

Secretary of State Audit Report

Kate Brown, Secretary of State

Gary Blackmer, Director, Audits Division



State of Oregon

Statewide Single Audit Report

For the Fiscal Year Ended June 30, 2010

State of Oregon

STATEWIDE SINGLE AUDIT REPORT

For the Year Ended June 30, 2010

Office of the Secretary of State

Kate Brown
Secretary of State

Barry Pack
Deputy Secretary of State



Audits Division

Gary Blackmer
Director

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The Honorable John A. Kitzhaber, MD
Governor of Oregon

We have conducted a statewide audit in accordance with *Government Auditing Standards*, the Single Audit Act Amendments of 1996, U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the related OMB Circular A-133 Compliance Supplement including any applicable addendums. This report encompasses the year ended June 30, 2010, and is required for the State to continue receiving federal financial assistance, which, as shown in this report, totals approximately \$11.5 billion.

As required by the Single Audit Act, we issued a report dated December 21, 2010, on the State of Oregon's financial statements. That report was included in the State of Oregon's *Comprehensive Annual Financial Report* for the year ended June 30, 2010.

This report contains the remaining components required by the Single Audit Act:

- *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.* This component contains our report on the State of Oregon's internal control over financial reporting and compliance with laws, regulations, contracts and grant agreements that affect the financial statements. Part of the schedule of findings and questioned costs relates to this report.
- *Report on Compliance With Requirements Applicable to each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.* This component contains our report on the State of Oregon's compliance with the requirements applicable to each of its major federal programs as described in OMB Circular A-133 and internal controls over compliance. Part of the schedule of findings and questioned costs relates to this report. This component also contains our report on the State of Oregon's schedule of expenditures of federal awards for the year ended June 30, 2010.
- *Schedule of Expenditures of Federal Awards.* This schedule is not a required part of the State of Oregon's financial statements, but is required by OMB Circular A-133. The schedule shows State expenditures of federal awards, for the fiscal year ended June 30, 2010, excluding the Oregon Health and Science University. The notes, which accompany the schedule, are considered an integral part of the schedule. They provide disclosures regarding the reporting entity, the significant accounting policies used in preparing the schedule, the value of federal awards expended in the form of non-cash assistance, the value of loans outstanding at year

end, unemployment insurance and the value of pass-through awards received by the State from non-federal entities.

- *Schedule of Findings and Questioned Costs.* This schedule lists 10 current audit findings regarding compliance and internal control related to financial reporting.

It also lists 21 current audit findings regarding compliance with the requirements of major federal programs and related internal controls. Further, it lists the status of findings regarding compliance and internal control related to financial reporting and compliance with the requirements of major federal programs and related internal controls, which were included in our report for the fiscal year ended June 30, 2009. In addition, it lists the status of prior year audit findings for the fiscal year ended June 30, 2008, which were not previously corrected.

OMB Circular A-133 requires management to provide a plan of corrective action on the findings and recommendations for the fiscal year ended June 30, 2010. Management's responses and planned corrective actions are included in this schedule. We did not audit management's response, and accordingly, we express no opinion on it.

OREGON AUDITS DIVISION

A handwritten signature in black ink, appearing to read "Gary Blackmer". The signature is fluid and cursive, with the first name "Gary" written in a larger, more prominent script than the last name "Blackmer".

Gary Blackmer
Director

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Oregon, as of and for the year ended June 30, 2010, which collectively comprise the State of Oregon's basic financial statements and have issued our report thereon dated December 21, 2010. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the following discretely presented component units: State Accident Insurance Fund Corporation, Oregon Health and Science University, and Oregon University System Foundations. The financial statements of the Oregon University System and the Veterans' Loan Fund, as described in our report on the State of Oregon's financial statements, were also audited by other auditors. 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. The financial statements of the Oregon University System Foundations were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the State of Oregon's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Oregon's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the State of Oregon's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be 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 entity'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 to be material weaknesses. Items 10-01 through 10-04 and 10-06.

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 to be significant deficiencies. Items 10-05 and 10-07 through 10-10.

Compliance and Other Matters

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

The State of Oregon's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the State of Oregon's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the management of the State of Oregon, the Governor of the State of Oregon, others within the entity, the Oregon Legislative Assembly, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

OREGON AUDITS DIVISION

A handwritten signature in black ink, appearing to read 'Kate Brown', with a long horizontal flourish extending to the right.

Kate Brown
Secretary of State

December 21, 2010

Office of the Secretary of State

Kate Brown
Secretary of State

Barry Pack
Deputy Secretary of State



Audits Division

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**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A
DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133**

Compliance

We have audited the State of Oregon's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the State of Oregon's major federal programs for the year ended June 30, 2010. The State of Oregon's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the State of Oregon's management. Our responsibility is to express an opinion on the State of Oregon's compliance based on our audit. We did not audit the State of Oregon's compliance with the following major federal programs:

<u>CFDA#</u>	<u>TITLE</u>
10.688	Wildland Fire Management
14.258	Tax Credit Assistance Program (TCAP)
21.xxx	Tax Credit Exchange Program (TCEP)
93.283	Centers For Disease Control and Prevention – Investigations & Technical Assistance
93.563	Child Support Enforcement
93.659	Adoption Assistance
Cluster	Supplemental Nutrition Assistance Program (SNAP) Cluster
Cluster	Workforce Investment Act (WIA) Cluster
Cluster	Special Education Cluster (IDEA)
Cluster	State Fiscal Stabilization Fund Cluster
Cluster	Immunization Grants
Cluster	Child Care and Development Fund (CCDF) Cluster

Other auditors audited the State of Oregon's compliance with these programs' requirements and their reports thereon have been furnished to us. Our opinion, insofar as it relates to these programs, is based solely on the reports of the other auditors. The State of Oregon's basic financial statements include the operations of the Oregon Health and Science University, which received approximately \$312 million in federal awards, which is not included in the State of Oregon's schedule of expenditures of federal awards for the

year ended June 30, 2010. Our audit, described below, did not include the operations of the Oregon Health and Science University because the component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133. To obtain a copy of that report, please refer to note disclosure 2 of the schedule of expenditures of federal awards.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Oregon's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinion. Our audit does not provide a legal determination of the State of Oregon's compliance with those requirements.

As described in items 09-12, 09-14, 09-15, 10-11 through 10-14 and 10-18 through 10-20 in the accompanying schedule of findings and questioned costs, the State of Oregon did not comply with requirements regarding Special Tests and Provisions, Activities Allowed or Unallowed, Allowable Costs and Eligibility that are applicable to Medicaid; Eligibility and Activities Allowed or Unallowed and Allowable Costs that are applicable to the Children's Health Insurance Program; Eligibility that is applicable to Temporary Assistance for Needy Families; Subrecipient Monitoring that is applicable to the Community Services Block Grant Cluster. Compliance with such requirements is necessary, in our opinion, for the State of Oregon to comply with requirements applicable to those programs.

In our opinion, based on our audit and the reports of the other auditors, except for the noncompliance described in the preceding paragraph, the State of Oregon complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 10-15 through 10-17, 10-19 through 10-25, 10-27 through 10-31.

Internal Control Over Compliance

Management of the State of Oregon is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of Oregon's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with

OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Oregon's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in the entity's internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 10-11 and 10-13 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 as items 10-12, 10-14 through 10-31 to be significant deficiencies.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Oregon, as of and for the year ended June 30, 2010, and have issued our report thereon dated December 21, 2010. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the State of Oregon's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, based on our audit and the report of other auditors, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The State of Oregon's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the State of Oregon's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the management of the State of Oregon, the Governor of the State of Oregon, others within the entity, the Oregon Legislative Assembly, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

OREGON AUDITS DIVISION

A handwritten signature in black ink, appearing to read 'Kate Brown', with a long horizontal flourish extending to the right.

Kate Brown
Secretary of State

March 16, 2011 except for the
Schedule of Expenditures of
Federal Awards, as to which the
date is December 21, 2010

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
Department of Agriculture							
10.025	Plant and Animal Disease, Pest Control, and Animal Care		\$ 2,965,578	\$ --	\$ 2,965,578	\$ 2,965,578	\$ --
10.028	Wildlife Services		54,323	--	54,323	54,323	--
10.069	Conservation Reserve Program		43,652	--	43,652	43,652	--
10.086	ARRA - Aquaculture Assistance Grants (CCC Funds)		13,320	2,503	15,823	15,823	--
10.156	Federal-State Marketing Improvement Program		12,432	--	12,432	12,432	--
10.163	Market Protection and Promotion		229,069	--	229,069	229,069	--
10.169	Specialty Crop Block Grant Program		190,076	--	190,076	190,076	--
10.170	Specialty Crop Block Grant Program - Farm Bill		294,305	165,382	459,687	459,687	--
10.202	Cooperative Forestry Research		863,895	--	863,895	863,895	--
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act		4,397,433	--	4,397,433	4,397,433	--
10.304	Homeland Security_Agricultural		5,284	--	5,284	--	5,284
10.446	Rural Community Development Initiative		101,863	--	101,863	4,979	96,884
10.500	Cooperative Extension Service		3,838,172	--	3,838,172	3,838,172	--
10.550	Food Distribution		161,234	--	161,234	161,234	--
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children		53,610,739	16,567,950	70,178,689	70,178,689	--
10.558	Child and Adult Care Food Program		435,833	30,290,770	30,726,603	30,619,936	106,667
10.560	State Administrative Expenses for Child Nutrition		1,913,474	1,815	1,915,289	1,915,289	--
10.565	Commodity Supplemental Food Program		15,612	433,780	449,392	449,392	--
10.567	Food Distribution Program on Indian Reservations		37,628	138,673	176,301	176,301	--
10.576	Senior Farmers Market Nutrition Program		820,065	--	820,065	820,065	--
10.578	ARRA - WIC Grants to States (WGS)		2,151	--	2,151	2,151	--
10.578	WIC Grants to States (WGS)		9,160	--	9,160	9,160	--
10.579	ARRA - Child Nutrition Discretionary Grants Limited Availability		--	982,550	982,550	982,550	--
10.579	Child Nutrition Discretionary Grants Limited Availability		--	8,872	8,872	8,872	--
10.580	Supplemental Nutrition Assistance Program Outreach/Participation Program		196,423	--	196,423	196,423	--
10.582	Fresh Fruit and Vegetable Program		7,631	873,841	881,472	881,472	--
10.652	Forestry Research		28,853	--	28,853	28,853	--
10.664	Cooperative Forestry Assistance		6,249,858	146,925	6,396,783	6,373,951	22,832
10.675	Urban and Community Forestry Program		15,883	--	15,883	15,883	--
10.676	Forest Legacy Program		45,799	--	45,799	45,799	--
10.678	Forest Stewardship Program		4,672	--	4,672	4,672	--
10.679	Collaborative Forest Restoration		(824)	--	(824)	--	(824)
10.680	Forest Health Protection		1,208,253	28,036	1,236,289	1,236,289	--
10.687	ARRA - Capital Improvement and Maintenance		15,500	--	15,500	15,500	--
10.688	ARRA - Wildland Fire Management		3,878,303	4,535,003	8,413,306	8,413,306	--
10.688	Wildland Fire Management		806,523	(8,006)	798,517	798,517	--

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
10.692	Secure Rural Schools and Community Self Determination Program		11,978	--	11,978	11,978	--
10.773	Rural Business Opportunity Grants		3,406	--	3,406	--	3,406
10.868	Rural Energy for America Program		31,744	--	31,744	31,744	--
10.912	Environmental Quality Incentives Program		97,492	--	97,492	97,492	--
10.XXX	Other Department of Agriculture Programs						
	07 CS 11060606 809		(150)	--	(150)	(150)	--
	Not Available		525,291	--	525,291	525,291	--
	Not Available		150	--	150	150	--
10.XXX	Total Other Department of Agriculture Programs		\$ 525,291	\$ --	\$ 525,291	\$ 525,291	\$ --
Total Department of Agriculture			\$ 83,142,083	\$ 54,168,094	\$ 137,310,177	\$ 137,075,928	\$ 234,249
Department of Commerce							
11.303	Economic Development_Technical Assistance		\$ 83,261	\$ --	\$ 83,261	\$ 83,261	\$ --
11.405	Anadromous Fish Conservation Act Program		85,153	--	85,153	85,153	--
11.407	Interjurisdictional Fisheries Act of 1986		153,653	--	153,653	153,653	--
11.417	Sea Grant Support		39,833	--	39,833	39,833	--
11.419	Coastal Zone Management Administration Awards		1,686,262	397,140	2,083,402	2,083,402	--
11.420	Coastal Zone Management Estuarine Research Reserves		810,781	--	810,781	717,047	93,734
11.427	Fisheries Development and Utilization Research and Development		962,192	--	962,192	962,192	--
	Grants and Cooperative Agreements Program						
11.436	Columbia River Fisheries Development Program		5,088,701	--	5,088,701	5,088,701	--
11.437	Pacific Fisheries Data Program		726,810	--	726,810	6,846	719,964
11.438	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program		1,336,709	5,936,852	7,273,561	6,893,936	379,625
11.439	Marine Mammal Data Program		81,750	--	81,750	54,861	26,889
11.441	Regional Fishery Management Councils		216,567	--	216,567	7,633	208,934
11.454	Unallied Management Projects		272,474	--	272,474	272,474	--
11.463	ARRA - Habitat Conservation		266,620	--	266,620	266,620	--
11.463	Habitat Conservation		95,628	--	95,628	95,628	--
11.472	Unallied Science Program		157,190	--	157,190	157,190	--
11.473	Coastal Services Center		993	--	993	993	--
11.478	Center for Sponsored Coastal Ocean Research_Coastal Ocean		57,080	--	57,080	57,080	--
	Program						
11.550	Public Telecommunications Facilities Planning and Construction		28,251	--	28,251	28,251	--
11.555	Public Safety Interoperable Communications Grant Program		196,724	3,184,528	3,381,252	3,277,876	103,376
11.558	ARRA - State Broadband Data and Development Grant Program		352,033	--	352,033	352,033	--
Total Department of Commerce			\$ 12,698,665	\$ 9,518,520	\$ 22,217,185	\$ 20,684,663	\$ 1,532,522

The accompanying notes are an integral part of this schedule.

Department of Defense												
12.106	Flood Control Projects		\$	8,166,391	\$	69,149	\$	8,235,540	\$	8,235,540	\$	--
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services			70,660		--		70,660		70,660		--
12.114	Collaborative Research and Development			30,518		--		30,518		30,518		--
12.400	ARRA - Military Construction, National Guard			1,300,000		--		1,300,000		1,300,000		--
12.400	Military Construction, National Guard			39,244,112		--		39,244,112		39,244,112		--
12.401	ARRA - National Guard Military Operations and Maintenance (O&M) Projects			2,939,659		--		2,939,659		2,939,659		--
12.401	National Guard Military Operations and Maintenance (O&M) Projects			28,987,730		--		28,987,730		28,987,730		--
12.404	ARRA - National Guard Challenge Program			11,718		--		11,718		11,718		--
12.404	National Guard Challenge Program			3,570,233		--		3,570,233		3,570,233		--
12.431	Basic Scientific Research			(435)		--		(435)		--		(435)
12.551	National Security Education Program David L. Boren Scholarships			118,140		--		118,140		118,140		--
12.630	Basic, Applied, and Advanced Research in Science and Engineering			26,930		--		26,930		--		26,930
12.800	Air Force Defense Research Sciences Program			491		--		491		--		491
12.XXX	Other Department of Defense Programs											
		00000000000000001000		9,570,559		--		9,570,559		9,570,559		--
		NSEP-U631023-PDX-RUS-08-D12		369,073		--		369,073		--		369,073
		OR6213820917		1,369,997		77,258		1,447,255		1,447,255		--
		W912HQ-10-P-0110		21,803		--		21,803		21,803		--
12.XXX	Total Other Department of Defense Programs		\$	11,331,432	\$	77,258	\$	11,408,690	\$	11,039,617	\$	369,073
Total Department of Defense				\$ 95,797,579	\$	146,407	\$	95,943,986	\$	95,547,927	\$	396,059
Department of Housing and Urban Development												
14.103	Interest Reduction Payments_Rental and Cooperative Housing for Lower Income Families		\$	26,337	\$	--	\$	26,337	\$	26,337	\$	--
14.231	Emergency Shelter Grants Program			25,072		941,194		966,266		966,266		--
14.235	Supportive Housing Program			29,601		206,920		236,521		223,335		13,186
14.239	HOME Investment Partnerships Program			7,803,022		2,986,134		10,789,156		10,789,156		--
14.241	Housing Opportunities for Persons with AIDS			1,059,137		66,899		1,126,036		1,126,036		--
14.251	Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants			79,627		--		79,627		79,627		--
14.256	ARRA - Neighborhood Stabilization Program			5,686		--		5,686		5,686		--
14.257	ARRA - Homelessness Prevention and Rapid Re-Housing Program			165,200		3,033,371		3,198,571		3,198,571		--
14.258	ARRA - Tax Credit Assistance Program (TCAP)			--		10,688,717		10,688,717		10,688,717		--
14.XXX	Other Department of Housing and Urban Development											
		B08DN410001		1,952,134		5,944,225		7,896,359		7,896,359		--
		PSU TSA		79,999		--		79,999		--		79,999
14.XXX	Total Other Department of Housing and Urban Development		\$	2,032,133	\$	5,944,225	\$	7,976,358	\$	7,896,359	\$	79,999
Total Department of Housing and Urban Development				\$ 11,225,815	\$	23,867,460	\$	35,093,275	\$	35,000,090	\$	93,185
Department of the Interior												
15.039	Fish, Wildlife, and Parks Programs on Indian Lands		\$	16,396	\$	--	\$	16,396	\$	10,277	\$	6,119

