management requested for a user.

The Agency has implemented a bi-annual review and recertification process to ensure appropriate user access to the System is based on job responsibility. Access has been removed for those two users.

The new user request process was enhanced in the Security module to not allow Management to list a user to mirror when establishing new security roles. Management can provide a resource name for point of reference. However, the security roles to be granted must be explicitly included on the security case with specific job functions. The Security Request case within the System serves as evidence of the roles management requested for a user.

The Agency will design and implement a formal periodic review process to monitor and review changes that are promoted to the production environment to detect changes performed outside of the normal change management process. The Review Process will sample certain files from the production

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Entity No./Finding Response, if applicable	Entity Name	Finding Title	Finding Status
<i>Financial Statement Findings</i>				
		<p><i>folder (Windows server environment) to determine that changes from the production folder are authorized, tested, and approved. The Review Process will occur quarterly, and evidence of the review completion maintained for a period of 18 months.</i></p> <p><i>A case for a director level employee was mistakenly entered and approved. Once discovered, the access was immediately removed. The process has been modified to require either CIO or ITD Assistant Director approval before adding a new resource to the Security Admin group/role.</i></p>		
2021-008	474	Department of Revenue (DOR)	Continue to Strengthen Logical Access Controls	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-007.</i>		
2020-011	474	Department of Revenue (DOR)	Continue to Strengthen Logical Access Controls	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-007.</i>		
2019-009	474	Department of Revenue (DOR)	Strengthen Logical Access Controls	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-007.</i>		
2022-008	927	State Road and Tollway Authority	Improve Controls Over Financial Reporting	Previously Reported Corrective Action Implemented
2021-010	927	State Road and Tollway Authority	Improve Controls Over Financial Reporting	Previously Reported Corrective Action Implemented
2018-014	927	State Road and Tollway Authority	Improve Controls over Financial Reporting	Previously Reported Corrective Action Implemented
2017-019	927	State Road and Tollway Authority	Improve Controls over Financial Reporting	Previously Reported Corrective Action Implemented
2016-025	927	State Road and Tollway Authority	Improve Controls over Financial Reporting	Previously Reported Corrective Action Implemented
2022-009	977	Georgia Public Telecommunications Commission (GPB)	Control over Capital Assets	Unresolved

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Entity No./Finding Response, if applicable	Entity Name	Finding Title	Finding Status
<i>Financial Statement Findings</i>				
	<i>Finding Response</i>	<i>Corrective action plan was submitted to DOAA and approved by GPB's entity head at the end of the FY 2022 audit. A large part of the corrective action plan was to conduct a complete inventory of headquarters and field location assets by the end of June 30, 2023. We made great strides during FY 2023 but due to the vast amount of assets and multiple locations, we were not able to complete the process by the end of FY 2023. We now plan to complete this process in FY 2024 as well as starting over on our inventory cycle and try to get ahead. We will continue to look for ways to streamline and update our process to ensure inventory is performed regularly and any items for surplus are well documented.</i>		
2021-012	977	Georgia Public Telecommunications Commission (GPB)	Controls over Capital Assets	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-009.</i>		

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

PRIOR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
2022-010	U.S. Department of Education	414	Department of Education	Improve Controls over Subrecipient Monitoring	Previously Reported Corrective Action Implemented
2022-011	U.S. Department of Education	414	Department of Education	Improve Controls over Transparency Act Reporting	Partially Resolved
	<i>Finding Response</i>	<i>The Department of Education concurs with this audit finding. We hired additional staff during June 2022 to complete FFATA reporting to ensure the reports are submitted timely and accurately moving forward.</i>			
2021-015	U.S. Department of Education	509	Georgia State University	Improve Controls over Cash Management	Previously Reported Corrective Action Implemented
2021-017	U.S. Department of Education	548	Savannah State University	Improve Controls over the Return of Title IV Funds Process	Previously Reported Corrective Action Implemented
2020-017	U.S. Department of Education	548	Savannah State University	Improve Controls over the Return of Title IV Funds Process	Previously Reported Corrective Action Implemented
2016-034	U.S. Department of Education	548	Savannah State University	Return of Title IV Funds	Previously Reported Corrective Action Implemented
2015-016	U.S. Department of Education	548	Savannah State University	Return of Title IV Funds	Previously Reported Corrective Action Implemented
2014-033	U.S. Department of Education	548	Savannah State University	Return of Title IV Funds	Previously Reported Corrective Action Implemented
2021-018	U.S. Department of Education	548	Savannah State University	Strengthen Controls over Enrollment Reporting	Previously Reported Corrective Action Implemented

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
2020-018	U.S. Department of Education	548	Savannah State University	Strengthen Controls over Enrollment Reporting	Previously Reported Corrective Action Implemented
2021-019	U.S. Department of Education	561	Atlanta Metropolitan State College	Improve Controls over the Awarding Process	Previously Reported Corrective Action Implemented
2020-020	U.S. Department of Education	561	Atlanta Metropolitan State College	Improve Controls over the Awarding Process	Previously Reported Corrective Action Implemented
2021-022	U.S. Department of Education	561	Atlanta Metropolitan State College	Strengthen Controls over Enrollment Reporting	Unresolved
	<i>Finding Response</i>	<i>The Registrar's Office experienced multiple changes in personnel. During this season of change and transition, there was unresolved enrollment data from previous findings. There has been a corrective action plan set in place with a goal date of January 31, 2024, to come to a resolution. The action plan initiated is set to correct all deficiencies and discrepancies. Multiple corrective active measures are in place to aid in reporting, auditing, and updating and to ensure all enrollment data is in a satisfactory reporting status.</i>			
2020-022	U.S. Department of Education	561	Atlanta Metropolitan State College	Improve Controls over Enrollment Reporting	Unresolved
	<i>Finding Response</i>	<i>See response to finding number 2021-022.</i>			
2021-023	U.S. Department of Education	569	Dalton State College	Strengthen Segregation of Duties	Further Action Not Warranted
	<i>Finding Response</i>	<i>Criteria per the Federal Code has been met, and therefore, additional action is not warranted.</i>			
2021-025	U.S. Department of Education	569	Dalton State College	Strengthen Controls over Enrollment Reporting	Previously Reported Corrective Action Implemented