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
15.214	Non-Sale Disposals of Mineral Material		--	690,590	690,590	690,590	--
15.224	Cultural Resource Management		590	--	590	590	--
15.225	Recreation Resource Management		686,665	--	686,665	686,665	--
15.227	Distribution of Receipts to State and Local Governments		6,482	147,393	153,875	147,393	6,482
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance		633,988	24,276	658,264	658,264	--
15.230	Invasive and Noxious Plant Management		52,284	--	52,284	52,284	--
15.231	Fish, Wildlife and Plant Conservation Resource Management		360,232	--	360,232	360,232	--
15.233	Forests and Woodlands Resource Management		8,200	--	8,200	8,200	--
15.234	Secure Rural Schools and Community Self-Determination		7,000	--	7,000	--	7,000
15.242	National Fire Plan - Rural Fire Assistance		416,211	--	416,211	416,211	--
15.504	Water Reclamation and Reuse Program		370,863	--	370,863	370,863	--
15.517	Fish and Wildlife Coordination Act		68	--	68	68	--
15.608	Fish and Wildlife Management Assistance		194,080	--	194,080	194,080	--
15.612	Endangered Species Conservation		230	--	230	230	--
15.614	Coastal Wetlands Planning, Protection and Restoration Act		65,459	856,820	922,279	922,279	--
15.615	Cooperative Endangered Species Conservation Fund		487,047	749,486	1,236,533	1,236,533	--
15.616	Clean Vessel Act		55,925	142,662	198,587	198,587	--
15.622	Sportfishing and Boating Safety Act		1,350	(35,947)	(34,597)	(34,597)	--
15.626	Firearm and Bow Hunter Education and Safety Program		39,015	8,820	47,835	47,835	--
15.630	Coastal Program		5,544	--	5,544	5,544	--
15.631	Partners for Fish and Wildlife		8,000	--	8,000	8,000	--
15.632	Conservation Grants Private Stewardship for Imperiled Species		27,187	--	27,187	27,187	--
15.633	Landowner Incentive Program		230,036	380,273	610,309	610,309	--
15.634	State Wildlife Grants		473,874	231,953	705,827	705,827	--
15.647	Migratory Bird Conservation		121,859	--	121,859	121,859	--
15.649	Service Training and Technical Assistance (Generic Training)		721,811	--	721,811	721,811	--
15.656	ARRA - Habitat Enhancement, Restoration and Improvement		51,089	--	51,089	51,089	--
15.656	Habitat Enhancement, Restoration and Improvement		2,368	--	2,368	2,368	--
15.658	Natural Resource Damage Assessment, Restoration and Implementation		94,589	--	94,589	94,589	--
15.661	Lower Snake River Compensation Plan		1,866,185	5,301	1,871,486	1,871,486	--
15.808	U.S. Geological Survey_Research and Data Collection		662,632	--	662,632	662,632	--
15.809	National Spatial Data Infrastructure Cooperative Agreements Program		4,035	--	4,035	4,035	--
15.810	National Cooperative Geologic Mapping Program		325,012	--	325,012	325,012	--
15.818	ARRA - Volcano Hazards Program Research and Monitoring		121,715	--	121,715	121,715	--
15.904	Historic Preservation Fund Grants-In-Aid		797,912	209,175	1,007,087	1,007,087	--
15.916	Outdoor Recreation_Acquisition, Development and Planning		45,221	94,452	139,673	139,673	--

The accompanying notes are an integral part of this schedule.

15.921	Rivers, Trails and Conservation Assistance	59,817	--	59,817	59,817	--
15.923	National Center for Preservation Technology and Training	38,555	--	38,555	38,555	--
15.XXX	Other Department of the Interior Programs					
	10 32	340,092	--	340,092	--	340,092
	10 68	217,618	--	217,618	--	217,618
	13420 8 J40	7,194	--	7,194	7,194	--
	13420 8 J855	(1,996)	--	(1,996)	(1,996)	--
	13420 9 J930	61,473	--	61,473	61,473	--
	13420 9 J942	102	--	102	102	--
	142505FG1L1150	5,037	--	5,037	5,037	--
	142507FG1L1291	273,118	--	273,118	273,118	--
	142507FG1S1306	6,511	--	6,511	6,511	--
	1996 02 00	48,145	--	48,145	--	48,145
	90710L1512	191,929	--	191,929	191,929	--
	H1530080001	4,223	--	4,223	4,223	--
	L07PX00251	12,238	--	12,238	12,238	--
	L08PX02792	340	--	340	340	--
	L09PX01487	40,171	--	40,171	40,171	--
	LOPTX	4,626	--	4,626	4,626	--
	Not Available	4,965	--	4,965	--	4,965
	TASK J9430050018	2,507	--	2,507	2,507	--
15.XXX	Total Other Department of the Interior Programs	\$ 1,218,293	\$ --	\$ 1,218,293	\$ 607,473	\$ 610,820
Total Department of the Interior		\$ 10,277,819	\$ 3,505,254	\$ 13,783,073	\$ 13,152,652	\$ 630,421
Department of Justice						
16.017	Sexual Assault Services Program	\$ 125	\$ --	\$ 125	\$ 125	\$ --
16.200	Community Relations Service	77,769	--	77,769	77,769	--
16.202	Prisoner Reentry Initiative Demonstration (Offender Reentry)	12,576	--	12,576	12,576	--
16.203	Comprehensive Approaches to Sex Offender Management	14,167	--	14,167	14,167	--
	Discretionary Grant (CASOM)					
16.523	Juvenile Accountability Block Grants	67,679	370,350	438,029	438,029	--
16.524	Legal Assistance for Victims	462	193,626	194,088	194,088	--
16.540	Juvenile Justice and Delinquency Prevention_Allocation to States	554,801	291,454	846,255	846,255	--
16.543	Missing Children's Assistance	284,788	--	284,788	284,788	--
16.548	Title V_ Delinquency Prevention Program	--	(4,598)	(4,598)	(4,598)	--
16.550	State Justice Statistics Program for Statistical Analysis Centers	72,697	--	72,697	72,697	--
16.554	National Criminal History Improvement Program (NCHIP)	37,765	--	37,765	37,765	--
16.575	Crime Victim Assistance	213,031	4,003,464	4,216,495	4,196,109	20,386
16.576	Crime Victim Compensation	1,120,957	--	1,120,957	1,120,957	--
16.579	Edward Byrne Memorial Formula Grant Program	9,546	--	9,546	--	9,546
16.580	Edward Byrne Memorial State and Local Law Enforcement	59,321	192,808	252,129	211,220	40,909
	Assistance Discretionary Grants Program					
16.585	Drug Court Discretionary Grant Program	143,416	(4,768)	138,648	120,008	18,640
16.588	ARRA - Violence Against Women Formula Grants	56,399	657,533	713,932	713,932	--
16.588	Violence Against Women Formula Grants	338,642	1,544,105	1,882,747	1,799,240	83,507

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program		75,910	--	75,910	--	75,910
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders		130,871	--	130,871	--	130,871
16.595	Community Capacity Development Office		1,821,165	1,185,028	3,006,193	2,672,539	333,654
16.602	Corrections_Research and Evaluation and Policy Formulation		3,812	--	3,812	3,812	--
16.606	State Criminal Alien Assistance Program		5,259,178	--	5,259,178	5,259,178	--
16.610	Regional Information Sharing Systems		457,723	--	457,723	--	457,723
16.710	Public Safety Partnership and Community Policing Grants		1,048,434	--	1,048,434	1,040,157	8,277
16.727	Enforcing Underage Drinking Laws Program		73,655	216,737	290,392	290,392	--
16.734	Special Data Collections and Statistical Studies		29,614	4,768	34,382	34,382	--
16.738	Edward Byrne Memorial Justice Assistance Grant Program		197,031	44,496	241,527	241,527	--
16.741	Forensic DNA Backlog Reduction Program		464,106	--	464,106	464,106	--
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program		388,903	--	388,903	388,903	--
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program		4,767	--	4,767	--	4,767
16.748	Convicted Offender and/or Arrestee DNA Backlog Reduction Program (In-House Analysis and Data Review)		241,334	--	241,334	241,334	--
16.750	Support for Adam Walsh Act Implementation Grant Program		50,190	--	50,190	50,190	--
16.800	ARRA - Internet Crimes Against Children Task Force		260,343	--	260,343	260,343	--
16.801	ARRA - State Victim Assistance Formula Grant Program		6,888	278,658	285,546	285,546	--
16.802	ARRA - State Victim Compensation Formula Grant Program		356,618	--	356,618	356,618	--
16.803	ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program_Grants to States and Territories		362,442	416,415	778,857	778,857	--
16.803	Edward Byrne Memorial Justice Assistance Grant (JAG) Program_Grants to States and Territories		844,996	2,454,462	3,299,458	3,299,458	--
16.808	ARRA - Edward Byrne Memorial Competitive Grant Program		146,531	--	146,531	146,531	--
16.810	ARRA - Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program		413,765	--	413,765	413,765	--
16.813	NICS Act Record Improvement Program (NARIP)		16,598	--	16,598	16,598	--
Total Department of Justice			\$ 15,719,015	\$ 11,844,538	\$ 27,563,553	\$ 26,379,363	\$ 1,184,190
Department of Labor							
17.002	Labor Force Statistics		\$ 1,157,999	\$ --	\$ 1,157,999	\$ 1,157,999	\$ --
17.005	Compensation and Working Conditions		133,920	--	133,920	133,920	--
17.225	ARRA - Unemployment Insurance		874,340,098	--	874,340,098	874,340,098	--
17.225	Unemployment Insurance		2,337,133,080	--	2,337,133,080	2,337,133,080	--
17.235	ARRA - Senior Community Service Employment Program		--	336,062	336,062	336,062	--

The accompanying notes are an integral part of this schedule.

17.235	Senior Community Service Employment Program	86,140	1,479,243	1,565,383	1,565,383	--
17.245	Trade Adjustment Assistance	17,803,112	--	17,803,112	17,803,112	--
17.266	Work Incentive Grants	--	621,468	621,468	621,468	--
17.268	H-1B Job Training Grants	18,021	3,299,871	3,317,892	3,317,892	--
17.275	ARRA - Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	133,281	52,767	186,048	186,048	--
17.275	Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	545	--	545	545	--
17.503	ARRA - Occupational Safety and Health State Program	161,639	--	161,639	161,639	--
17.503	Occupational Safety and Health State Program	5,448,530	--	5,448,530	5,448,530	--
17.600	Mine Health and Safety Grants	106,742	--	106,742	106,742	--
Total Department of Labor		\$ 3,236,523,107	\$ 5,789,411	\$ 3,242,312,518	\$ 3,242,312,518	\$ --
Department of State						
19.400	Academic Exchange Programs_Graduate Students	\$ 39,187	\$ --	\$ 39,187	\$ --	\$ 39,187
19.421	Exchange_English Language Fellow Program	251,695	--	251,695	251,695	--
19.XXX	Other Department of State Programs					
	Not Available	401,001	--	401,001	--	401,001
	PC-08-8-154	139	--	139	139	--
	PC-09-8-098	9,440	--	9,440	9,440	--
	SAQMPD06A2073	6,348	--	6,348	6,348	--
	MOD 2					
	SOPE50007MU392	(27)	--	(27)	(27)	--
19.XXX	Total Other Department of State Programs	\$ 416,901	\$ --	\$ 416,901	\$ 15,900	\$ 401,001
Total Department of State		\$ 707,783	\$ --	\$ 707,783	\$ 267,595	\$ 440,188
Department of Transportation						
20.106	Airport Improvement Program	\$ 1,961,878	\$ --	\$ 1,961,878	\$ 1,961,878	\$ --
20.215	Highway Training and Education	27,097	--	27,097	27,097	--
20.218	National Motor Carrier Safety	2,471,570	--	2,471,570	2,471,570	--
20.238	Commercial Drivers License Information System	544,268	--	544,268	544,268	--
20.505	Federal Transit Metropolitan Planning Grants	73,784	350,154	423,938	423,938	--
20.509	ARRA - Formula Grants for Other Than Urbanized Areas	12,330,268	11,899,880	24,230,148	24,230,148	--
20.509	Formula Grants for Other Than Urbanized Areas	2,461,506	7,426,015	9,887,521	9,887,521	--
20.515	State Planning and Research	16	447,958	447,974	447,974	--
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	190,238	41,401	231,639	231,639	--
20.614	National Highway Transportation Safety Administration (NHTSA) Discretionary Safety Grants	77,611	--	77,611	77,611	--
20.700	Pipeline Safety Program Base Grants	330,700	--	330,700	330,700	--
20.701	University Transportation Centers Program	150,366	--	150,366	12,299	138,067
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	212,543	96,504	309,047	309,047	--
20.XXX	Other Department of Transportation Programs					
	Not Available	5,500	--	5,500	5,500	--
20.XXX	Total Other Department of Transportation Programs	\$ 5,500	\$ --	\$ 5,500	\$ 5,500	\$ --

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
Total Department of Transportation			\$ 20,837,345	\$ 20,261,912	\$ 41,099,257	\$ 40,961,190	\$ 138,067
Department of the Treasury							
21.XXX	ARRA - Other Department of Treasury Programs TCEP		\$ --	\$ 13,173,601	\$ 13,173,601	\$ 13,173,601	\$ --
21.XXX	Other Department of Treasury Programs NFMF		61,832	497,258	559,090	559,090	--
21.XXX	Total Other Department of Treasury Programs		\$ 61,832	\$ 13,670,859	\$ 13,732,691	\$ 13,732,691	\$ --
Total Department of the Treasury			\$ 61,832	\$ 13,670,859	\$ 13,732,691	\$ 13,732,691	\$ --
Office of Personnel Management							
27.011	Intergovernmental Personnel Act (IPA) Mobility Program		\$ 434,168	\$ --	\$ 434,168	\$ 434,168	\$ --
Total Office of Personnel Management			\$ 434,168	\$ --	\$ 434,168	\$ 434,168	\$ --
Equal Employment Opportunity Commission							
30.001	Employment Discrimination Title VII of the Civil Rights Act of 1964		\$ 483,660	\$ --	\$ 483,660	\$ 483,660	\$ --
Total Equal Employment Opportunity Commission			\$ 483,660	\$ --	\$ 483,660	\$ 483,660	\$ --
General Services Administration							
39.002	Disposal of Federal Surplus Real Property		\$ --	\$ 20,096	\$ 20,096	\$ 20,096	\$ --
39.003	Donation of Federal Surplus Personal Property		112,218	294,036	406,254	406,254	--
39.011	Election Reform Payments		--	104,390	104,390	104,390	--
Total General Services Administration			\$ 112,218	\$ 418,522	\$ 530,740	\$ 530,740	\$ --
National Aeronautics and Space Administration							
43.001	Aerospace Education Services Program		\$ 6,312	\$ --	\$ 6,312	\$ --	\$ 6,312
43.002	Technology Transfer		(647)	--	(647)	--	(647)
43.XXX	Other NASA programs						
	Not Available		377,470	--	377,470	377,470	--
43.XXX	Total Other NASA programs		\$ 377,470	\$ --	\$ 377,470	\$ 377,470	\$ --
Total National Aeronautics and Space Administration			\$ 383,135	\$ --	\$ 383,135	\$ 377,470	\$ 5,665
National Endowment for the Arts							
45.024	ARRA - Promotion of the Arts Grants to Organizations and Individuals		\$ --	\$ 307,600	\$ 307,600	\$ 307,600	\$ --
45.024	Promotion of the Arts Grants to Organizations and Individuals		10,000	--	10,000	10,000	--
45.025	Promotion of the Arts Partnership Agreements		128,684	406,075	534,759	534,759	--

The accompanying notes are an integral part of this schedule.

45.XXX	Other National Foundation on the Arts and the Humanities						
	Not Available	4,741	--	4,741	--	4,741	
45.XXX	Total Other National Foundation on the Arts and the Humanities	\$ 4,741	\$ --	\$ 4,741	\$ --	\$ 4,741	
Total National Endowment for the Arts		\$ 143,425	\$ 713,675	\$ 857,100	\$ 852,359	\$ 4,741	
National Endowment for the Humanities							
45.149	Promotion of the Humanities_Division of Preservation and Access	\$ 238,163	\$ --	\$ 238,163	\$ 238,163	\$ --	
45.160	Promotion of the Humanities_Fellowships and Stipends	273	--	273	273	--	
45.163	Promotion of the Humanities_Professional Development	127,632	--	127,632	127,632	--	
Total National Endowment for the Humanities		\$ 366,068	\$ --	\$ 366,068	\$ 366,068	\$ --	
Institute Of Museum and Library Services							
45.301	Museums for America	\$ 68,927	\$ --	\$ 68,927	\$ 68,927	\$ --	
45.310	Grants to States	908,883	856,238	1,765,121	1,590,450	174,671	
45.312	National Leadership Grants	302,785	--	302,785	302,785	--	
Total Institute Of Museum and Library Services		\$ 1,280,595	\$ 856,238	\$ 2,136,833	\$ 1,962,162	\$ 174,671	
National Science Foundation							
47.049	Mathematical and Physical Sciences	\$ 182,880	\$ 15,410	\$ 198,290	\$ 191,140	\$ 7,150	
47.050	Geosciences	230,866	19,296	250,162	250,162	--	
47.075	Social, Behavioral, and Economic Sciences	51,539	--	51,539	51,539	--	
47.076	Education and Human Resources	1,663,462	486,321	2,149,783	2,080,213	69,570	
47.080	Office of Cyberinfrastructure	27,221	--	27,221	27,221	--	
47.082	ARRA - Trans-NSF Recovery Act Research Support	63,608	--	63,608	63,608	--	
47.XXX	Other National Science Foundation Programs						
	0830243-IPA	182,037	--	182,037	182,037	--	
	HRD-0964488	124,461	--	124,461	124,461	--	
47.XXX	Total Other National Science Foundation Programs	\$ 306,498	\$ --	\$ 306,498	\$ 306,498	\$ --	
Total National Science Foundation		\$ 2,526,074	\$ 521,027	\$ 3,047,101	\$ 2,970,381	\$ 76,720	
Small Business Administration							
59.037	Small Business Development Centers	\$ 118,782	\$ --	\$ 118,782	\$ --	\$ 118,782	
Total Small Business Administration		\$ 118,782	\$ --	\$ 118,782	\$ --	\$ 118,782	
Department of Veterans Affairs							
64.015	Veterans State Nursing Home Care	\$ 4,746,147	\$ --	\$ 4,746,147	\$ 4,746,147	\$ --	
64.125	Vocational and Educational Counseling for Servicemembers and Veterans	43,050	--	43,050	43,050	--	
64.XXX	Other Department of Veterans Affairs Programs						
	V101223CP4749	173,678	--	173,678	173,678	--	
64.XXX	Total Other Department of Veterans Affairs Programs	\$ 173,678	\$ --	\$ 173,678	\$ 173,678	\$ --	
Total Department of Veterans Affairs		\$ 4,962,875	\$ --	\$ 4,962,875	\$ 4,962,875	\$ --	
Environmental Protection Agency							
66.032	State Indoor Radon Grants	\$ 65,871	\$ --	\$ 65,871	\$ 65,871	\$ --	

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
66.034	Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act		310,000	--	310,000	310,000	--
66.036	Clean School Bus USA		609	--	609	609	--
66.039	National Clean Diesel Grant Funding Assistance Program		343	--	343	343	--
66.040	ARRA - State Clean Diesel Grant Program		43,734	381,305	425,039	425,039	--
66.040	State Clean Diesel Grant Program		--	9,576	9,576	9,576	--
66.202	Congressionally Mandated Projects		23,193	--	23,193	23,193	--
66.432	State Public Water System Supervision		1,029,891	512,463	1,542,354	1,542,354	--
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		98,888	15,500	114,388	114,388	--
66.454	ARRA - Water Quality Management Planning		122,066	79,655	201,721	201,721	--
66.454	Water Quality Management Planning		100,000	--	100,000	100,000	--
66.458	ARRA - Capitalization Grants for Clean Water State Revolving		--	23,309,081	23,309,081	23,309,081	--
66.458	Capitalization Grants for Clean Water State Revolving Funds		--	4,755,031	4,755,031	4,755,031	--
66.460	Nonpoint Source Implementation Grants		154,604	1,286,974	1,441,578	1,441,578	--
66.461	Regional Wetland Program Development Grants		299,621	12,105	311,726	311,726	--
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds		370,079	4,782,302	5,152,381	5,152,381	--
66.468	Capitalization Grants for Drinking Water State Revolving Funds		3,366,552	17,485,156	20,851,708	20,851,708	--
66.471	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs		232,739	41,755	274,494	274,494	--
66.472	Beach Monitoring and Notification Program Implementation Grants		210,560	--	210,560	210,560	--
66.474	Water Protection Grants to the States		66,569	--	66,569	66,569	--
66.512	Regional Environmental Monitoring and Assessment Program (REMAP) Research Projects		186,443	--	186,443	186,443	--
66.513	Greater Research Opportunities (GRO) Fellowships For Undergraduate/Graduate Environmental Study		16,949	--	16,949	16,949	--
66.514	Science to Achieve Results (STAR) Fellowship Program		21,273	--	21,273	21,273	--
66.605	Performance Partnership Grants		9,925,507	--	9,925,507	9,925,507	--
66.608	Environmental Information Exchange Network Grant Program and Related Assistance		147,494	--	147,494	147,494	--
66.609	Protection of Children and Older Adults (Elderly) from Environmental Health Risks		30,516	6,050	36,566	36,566	--
66.610	Surveys, Studies, Investigations and Special Purpose Grants within the Office of the Administrator		594,691	84,594	679,285	679,285	--
66.700	Consolidated Pesticide Enforcement Cooperative Agreements		451,858	--	451,858	451,858	--

The accompanying notes are an integral part of this schedule.

66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	276,344	4,529	280,873	280,873	--
66.708	Pollution Prevention Grants Program	63,497	--	63,497	63,497	--
66.802	Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements	1,102,390	--	1,102,390	1,102,390	--
66.804	Underground Storage Tank Prevention, Detection, and Compliance Program	547,141	--	547,141	547,141	--
66.805	ARRA - Leaking Underground Storage Tank Trust Fund Corrective Action Program	1,607,818	--	1,607,818	1,607,818	--
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	1,231,995	--	1,231,995	1,231,995	--
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	229,298	--	229,298	229,298	--
66.817	State and Tribal Response Program Grants	1,332,500	--	1,332,500	1,332,500	--
66.818	ARRA - Brownfields Assessment and Cleanup Cooperative Agreements	7,005	--	7,005	7,005	--
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	17,639	206,199	223,838	223,838	--
66.950	Environmental Education and Training Program	149,361	--	149,361	149,361	--
Total Environmental Protection Agency		\$ 24,435,038	\$ 52,972,275	\$ 77,407,313	\$ 77,407,313	\$ --
Department of Energy						
81.041	ARRA - State Energy Program	\$ 597,308	\$ 823,036	\$ 1,420,344	\$ 1,420,344	\$ --
81.041	State Energy Program	351,634	--	351,634	351,634	--
81.042	ARRA - Weatherization Assistance for Low-Income Persons	1,043,467	10,667,616	11,711,083	11,711,083	--
81.042	Weatherization Assistance for Low-Income Persons	236,451	3,117,988	3,354,439	3,354,439	--
81.048	Priorities and Allocations for Energy Programs and Projects	32,745	--	32,745	32,745	--
81.049	Office of Science Financial Assistance Program	26,846	--	26,846	26,743	103
81.086	Conservation Research and Development	69,263	--	69,263	--	69,263
81.087	Renewable Energy Research and Development	582,928	7,310	590,238	539,345	50,893
81.104	Office of Environmental Waste Processing	667,239	--	667,239	667,239	--
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	1,872	--	1,872	1,684	188
81.119	State Energy Program Special Projects	20,428	11,710	32,138	27,133	5,005
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	95,201	--	95,201	95,201	--
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis	4,546	--	4,546	4,546	--
81.127	ARRA - Energy Efficient Appliance Rebate Program	30,314	221,302	251,616	251,616	--
81.128	ARRA - Energy Efficiency & Conservation Block Grant Program	172,552	157,816	330,368	330,368	--
81.XXX	Other Department of Energy Programs					
	00028303	12,541	447,092	459,633	459,633	--
	00044868-00003	59,090	--	59,090	--	59,090
	09 70	749,117	--	749,117	--	749,117
	09 94	602,760	--	602,760	--	602,760
	10 67	104,664	--	104,664	--	104,664
	1982 013 02	203,042	--	203,042	203,042	--

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
	1984 021 00		451,452	--	451,452	451,452	--
	1984 025 00		298,194	--	298,194	298,194	--
	1986 050 00		682,481	428,005	1,110,486	1,110,486	--
	1987 100 02		196,345	--	196,345	196,345	--
	1988 053 03		18,867	--	18,867	18,867	--
	1988 053 04		322,022	--	322,022	322,022	--
	1988 053 05		6,994	--	6,994	6,994	--
	1988 053 08		238,514	--	238,514	238,514	--
	1989 024 01		217,843	--	217,843	217,843	--
	1989 035 00		841,658	--	841,658	841,658	--
	1989 062 01		17,990	--	17,990	17,990	--
	1990 005 00		449,362	--	449,362	449,362	--
	1991 078 00		91,558	--	91,558	91,558	--
	1992 026 04		631,999	--	631,999	631,999	--
	1992 068 00		370,233	173,664	543,897	543,897	--
	1993 040 00		242,674	--	242,674	242,674	--
	1993 060 00		593,457	1,560	595,017	595,017	--
	1993 066 00		607,106	--	607,106	607,106	--
	1994 042 00		279,551	--	279,551	279,551	--
	1994 054 00		(861)	--	(861)	(861)	--
	1996 02 00		14,813	--	14,813	--	14,813
	1996 040 00		23,701	--	23,701	23,701	--
	1998 007 04		179,161	--	179,161	179,161	--
	1998 016 00		436,918	--	436,918	436,918	--
	2000 021 00		61,273	--	61,273	61,273	--
	2004 002 00		16,587	--	16,587	16,587	--
	2007 402 00		91,239	--	91,239	91,239	--
	2007 404 00		512,425	--	512,425	512,425	--
	35288		116,846	--	116,846	116,846	--
	402 00		74,896	--	74,896	--	74,896
	405 009		33,563	--	33,563	--	33,563
	44552		34,036	642,351	676,387	676,387	--
	68396-02		27,708	--	27,708	--	27,708
	Not Available		23,674	--	23,674	23,674	--
81.XXX	Total Other Department of Energy Programs		\$ 9,935,493	\$ 1,692,672	\$ 11,628,165	\$ 9,961,554	\$ 1,666,611
Total Department of Energy			\$ 13,868,287	\$ 16,699,450	\$ 30,567,737	\$ 28,775,674	\$ 1,792,063
Department of Education							
84.002	Adult Education_Basic Grants to States		\$ 1,025,490	\$ 4,438,618	\$ 5,464,108	\$ 5,464,108	\$ --

The accompanying notes are an integral part of this schedule.

84.011	Migrant Education_State Grant Program	1,232,485	7,944,776	9,177,261	9,177,261	--
84.013	Title I Program for Neglected and Delinquent Children	38,555	989,179	1,027,734	1,027,734	--
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	238,144	5,378	243,522	243,522	--
84.037	Perkins Loan Cancellations	959,620	--	959,620	959,620	--
84.048	Career and Technical Education_Basic Grants to States	1,711,577	11,166,851	12,878,428	12,879,135	(707)
84.069	Leveraging Educational Assistance Partnership	917,968	--	917,968	917,968	--
84.116	Fund for the Improvement of Postsecondary Education	1,001,307	--	1,001,307	983,509	17,798
84.129	Rehabilitation Long_Term Training	433,719	--	433,719	433,719	--
84.141	Migrant Education_High School Equivalency Program	470,205	--	470,205	470,205	--
84.144	Migrant Education_Coordination Program	45,000	--	45,000	45,000	--
84.160	Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind	154,990	177,019	332,009	332,009	--
84.184	Safe and Drug-Free Schools and Communities_National Programs	236,117	--	236,117	126,988	109,129
84.185	Byrd Honors Scholarships	484,750	--	484,750	484,750	--
84.186	Safe and Drug_Free Schools and Communities_State Grants	222,153	2,402,791	2,624,944	2,531,286	93,658
84.187	Supported Employment Services for Individuals with Significant Disabilities	526,212	--	526,212	526,212	--
84.195	Bilingual Education_Professional Development	176,455	--	176,455	176,455	--
84.200	Graduate Assistance in Areas of National Need	162,481	--	162,481	162,481	--
84.213	Even Start_State Educational Agencies	29,992	589,938	619,930	619,930	--
84.215	Fund for the Improvement of Education	28,509	--	28,509	--	28,509
84.224	Assistive Technology	62,798	452,768	515,566	465,578	49,988
84.229	Language Resource Centers	6,668	--	6,668	--	6,668
84.235	Rehabilitation Services Demonstration and Training Programs	436,424	--	436,424	436,424	--
84.243	Tech-Prep Education	3,599	2,320,362	2,323,961	2,323,961	--
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In_Service Training	51,265	--	51,265	51,265	--
84.282	Charter Schools	280,094	4,771,995	5,052,089	5,052,089	--
84.287	Twenty-First Century Community Learning Centers	454,074	14,830,110	15,284,184	15,284,184	--
84.299	Indian Education-Special Programs for Indian Children	1,039,106	--	1,039,106	1,039,106	--
84.305	Education Research, Development and Dissemination	412,163	--	412,163	263,724	148,439
84.323	Special Education - State Personnel Development	387,358	496,523	883,881	832,543	51,338
84.324	Research in Special Education	462,367	79,751	542,118	542,118	--
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	2,575,613	--	2,575,613	2,575,613	--
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	2,313,523	852,413	3,165,936	3,058,495	107,441
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	442,383	219,051	661,434	626,542	34,892
84.331	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	1,945	--	1,945	1,945	--
84.333	Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities	326,754	--	326,754	326,754	--
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	2,309,565	518,020	2,827,585	2,739,113	88,472

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
84.350	Transition to Teaching		166,377	--	166,377	166,377	--
84.357	Reading First State Grants		1,423,524	1,252,841	2,676,365	1,914,222	762,143
84.358	Rural Education		52,442	1,114,330	1,166,772	1,166,772	--
84.365	English Language Acquisition Grants		576,112	7,160,947	7,737,059	7,737,059	--
84.366	Mathematics and Science Partnerships		227,475	1,542,052	1,769,527	1,614,209	155,318
84.367	Improving Teacher Quality State Grants		442,909	26,114,543	26,557,452	26,280,812	276,640
84.369	Grants for State Assessments and Related Activities		5,589,814	--	5,589,814	5,589,814	--
84.378	College Access Challenge Grant Program		552,995	--	552,995	552,995	--
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		1,046,800	--	1,046,800	1,046,800	--
84.928	National Writing Project		159,186	--	159,186	--	159,186
84.XXX	Other Department of Education Programs						
	9999		54,237	--	54,237	54,237	--
	ED03CO0078		3,638	--	3,638	3,638	--
	ED08CO0071		50,076	--	50,076	50,076	--
	S298A070037		83,182	353,442	436,624	436,624	--
	XCESSED03CO0078		15,113	--	15,113	15,113	--
84.XXX	Total Other Department of Education Programs		<u>\$ 206,246</u>	<u>\$ 353,442</u>	<u>\$ 559,688</u>	<u>\$ 559,688</u>	<u>\$ --</u>
Total Department of Education			<u>\$ 32,105,308</u>	<u>\$ 89,793,698</u>	<u>\$ 121,899,006</u>	<u>\$ 119,810,094</u>	<u>\$ 2,088,912</u>
National Archives and Records Administration							
89.003	National Historical Publications and Records Grants		<u>\$ 1,681</u>	<u>\$ --</u>	<u>\$ 1,681</u>	<u>\$ 1,681</u>	<u>\$ --</u>
Total National Archives and Records Administration			<u>\$ 1,681</u>	<u>\$ --</u>	<u>\$ 1,681</u>	<u>\$ 1,681</u>	<u>\$ --</u>
Elections Assistance Commission							
90.401	Help America Vote Act Requirements Payments		<u>\$ 1,876,124</u>	<u>\$ --</u>	<u>\$ 1,876,124</u>	<u>\$ 1,876,124</u>	<u>\$ --</u>
Total Elections Assistance Commission			<u>\$ 1,876,124</u>	<u>\$ --</u>	<u>\$ 1,876,124</u>	<u>\$ 1,876,124</u>	<u>\$ --</u>
United States Institute of Peace							
91.001	Annual Grant Competition		<u>\$ 12,910</u>	<u>\$ --</u>	<u>\$ 12,910</u>	<u>\$ 12,910</u>	<u>\$ --</u>
Total United States Institute of Peace			<u>\$ 12,910</u>	<u>\$ --</u>	<u>\$ 12,910</u>	<u>\$ 12,910</u>	<u>\$ --</u>
Department of Health and Human Services							
93.006	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		<u>\$ 10,109</u>	<u>\$ 89,840</u>	<u>\$ 99,949</u>	<u>\$ 99,949</u>	<u>\$ --</u>
93.041	Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation		<u>(191)</u>	<u>50,780</u>	<u>50,589</u>	<u>50,589</u>	<u>--</u>

The accompanying notes are an integral part of this schedule.