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
2019-015	U.S. Department of Education	820	Albany Technical College	Strengthen Controls over Enrollment Reporting	Partially Resolved
	<i>Finding Response</i>	<p><i>The corrective action plan put into place for findings has been partially resolved.</i></p> <p><i>As previously mentioned, the hiring of a Student Navigator has been implemental in leading retention efforts for students who are at risk of withdrawing and reporting retention outcomes to help alleviate the need for Return to Title IV. Professional development days for faculty are held regularly and institutional emails regarding student withdrawals dates are sent monthly.</i></p> <p><i>Throughout the fiscal year the amount of student withdrawals decreased, but to offer a more proficient strategy, led the institution to adopt a new attendance policy.</i></p> <p><i>Beginning Fall 2022, Albany Technical College became a non-attendance taking institution, as previously being an attendance-taking institution. By adopting a non-attendance policy, students will be responsible for withdrawing from any classes they actively stop attending or completing coursework. Previously, instructors withdrew students who missed more than 10 percent of class time, which caused the issue of untimely enrollment reporting. Instructors will now list a student's withdrawal date as the last day a student was actively sitting in or participating in class assignments, after being informed by the student that they wish to withdraw.</i></p> <p><i>Also, by adopting this policy, it will decrease the enrollment reporting problems that were being found during the withdrawal process as an attendance-taking institution. Students who withdraw on their own will allow the college to have an accurate timeframe of the withdrawal date, allowing NSLDS to accurately report enrollment updates sooner in the semester, rather than after the term has ended. Withdrawals are still to be processed three (3) times a week by the Registrar's Office and then forwarded to the Financial Aid office for financial review. All other enrollment reporting will remain the same.</i></p>			

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
2022-012	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Managed Care Organization Financial Audits	Partially Resolved
	<i>Finding Response</i>	<i>DCH executed a contract amendment with the managed care organizations (MCOs) which included this financial statement language on 6/30/2022. DCH continues to review the care management organizations (CMO) financial statements to ensure the proper basis is used for the financial statements. Additional reviews are under review to confirm if any Trade Secret or Proprietary information exists before posting to our website. Anticipated completion is: 9/30/2023.</i>			
2021-028	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Managed Care Organization Financial Audits	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-012.</i>			
2022-013	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Medicaid Payments after Date of Death	Previously Reported Corrective Action Implemented
2021-029	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Medicaid Payments after Date of Death	Previously Reported Corrective Action Implemented
2020-025	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Medicaid Payments after Date of Death	Previously Reported Corrective Action Implemented
2019-022	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Medicaid Payments	Previously Reported Corrective Action Implemented
2022-014	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Payments for Home and Community-Based Services	Previously Reported Corrective Action Implemented

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
2020-027	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Payments for Home and Community-Based Services	Previously Reported Corrective Action Implemented
2022-015	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Medicaid Capitation Payments for Medicare Members	Partially Resolved
	<i>Finding Response</i>	<i>In our previous corrective action plan, the Medical Assistance Plans (MAP) Division adjusted the programming in its Georgia Medicaid Management Information System (GAMMIS) system to retroactively recoup capitation payments made for members who are retroactively eligible for Medicare. This change was made per CSR #1561 and was implemented in June 2022 with the earliest recoupment date of April 1, 2023. Going forward, its GAMMIS system will recoup all capitation payments made for members who are retroactively eligible for Medicare.</i>			
2021-030	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Medicaid Capitation Payments for Medicare	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-015.</i>			
2020-026	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Medicaid Capitation Payments for Medicare Members	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-015.</i>			
2019-023	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Medicaid Capitation Payments	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-015.</i>			

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
2022-016	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Medicaid Capitation Payments for Managed Care Recipients	Previously Reported Corrective Action Implemented
2022-017	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Medicaid Capitation Payment Rates	Partially Resolved
	<i>Finding Response</i>	<i>The Department reviewed all capitation rates in Georgia Medicaid Management Information System (GAMMIS) from July 1, 2021. The Department will correct all inaccurate capitation rates in GAMMIS, test rates in GAMMIS for accuracy prior to production and re-process Per Member Per Month (PMPM) payments to correct inaccurate payments. The Department expects to complete them by December 31, 2024.</i>			
2022-018	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Continue to Strengthen Application Risk Management Program	Partially Resolved
	<i>Finding Response</i>	<i>Significant progress continues to be made with implementing the department's corrective action plan, which is still in progress. The Agency is continuing to acquire additional critical cybersecurity program staff resources and is recruiting others to assist the department in fully remediating the identified findings. Progress made so far includes the hiring a Chief Information Security Officer and Senior Cybersecurity Analyst on September 1, 2022, and December 15, 2022, respectively. Furthermore, ten Cybersecurity student interns began work on May 3, 2023, with ongoing recruitment for two Cybersecurity Architect/Engineers and a Cybersecurity Audit Analyst. Likewise, the necessary third-party security services required to remediate the Policy/Procedure findings have been procured via a Statewide contract awarded to Compliance Point. To date, the security services vendor has completed the initial drafting of all 20 Organization-wide Cybersecurity Policies based on National Institute of Standards and Technology (NIST) Federal Computer Security Standards and has begun the drafting of 20 NIST Compliant Cybersecurity Procedures to implement the Agencies Organizational Policies. The Office of Information Security is now finalizing the drafted</i>			