93.042	Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	259,448	--	259,448	259,448	--
93.043	Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	--	272,606	272,606	272,606	--
93.048	Special Programs for the Aging_Title IV and Title II_Discretionary Projects	154,718	150,170	304,888	304,888	--
93.051	Alzheimer's Disease Demonstration Grants to States	13,297	29,967	43,264	43,264	--
93.052	National Family Caregiver Support, Title III, Part E	150,653	1,875,970	2,026,623	2,026,623	--
93.063	Centers for Genomics and Public Health	108,694	--	108,694	--	108,694
93.069	Public Health Emergency Preparedness	10,050,910	11,605,944	21,656,854	21,656,854	--
93.070	Environmental Public Health and Emergency Response	463,495	70,940	534,435	534,435	--
93.071	Medicare Enrollment Assistance Program	6,227	59,800	66,027	66,027	--
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants	17,020	--	17,020	--	17,020
93.087	Enhance The Safety Of Children Affected By Parental Methamphetamine Or Other Substance Abuse	40,000	--	40,000	--	40,000
93.089	Emergency System for Advance Registration of Volunteer Health Professionals	38,254	--	38,254	38,254	--
93.103	Food and Drug Administration_Research	163,143	--	163,143	163,143	--
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	(71)	--	(71)	--	(71)
93.110	Maternal and Child Health Federal Consolidated Programs	393,379	4,811	398,190	398,190	--
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	396,771	199,632	596,403	596,403	--
93.127	Emergency Medical Services for Children	103,086	--	103,086	103,086	--
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	193,051	--	193,051	193,051	--
93.136	Injury Prevention and Control Research and State and Community Based Programs	411,604	371,656	783,260	783,260	--
93.150	Projects for Assistance in Transition from Homelessness (PATH)	30,806	504,958	535,764	535,764	--
93.184	Disabilities Prevention	55,360	--	55,360	--	55,360
93.197	Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	103,063	--	103,063	103,063	--
93.204	Surveillance of Hazardous Substance Emergency Events	158,089	--	158,089	158,089	--
93.217	Family Planning_Services	683,126	2,169,073	2,852,199	2,852,199	--
93.230	Consolidated Knowledge Development and Application (KD&A) Program	161	--	161	161	--
93.234	Traumatic Brain Injury State Demonstration Grant Program	29,640	--	29,640	29,640	--
93.235	Abstinence Education Program	(6,388)	50,962	44,574	44,574	--
93.236	Grants for Dental Public Health Residency Training	39,622	--	39,622	39,622	--
93.240	State Capacity Building	309,310	--	309,310	309,310	--
93.241	State Rural Hospital Flexibility Program	1,315	--	1,315	--	1,315
93.242	Mental Health Research Grants	73,488	--	73,488	--	73,488
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	827,426	461,193	1,288,619	1,288,581	38
93.249	Public Health Training Centers Grant Program	20,000	--	20,000	--	20,000

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
93.251	Universal Newborn Hearing Screening		218,963	--	218,963	218,963	--
93.256	State Health Access Program		709,988	--	709,988	709,988	--
93.262	Occupational Safety and Health Program		89,542	--	89,542	89,542	--
93.279	Drug Abuse and Addiction Research Programs		4,937	--	4,937	4,937	--
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance		12,009,662	1,215,476	13,225,138	13,070,155	154,983
93.414	ARRA - State Primary Care Offices		36,596	--	36,596	36,596	--
93.556	Promoting Safe and Stable Families		5,302,910	472,698	5,775,608	5,775,608	--
93.563	ARRA - Child Support Enforcement		9,290,121	3,587,208	12,877,329	12,877,329	--
93.563	Child Support Enforcement		20,977,779	6,462,200	27,439,979	27,439,979	--
93.566	Refugee and Entrant Assistance_State Administered Programs		3,664,101	--	3,664,101	3,664,101	--
93.568	Low-Income Home Energy Assistance		755,920	49,485,420	50,241,340	50,241,340	--
93.576	Refugee and Entrant Assistance_Discretionary Grants		476,844	83,259	560,103	560,103	--
93.579	U.S. Repatriation		4,501	--	4,501	4,501	--
93.584	Refugee and Entrant Assistance_Targeted Assistance Grants		927,009	504,273	1,431,282	1,431,282	--
93.586	State Court Improvement Program		411,409	--	411,409	411,409	--
93.587	Promote the Survival and Continuing Vitality of Native American Languages		5,689	--	5,689	--	5,689
93.589	Refugee Assistance-Naturalization and Citizenship Activities		9,137	--	9,137	--	9,137
93.590	Community-Based Child Abuse Prevention Grants		293,205	--	293,205	293,205	--
93.597	Grants to States for Access and Visitation Programs		78,132	110,440	188,572	188,572	--
93.599	Chafee Education and Training Vouchers Program (ETV)		1,453,058	--	1,453,058	1,453,058	--
93.612	Native American Programs		5,227	--	5,227	--	5,227
93.617	Voting Access for Individuals with Disabilities_Grants to States		19,294	17,769	37,063	37,063	--
93.618	Voting Access for Individuals with Disabilities_Grants for Protection and Advocacy Systems		71,662	30,747	102,409	102,409	--
93.630	Developmental Disabilities Basic Support and Advocacy Grants		731,771	--	731,771	733,161	(1,390)
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		492,278	--	492,278	492,278	--
93.643	Children's Justice Grants to States		139,696	--	139,696	139,696	--
93.645	Child Welfare Services_State Grants		2,425,976	27,130	2,453,106	2,437,505	15,601
93.648	Child Welfare Research Training and Demonstration		113,019	--	113,019	--	113,019
93.658	ARRA - Foster Care_Title IV-E		2,491,603	4,771	2,496,374	2,496,374	--
93.658	Foster Care_Title IV-E		87,627,765	760,973	88,388,738	88,380,143	8,595
93.659	ARRA - Adoption Assistance		3,053,390	--	3,053,390	3,053,390	--
93.659	Adoption Assistance		36,219,412	--	36,219,412	36,219,412	--
93.667	Social Services Block Grant		9,973,767	2,986,218	12,959,985	12,959,985	--
93.669	Child Abuse and Neglect State Grants		254,980	--	254,980	254,980	--

The accompanying notes are an integral part of this schedule.

93.670	Child Abuse and Neglect Discretionary Activities	23,073	--	23,073	23,073	--
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters_Grants to States and Indian Tribes	47,910	1,256,855	1,304,765	1,304,765	--
93.674	Chafee Foster Care Independence Program	2,741,573	--	2,741,573	2,741,573	--
93.717	ARRA - Preventing Healthcare-Associated Infections	203,283	--	203,283	203,283	--
93.719	ARRA - State Grants to Promote Health Information Technology	505,572	--	505,572	505,572	--
93.720	ARRA - Survey and Certification Ambulatory Surgical Center Healthcare Associated Infection Prevention Initiative	96,803	--	96,803	96,803	--
93.723	ARRA - Prevention and Wellness-State, Territories and Pacific Islands	202,058	--	202,058	202,058	--
93.725	ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program	963	--	963	963	--
93.767	Children's Health Insurance Program	87,516,644	--	87,516,644	87,516,644	--
93.768	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	851,612	--	851,612	851,612	--
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	10,208,529	149,314	10,357,843	10,300,020	57,823
93.793	Medicaid Transformation Grants	853,540	--	853,540	853,540	--
93.859	Biomedical Research and Research Training	77,367	--	77,367	77,367	--
93.879	Medical Library Assistance	14,076	--	14,076	--	14,076
93.887	Project Grants for Renovation or Construction of Non-Acute Health Care Facilities and Other Facilities	351,385	--	351,385	351,385	--
93.889	National Bioterrorism Hospital Preparedness Program	2,550,901	4,424,076	6,974,977	6,956,313	18,664
93.917	HIV Care Formula Grants	4,333,362	1,271,960	5,605,322	5,605,322	--
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	258,839	--	258,839	258,839	--
93.940	HIV Prevention Activities - Health Department Based	1,535,136	1,880,641	3,415,777	3,415,777	--
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	608,764	322,220	930,984	930,984	--
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	150,629	--	150,629	150,629	--
93.958	Block Grants for Community Mental Health Services	543,301	3,670,957	4,214,258	4,214,258	--
93.959	Block Grants for Prevention and Treatment of Substance Abuse	629,850	18,313,885	18,943,735	18,943,735	--
93.977	Preventive Health Services_Sexually Transmitted Diseases Control Grants	1,210,422	--	1,210,422	1,210,422	--
93.991	Preventative Health and Health Services Block Grant	533,913	205,941	739,854	739,854	--
93.994	Maternal and Child Health Services Block Grant to the States	3,358,233	4,732,069	8,090,302	8,090,302	--
Total Department of Health and Human Services		\$ 335,045,696	\$ 119,944,802	\$ 454,990,498	\$ 454,273,230	\$ 717,268
Corporation for National and Community Service						
94.003	State Commissions	\$ 291,743	\$ --	\$ 291,743	\$ 95,883	\$ 195,860
94.004	Learn and Serve America_School and Community Based Programs	55,734	81,484	137,218	137,218	--
94.005	Learn and Serve America_Higher Education	134,566	--	134,566	134,566	--
94.006	ARRA - Americorps	78,678	593,671	672,349	593,671	78,678
94.006	Americorps	784,009	1,415,698	2,199,707	2,080,453	119,254

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
94.007	Program Development and Innovation Grants		78,095	--	78,095	23,255	54,840
94.009	Training and Technical Assistance		72,380	--	72,380	72,380	--
94.013	Volunteers in Service to America		8,272	--	8,272	8,272	--
Total Corporation For National and Community Service			\$ 1,503,477	\$ 2,090,853	\$ 3,594,330	\$ 3,145,698	\$ 448,632
Department of Homeland Security							
97.001	Pilot Demonstration or Earmarked Projects		\$ 5,472	\$ 426,232	\$ 431,704	\$ 431,704	\$ --
97.005	State and Local Homeland Security Training Program		297,353	--	297,353	297,353	--
97.007	Homeland Security Preparedness Technical Assistance Program		906,154	224,975	1,131,129	1,131,129	--
97.008	Urban Areas Security Initiative		595,556	5,373,577	5,969,133	5,969,133	--
97.012	Boating Safety Financial Assistance		178,969	2,911,060	3,090,029	3,090,029	--
97.017	Pre-Disaster Mitigation (PDM) Competitive Grants		88,913	100,507	189,420	--	189,420
97.018	National Fire Academy Training Assistance		119	--	119	119	--
97.023	Community Assistance Program_State Support Services Element (CAP-SSSE)		107,975	600	108,575	108,575	--
97.029	Flood Mitigation Assistance		--	198,352	198,352	198,352	--
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		1,893,757	7,215,369	9,109,126	9,109,126	--
97.039	Hazard Mitigation Grant		180,334	--	180,334	84,680	95,654
97.040	Chemical Stockpile Emergency Preparedness Program		6,109,838	1,855,590	7,965,428	7,964,935	493
97.041	National Dam Safety Program		84,039	--	84,039	84,039	--
97.042	Emergency Management Performance Grants		528,701	3,443,591	3,972,292	3,972,292	--
97.043	State Fire Training Systems Grants		26,524	--	26,524	26,524	--
97.045	Cooperating Technical Partners		809,451	--	809,451	809,451	--
97.046	Fire Management Assistance Grant		--	6,982	6,982	6,982	--
97.047	Pre-Disaster Mitigation		80,101	4,100,950	4,181,051	4,094,877	86,174
97.070	Map Modernization Management Support		182,512	--	182,512	182,512	--
97.073	State Homeland Security Program (SHSP)		1,007,978	4,976,655	5,984,633	5,877,130	107,503
97.074	Law Enforcement Terrorism Prevention Program (LETPP)		227,436	448,777	676,213	676,213	--
97.075	Rail and Transit Security Grant Program		--	592,297	592,297	592,297	--
97.078	Buffer Zone Protection Program (BZPP)		--	233,916	233,916	233,916	--
97.082	Earthquake Consortium		11,452	--	11,452	11,452	--
97.089	Real ID Program		185,367	--	185,367	185,367	--
97.103	Degrees at a Distance Program		7,387	--	7,387	7,387	--
Total Department of Homeland Security			\$ 13,515,388	\$ 32,109,430	\$ 45,624,818	\$ 45,145,574	\$ 479,244

The accompanying notes are an integral part of this schedule.

United States Agency for International Development						
98.012	USAID Development Partnerships for University Cooperation and Development	\$	54,478	\$	--	\$ 54,478 \$ -- \$ 54,478
Total United States Agency for International Development		\$	54,478	\$	--	\$ 54,478
SNAP Cluster						
10.551	ARRA - Supplemental Nutrition Assistance Program	\$	123,281,204	\$	--	\$ 123,281,204 \$ 123,281,204 \$ --
10.551	Supplemental Nutrition Assistance Program		881,692,468		--	881,692,468 881,692,468 --
10.561	ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		2,829,391		--	2,829,391 2,829,391 --
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		70,425,670		--	70,425,670 70,425,670 --
Total SNAP Cluster		\$	1,078,228,733	\$	--	\$ 1,078,228,733
Child Nutrition Cluster						
10.553	School Breakfast Program	\$	497,997	\$	30,643,170	\$ 31,141,167 \$ 31,141,167 \$ --
10.555	National School Lunch Program		1,087,660		105,031,325	106,118,985 106,118,985 --
10.556	Special Milk Program for Children		--		127,244	127,244 127,244 --
10.559	Summer Food Service Program for Children		106,267		4,381,116	4,487,383 4,487,383 --
Total Child Nutrition Cluster		\$	1,691,924	\$	140,182,855	\$ 141,874,779
Emergency Food Assistance Cluster						
10.568	ARRA - Emergency Food Assistance Program (Administrative Costs)	\$	19,605	\$	434,923	\$ 454,528 \$ 454,528 \$ --
10.568	Emergency Food Assistance Program (Administrative Costs)		31,413		824,577	855,990 855,990 --
10.569	Emergency Food Assistance Program (Food Commodities)		--		7,405,969	7,405,969 7,405,969 --
Total Emergency Food Assistance Cluster		\$	51,018	\$	8,665,469	\$ 8,716,487
Schools and Roads Cluster						
10.665	Schools and Roads_Grants to States	\$	691,898	\$	121,466,065	\$ 122,157,963 \$ 121,478,171 \$ 679,792
10.666	Schools and Roads_Grants to Counties		29,368		--	29,368 29,368 --
Total Schools and Roads Cluster		\$	721,266	\$	121,466,065	\$ 122,187,331
Public Works and Economic Development Cluster						
11.307	Economic Adjustment Assistance	\$	74,508	\$	--	\$ 74,508 \$ 74,508 \$ --
Total Public Works and Economic Development Cluster		\$	74,508	\$	--	\$ 74,508
Section 8 Project-Based Cluster						
14.182	Lower Income Housing Assistance Program - Section 8 New Construction/Substantial Rehabilitation	\$	52,350,716	\$	(37,522)	\$ 52,313,194 \$ 52,313,194 \$ --
Total Section 8 Project-Based Cluster		\$	52,350,716	\$	(37,522)	\$ 52,313,194
CDBG - State Administered Small Cities Program Cluster						
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$	503,213	\$	13,941,893	\$ 14,445,106 \$ 14,445,106 \$ --

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
14.255	ARRA - Community Development Block Grant/State's program and Non-Entitlement Grants in Hawaii (Recovery Act Funded)		41,757	945,986	987,743	987,743	--
Total CDBG - State Administered Small Cities Program Cluster			\$ 544,970	\$ 14,887,879	\$ 15,432,849	\$ 15,432,849	\$ --
Fish and Wildlife Cluster							
15.605	Sport Fish Restoration Program		\$ 6,345,007	\$ 43,030	\$ 6,388,037	\$ 6,388,037	\$ --
15.611	Wildlife Restoration		5,804,212	--	5,804,212	5,804,212	--
Total Fish and Wildlife Cluster			\$ 12,149,219	\$ 43,030	\$ 12,192,249	\$ 12,192,249	\$ --
Employment Service Cluster							
17.207	ARRA - Employment Service/Wagner-Peyser Funded Activities		\$ 4,898,427	\$ --	\$ 4,898,427	\$ 4,898,427	\$ --
17.207	Employment Service/Wagner-Peyser Funded Activities		15,173,571	--	15,173,571	15,173,571	--
17.801	Disabled Veterans' Outreach Program (DVOP)		1,480,644	--	1,480,644	1,480,644	--
17.804	Local Veterans' Employment Representative Program		873,431	--	873,431	873,431	--
Total Employment Service Cluster			\$ 22,426,073	\$ --	\$ 22,426,073	\$ 22,426,073	\$ --
WIA Cluster							
17.258	ARRA - WIA Adult Program		\$ 223,876	\$ 4,878,157	\$ 5,102,033	\$ 5,102,033	\$ --
17.258	WIA Adult Program		814,922	9,118,310	9,933,232	9,931,232	2,000
17.259	ARRA - WIA Youth Activities		296,610	11,998,942	12,295,552	12,295,552	--
17.259	WIA Youth Activities		625,716	11,403,125	12,028,841	12,028,841	--
17.260	ARRA - WIA Dislocated Workers		196,110	17,807,101	18,003,211	18,003,211	--
17.260	WIA Dislocated Workers		1,929,022	17,794,228	19,723,250	19,698,150	25,100
Total WIA Cluster			\$ 4,086,256	\$ 72,999,863	\$ 77,086,119	\$ 77,059,019	\$ 27,100
Highway Planning and Construction Cluster							
20.205	ARRA - Highway Planning and Construction		\$ 155,874,882	\$ 4,603,949	\$ 160,478,831	\$ 160,478,831	\$ --
20.205	Highway Planning and Construction		411,126,644	22,629,463	433,756,107	433,619,399	136,708
20.219	Recreational Trails Program		279,202	476,712	755,914	755,914	--
Total Highway Planning and Construction Cluster			\$ 567,280,728	\$ 27,710,124	\$ 594,990,852	\$ 594,854,144	\$ 136,708
Highway Safety Cluster							
20.600	State and Community Highway Safety		\$ 1,907,570	\$ 1,526,318	\$ 3,433,888	\$ 3,433,888	\$ --
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I		337,806	759,987	1,097,793	1,097,793	--
20.602	Occupant Protection Incentive Grants		--	405,397	405,397	405,397	--
20.604	Safety Incentive Grants for Use of Seatbelts		84,242	20,000	104,242	104,242	--
20.609	Safety Belt Performance Grants		132,852	163,020	295,872	295,872	--
20.610	State Traffic Safety Information System Improvement Grants		457,836	--	457,836	457,836	--

The accompanying notes are an integral part of this schedule.