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
		<i>Policies for Leadership approval. The Corrective Action Plan (CAP) Remediation Plan Project and Tasks are progressing well, with a targeted completion date of February 29, 2024.</i>			
2021-031	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Continue to Strengthen Application Risk Management Program	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-018.</i>			
2020-028	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Continue to Strengthen Application Risk Management Program	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-018.</i>			
2019-024	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Continue to Strengthen Application Risk Management Program	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-018.</i>			
2018-026	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Continue to Strengthen Application Risk Management Program	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-018.</i>			
2017-037	U.S. Department of health and Human Services	419	Department of Community Health (DCH)	Strengthen Application Risk Management Program	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-018.</i>			
2016-044	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Strengthen Application Risk Management Program	Partially Resolved

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
	<i>Finding Response</i>	<i>See response to finding number 2022-018.</i>			
2022-019	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Strengthen Controls over NCCI Program Requirements	Partially Resolved
	<i>Finding Response</i>	<i>The Department is working with its vendor to revise its confidentiality agreement to include the elements required pursuant to Section 7.1.3 of the National Correct Coding Initiative (NCCI) Technical Guidance Manual for Medicaid Services. The revised expected completion date is March 31, 2024.</i>			
2022-020	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over the NCCI Medically Unlikely Edits Process	Previously Reported Corrective Action Implemented
2020-030	U.S. Department of Health and Human Services	419	Department of Community Health (DCH)	Improve Controls over Medicaid Provider Eligibility	Previously Reported Corrective Action Implemented
2022-021	U.S. Department of Health and Human Services	427	Department of Human Services (DHS)	Improve Controls over Expenditure	Previously Reported Corrective Action Implemented
2022-022	U.S. Department of Health and Human Services	427	Department of Human Services (DHS)	Improve Controls over Transparency Act Reporting	Unresolved
	<i>Finding Response</i>	<i>The Office of Financial Services is currently working through a reorganization of the DHS contracting function. DHS is producing Federal Funding Accountability and Transparency Act (FFATA) training materials and is developing operational procedures for all FFATA reporters. The Office of Financial Services is developing a FFATA tracking log with monthly reporting requirements for FFATA reporters. Once the monthly FFATA tracking log is instituted, the DHS CFO will be provided quarterly updates. The estimated completion date is December 2023.</i>			
2022-023	U.S. Department of Health and Human Services	427	Department of Human Services (DHS)	Strengthen Controls over Eligibility Records	Previously Reported Corrective Action Implemented

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
2020-032	U.S. Department of Health and Human Services	427	Department of Human Services (DHS)	Strengthen Information Technology General Controls	Previously Reported Corrective Action Implemented
2022-024	U.S. Department of Health and Human Services	441	Department of Behavioral Health and Developmental Disabilities (DBHDD)	Improve Controls over Period of Performance	Partially Resolved
	<i>Finding Response</i>	<p><i>The Department has instituted additional internal controls to ensure that expenditures are liquidated within 90 days of the end of the period of performance as required. This includes a monthly reconciliation of all federal sources performed by the Grants Manager and reviewed by the respective Budget Manager and Finance Director to address any identified issues before the liquidation date. As a redundancy measure, the Budget Manager reviews Accounts Payable contract activity associated with federal fund sources via the Provider Utilization Report to monitor the liquidation rate in correlation with the liquidation date to ensure all expenditures are captured within the period of performance. Post-liquidation date journal activity is mainly aligned with transactional code cleanup, not necessarily new expense posting outside the period of performance. As such, it doesn't include or constitute changes to previously submitted federal reporting. To mitigate transactional errors, the Budget Manager, in coordination with the Grants Manager, thoroughly reviews the coding of procurement requests that utilize federal funds for the appropriateness of use and accuracy. This includes deactivating federal fund sources in statewide accounting system to prevent transactions posting outside of the period of performance. These additional internal controls related to the period of performance were implemented in July 2023. The Office of Internal Audit will perform a review of the updated processes to ensure they are effective in correcting the above findings no later than February 28, 2024.</i></p>			

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
2022-025	U.S. Department of Health and Human Services	441	Department of Behavioral Health and Developmental Disabilities (DBHDD)	Improve Controls over Transparency Act Reporting	Unresolved
	<i>Finding Response</i>	<p><i>The Department will continue refining the capabilities of the Contract Tracking System (CTS) Database, utilized for regulatory reporting, to contain all of the necessary reporting data elements required for timely and accurate Federal Funding Accountability and Transparency Act (FFATA) reporting. This includes configuring the database to allow for fund source splits to ensure contract awards are not duplicated and capturing the FFATA Subaward Reporting System (FSRS) reporting date. Additional internal controls will be implemented, including a reconciliation of the CTS Database every quarter by the Grants Manager. The long-term goal is to migrate this legacy system to a new platform that incorporates validation to eliminate or reduce errors. DBHDD will update the internal controls related to Transparency Act Reporting no later than March 31, 2024. The Office of Internal Audit will perform a review of the updated processes to ensure they are effective in correcting the above findings no later than April 30, 2024.</i></p>			
2022-026	U.S. Department of Housing and Urban Development	428	Department of Community Affairs (DCA)	Improve Controls over Transparency Act Reporting	Previously Reported Corrective Action Implemented
2022-027	U.S. Department of Labor	440	Department of Labor (GDOL)	Improve Controls over Administrative Expenditures	Partially Resolved
	<i>Finding Response</i>	<p><i>As noted by DOAA in this finding, the corrective action, although implemented for the last quarter of F/Y 2023, was effective in dealing with this issue as no additional exceptions were identified in the tests performed by DOAA after the date of the corrective action being put into place.</i></p> <p><i>GDOL will continual to ensure that all current and future business practices follow the established policies and procedures of the Uniform Guidance, the U.S. Department of Labor,</i></p>			

**STATE OF GEORGIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
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SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
		<i>and the State of Georgia. When necessary, GDOL will modify its policies and procedures to ensure that expenditures reflect appropriate evidence of review and approval.</i>			
2022-028	U.S. Department of Labor	440	Department of Labor (GDOL)	Improve Controls over Eligibility Determinations	Partially Resolved
	<i>Finding Response</i>	<p><i>GDOL's current Unemployment Insurance (UI) Information Technology (IT) system was developed in 1982 using mainframe "legacy" technology. Due to the system's age and other limitations, many automated processes and corrections cannot be fixed and/or easily implemented. As such, many processes must be handled manually by staff. This includes reviewing all the PUA proof documents submitted to determine the validity and eligibility for each PUA claim. Based on the volume of workload and staff limitations, GDOL has been unable to quickly complete this manual review to correct the finding. It is anticipated this manual review will continue throughout the FY24 audit review period. The modernized UI system will include controls over eligibility determination for current and future unemployment programs.</i></p> <p><i>GDOL has taken and will continue to take the following actions to address these findings as well as incorporate additional safeguards and available technological system controls in the new system:</i></p> <ul style="list-style-type: none"> <i>• As system deficiencies were identified, changes were made as quickly as possible to mitigate risks of improper payments. Beginning in July 2020, all automation of Pandemic Unemployment Assistance (PUA) claim review was suspended and each claim was manually reviewed by staff before a determination was released</i> <p><i>GDOL established task forces to develop and implement strategies to address the fraud attempts to bypass system and procedural safeguards.</i></p>			

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SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
		<ul style="list-style-type: none"> To help GDOL improve its controls over all UI processes and the services provided, we recently contracted with a vendor to implement a modernized UI system. It is anticipated this system will be launched in 2026. 			
2021-035	U.S. Department of Labor	440	Department of Labor (GDOL)	Improve Controls over Eligibility Determinations	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-028.</i>			
2022-029	U.S. Department of Labor	440	Department of Labor (GDOL)	Improve Controls over the Identification, Recording, and Reporting of Overpayments	Partially Resolved
	<i>Finding Response</i>	<p><i>The current unemployment system is aged and distressed. GDOL's limited technology resources will hinder our ability to update our current system. Therefore, we acknowledge this finding will persist until a new Unemployment Insurance (UI) system is implemented.</i></p> <p><i>GDOL has taken and will continue to take the following actions to address these findings as well as incorporate additional safeguards and available technological system controls in the new system:</i></p> <ul style="list-style-type: none"> <i>Before the enactment of the Coronavirus Aid, Relief, and Economic Security (CARES) Act programs, GDOL had internal controls and safeguards in place to verify identities by requiring applicants to complete a one-time Applicant Status Affidavit where they were required to report in person with identity proofing documents. Then GDOL performed a systematic crossmatch with the Social Security Administration (SSA). Furthermore, GDOL suspended payments in cases where more than two claimants attempted to use the same bank account for direct deposit of unemployment benefits. Additionally, a verification of identity was performed with the Department of Driver Services.</i> 			

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SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
				<ul style="list-style-type: none"> • <i>The ID.me, identity verification tool was also implemented in July 2020 to require the verification of identity of individuals where suspicious and possible fraudulent activity was detected. Identifying duplicate bank accounts as well as duplicate email addresses and telephone numbers were incorporated into the ID.me workflow which automated the process of suspending benefit payments, generating correspondence notifying the claimant to complete an identity verification and update their preferred payment information before payments could resume or be paid for individuals who were not already receiving benefits. This process runs every night to identify new claims filed meeting the defined criteria for suspicious activity.</i> • <i>Effective December 6, 2021, the Employer-Filed Partial Claims (EFC) process was revised to require individuals (employees) to complete an EFC profile to include a real-time identity verification before payments can be made. Employers are responsible for submitting the request for the payment to certify to the individual’s employment status, but the individuals must certify their identity and personal information for the aim to be processed. Employees are notified when a claim is filed on their behalf and provided instructions for their portion of completing the EFC process. The MyUI Customer Portal dashboard provides all the EFC correspondence sent to the individual as well as the status of the profile setup and identify verification.</i> • <i>In December 2021 as a security measure, all claims were suspended and claimants were required to reverify their identity through ID.me. Affected claimants were provided a timeframe to meet the requirement before benefits were denied by a written determination. Additionally, the identity verification requirement was placed at the beginning of the online claim application and must have been completed to proceed to submit a claim.</i> • <i>In January 2021, the Department implemented the Integrity Data Hub (IDH) Identity (ID) Verification exchange as a first-level identity verification first to individuals</i> 	