20.612	Incentive Grant Program to Increases Motorcyclist Safety	30,229	--	30,229	30,229	--
20.613	Child Safety and Child Booster Seats Incentive Grants	12,433	284,525	296,958	296,958	--
Total Highway Safety Cluster		\$ 2,962,968	\$ 3,159,247	\$ 6,122,215	\$ 6,122,215	\$ --
Transit Services Programs Cluster						
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities	\$ 329,748	\$ 5,010,261	\$ 5,340,009	\$ 5,340,009	\$ --
20.516	Job Access_Reverse Commute	60,766	628,965	689,731	689,731	--
20.521	New Freedom Program	13,473	327,222	340,695	340,695	--
Total Transit Services Programs Cluster		\$ 403,987	\$ 5,966,448	\$ 6,370,435	\$ 6,370,435	\$ --
Title I, Part A Cluster						
84.010	Title I Grants to Local Educational Agencies	\$ 1,338,573	\$ 130,907,234	\$ 132,245,807	\$ 132,245,807	\$ --
84.389	ARRA - Title I - Grants to LEAs	--	53,644,927	53,644,927	53,644,927	--
Total Title I, Part A Cluster		\$ 1,338,573	\$ 184,552,161	\$ 185,890,734	\$ 185,890,734	\$ --
Special Education Cluster (IDEA)						
84.027	Special Education_Grants to States	\$ 7,323,710	\$ 120,928,146	\$ 128,251,856	\$ 127,962,786	\$ 289,070
84.173	Special Education_Preschool Grants	7,555,788	2,992,335	10,548,123	3,215,890	7,332,233
84.391	ARRA - Special Education Grants to States	696,573	64,103,467	64,800,040	64,277,269	522,771
84.392	ARRA - Special Education - Preschool Grants	263,939	1,409,511	1,673,450	1,409,511	263,939
Total Special Education Cluster (IDEA)		\$ 15,840,010	\$ 189,433,459	\$ 205,273,469	\$ 196,865,456	\$ 8,408,013
TRIO Cluster						
84.042	TRIO_Student Support Services	\$ 2,102,925	\$ --	\$ 2,102,925	\$ 2,102,925	\$ --
84.044	TRIO_Talent Search	305,172	--	305,172	305,172	--
84.047	TRIO_Upward Bound	656,136	--	656,136	656,136	--
84.217	TRIO_McNair Post_Baccalaureate Achievement	679,930	--	679,930	679,930	--
Total TRIO Cluster		\$ 3,744,163	\$ --	\$ 3,744,163	\$ 3,744,163	\$ --
Vocational Rehabilitation Cluster						
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States	\$ 23,148,137	\$ --	\$ 23,148,137	\$ 23,148,137	\$ --
84.390	ARRA - Rehabilitation Services_Vocational Rehabilitation Grants to States	4,255,950	--	4,255,950	4,255,950	--
Total Vocational Rehabilitation Cluster		\$ 27,404,087	\$ --	\$ 27,404,087	\$ 27,404,087	\$ --
Independent Living State Grants Cluster						
84.169	Independent Living_State Grants	\$ 410,422	\$ --	\$ 410,422	\$ 410,422	\$ --
84.398	ARRA - Independent Living State Grants	23,581	--	23,581	23,581	--
Total Independent Living State Grants Cluster		\$ 434,003	\$ --	\$ 434,003	\$ 434,003	\$ --
Independent Living Services for Older Individuals Who Are Blind Cluster						
84.177	Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind	\$ 533,185	\$ --	\$ 533,185	\$ 533,185	\$ --

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
84.399	ARRA - Independent Living Services for Older Individuals Who Are Blind		127,337	--	127,337	127,337	--
84.399	Independent Living Services for Older Individuals Who Are Blind		230	--	230	230	--
Total Independent Living Services for Older Individuals Who Are Blind Cluster			\$ 660,752	\$ --	\$ 660,752	\$ 660,752	\$ --
Early Intervention Services (IDEA) Cluster							
84.181	Special Education_Grants for Infants and Families		\$ (26,592)	\$ 4,509,106	\$ 4,482,514	\$ 4,701,774	\$ (219,260)
84.393	ARRA - Special Education - Grants for Infants and Families		332,797	1,833,690	2,166,487	1,833,690	332,797
Total Early Intervention Services (IDEA) Cluster			\$ 306,205	\$ 6,342,796	\$ 6,649,001	\$ 6,535,464	\$ 113,537
Education of Homeless Children and Youth Cluster							
84.196	Education for Homeless Children and Youth		\$ 271,556	\$ 387,185	\$ 658,741	\$ 658,741	\$ --
84.387	ARRA - Education of Homeless Children and Youth		--	629,432	629,432	629,432	--
Total Education of Homeless Children and Youth Cluster			\$ 271,556	\$ 1,016,617	\$ 1,288,173	\$ 1,288,173	\$ --
Statewide Data Systems Cluster							
84.372	Statewide Data Systems		\$ 1,429,694	\$ --	\$ 1,429,694	\$ 1,429,694	\$ --
Total Statewide Data Systems Cluster			\$ 1,429,694	\$ --	\$ 1,429,694	\$ 1,429,694	\$ --
School Improvement Grants Cluster							
84.377	School Improvement Grants		\$ 237,853	\$ 3,822,765	\$ 4,060,618	\$ 4,060,618	\$ --
84.388	ARRA - School Improvement Grants		3,277	--	3,277	3,277	--
Total School Improvement Grants Cluster			\$ 241,130	\$ 3,822,765	\$ 4,063,895	\$ 4,063,895	\$ --
Educational Technology State Grants Cluster							
84.318	Education Technology State Grants		\$ 108,843	\$ 2,945,685	\$ 3,054,528	\$ 3,054,528	\$ --
84.386	ARRA - Education Technology State Grants		3,900	2,160,495	2,164,395	2,164,395	--
Total Educational Technology State Grants Cluster			\$ 112,743	\$ 5,106,180	\$ 5,218,923	\$ 5,218,923	\$ --
State Fiscal Stabilization Fund Cluster							
84.394	ARRA - State Fiscal Stabilization Fund - Education State Grants		\$ 30,000,000	\$ 132,897,109	\$ 162,897,109	\$ 132,897,109	\$ 30,000,000
84.397	ARRA - State Fiscal Stabilization Fund - Government Services		54,352,362	--	54,352,362	54,352,362	--
Total State Fiscal Stabilization Fund Cluster			\$ 84,352,362	\$ 132,897,109	\$ 217,249,471	\$ 187,249,471	\$ 30,000,000
Aging Cluster							
93.044	Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers		\$ 222,819	\$ 4,480,595	\$ 4,703,414	\$ 4,703,414	\$ --

The accompanying notes are an integral part of this schedule.

93.045	Special Programs for the Aging_Title III, Part C_Nutrition Services	349,746	6,591,926	6,941,672	6,941,672	--
93.053	Nutrition Services Incentive Program	--	1,714,957	1,714,957	1,714,957	--
93.705	ARRA - Aging Home-Delivered Nutrition Services for States	--	391,317	391,317	391,317	--
93.707	ARRA - Aging Congregate Nutrition Services for States	--	794,864	794,864	794,864	--
Total Aging Cluster		\$ 572,565	\$ 13,973,659	\$ 14,546,224	\$ 14,546,224	\$ --
Immunization Cluster						
93.268	Immunization Grants	\$ 34,122,864	\$ 125,833	\$ 34,248,697	\$ 34,248,697	\$ --
93.712	ARRA - Immunization	365,006	381,024	746,030	746,030	--
Total Immunization Cluster		\$ 34,487,870	\$ 506,857	\$ 34,994,727	\$ 34,994,727	\$ --
TANF Cluster						
93.558	Temporary Assistance for Needy Families	\$ 164,503,802	\$ 461,623	\$ 164,965,425	\$ 164,965,425	\$ --
93.714	ARRA - Emergency Contingency Fund to Temporary Assistance for Needy Families (TANF) State Programs	78,853,250	--	78,853,250	78,853,250	--
Total TANF Cluster		\$ 243,357,052	\$ 461,623	\$ 243,818,675	\$ 243,818,675	\$ --
CSBG Cluster						
93.569	Community Services Block Grant	\$ 344,031	\$ 5,160,241	\$ 5,504,272	\$ 5,504,272	\$ --
93.710	ARRA - Community Services Block Grant (CSBG)	18,076	6,003,095	6,021,171	6,021,171	--
Total CSBG Cluster		\$ 362,107	\$ 11,163,336	\$ 11,525,443	\$ 11,525,443	\$ --
CCDF Cluster						
93.575	Child Care and Development Block Grant	\$ 23,513,108	\$ 1,542,306	\$ 25,055,414	\$ 25,055,414	\$ --
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	46,206,327	20,082	46,226,409	46,179,060	47,349
93.713	ARRA - Child Care and Development Block Grant	420,022	266,839	686,861	686,861	--
93.713	Child Care and Development Block Grant	55,710	--	55,710	55,710	--
Total CCDF Cluster		\$ 70,195,167	\$ 1,829,227	\$ 72,024,394	\$ 71,977,045	\$ 47,349
Head Start Cluster						
93.600	Head Start	\$ 1,189,583	\$ --	\$ 1,189,583	\$ 1,189,583	\$ --
93.708	ARRA - Head Start	70,830	--	70,830	70,830	--
Total Head Start Cluster		\$ 1,260,413	\$ --	\$ 1,260,413	\$ 1,260,413	\$ --
Medicaid Cluster						
93.775	State Medicaid Fraud Control Units	\$ 1,085,357	\$ --	\$ 1,085,357	\$ 1,085,357	\$ --
93.777	State Survey and Certification of Health Care Providers and Suppliers	5,530,352	--	5,530,352	5,530,352	--
93.778	ARRA - Medical Assistance Program	396,118,299	--	396,118,299	396,118,299	--
93.778	Medical Assistance Program	2,677,710,080	338,624	2,678,048,704	2,677,745,032	303,672
Total Medicaid Cluster		\$ 3,080,444,088	\$ 338,624	\$ 3,080,782,712	\$ 3,080,479,040	\$ 303,672
Disability Insurance/SSI Cluster						
96.001	Social Security_Disability Insurance	\$ 26,953,739	\$ --	\$ 26,953,739	\$ 26,953,739	\$ --
Total Disability Insurance/SSI Cluster		\$ 26,953,739	\$ --	\$ 26,953,739	\$ 26,953,739	\$ --

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
Homeland Security Cluster							
97.053	Citizen Corps		\$ 14,160	\$ 142,487	\$ 156,647	\$ 156,647	\$ --
97.071	Metropolitan Medical Response System		--	329,815	329,815	329,815	--
Total Homeland Security Cluster			\$ 14,160	\$ 472,302	\$ 486,462	\$ 486,462	\$ --
Student Financial Assistance Programs							
84.007	Federal Supplemental Education Opportunity Grants		\$ 3,716,024	\$ --	\$ 3,716,024	\$ 3,716,024	\$ --
84.032	Federal Family Education Loans		238,353,960	--	238,353,960	238,353,960	--
84.033	ARRA - Federal Work-Study Program		844,539	--	844,539	844,539	--
84.033	Federal Work-Study Program		2,810,554	--	2,810,554	2,810,554	--
84.063	Federal Pell Grant Program		100,757,950	--	100,757,950	100,757,950	--
84.268	Federal Direct Student Loans		280,597,330	--	280,597,330	280,597,330	--
84.375	Academic Competitiveness Grants		1,738,755	--	1,738,755	1,738,755	--
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants		4,178,118	--	4,178,118	4,178,118	--
Total Student Financial Assistance Programs			\$ 632,997,230	\$ --	\$ 632,997,230	\$ 632,997,230	\$ --
Research and Development Cluster							
10.001	Agricultural Research_Basic and Applied Research		\$ 3,015,539	\$ 40,310	\$ 3,055,849	\$ 3,053,413	\$ 2,436
10.025	Plant and Animal Disease, Pest Control, and Animal Care		8,811	--	8,811	8,910	(99)
10.170	Specialty Crop Block Grant Program - Farm Bill		5,589	--	5,589	--	5,589
10.200	Grants for Agricultural Research, Special Research Grants		2,222,521	388,676	2,611,197	1,861,358	749,839
10.206	Grants for Agricultural Research_Competitive Research Grants		3,432,364	107,768	3,540,132	2,775,423	764,709
10.207	Animal Health and Disease Research		35,761	--	35,761	35,761	--
10.210	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		107,781	--	107,781	107,781	--
10.212	Small Business Innovation Research		(505)	--	(505)	--	(505)
10.215	Sustainable Agriculture Research and Education		238,599	--	238,599	--	238,599
10.217	Higher Education Challenge Grants		32,369	--	32,369	27,089	5,280
10.219	Biotechnology Risk Assessment Research		101,033	43,710	144,743	144,743	--
10.220	Higher Education Multicultural Scholars Program		50,500	--	50,500	50,500	--
10.225	Community Food Projects		9,160	--	9,160	--	9,160
10.250	Agricultural and Rural Economic Research		148,785	--	148,785	148,785	--
10.303	Integrated Programs		784,638	207,761	992,399	774,402	217,997
10.304	Homeland Security_Agricultural		205,529	--	205,529	60,281	145,248
10.305	International Science and Education Grants		18,308	--	18,308	18,308	--
10.307	Organic Agriculture Research and Extension Initiative		485,413	236,850	722,263	720,148	2,115
10.309	Specialty Crop Research Initiative		252,300	168,200	420,500	246,313	174,187

The accompanying notes are an integral part of this schedule.

10.310	Agriculture and Food Research Initiative (AFRI)	413,524	2,081	415,605	237,434	178,171
10.311	Beginning Farmer and Rancher Development Program	2,087	--	2,087	--	2,087
10.352	Value-Added Producer Grants	8,920	--	8,920	--	8,920
10.446	Rural Community Development Initiative	17,655	--	17,655	17,655	--
10.455	Community Outreach and Assistance Partnership Program	61,713	--	61,713	61,713	--
10.456	Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers (Farmers)	24,514	--	24,514	24,514	--
10.459	Commodity Partnerships for Small Agricultural Risk Management Education Sessions	12,843	--	12,843	12,843	--
10.500	Cooperative Extension Service	826,221	20,874	847,095	548,999	298,096
10.551	Supplemental Nutrition Assistance Program	175,090	--	175,090	--	175,090
10.558	Child and Adult Care Food Program	4,385	--	4,385	4,385	--
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	42,385	--	42,385	--	42,385
10.652	Forestry Research	355,272	--	355,272	355,272	--
10.664	Cooperative Forestry Assistance	585,386	--	585,386	586,471	(1,085)
10.665	Schools and Roads_Grants to States	48,222	--	48,222	--	48,222
10.677	Forest Land Enhancement Program	8,621	--	8,621	8,621	--
10.678	Forest Stewardship Program	5,327	--	5,327	4,765	562
10.679	Collaborative Forest Restoration	9,159	--	9,159	9,159	--
10.680	Forest Health Protection	42,961	--	42,961	42,961	--
10.687	ARRA - Capital Improvement and Maintenance	18,334	--	18,334	18,334	--
10.688	ARRA - Wildland Fire Management	1,001,014	--	1,001,014	986,693	14,321
10.773	Rural Business Opportunity Grants	21,665	--	21,665	--	21,665
10.902	Soil and Water Conservation	102,490	--	102,490	102,490	--
10.903	Soil Survey	53,861	--	53,861	53,861	--
10.905	Plant Materials for Conservation	33	--	33	--	33
10.907	Snow Survey and Water Supply Forecasting	60,726	--	60,726	60,726	--
10.912	Environmental Quality Incentives Program	203,981	110,955	314,936	169,580	145,356
10.921	Conservation Security Program	35,047	--	35,047	35,047	--
10.999	Long Term Standing Agreements for Storage, Transportation and Lease	14,949	--	14,949	14,949	--
10.XXX	Other Department of Agriculture Programs					
	04-JV-11261952-307 PNW	309	--	309	309	--
	04-JV-11261952-354 PNW	4,876	--	4,876	4,876	--
	04-JV-11261953-355 PNW	14,302	--	14,302	14,302	--
	05-CS-11083601-001	10	--	10	10	--
	05-JV-11231300-029	46,737	--	46,737	46,737	--
	05-JV-11261951-409 PNW	81,579	--	81,579	81,579	--
	05-JV-11261952-370 PNW	2,024	--	2,024	2,024	--
	05-JV-11261952-384 PNW	47,875	--	47,875	47,875	--
	05-JV-11261952-415 PNW	59,570	--	59,570	59,570	--
	05-JV-11261967-069 PNW	10,247	--	10,247	10,247	--
	06-CR-11061000-043	222,224	--	222,224	222,224	--
	06-CR-11061503-015	5,435	--	5,435	5,435	--
	MOD 2					

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
	06-JV-11231300-141		25,785	--	25,785	25,785	--
	06-JV-11261975-267 PNW		2,625	--	2,625	2,625	--
	06-JV-11261975-295 PNW		757	--	757	757	--
	06-JV-11261975-299 PNW		35,940	--	35,940	35,940	--
	06-JV-11261975-312 PNW		10,318	--	10,318	10,318	--
	06-JV-11261979-272 PNW		53,155	--	53,155	53,155	--
	06-JV-11272138-049		117,160	--	117,160	117,160	--
	07-CR-11061800-018		8,332	--	8,332	8,332	--
	07-JV-11062754-491		987,845	--	987,845	987,845	--
	07-JV-11242300-086		16,725	--	16,725	16,725	--
	07-JV11242300-107		54,508	--	54,508	54,508	--
	07-JV-11261952-464 PNW		64,570	--	64,570	64,570	--
	07-JV-11261952-471 PNW		50,273	--	50,273	50,273	--
	07-JV-11261953-462 PNW		3,675	--	3,675	3,675	--
	07-JV-11261957-476 PNW		160,281	--	160,281	160,281	--
	07-JV-11261975-328 PNW		51	--	51	51	--
	07-JV-11261975-333 PNW		33,125	--	33,125	33,125	--
	07-JV-11261979-327 PNW		52,368	--	52,368	52,368	--
	07-JV-11272138-032		117,700	--	117,700	117,700	--
	08-CA-11120101-035		7,230	--	7,230	7,230	--
	08-CR-11061500-33		619	--	619	619	--
	08-CR-11061800-017		15,482	--	15,482	15,482	--
	08-JV11221633-268		20	--	20	20	--
	08-JV-11261951-487 PNW		109,479	--	109,479	109,479	--
	08-JV-11261952-502 PNW		19,454	--	19,454	19,454	--
	08-JV-11261953-492 PNW		125,832	--	125,832	125,832	--
	08-JV-11261955-491 PNW		16,603	--	16,603	16,603	--
	08-JV-11261967-082 PNW		34,082	--	34,082	34,082	--
	08-JV-11261967-084 PNW		255	--	255	255	--
	08-JV-11261975-353 PNW		32,363	--	32,363	32,363	--
	08-JV-11261979-349 PNW		107,055	--	107,055	107,055	--
	09-CA-11261951-023 PNW		9,089	--	9,089	9,089	--
	09-CA-11261952-004 PNW		17,102	--	17,102	17,102	--
	09-CA-11261952-030 PNW		27,150	--	27,150	27,150	--
	09-CA-11261953-022 PNW		25,464	--	25,464	25,464	--
	09-CA-11261957-037 PNW		63,936	--	63,936	63,936	--
	09-CR-11060600-007		4,746	--	4,746	4,746	--
	09-CR-11061800-035		41,058	--	41,058	41,058	--
	09-CR-11061800-050		1,101	--	1,101	1,101	--

The accompanying notes are an integral part of this schedule.