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SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
				<p><i>applying for and receiving Pandemic Unemployment Assistance (PUA) and claimants requesting unemployment benefits on all other UI programs.</i></p> <ul style="list-style-type: none"> • <i>Additionally, an application is available for staff to identify whether other claims with the same contact information including the mailing and residential addresses exist in the benefits.</i> • <i>An online fraud reporting system is available and continuously expanded for individuals to report suspicious, fraudulent activity using their personal information without authorization, tips/leads about individuals who may be committing unemployment fraud, and more. Based on the nature of the report, benefits are suspended and an investigation is conducted to determine appropriate next actions by the Department which may include establishing overpayments, imposing fraud penalties, etc.</i> • <i>The ability to release eligibility determinations was implemented with the PUA application and processes in April 2020. A denial determination is and will continue to be released when an individual receiving unemployment benefits is later determined not eligible. These claims were documented on a list maintained by the Overpayment Unit until the functionality to establish overpayments became available.</i> • <i>In August 2022, a significant system change was made to the claimant portal which required all claimants to create a password and verify their identity to utilize online unemployment-related services. An in-person alternative is available for claimants to ensure all customers receive equal access to these services which still includes an identity verification requirement and process.</i> • <i>In April 2023, GDOL employed the use of True ID devices in the local career centers to aid staff in validating identity-proofing documents presented by individuals who report in person to a local career center requesting services and confidential information.</i> 	

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SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
				<ul style="list-style-type: none"> • <i>When fraudulent activity is detected at any juncture of the claims process, all information available is documented and notice of a work item is sent to the Overpayment Unit to conduct an official investigation for overpayment and/or fraud. Instances involving false information about employment and/or wages result in a redetermination of eligibility, as appropriate, in addition to the overpayment investigation.</i> • <i>Unemployment Insurance Program Letter 01-16 states “in order to be eligible to receive administrative grants, a state must do the following in context of identifying and establishing improper payments...continue to make timely UC payments (if due) and wait to commence recovery of overpayments until an official determination of ineligibility is made...”</i> • <i>The overpayment system was expanded on February 21, 2021, to accommodate the CARES Act program. In the interim, while these programs were being programmed, as overpayments were detected and fraud was identified and investigated, a list of claimants was maintained by the Overpayment Unit. This was to track these activities to ensure fraud and non-fraud determinations will be established in the system when the programming was implemented.</i> • <i>USDOL provides guidance and recommended procedures for crossmatches but does not dictate a frequency or cadence for performing them. The crossmatch process is conducted using software which runs a systematic check against weeks in a quarter for which benefits are paid and wages are reported during the same quarter. Although the program may detect weeks paid and wages reported, this alone is not indicative of an overpayment. Therefore, the process involves verification correspondence being sent to both the claimant and the employer to verify the status of employment, the wages earned as well as the weeks in which an individual worked and earned the wages. Based on responses from both or either party, an assessment is made to determine if an overpayment exists and subsequent actions are taken accordingly. We are</i> 	

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
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SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
		<p><i>prohibited from assuming a match is a fraud or nonfraud overpayment until due process is provided.</i></p> <ul style="list-style-type: none"> • <i>GDOL developed an aggressive plan to complete all crossmatches. We are running cross matches on all the state and federal programs. We are utilizing non-overpayment staff to assist with overpayment investigations. Additionally, we are utilizing temporary agency staff to perform some clerical duties; however, federal regulations prohibit non-merit staff from adjudicating and releasing overpayment decisions. We are slated to run our last accelerated crossmatch in March 2024 and will resume our regular crossmatch schedule in June 2024.</i> • <i>GDOL now freezes the overpayment data at the end of every month so we can conduct periodic reconciliation of the overpayment records. This will allow discrepancies to be identified faster and resolved before the deadline to submit the report for the specified period. GDOL consults with USDOL's national 227 reporting specialists on an ongoing basis to work towards a reconciliation of previously submitted reports. A vendor was procured to build a repository of federal reports which included identifying data reconciliation issues, updating business rules, and resolving variances.</i> 			
2021-038	U.S. Department of Labor	440	Department of Labor (GDOL)	Improve Controls over the Identification, Recording, and Reporting of Overpayments	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-029.</i>			
2020-038	U.S. Department of Labor	440	Department of Labor (GDOL)	Improve Controls over the Identification and Recording of Overpayments	Partially Resolved
	<i>Finding Response</i>	<i>See response to finding number 2022-029.</i>			

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Federal Award Findings					
2022-030	U.S. Department of Labor	440	Department of Labor (GDOL)	Strengthen Controls over the Summary Schedule of Prior Audit Findings	Previously Reported Corrective Action Implemented
2021-037	U.S. Department of Labor	440	Department of Labor (GDOL)	Improve Controls over Financial Reporting	Partially Resolved
	<i>Finding Response</i>	<p><i>After 6/30/2022, GDOL received an e-mail confirmation from USDOL indicating that this finding is on track to be resolved. Since this occurred after the audit year, the finding is considered partially resolved. GDOL is awaiting the official letter from USDOL noting that the corrective action has been implemented.</i></p> <p><i>During the initial periods of COVID grant awards some of our allocations were modified to adapt to the crisis which necessitated timing adjustments. During FFY ended 9/30/2021, GDOL created additional queries and reports to assure that Payment Management Services (PMS) documents were appropriately reconciled to our ledgers.</i></p> <p><i>As to the variances notated for these reports:</i></p> <ul style="list-style-type: none"> <i>• UI312881855A13/UI31288BCO dated 12/31/2020, it was determined that the unliquidated balance was not expended during the grant period ending 12/31/2020. Since this grant was closed out on 2/3/2021, no additional entries are required.</i> <i>• UI312881855A13/UI31288IKO dated 12/31/2020, it was determined that the unliquidated balance was not expended during the grant period ending 12/31/2020. Since this grant was closed out on 2/3/2021, no additional entries are required.</i> <i>• UI347102055A13/UI34710Z70 dated 12/31/2020. It was determined that the Obligational Authority was reached; the adjustment amount was included on report UI347102055A13/UI34710CIO dated 9/30/2021 which was also Pandemic Emergency Unemployment Compensation (PEUC) Administration.</i> <i>• UI340532055A13/UI34053V70 dated 12/31/2020. It was determined that the Obligational Authority was reached and the adjustment amount was included in the final report dated 12/31/2020.</i> 			