09-CS-11050650-021	184,270	--	184,270	184,270	--
09-JV-11221611-264	19,252	--	19,252	19,252	--
09-JV-11221632-073	42,373	--	42,373	42,373	--
09-JV-11221636-265	6,399	--	6,399	6,399	--
09-JV-11242305-025	45,040	--	45,040	45,040	--
09-JV-11242313-137	3,594	--	3,594	3,594	--
09-JV-11261900-002 PNW	38,071	--	38,071	38,071	--
09-JV-11261900-003 PNW	30,925	--	30,925	30,925	--
09-JV-11261935-008 PNW	15,031	--	15,031	15,031	--
09-JV-11261952-012 PNW	3,294	--	3,294	3,294	--
09-JV-11261952-014 PNW	359,083	--	359,083	359,083	--
09-JV-11261952-031 PNW	5,418	--	5,418	5,418	--
09-JV-11261952-043 PNW	14,813	--	14,813	14,813	--
09-JV-11261952-048 PNW	1,706	--	1,706	1,706	--
09-JV-11261952-051 PNW	18,484	--	18,484	18,484	--
09-JV-11261952-052 PNW	48,228	--	48,228	48,228	--
09-JV-11261952-065 PNW	32,014	--	32,014	32,014	--
09-JV-11261953-063 PNW	28,420	--	28,420	28,420	--
09-JV-11261955-033 PNW	27,078	--	27,078	27,078	--
09-JV-11261955-042 PNW	29,881	--	29,881	29,881	--
09-JV-11261955-044 PNW	86,519	--	86,519	86,519	--
09-JV-11261955-054 PNW	11,158	--	11,158	11,158	--
09-JV-11261955-067 PNW	7,494	--	7,494	7,494	--
09-JV-11261957-021 PNW	18,317	--	18,317	18,317	--
09-JV-11261957-037 PNW	14,140	--	14,140	14,140	--
09-JV-11261967-006 PNW	10,000	--	10,000	10,000	--
09-JV-11261975-013 PNW	21,513	--	21,513	21,513	--
09-JV-11261975-070 PNW	1,305	--	1,305	1,305	--
09-JV-11261976-015 PNW	60,477	--	60,477	60,477	--
09-JV-11261979-016	18,288	--	18,288	18,288	--
09-JV-11261985-050 PNW	9,872	--	9,872	9,872	--
09-JV-11272137-043	12,400	--	12,400	12,400	--
09-JV-11272138-030	39,122	--	39,122	39,122	--
09-JV-11272162-054 PNW	10,570	--	10,570	10,570	--
09-PA-11041563-095	7,748	--	7,748	7,748	--
10_JV-11261957046 PNW	4,909	--	4,909	4,909	--
10-7453-0774-CA	239	--	239	239	--
10-CR-11261900-009 PNW	10,712	--	10,712	10,712	--
10-JV-11242305-017	9,054	--	9,054	9,054	--
10-JV-11261900-045 PNW	655	--	655	655	--
10-JV-11261953-015 PNW	24,023	--	24,023	24,023	--
10-JV-11261953-043 PNW	7,791	--	7,791	7,791	--
10-JV-11261955-018 PNW	929	--	929	929	--
126571	2,213,353	--	2,213,353	--	2,213,353
129937	10,113	--	10,113	--	10,113
130199	3,519,050	--	3,519,050	--	3,519,050

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
		2009-65107-05928	24,432	--	24,432	24,432	--
		2010-1591	10,855	--	10,855	--	10,855
		2292	93,288	--	93,288	--	93,288
		449970-02	34,941	--	34,941	--	34,941
		90-CSA-OR1-143/900- 1010350-098	2,000	--	2,000	2,000	--
		AG-04GG-P-09-0073	(526)	--	(526)	(526)	--
		AG-04N7-P-09-0003	1,878	--	1,878	1,878	--
		AG-04T0-P-09-0018	50,460	--	50,460	50,460	--
		G002686	449	--	449	--	449
		MO-OR-0436-0005	13,206	--	13,206	13,206	--
		MO-OR0436-9004	7,084	--	7,084	7,084	--
		NFS 09-CR-11060102- 037	5,547	--	5,547	5,547	--
		NFS 09-CR-11062754- 018	45,919	--	45,919	45,919	--
		Not Available	202,855	128,918	331,773	324,786	6,987
		ORFO 10-16-09-01tk	29,484	--	29,484	--	29,484
		PDP02009-07-001	2,952	--	2,952	--	2,952
		WSC-06-02-19	13,431	--	13,431	--	13,431
10.XXX	Total Other Department of Agriculture Programs		\$ 10,569,881	\$ 128,918	\$ 10,698,799	\$ 4,763,896	\$ 5,934,903
11.307	Economic Adjustment Assistance		49,151	--	49,151	--	49,151
11.417	Sea Grant Support		2,747,644	171,256	2,918,900	2,712,180	206,720
11.419	Coastal Zone Management Administration Awards		95,510	33,934	129,444	--	129,444
11.420	Coastal Zone Management Estuarine Research Reserves		48,422	--	48,422	48,422	--
11.426	Financial Assistance for National Centers for Central Coastal Ocean Science		22,985	--	22,985	--	22,985
11.427	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program		74,176	--	74,176	74,176	--
11.430	Undersea Research		3,439	--	3,439	3,439	--
11.431	Climate and Atmospheric Research		483,128	16,956	500,084	466,030	34,054
11.432	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes		2,563,081	--	2,563,081	2,418,015	145,066
11.433	Marine Fisheries Initiative		4,410	--	4,410	4,410	--
11.436	Columbia River Fisheries Development Program		40,131	--	40,131	24,930	15,201
11.437	Pacific Fisheries Data Program		1,337	--	1,337	--	1,337
11.438	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program		44,713	--	44,713	--	44,713
11.439	Marine Mammal Data Program		251,797	--	251,797	226,554	25,243
11.440	Environmental Sciences, Applications, Data, and Education		873,435	10,012	883,447	883,447	--

The accompanying notes are an integral part of this schedule.

11.452	Unallied Industry Projects	75,923	--	75,923	75,923	--
11.454	Unallied Management Projects	5,634	--	5,634	--	5,634
11.455	Cooperative Science and Education Program	482,512	--	482,512	482,512	--
11.460	Special Oceanic and Atmospheric Projects	73,595	--	73,595	73,595	--
11.463	Habitat Conservation	57,567	--	57,567	--	57,567
11.469	Congressionally Identified Awards and Projects	30,399	--	30,399	30,399	--
11.472	Unallied Science Program	1,066,148	113,079	1,179,227	379,795	799,432
11.473	Coastal Services Center	551,074	--	551,074	1	551,073
11.474	Atlantic Coastal Fisheries Cooperative Management Act	9,187	--	9,187	9,187	--
11.478	Center for Sponsored Coastal Ocean Research_Coastal Ocean Program	331,303	--	331,303	331,303	--
11.609	Measurement and Engineering Research and Standards	62,471	--	62,471	--	62,471
11.XXX	Other Department of Commerce Programs					
	020-9280-IAA-FISH	45,088	--	45,088	--	45,088
	020-9293-IAA-FISH	55,046	--	55,046	--	55,046
	09-110	51,018	--	51,018	--	51,018
	AB133F06SE3676	1,705	--	1,705	1,705	--
	AB133F08SE3489	9,948	--	9,948	9,948	--
	AB133F08SE4153	32,985	--	32,985	32,985	--
	AB133F08SE4386	67,617	--	67,617	67,617	--
	AB133F08SE4903	3,359	--	3,359	3,359	--
	AB133F09SE1188	3,216	--	3,216	3,216	--
	AB133F09SE1772	19,510	--	19,510	19,510	--
	AB133F09SE3902	60,969	--	60,969	60,969	--
	HC 12403	67	--	67	--	67
	HC12568	28,710	--	28,710	--	28,710
	JG133F09SE1632	13,112	--	13,112	13,112	--
	NA09NMF4390231	3,810	--	3,810	--	3,810
	Not Available	17,997	--	17,997	--	17,997
	PO Z879367	50,564	--	50,564	--	50,564
11.XXX	Total Other Department of Commerce Programs	\$ 464,721	\$ --	\$ 464,721	\$ 212,421	\$ 252,300
12.100	Aquatic Plant Control	60	--	60	60	--
12.104	Flood Plain Management Services	9,176	--	9,176	9,176	--
12.107	Navigation Projects	19,972	--	19,972	--	19,972
12.114	Collaborative Research and Development	251,448	143,510	394,958	394,958	--
12.300	Basic and Applied Scientific Research	9,915,190	462,739	10,377,929	8,705,765	1,672,164
12.351	Basic Scientific Research - Combating Weapons of Mass Destruction	297,526	--	297,526	297,526	--
12.401	National Guard Military Operations and Maintenance (O&M)	20,587	--	20,587	--	20,587
12.420	Military Medical Research and Development	2,087,615	92,354	2,179,969	2,054,352	125,617
12.431	Basic Scientific Research	3,087,955	12,525	3,100,480	1,419,189	1,681,291
12.551	National Security Education Program David L. Boren Scholarships	992,771	413,512	1,406,283	66	1,406,217
12.630	Basic, Applied, and Advanced Research in Science and Engineering	1,271,369	144,497	1,415,866	230,096	1,185,770
12.800	Air Force Defense Research Sciences Program	4,202,680	477,937	4,680,617	3,488,588	1,192,029
12.901	Mathematical Sciences Grants Program	78,545	--	78,545	78,545	--
12.910	Research and Technology Development	495,149	--	495,149	1,495	493,654

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
12.XXX	Other Department of Defense Programs						
	00001616		9,385	--	9,385	--	9,385
	0160 S HE178		36,580	--	36,580	--	36,580
	10-SUBC-440-0000-189244		169,044	--	169,044	--	169,044
	13705 / PO 9500009782		357,313	--	357,313	--	357,313
	27-001325,Release 1 (Phase II)		349,751	--	349,751	--	349,751
	27-001325B,Release 2 (Phase 3)		173,851	--	173,851	--	173,851
	27-001354		452	--	452	--	452
	27-001355		8,804	--	8,804	--	8,804
	27-001357		23,758	--	23,758	--	23,758
	527445-FY09-1		45,078	--	45,078	--	45,078
	7067-001		31,177	--	31,177	31,177	--
	AOR-PSU-2021		43,131	--	43,131	--	43,131
	BUOTM-15555		37,918	--	37,918	--	37,918
	FA8718-09-C-0004		129,529	--	129,529	129,529	--
	N62583-09-C-0032		77,543	--	77,543	77,543	--
	N62583-09-C-0109		61,444	--	61,444	61,444	--
	Not Available		(582,622)	620,815	38,193	38,193	--
	ORFO-02-24-09-01tk		20,125	--	20,125	--	20,125
	PO 2763749		29,186	--	29,186	--	29,186
	PO 925035		7,140	--	7,140	--	7,140
	PO# LB001742/TO #0006		4,575	--	4,575	--	4,575
	W909MY-09-C-0067		154,679	--	154,679	154,679	--
	W911-NF-09-1-0203		70,741	--	70,741	70,741	--
	W9127N-0820001		1,234,216	--	1,234,216	1,234,216	--
	W9127N-08-F-0083		988	--	988	988	--
	W9127N-09-2-0014		23,930	--	23,930	23,930	--
	W9127N-10-2-0001-0001		6,205	--	6,205	6,205	--
	W912EF-09C0013		651,459	--	651,459	651,459	--
	W912HZ-08-P-0003		(10,388)	--	(10,388)	(10,388)	--
	W912HZ-09-P-0050		25,783	--	25,783	25,783	--
	W912HZ-09P0293		28,818	--	28,818	28,818	--
12.XXX	Total Other Department of Defense Programs		<u>\$ 3,219,593</u>	<u>\$ 620,815</u>	<u>\$ 3,840,408</u>	<u>\$ 2,524,317</u>	<u>\$ 1,316,091</u>
14.506	General Research and Technology Activity		2,610	--	2,610	2,610	--

The accompanying notes are an integral part of this schedule.

14.XXX	Other Department of Housing and Urban Development						
	7010-24- B2H	131,602	--	131,602	--	131,602	
14.XXX	Total Other Department of Housing and Urban Development	\$ 131,602	\$ --	\$ 131,602	\$ --	\$ 131,602	
15.224	Cultural Resource Management	110,435	--	110,435	110,435	--	
15.225	Recreation Resource Management	58,511	--	58,511	58,511	--	
15.227	Distribution of Receipts to State and Local Governments	16,841	--	16,841	--	16,841	
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance	7,382	--	7,382	7,382	--	
15.230	Invasive and Noxious Plant Management	18,032	--	18,032	18,032	--	
15.231	Fish, Wildlife and Plant Conservation Resource Management	310,554	--	310,554	310,554	--	
15.232	Wildland Fire Research and Studies Program	69,656	--	69,656	69,656	--	
15.233	Forests and Woodlands Resource Management	208,535	--	208,535	208,535	--	
15.234	Secure Rural Schools and Community Self-Determination	24,390	--	24,390	6,380	18,010	
15.238	Challenge Cost Share	23,717	--	23,717	23,717	--	
15.242	National Fire Plan - Rural Fire Assistance	37,273	--	37,273	37,273	--	
15.423	Minerals Management Service (MMS) Environmental Studies Program (ESP)	1,362	--	1,362	1,362	--	
15.507	Water 2025	71,234	--	71,234	71,234	--	
15.517	Fish and Wildlife Coordination Act	395,412	--	395,412	395,412	--	
15.605	Sport Fish Restoration Program	10,795	--	10,795	--	10,795	
15.608	Fish and Wildlife Management Assistance	265,245	--	265,245	255,641	9,604	
15.611	Wildlife Restoration	53,096	--	53,096	--	53,096	
15.615	Cooperative Endangered Species Conservation Fund	47,472	--	47,472	--	47,472	
15.630	Coastal Program	(95)	--	(95)	(95)	--	
15.631	Partners for Fish and Wildlife	(3)	--	(3)	(3)	--	
15.634	State Wildlife Grants	35,068	--	35,068	--	35,068	
15.637	Migratory Bird Joint Ventures	53,731	--	53,731	--	53,731	
15.649	Service Training and Technical Assistance (Generic Training)	74,278	--	74,278	74,278	--	
15.650	Research Grants (Generic)	54,320	--	54,320	54,320	--	
15.655	Migratory Bird Monitoring, Assessment and Conservation	2,109	--	2,109	2,109	--	
15.805	Assistance to State Water Resources Research Institutes	76,959	8,496	85,455	85,455	--	
15.807	Earthquake Hazards Reduction Program	309,664	14,872	324,536	297,869	26,667	
15.808	U.S. Geological Survey_Research and Data Collection	2,350,179	--	2,350,179	1,929,300	420,879	
15.810	National Cooperative Geologic Mapping Program	3,518	--	3,518	3,518	--	
15.812	Cooperative Research Units Program	537,382	--	537,382	537,382	--	
15.816	Minerals Resources External Research Program	2,562	--	2,562	2,562	--	
15.915	Technical Preservation Services	350,704	--	350,704	350,704	--	
15.916	Outdoor Recreation_Acquisition, Development and Planning	127,571	--	127,571	127,571	--	
15.922	Native American Graves Protection and Repatriation Act	1,026	--	1,026	1,026	--	
15.XXX	Other Department of the Interior Programs						
	020-9308-IAA-FISH	237	--	237	--	237	
	06FG210002	10,032	--	10,032	10,032	--	
	11450-4-J506	(56)	--	(56)	(56)	--	
	13420-7-J724 / 10100-0-J001	19,002	--	19,002	19,002	--	
	13420-9-J941	6,446	--	6,446	6,446	--	

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
	5600-OSU		59,007	--	59,007	--	59,007
	77-1084634 MOD. 2		47,890	--	47,890	--	47,890
	COOP 10-083		12,834	--	12,834	--	12,834
	H8R07060001 / J8R07080002		30,633	--	30,633	30,633	--
	H8R07060001/J8R0709 0015		5,296	--	5,296	5,296	--
	H8W07060001 / J8W07080007		52,857	--	52,857	52,857	--
	H8W07060001 / J8W07080030		33,121	--	33,121	33,121	--
	H8W07060001 / J8W07090009		10,324	--	10,324	10,324	--
	H8W07060001 J8W07090		5,998	--	5,998	5,998	--
	H8W07060001 TASK J8W07070015		17,788	--	17,788	17,788	--
	H8W07060001/J8W070 90025		19,150	--	19,150	19,150	--
	H8W07060001/J8W070 90026		11,515	--	11,515	11,515	--
	H8W07060001/J8W070 90029		10,163	--	10,163	10,163	--
	HAA003D00 / L06AC14460		2,435	--	2,435	2,435	--
	HAA003D00 / L07AC14389		22,712	--	22,712	22,712	--
	HAA003D00 / L07AC14736		20,456	--	20,456	20,456	--
	HAA003D00 / L07AC14737		61,372	--	61,372	61,372	--
	HAA003D00 / L08AC14923		(6,971)	--	(6,971)	(6,971)	--
	L06AC12984		399	--	399	399	--
	L08AC14087		714	--	714	714	--
	L09PX00818		10,000	--	10,000	10,000	--
	Not Available		46,077	32,712	78,789	67,368	11,421
	ORFO-09/01/09-01EH		11,101	--	11,101	--	11,101
	PAA-07-0015		48,796	--	48,796	48,796	--

The accompanying notes are an integral part of this schedule.