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Federal Award Findings					
		<ul style="list-style-type: none"> • <i>UI325941955A13/ UI32594Q11 dated 6/30/2021. It was determined that all of the expenses for the grant were recorded at PMS Doc# Q11 rather than splitting between PMS Doc #Q11 and PMS Doc #Q10 which are both PEUC Admin. On subsequent reports, PMS Doc Q11 is fully expended and PMS Doc Q10 is used to avoid duplication.</i> • <i>UI347102055A13/ UI34710Z70 dated 6/30/2021. It was determined that the Obligational Authority was reached; however, the adjustment amount was included on report UI347102055A13/UI34710CIO dated 9/30/2021 which was also PEUC Administration.</i> • <i>UI34710205A13/ UI34710C80 dated 6/30/2021. An adjustment was recorded in the books in July 2021 and the expenditures were reflected on report UI347102055A13/UI34710CIO dated 9/30/2021.</i> <p><i>GDOL reconciles the quarterly ETA-9130 reports to our financial records and prior to submission to USDOL, the CFO reviews and approves the reports.</i></p>			
2022-031	U.S. Department of Treasury	422	Office of the Governor	Continue to Improve Controls over Federal Financial Reporting	Previously Reported Corrective Action Implemented
2021-040	U.S. Department of Treasury	422	Office of the Governor	Continue to Improve Internal Controls Activities over the Coronavirus Relief Fund	Previously Reported Corrective Action Implemented
2020-040	U.S. Department of the Treasury	422	Office of the Governor	Improve Internal Controls Activities over the Coronavirus Relief Fund	Previously Reported Corrective Action Implemented
2021-041	U.S. Department of Treasury	422	Office of the Governor	Improve Controls over Subrecipient Monitoring	Further Action Not Warranted
	<i>Finding Response</i>	<i>Criteria per the Federal Code has been met, and therefore, additional action is not warranted.</i>			

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Federal Award Findings					
2022-032	U.S. Department of Homeland Security and U.S. Department of Labor	440	Department of Labor (GDOL)	Improve Controls over Employer-Filed Claims	Partially Resolved
	<i>Finding Response</i>	<p><i>The current unemployment system is aged and distressed. GDOL's limited technology resources will hinder our ability to update our current system. Therefore, we acknowledge this finding may persist until a system-wide resolution is implemented in the new modernized Unemployment Insurance (UI) system.</i></p> <p><i>GDOL submits the following information as an overview of the employer-filed program and action that have been taken and will continue to address the findings as well as incorporate additional safeguards and available technological system controls in the new system:</i></p> <ul style="list-style-type: none"> <i>• The Employer Filed (Partial) Claims (EFC) program originated in the late 1960's and was designed to allow employers with short-term, temporary periods of lack of work for their employees to retain their workforce when work resumes. This is a program that many large manufacturers in Georgia rely on when they have temporary plant shutdowns and have for decades. When GDOL has attempted in the past to limit this program, we have met strong resistance from Georgia's manufacturers. This program optimizes our ability to process and pay mass numbers of claims more quickly, such as what occurred at the beginning of the pandemic.</i> <i>• EFCs may be filed by an employer for any complete pay-period week during which an otherwise full-time employee works less than full-time, due to lack of work only, and earns an amount not exceeding his/her unemployment insurance weekly benefit amount. Such claims shall not be submitted or allowed for vacation days regardless of whether such vacation days were requested by the employee or established by the employer.</i> <i>• Effective March 19, 2020, a temporary, Emergency Rule 300-2-4-05(1), containing Rule 300-2-4-.09(1) was signed which required employers to electronically submit EFCs on behalf of their employees whenever it is necessary to temporarily reduce work</i> 			

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SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
				<p><i>hours or there was no work available for a short period due to the pandemic. Employers were allowed to file such claims for full and part-time employees whose earnings had been reduced. In July 2020, the Rule was sunset and employers were no longer required to file EFCs.</i></p> <ul style="list-style-type: none"> • <i>By electing to submit EFCs on behalf of the individuals, the employer is responsible for attesting by an affidavit to the employment status and weekly earnings of the individual for the EFC submitted. The affidavit certifies that the employer has obtained earnings from other employment as well as other requirements must be completed before EFCs can be entered or uploaded for their employees.</i> • <i>Individuals for which EFCs are submitted are considered to be still attached to the employer and are exempt from the requirement to register for employment services per Georgia Employment Security Law Rules 300-2-4-.02. Such individuals are not required to be nor certify on a weekly basis to be actively seeking work.</i> • <i>Effective December 6, 2021, the EFC process was revised to require individuals (employees) to complete an EFC profile to include a real-time identity verification before payments can be made. Employers are responsible for submitting the request for the payment to certify to the individual's employment status, but the individuals must certify their identity and personal information for the claim to be processed. Employees are notified when a claim is filed on their behalf and provided instructions for their portion of completing the EFC process. The MyUI Customer Portal dashboard provides all the EFC correspondence sent to the individual as well as the status of the profile setup and identify verification.</i> • <i>Before the implementation of the EFC profile requirement, GDOL utilized the Social Security Administration (SSA) crossmatch and Systematic Alien Verification for Entitlement (SAVE) verification processes to verify the identity of claimants where employers submit claims on their behalf.</i> 	