	R09AC20029	256,551	--	256,551	256,551	--
	R09PX80051	45,000	--	45,000	45,000	--
	TASK J8W07060010	9,912	--	9,912	9,912	--
	TASK J8W07080013	42,318	--	42,318	42,318	--
	TASK J8W07080020	22,310	--	22,310	22,310	--
	TASK J8W07080022	13,638	--	13,638	13,638	--
15.XXX	Total Other Department of the Interior Programs	<u>\$ 959,057</u>	<u>\$ 32,712</u>	<u>\$ 991,769</u>	<u>\$ 849,279</u>	<u>\$ 142,490</u>
16.320	Services for Trafficking Victims	13,666	--	13,666	--	13,666
16.523	Juvenile Accountability Block Grants	69,911	--	69,911	--	69,911
16.548	Title V_ Delinquency Prevention Program	102,075	94,034	196,109	196,109	--
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	193,729	--	193,729	193,729	--
16.575	Crime Victim Assistance	22,528	--	22,528	--	22,528
16.730	Reduction and Prevention of Children's Exposure to Violence	1,454	--	1,454	--	1,454
16.XXX	Other Department of Justice Programs					
	2006-JL-FX-0364	39,007	--	39,007	39,007	--
16.XXX	Total Other Department of Justice Programs	<u>\$ 39,007</u>	<u>\$ --</u>	<u>\$ 39,007</u>	<u>\$ 39,007</u>	<u>\$ --</u>
17.XXX	Other Department of Labor Programs					
	S9101-PSU C-6222	81,863	--	81,863	--	81,863
17.XXX	Total Other Department of Labor Programs	<u>\$ 81,863</u>	<u>\$ --</u>	<u>\$ 81,863</u>	<u>\$ --</u>	<u>\$ 81,863</u>
19.XXX	Other Department of State Programs					
	S-ECAAE-08-GR-195(KF)	186,378	--	186,378	186,378	--
19.XXX	Total Other Department of State Programs	<u>\$ 186,378</u>	<u>\$ --</u>	<u>\$ 186,378</u>	<u>\$ 186,378</u>	<u>\$ --</u>
20.109	Air Transportation Centers of Excellence	81,174	--	81,174	81,174	--
20.200	Highway Research and Development Program	448,056	45	448,101	--	448,101
20.205	Highway Planning and Construction	1,193,730	281,768	1,475,498	33,414	1,442,084
20.215	Highway Training and Education	120,145	148,753	268,898	--	268,898
20.218	National Motor Carrier Safety	30,106	--	30,106	--	30,106
20.507	Federal Transit Formula Grants	16,194	--	16,194	--	16,194
20.509	Formula Grants for Other Than Urbanized Areas	1,528	--	1,528	--	1,528
20.514	Public Transportation Research	271,935	--	271,935	220,408	51,527
20.515	State Planning and Research	571,047	3,448	574,495	--	574,495
20.600	State and Community Highway Safety	10,315	--	10,315	--	10,315
20.609	Safety Belt Performance Grants	185,573	--	185,573	--	185,573
20.611	Incentive Grant Program to Prohibit Racial Profiling	204,174	--	204,174	--	204,174
20.612	Incentive Grant Program to Increases Motorcyclist Safety	38,989	--	38,989	--	38,989
20.701	University Transportation Centers Program	2,668,614	223,710	2,892,324	2,128,836	763,488
20.761	Biobased Transportation Research	871,926	770,912	1,642,838	1,642,838	--
20.XXX	Other Department of Transportation Programs					
	17384, WO #10-02	87,709	--	87,709	--	87,709
	17384-10-01	225,543	--	225,543	--	225,543
	17384-10-03	10,963	--	10,963	--	10,963
	17384-10-05	24,955	--	24,955	--	24,955
	17384-10-06	61,491	--	61,491	--	61,491
	17384-10-07	75,063	--	75,063	--	75,063

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
		17384-10-08	37,282	--	37,282	--	37,282
		17384-10-09	43,844	--	43,844	--	43,844
		17384-10-10	16,330	--	16,330	--	16,330
		17384-10-11	49,899	--	49,899	--	49,899
		2010-C-02	16,783	--	16,783	--	16,783
		2010-C-04	36,505	--	36,505	--	36,505
		2010-C-05	34,564	--	34,564	--	34,564
		2010-C-06	41,293	--	41,293	--	41,293
		223841	22,937	--	22,937	--	22,937
		22460 WO#5	46,250	--	46,250	--	46,250
		25377, Work Order 1	15,000	--	15,000	--	15,000
		26413	15,760	--	15,760	--	15,760
		283-6074-001	3,242	--	3,242	--	3,242
		DRI-A-08-OSU	66,090	--	66,090	--	66,090
		HR-03-99	94,965	--	94,965	--	94,965
		M060007	63,464	--	63,464	--	63,464
		Not Available	(52,169)	52,169	--	--	--
		PW0229	45,036	--	45,036	--	45,036
20.XXX	Total Other Department of Transportation Programs		<u>\$ 1,082,799</u>	<u>\$ 52,169</u>	<u>\$ 1,134,968</u>	<u>\$ --</u>	<u>\$ 1,134,968</u>
43.001	Aerospace Education Services Program		248,405	--	248,405	35,691	212,714
43.002	Technology Transfer		512,334	--	512,334	14,068	498,266
43.XXX	Other NASA programs						
		00001723	1,853	--	1,853	--	1,853
		NNX07AV76G #2	46,002	--	46,002	46,002	--
		NNX08AF95G #2	121,333	--	121,333	121,333	--
		NNX09AF20G	12,508	--	12,508	12,508	--
		Not Available	4,707,615	286,639	4,994,254	4,554,945	439,309
43.XXX	Total Other NASA programs		<u>\$ 4,889,311</u>	<u>\$ 286,639</u>	<u>\$ 5,175,950</u>	<u>\$ 4,734,788</u>	<u>\$ 441,162</u>
45.025	Promotion of the Arts_Partnership Agreements		4	--	4	4	--
45.161	Promotion of the Humanities_Research		25,856	--	25,856	25,856	--
45.310	Grants to States		17,539	--	17,539	--	17,539
45.312	National Leadership Grants		86,107	--	86,107	--	86,107
47.041	Engineering Grants		4,000,484	105,407	4,105,891	2,969,426	1,136,465
47.049	Mathematical and Physical Sciences		5,064,833	165,291	5,230,124	5,036,999	193,125
47.050	Geosciences		17,852,835	445,313	18,298,148	15,773,622	2,524,526
47.070	Computer and Information Science and Engineering		4,918,864	145,533	5,064,397	4,933,624	130,773
47.074	Biological Sciences		10,019,585	681,384	10,700,969	9,226,593	1,474,376
47.075	Social, Behavioral, and Economic Sciences		1,411,414	167,173	1,578,587	1,571,433	7,154
47.076	Education and Human Resources		5,248,422	734,469	5,982,891	5,065,976	916,915

The accompanying notes are an integral part of this schedule.

47.078	Polar Programs	2,063,837	985,566	3,049,403	2,914,163	135,240
47.079	International Science and Engineering (OISE)	15,418	--	15,418	5,933	9,485
47.080	Office of Cyberinfrastructure	646,640	654,451	1,301,091	1,301,091	--
47.082	ARRA - Trans-NSF Recovery Act Research Support	5,550,161	356,741	5,906,902	5,069,612	837,290
47.XXX	Other National Science Foundation Programs					
	0951388-CBET	165,761	--	165,761	165,761	--
47.XXX	Total Other National Science Foundation Programs	\$ 165,761	\$ --	\$ 165,761	\$ 165,761	\$ --
59.XXX	Other Small Business Administration Programs					
	SBAHQ-10-I-0010	2,772	--	2,772	2,772	--
59.XXX	Total Other Small Business Administration Programs	\$ 2,772	\$ --	\$ 2,772	\$ 2,772	\$ --
64.XXX	Other Department of Veterans Affairs Programs					
	IPA 06-251	22,251	--	22,251	22,251	--
64.XXX	Total Other Department of Veterans Affairs Programs	\$ 22,251	\$ --	\$ 22,251	\$ 22,251	\$ --
66.309	Surveys, Studies, Investigations and Special Purpose Activities Relating to Environmental Justice	362	--	362	362	--
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	30,619	--	30,619	30,619	--
66.460	Nonpoint Source Implementation Grants	93,595	31,388	124,983	--	124,983
66.461	Regional Wetland Program Development Grants	71,538	19,179	90,717	90,717	--
66.462	National Wetland Program Development Grants and Five-Star Restoration Training Grant	189	--	189	--	189
66.509	Science to Achieve Results (STAR) Research Program	377,864	27,560	405,424	354,358	51,066
66.510	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development	3,428	--	3,428	3,428	--
66.511	Office of Research and Development Consolidated Research/Training/Fellowships	35,973	--	35,973	35,973	--
66.512	Regional Environmental Monitoring and Assessment Program (REMAP) Research Projects	19	--	19	19	--
66.516	P3 Award: National Student Design Competition for Sustainability	8,510	--	8,510	8,510	--
66.609	Protection of Children and Older Adults (Elderly) from Environmental Health Risks	87,097	--	87,097	87,097	--
66.610	Surveys, Studies, Investigations and Special Purpose Grants within the Office of the Administrator	74,617	--	74,617	74,617	--
66.611	Environmental Policy and Innovation Grants	60,443	--	60,443	60,443	--
66.708	Pollution Prevention Grants Program	2,215	--	2,215	2,215	--
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	1,645,768	12,278	1,658,046	1,646,166	11,880
66.802	Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements	33,573	--	33,573	--	33,573
66.XXX	Other Environmental Protection Agency Programs					
	123-09	40,000	--	40,000	--	40,000
	2010-1227	4,861	--	4,861	--	4,861
	C20090581	52,064	--	52,064	--	52,064
	EP08H001174	3,991	--	3,991	3,991	--
	EPA 83293301-284	43,781	--	43,781	--	43,781

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
66.XXX	Total Other Environmental Protection Agency Programs		\$ 144,697	\$ --	\$ 144,697	\$ 3,991	\$ 140,706
77.006	U. S. Nuclear Regulatory Commission Nuclear Education Grant Program		787,090	414,417	1,201,507	1,198,918	2,589
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		104,863	--	104,863	104,863	--
81.049	ARRA - Office of Science Financial Assistance Program		390,576	--	390,576	390,576	--
81.049	Office of Science Financial Assistance Program		8,010,557	457,964	8,468,521	7,347,408	1,121,113
81.079	Regional Biomass Energy Programs		150,511	--	150,511	--	150,511
81.086	Conservation Research and Development		130,596	--	130,596	121,401	9,195
81.087	Renewable Energy Research and Development		1,921,744	295,830	2,217,574	1,863,142	354,432
81.089	Fossil Energy Research and Development		311,493	--	311,493	136,742	174,751
81.104	Office of Environmental Waste Processing		163,426	--	163,426	--	163,426
81.113	Defense Nuclear Nonproliferation Research		273,741	58,205	331,946	331,946	--
81.114	University Reactor Infrastructure and Education Support		9,004	--	9,004	9,004	--
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		9,151	--	9,151	9,214	(63)
81.121	Nuclear Energy Research, Development and Demonstration		864,070	--	864,070	483,762	380,308
81.XXX	Other Department of Energy Programs						
	00026625		65,308	--	65,308	65,308	--
	00040619		128,447	--	128,447	128,447	--
	00044058		71,667	--	71,667	71,667	--
	00044868-00006		89,951	--	89,951	--	89,951
	00044868-00010		250,016	--	250,016	--	250,016
	00044868-00011		27,683	--	27,683	--	27,683
	00044868-00012		92,250	--	92,250	--	92,250
	09-113		12,605	--	12,605	--	12,605
	09-23		9,632	--	9,632	--	9,632
	09-25		48,846	--	48,846	--	48,846
	0F-32701		32,035	--	32,035	--	32,035
	107477		222,301	--	222,301	--	222,301
	107557 TASK 112144		13,530	--	13,530	--	13,530
	108963		17,758	--	17,758	--	17,758
	155073		14,925	--	14,925	--	14,925
	2010-114		101,204	--	101,204	--	101,204
	2010-1390		20,715	--	20,715	--	20,715
	2010-1602		26,175	--	26,175	--	26,175
	25907		61,085	--	61,085	61,085	--
	36864 / 1997-024-00		538,107	--	538,107	538,107	--

The accompanying notes are an integral part of this schedule.

	4000066157	62,993	--	62,993	--	62,993
	40625	23	--	23	23	--
	41817M4193	10,093	--	10,093	--	10,093
	41817M4310	112,634	--	112,634	--	112,634
	41817M4403	147,399	--	147,399	--	147,399
	4187M4499	141,076	--	141,076	--	141,076
	42697	146,521	--	146,521	146,521	--
	42783	85,911	--	85,911	85,911	--
	44022 / 1998-014-00	535,138	--	535,138	535,138	--
	54081	49,665	--	49,665	--	49,665
	57494-79791	160,423	--	160,423	--	160,423
	57494-83381	54,353	--	54,353	--	54,353
	58519	51,249	--	51,249	--	51,249
	64951	57,574	--	57,574	--	57,574
	68396-01 / 09-ND-0051	31,155	--	31,155	31,155	--
	82602-001-10	25,598	--	25,598	--	25,598
	B588270	23,111	--	23,111	--	23,111
	C09-13 / PO C0901340	157,943	--	157,943	--	157,943
	DE-AC52-09NA29324	225,662	--	225,662	225,662	--
	DE-FG52-09NA29363	129,489	--	129,489	129,489	--
	-FG0297ER41026	176,972	--	176,972	176,972	--
	Not Available	(140,349)	141,534	1,185	--	1,185
	P0024409	217,512	--	217,512	--	217,512
	P010018691	13,999	--	13,999	--	13,999
	RES10000040	52,785	--	52,785	--	52,785
	RES10000041	27,074	--	27,074	--	27,074
	RES10000042/001	59,313	--	59,313	--	59,313
	RES10000054	48,334	--	48,334	--	48,334
	RES10000091	42,775	--	42,775	--	42,775
	SPO 912648	1,669	--	1,669	--	1,669
	XCI-0-40426-01	76,812	--	76,812	--	76,812
81.XXX	Total Other Department of Energy Programs	\$ 4,629,146	\$ 141,534	\$ 4,770,680	\$ 2,195,485	\$ 2,575,195
84.002	Adult Education_Basic Grants to States	371,019	--	371,019	--	371,019
84.011	Migrant Education_State Grant Program	40,928	--	40,928	--	40,928
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	(61)	--	(61)	--	(61)
84.017	International Research and Studies	138,105	--	138,105	138,105	--
84.027	Special Education_Grants to States	11,973	--	11,973	--	11,973
84.042	TRIO_Student Support Services	33,603	--	33,603	33,603	--
84.083	Women's Educational Equity Act Program	8,464	--	8,464	--	8,464
84.116	Fund for the Improvement of Postsecondary Education	582,036	21,634	603,670	539,059	64,611
84.133	National Institute on Disability and Rehabilitation Research	1,805,590	227,625	2,033,215	1,893,326	139,889
84.149	Migrant Education_College Assistance Migrant Program	386,410	--	386,410	386,410	--
84.173	Special Education_Preschool Grants	216,039	--	216,039	--	216,039
84.184	Safe and Drug-Free Schools and Communities_National Programs	327,323	--	327,323	203,577	123,746

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
84.195	Bilingual Education_Professional Development		334,875	31,144	366,019	366,019	--
84.213	Even Start_State Educational Agencies		20,171	--	20,171	--	20,171
84.215	Fund for the Improvement of Education		210,125	--	210,125	--	210,125
84.229	Language Resource Centers		308,718	--	308,718	308,718	--
84.235	Rehabilitation Services Demonstration and Training Programs		190,425	--	190,425	--	190,425
84.287	Twenty-First Century Community Learning Centers		67,324	30,000	97,324	--	97,324
84.293	Foreign Language Assistance		37,520	--	37,520	--	37,520
84.305	Education Research, Development and Dissemination		1,427,396	625,300	2,052,696	1,721,307	331,389
84.323	Special Education - State Personnel Development		35,133	--	35,133	--	35,133
84.324	Research in Special Education		4,186,132	772,013	4,958,145	4,626,473	331,672
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		334,313	--	334,313	329,231	5,082
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		1,869,837	1,452,177	3,322,014	3,250,669	71,345
84.327	Special Education_Technology and Media Services for Individuals with Disabilities		1,435,099	303,102	1,738,201	1,738,201	--
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)		31,060	--	31,060	--	31,060
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs		7,155	--	7,155	--	7,155
84.365	English Language Acquisition Grants		3,684	--	3,684	--	3,684
84.366	Mathematics and Science Partnerships		578,887	20,000	598,887	--	598,887
84.367	Improving Teacher Quality State Grants		548,725	68,994	617,719	488,725	128,994
84.373	Special Education_Technical Assistance on State Data Collection		(325)	--	(325)	(325)	--
84.XXX	Other Department of Education Programs						
	Not Available		3,067	--	3,067	--	3,067
84.XXX	Total Other Department of Education Programs		\$ 3,067	\$ --	\$ 3,067	\$ --	\$ 3,067
93.009	Compassion Capital Fund		48,674	--	48,674	--	48,674
93.043	Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services		7,724	--	7,724	--	7,724
93.048	Special Programs for the Aging_Title IV and Title II_Discretionary Projects		28,638	--	28,638	--	28,638
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants		6,070	--	6,070	--	6,070
93.087	Enhance The Safety Of Children Affected By Parental Methamphetamine Or Other Substance Abuse		163,134	--	163,134	--	163,134
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		642,327	--	642,327	--	642,327
93.113	Environmental Health		2,508,559	9,536	2,518,095	2,443,816	74,279
93.114	Applied Toxicological Research and Testing		293,227	--	293,227	293,227	--
93.121	Oral Diseases and Disorders Research		841,410	--	841,410	793,192	48,218

The accompanying notes are an integral part of this schedule.