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SAR No.	Federal Agency/Finding Response, if applicable	Entity No.	Entity Name	Finding Title	Finding Status
Federal Award Findings					
				<ul style="list-style-type: none"> • <i>When we identify employer fraud schemes, we follow the guidance issued by the United States Department of Labor (USDOL) and collaborate with the United States Department of Labor Office of Inspector General (OIG) to investigate these cases.</i> • <i>Effective June 29, 2023 GDOL implemented additional employer filed claims safeguards and security measures to reflect amended Georgia Employment Security Rule 300-2-4-.09. Employers must now meet the following conditions to submit Employer-Filed Partial Claims on behalf of their employees:</i> <ul style="list-style-type: none"> ○ <i>Employer accounts must have been registered within the past five years.</i> ○ <i>Employers must be current on all quarterly tax and wage reports.</i> ○ <i>Employers must be current on all quarterly contribution taxes, assessments, penalties, and interest.</i> ○ <i>The week ending date on employer-filed claims cannot be older than 30 days.</i> <p><i>The amended Georgia Employment Security Rule also clarifies that part-time employees are not eligible for Employer-Filed Partial Claims.</i></p> <ul style="list-style-type: none"> • <i>GDOL has procured a vendor to build and implement a modernized UI system. The solution will incorporate a dual certification process which requires both the certification of the employer and the employee to attest to their employment status and wages earned for all weeks a benefit payment is requested.</i> 	



APPENDIX "A" - ORGANIZATIONS COMPRISING THE REPORTING ENTITY

<u>ORGANIZATIONAL UNIT</u>	<u>STATE ENTITY</u>
Accounting Office, State	407
Administrative Services, Department of	403
Agricultural Commodities Commissions	93X
Agricultural Exposition Authority, Georgia	926
Agriculture, Department of	402
Atlanta – Region Transit Link (ATL) Authority	996
Audits and Accounts, Department of (*)	404
Aviation Authority, Georgia	992
Banking and Finance, Department of	406
Behavioral Health and Developmental Disabilities, Department of	441
Boll Weevil Eradication Foundation of Georgia, Inc.	930
Building Authority, Georgia (*)	900
Community Affairs, Department of	428
Community Health, Department of	419
Community Supervision, Department of	477
Correctional Industries Administration, Georgia	921
Corrections, Department of	467
Defense, Department of	411
Development Authority, Georgia (*)	914
Driver Services, Department of	475
Early Care and Learning, Department of	469
Economic Development, Department of	429
Education, Department of	414
Environmental Finance Authority, Georgia (*)	928
Financing and Investment Commission, Georgia State (*)	409
General Assembly, Georgia (*)	444
Geo. L. Smith II Georgia World Congress Center Authority	922
Georgia Forestry Commission	420
Governor, Office of the	422
Higher Education Assistance Corporation, Georgia (*)	918
Higher Education Facilities Authority, Georgia (*)	969
Holocaust, Georgia Commission on the	495
Housing and Finance Authority, Georgia (*)	923
Human Services, Department of	427
Insurance, Department of (1)	408
Investigation, Georgia Bureau of	471
Jekyll Island State Park Authority	910
Jekyll Island Foundation, Inc.	993
Judicial Branch	430
Court of Appeals	432
Judicial Council of Georgia	434
Juvenile Court Judges, Council of	431
Prosecuting Attorneys' Council of Georgia (1)	418

<u>ORGANIZATIONAL UNIT</u>	<u>STATE ENTITY</u>
Superior Courts	436
Supreme Court	438
Juvenile Justice, Department of	461
Labor, Department of	440
Lake Lanier Islands Development Authority	913
Law, Department of	442
Lottery Corporation, Georgia (*)	973
Natural Resources, Department of	462
North Georgia Mountains Authority	912
OneGeorgia Authority	981
Pardons and Paroles, State Board of	465
Pension and Other Employee Benefit Trust Funds	
Augusta University Early Retirement Pension Plan	5127
Employees' Retirement System of Georgia (*)	
Regular	416
Deferred Compensation 401 (K) Plan	n/a
Deferred Compensation 457 Plan	n/a
Defined Contribution Plan, Georgia	n/a
District Attorneys' Retirement Fund of Georgia	946
Judicial Retirement System, Georgia	n/a
Legislative Retirement System, Georgia	n/a
Military Pension Fund, Georgia	n/a
Public School Employees Retirement System	468
State Employees' Assurance Department	n/a
Superior Court Judges Retirement Fund of Georgia	945
Firefighters' Pension Fund, Georgia	950
Judges of the Probate Courts Retirement Fund of Georgia	949
Magistrates Retirement Fund of Georgia	991
Peace Officers' Annuity and Benefit Fund of Georgia	947
School Personnel Postemployment Health Benefit Fund, Georgia	360A
Sheriffs' Retirement Fund of Georgia	951
State Employees Postemployment Health Benefit Fund	360B
Superior Court Clerks' Retirement Fund of Georgia (*)	948
Teachers Retirement System of Georgia (*)	482
Ports Authority, Georgia (*)	916
Properties Commission, State	410
Public Defender Standards Council, Georgia	492
Public Health, Department of	405
Public Safety, Department of	466
Public Service Commission	470
Public Telecommunications Commission, Georgia	977
Regents of the University System of Georgia, Board of	472
Abraham Baldwin Agricultural College	557
Albany State University	522
Atlanta Metropolitan State College	561
Augusta University	512

<u>ORGANIZATIONAL UNIT</u>	<u>STATE ENTITY</u>
AU Health System, Inc. (*)	5128
Augusta University Foundation, Inc. and Subsidiaries (*)	5272
Augusta University Real Estate Corporation (*)	5125
Augusta University Research Institute, Inc. (*)	5126
Georgia Health Sciences Foundation, Inc. (*)	5273
Medical College of Georgia Foundation, Inc. (*)	5122
Clayton State University	528
College of Coastal Georgia (1)	563
Columbus State University	530
Dalton State College (1)	569
East Georgia State College (1)	572
Fort Valley State University (1)	533
Georgia College & State University	536
Georgia Gwinnett College	540
Georgia Gwinnett College Foundation, Inc. (*)	5365
Georgia Highlands College	573
Georgia Institute of Technology	503
Georgia Advanced Technology Ventures, Inc. and Subsidiaries (*)	5038
Georgia Tech Athletic Association (*)	5032
Georgia Tech Facilities, Inc. (*)	5034
Georgia Tech Foundation, Inc. (*)	5035
Georgia Tech Research Corporation (*)	5036
Georgia Military College	968
Georgia Southern University	539
Georgia Southern University Housing Foundation, Inc. and Subsidiaries (*)	5392
Georgia Southwestern State University	542
Georgia State University	509
Georgia State University Athletic Association, Inc. (*)	5093
Georgia State University Foundation, Inc. (*)	5091
Georgia State University Research Foundation, Inc. (*)	5092
Gordon State College (1)	576
Kennesaw State University	543
Kennesaw State University Foundation, Inc. (*)	5431
Middle Georgia State University (1)	583
Middle Georgia State University Real Estate Foundation, Inc. and Subsidiaries (*)	5841
Savannah State University	548
South Georgia State College	588
University of Georgia	518
University of Georgia Athletic Association, Inc. (*)	5181
University of Georgia Foundation (*)	5182
University of Georgia Research Foundation, Inc. and Subsidiaries (*)	5184
University of North Georgia	553
University of North Georgia Real Estate Foundation, Inc. and Subsidiaries (*)	5452
University of West Georgia	554
UWG Real Estate Foundation, Inc. (*)	5543
University System of Georgia Foundation, Inc. and Affiliates (*)	4721

<u>ORGANIZATIONAL UNIT</u>	<u>STATE ENTITY</u>
Valdosta State University	551
VSU Auxiliary Services Real Estate Foundation, Inc. (*)	5512
Regional Educational Service Agencies	
Central Savannah River Area RESA	8684
Chattahoochee-Flint RESA	8724
Coastal Plains RESA	8864
First District RESA	8804
Griffin RESA	8624
Heart of Georgia RESA	8764
Metropolitan RESA	8564
Middle Georgia RESA	8644
North Georgia RESA	8524
Northeast Georgia RESA	8584
Northwest Georgia RESA	8504
Oconee RESA	8664
Okefenokee RESA	8884
Pioneer RESA	8544
Southwest Georgia RESA	8844
West Georgia RESA	8604
Regional Transportation Authority, Georgia	976
Revenue, Department of	474
Road and Tollway Authority, State	927
Savannah-Georgia Convention Center Authority	998
Secretary of State	478
Seed Development Commission, Georgia	919
State Treasurer, Office of the	486
Stone Mountain Memorial Association (*)	911
Student Finance Authority, Georgia (*)	917
Student Finance Commission, Georgia	476
REACH Georgia Foundation, Inc. (*)	4761
Subsequent Injury Trust Fund	489
Superior Court Clerks' Cooperative Authority, Georgia (*)	955
Technical College System of Georgia	415
Albany Technical College (1)	820
Athens Technical College	822
Atlanta Technical College	823
Augusta Technical College	824
Central Georgia Technical College	835
Chattahoochee Technical College	827
Coastal Pines Technical College	818
Columbus Technical College	828
Georgia Northwestern Technical College	829
Georgia Piedmont Technical College	830
Gwinnett Technical College	832
Lanier Technical College	834
North Georgia Technical College (1)	838

<u>ORGANIZATIONAL UNIT</u>	<u>STATE ENTITY</u>
Oconee Fall Line Technical College	817
Ogeechee Technical College	844
Savannah Technical College	841
South Georgia Technical College	842
Southeastern Technical College	843
Southern Crescent Technical College	831
Southern Regional Technical College (1)	837
West Georgia Technical College	826
Wiregrass Technical College (1)	848
Technology Authority, Georgia	980
Transportation, Department of	484
Veterans Service, Department of	488
Vocational Rehabilitation Agency, Georgia	412
Workers' Compensation, State Board of	490

(1) Organization has elected to use the 10% de minimis cost rate, see accompanying notes to the SEFA schedule for additional information.

(*) Audits of these organizational units are performed in whole or in part by other auditors.