93.136	Injury Prevention and Control Research and State and Community Based Programs	414,319	381,227	795,546	795,546	--
93.143	NIEHS Superfund Hazardous Substances - Basic Research and Education	2,429,493	831,533	3,261,026	3,261,026	--
93.172	Human Genome Research	3,115,683	--	3,115,683	2,773,373	342,310
93.173	Research Related to Deafness and Communication Disorders	1,893,955	--	1,893,955	1,861,860	32,095
93.213	Research and Training in Complementary and Alternative Medicine	1,152,838	172,720	1,325,558	1,234,811	90,747
93.226	Research on Healthcare Costs, Quality and Outcomes	109,400	--	109,400	--	109,400
93.234	Traumatic Brain Injury State Demonstration Grant Program	444,556	58,750	503,306	--	503,306
93.238	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement	58,325	--	58,325	--	58,325
93.242	Mental Health Research Grants	2,474,673	248,924	2,723,597	2,111,690	611,907
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	331,003	--	331,003	--	331,003
93.262	Occupational Safety and Health Program	197,112	--	197,112	164,056	33,056
93.265	Comprehensive Geriatric Education Program(CGEP)	12,477	--	12,477	--	12,477
93.272	Alcohol National Research Service Awards for Research Training	28,214	--	28,214	28,214	--
93.273	Alcohol Research Programs	668,830	--	668,830	668,830	--
93.276	Drug-Free Communities Support Program Grants	14,673	--	14,673	--	14,673
93.278	Drug Abuse National Research Service Awards for Research	(3,133)	--	(3,133)	(3,133)	--
93.279	Drug Abuse and Addiction Research Programs	2,690,655	182,240	2,872,895	2,376,175	496,720
93.282	Mental Health National Research Service Awards for Research Training	48,140	--	48,140	48,140	--
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	426,991	149,922	576,913	576,913	--
93.307	Minority Health and Health Disparities Research	76,712	--	76,712	--	76,712
93.310	Trans-NIH Research Support	243,272	--	243,272	243,272	--
93.361	Nursing Research	31,100	--	31,100	--	31,100
93.389	National Center for Research Resources	3,330,571	--	3,330,571	2,931,574	398,997
93.390	Academic Research Enhancement Award	2,520	--	2,520	--	2,520
93.393	Cancer Cause and Prevention Research	679,693	238,935	918,628	861,431	57,197
93.394	Cancer Detection and Diagnosis Research	197,043	--	197,043	197,043	--
93.395	Cancer Treatment Research	37,164	--	37,164	37,164	--
93.398	Cancer Research Manpower	4,370	--	4,370	4,370	--
93.399	Cancer Control	351,712	--	351,712	351,712	--
93.551	Abandoned Infants	203,236	--	203,236	203,236	--
93.558	Temporary Assistance for Needy Families	20,947	--	20,947	--	20,947
93.569	Community Services Block Grant	7,500	--	7,500	--	7,500
93.575	Child Care and Development Block Grant	1,101,865	1,480	1,103,345	--	1,103,345
93.576	Refugee and Entrant Assistance_Discretionary Grants	65,740	--	65,740	65,740	--
93.586	State Court Improvement Program	10,647	--	10,647	--	10,647
93.587	Promote the Survival and Continuing Vitality of Native American Languages	23,959	--	23,959	--	23,959
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	37,743	--	37,743	--	37,743

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
93.600	Head Start		48,599	--	48,599	--	48,599
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		76,423	--	76,423	(419)	76,842
93.643	Children's Justice Grants to States		73,048	--	73,048	--	73,048
93.647	Social Services Research and Demonstration		5,325	11,693	17,018	17,018	--
93.648	Child Welfare Research Training and Demonstration		79,425	--	79,425	--	79,425
93.658	Foster Care_Title IV-E		3,251,556	--	3,251,556	--	3,251,556
93.701	ARRA - Trans-NIH Recovery Act Research Support		5,892,990	394,316	6,287,306	5,747,736	539,570
93.708	ARRA - Head Start		25,297	--	25,297	--	25,297
93.713	ARRA - Child Care and Development Block Grant		541,706	--	541,706	--	541,706
93.768	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities		40,091	--	40,091	--	40,091
93.778	Medical Assistance Program		679,914	35,759	715,673	--	715,673
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		3,346	--	3,346	--	3,346
93.837	Cardiovascular Diseases Research		1,176,097	--	1,176,097	911,122	264,975
93.838	Lung Diseases Research		115,246	1,346	116,592	33,958	82,634
93.846	Arthritis, Musculoskeletal and Skin Diseases Research		827,197	--	827,197	827,197	--
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research		1,081,679	--	1,081,679	952,426	129,253
93.848	Digestive Diseases and Nutrition Research		39,885	--	39,885	3,214	36,671
93.849	Kidney Diseases, Urology and Hematology Research		89,591	--	89,591	--	89,591
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		2,200,710	89,398	2,290,108	2,237,015	53,093
93.855	Allergy, Immunology and Transplantation Research		3,080,171	94,715	3,174,886	2,873,330	301,556
93.856	Microbiology and Infectious Diseases Research		198,778	47,492	246,270	203,191	43,079
93.859	Biomedical Research and Research Training		7,022,013	398,983	7,420,996	6,666,348	754,648
93.864	Population Research		30,032	--	30,032	30,032	--
93.865	Child Health and Human Development Extramural Research		3,495,479	610,429	4,105,908	4,070,239	35,669
93.866	Aging Research		1,829,896	268,600	2,098,496	2,071,035	27,461
93.867	Vision Research		229,422	--	229,422	229,521	(99)
93.910	Family and Community Violence Prevention Program		28,777	27,339	56,116	56,116	--
93.929	Center for Medical Rehabilitation Research		119,112	--	119,112	119,112	--
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		163,426	--	163,426	163,426	--
93.955	Health and Safety Programs for Construction Work		18,659	--	18,659	--	18,659
93.958	Block Grants for Community Mental Health Services		9,334	--	9,334	--	9,334
93.969	Geriatric Education Centers		175,842	--	175,842	--	175,842
93.974	Family Planning_Service Delivery Improvement Research Grants		218,057	--	218,057	218,057	--
93.989	International Research and Research Training		28,419	--	28,419	--	28,419

The accompanying notes are an integral part of this schedule.

93.995	Adolescent Family Life_Demonstration Projects	100,474	--	100,474	--	100,474
93.XXX	Other Department of Health and Human Services Programs					
	00242.02054.001	8,548	--	8,548	--	8,548
	00242.02054.001 MOD	5,696	--	5,696	--	5,696
	118685	9,617	--	9,617	--	9,617
	96658NBS23 / B28950-2700	29,759	--	29,759	--	29,759
	GSMMI0109AST PSU	50,210	--	50,210	--	50,210
	ICDI-6	10,743	--	10,743	--	10,743
	Not Available	105,313	--	105,313	105,002	311
	SC-05-02054 001-03	20,746	--	20,746	--	20,746
	U54 OH008307/1030-63	49,823	--	49,823	--	49,823
93.XXX	Total Other Department of Health and Human Services Programs	<u>\$ 290,455</u>	<u>\$ --</u>	<u>\$ 290,455</u>	<u>\$ 105,002</u>	<u>\$ 185,453</u>
94.013	Volunteers in Service to America	8,860	--	8,860	8,860	--
97.070	Map Modernization Management Support	27,611	--	27,611	--	27,611
97.XXX	Other Homeland Security Programs					
	650-6115-X-10-00	787	--	787	--	787
97.XXX	Total Other Homeland Security Programs	<u>\$ 787</u>	<u>\$ --</u>	<u>\$ 787</u>	<u>\$ --</u>	<u>\$ 787</u>
98.001	USAID Foreign Assistance for Programs Overseas	2,657	--	2,657	--	2,657
98.002	Cooperative Development Program (CDP)	1,198	--	1,198	--	1,198
98.XXX	Other USAID Programs					
	Not Available	1,115,473	1,339,987	2,455,460	2,219,420	236,040
98.XXX	Total Other USAID Programs	<u>\$ 1,115,473</u>	<u>\$ 1,339,987</u>	<u>\$ 2,455,460</u>	<u>\$ 2,219,420</u>	<u>\$ 236,040</u>
Total Research and Development Cluster		<u>\$ 238,310,266</u>	<u>\$ 21,133,783</u>	<u>\$ 259,444,049</u>	<u>\$ 201,998,328</u>	<u>\$ 57,445,721</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$10,128,282,731</u>	<u>\$1,426,986,381</u>	<u>\$11,555,269,112</u>	<u>\$11,447,497,163</u>	<u>\$ 107,771,949</u>

The accompanying notes are an integral part of this schedule.

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2010

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the State of Oregon and is presented using the bases of accounting of the originating funds. These include both the modified accrual and accrual basis of accounting. The information in the schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the schedule may differ from the amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Reporting Entity

The financial statements of the State of Oregon include all fund types for all agencies, boards, commissions, authorities, courts, and colleges and universities that are legally part of the State's primary government and its component units. The Oregon Health and Science University (OHSU) is a legally separate component unit. For the year ended June 30, 2010, OHSU has issued separate financial statements and has obtained a separate single audit as outlined in Subpart E.500 of OMB Circular A-133. Therefore, the accompanying schedule does not include the federal grant activity of OHSU. A copy of these reports can be obtained from OHSU, 2525 SW First Avenue, Suite 201, Portland, Oregon 97201.

Note 3. Programs Involving Non-Cash Assistance

Federal expenditures reported in the schedule include the following non-cash assistance programs. All values are either fair market value at the time of receipt or assessed value provided by the Federal agency.

CFDA		Type of Assistance	Value
Number	Title		
10.550	Food Distribution	Commodities	\$ 161,234
10.555	National School Lunch Program	Commodities	11,227,860
10.559	Summer Food Service Program for Children	Commodities	20,895
10.565	Commodity Supplemental Food Program	Commodities	342,029
10.567	Food Distribution Program on Indian Reservations	Commodities	81,230
10.569	Emergency Food Assistance Program (Food Commodities)	Commodities	7,405,969
39.003	Donation of Federal Surplus Personal Property	Donated surplus property	406,254
93.268	Immunization Grants	Vaccines	29,896,029
	Total		<u>\$ 49,541,500</u>

Note 4. Loans and Loan Guarantees

Loans outstanding and new loans made during the year ended June 30, 2010 are as follows:

CFDA		Outstanding	New Loans Made
Number	Title	Balance as of June 30, 2010	During the Year Ended June 30, 2010
11.307	Economic Adjustment Assistance	\$ 7,172,186	\$ 1,879,805
14.XXX	Other Department of Housing and Urban Development	-	1,472,807
66.458	Capitalization Grants for Clean Water State Revolving Funds	35,517,866	28,064,112
66.468	Capitalization Grants for Drinking Water State Revolving Funds	27,733,305	21,893,053

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

84.038	Federal Perkins Loan Program-Federal Capital Contributions	74,326,550	7,099,921
	Total	<u>\$ 144,749,907</u>	<u>\$ 60,409,698</u>

Note 5. Unemployment Insurance

State unemployment tax revenues and the federal government contributions in lieu of State taxes are deposited to the Unemployment Trust Fund in the U.S. Treasury. These funds may only be used to pay benefits under the federally approved State unemployment law. Of the \$3,211,473,178 reported as expenditures for the Unemployment Insurance program (CFDA 17.225), \$1,495,940,430 represented expenditures of State funds held in the Unemployment Trust Fund.

Note 6. Pass-Through Awards

The State of Oregon received the following amounts as a subrecipient of non-federal entities:

<u>CFDA</u>			
<u>Number</u>	<u>Organization</u>	<u>Amount</u>	<u>ID Number</u>
10.001	University of Nebraska	2,436	25-6235-0145-006
10.025	National Cattlemen's Beef Association	(99)	48832
10.170	Washington State University	300	G002668
10.200	Rutgers, The State University of New Jersey	21,617	2008-OR001BDP
10.200	South Dakota State University	5,596	3FD042
10.200	South Dakota State University	25,769	3TE050
10.200	University of California	11,817	SA7476
10.200	University of California	13,153	SA7477
10.200	University of California, Davis	(2)	07-011etx
10.200	University of California, Davis	373	08-001136-OSU1
10.200	University of California, Davis	920	013145-06
10.200	University of California, Davis	2,165	013145-05
10.200	University of California, Davis	7,284	2007-001492-ORE20
10.200	University of California, Davis	8,105	200911201-ORE17
10.200	University of California, Davis	8,251	SA7591
10.200	University of California, Davis	59,545	09-002101-OSU1
10.200	University of California, Davis	68,283	08-001136-OSU2
10.200	University of Idaho	115	BAK304_SB_002 / P0024069
10.200	University of Idaho	28,240	BAK302_SB_003 / P0016229
10.200	University of Nevada - Reno	11,543	UNR 10-24
10.200	University of Washington	(8,967)	464562
10.200	University of Washington	1,391	319438
10.200	University of Washington	6,045	2007-38500-18593
10.200	University of Washington	9,565	319345
10.200	University of Washington	14,600	542751
10.200	University of Washington	19,223	603254
10.200	Utah State University	(49)	051687030
10.200	Utah State University	3,827	06155036
10.200	Utah State University	11,392	061553054
10.200	Washington State University	(77)	G002098
10.200	Washington State University	(62)	107856_G002241
10.200	Washington State University	39	G002134
10.200	Washington State University	300	G002100
10.200	Washington State University	635	113594_G002665
10.200	Washington State University	753	110563_G002423
10.200	Washington State University	1,491	110549_G002427
10.200	Washington State University	3,092	G002053

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

10.200	Washington State University	3,526	G002101
10.200	Washington State University	4,389	113491_G002618
10.200	Washington State University	9,060	G002099
10.200	Washington State University	14,627	G002076
10.200	Washington State University	15,594	113491_G002617
10.200	Washington State University	15,642	G002077
10.200	Washington State University	19,508	G002102
10.200	Washington State University	21,332	110565_G002390
10.200	Washington State University	25,940	110563_G002419
10.200	Washington State University	39,444	110565_G002389
10.200	Washington State University	42,193	113491_G002619
10.200	Washington State University	60,190	110565_G002391
10.200	Washington State University	139,268	105577_G002412
10.206	Institute for Culture and Ecology	77,155	2009-1190
10.206	Michigan State University	(136)	61-4175A
10.206	Michigan State University	144,726	61-4244F
10.206	Pennsylvania State University	114,213	3617-OSU-USDA-8710
10.206	Regents of UC - Davis	20,795	08-002200-02
10.206	University of Arizona	44,240	PO Y452465
10.206	University of California, Davis	36,357	K016618-13
10.206	University of California, Davis	143,766	Sub07-000752-01
10.206	University of Maryland	89,351	Z521909
10.206	University of Massachusetts, Amherst	26,446	09-005358 B 00
10.206	University of Minnesota	(902)	Q6736000101
10.206	University of Minnesota	59,049	Q4096504501
10.206	University of Wisconsin	13,352	X346861
10.212	AquaTechnics, Inc.	(505)	2009-1606
10.215	University of Maryland	(1,060)	PO L138563
10.215	Utah State University	1,322	080861041
10.215	Utah State University	12,391	080019040
10.215	Utah State University	16,865	080861040
10.215	Utah State University	26,158	080861010
10.215	Utah State University	49,910	090758008
10.215	Utah State University	60,911	090758005
10.215	Utah State University	71,751	080861005
10.217	University of Missouri	5,280	C00024574-2
10.225	Janus Youth Programs, Inc.	9,160	Not Available
10.303	University of California	(1,042)	K009607-OR5
10.303	University of California, Davis	4,926	07-001492-ORE16
10.303	University of California, Davis	6,867	07-001492-OSU3
10.303	University of California, Davis	9,050	07-001492-OSU4
10.303	University of California, Davis	13,168	07-001492-OSU1
10.303	University of California, Davis	42,511	07-001492-OSU2
10.303	University of Idaho	(777)	BJKE27-OSU-DAS / P0013813
10.303	University of Idaho	73,551	BJKH15_SB_003 / P0019144
10.303	University of Wisconsin	49,465	095K841
10.303	Washington State University	9,799	112890_G002644
10.303	Washington State University	10,037	103087_G002326
10.304	Dept. of Plant Pathology	6,830	06111230000000
10.304	Kansas State University	17,394	S08018
10.304	Purdue University	17,676	8000017968-AG
10.304	University of California, Davis	19,919	07-002558-10
10.304	University of California, Davis	90,259	07-002558-11
10.307	Washington State University	2,115	110036_G002575

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

10.309	Carnegie Mellon University	21,343	1080198-220112
10.309	University of California, Berkeley	15,959	00006987
10.309	University of California, Davis	9,531	08-003996-01
10.309	University of Florida	35,040	UF09152 / Proj 00080376
10.309	Washington State University	4,627	111356_G002639
10.309	Washington State University	6,786	111356_G002640
10.309	Washington State University	80,899	111343_G002438
10.310	Michigan State University	14,819	61-4206J
10.310	North Dakota State University	7,849	FAR-0015525-5
10.310	University of California, Davis	65,094	09-001929-02
10.310	University of Idaho	1,304	BJKH55-SB-002 / PO P0025266
10.310	University of Idaho	3,223	BJKH57-SB-001 / PO P0025252
10.310	University of Minnesota	85,883	H000972006
10.311	Washington State University	2,087	G002590
10.352	Family Farmers Seed Cooperative	8,920	Not Available
10.446	Rural Development Initiatives, Inc.	96,884	16121
10.500	Auburn University	3,770	08-HHP-374648-0022
10.500	Auburn University	118,139	08-USDA-Army-OSU
10.500	Clemson University	11,891	1260-7559-207-2006963
10.500	Kansas State University	80,185	S08145
10.500	University of Arizona	10,070	PO Y550559
10.500	University of Connecticut	6,200	6227
10.500	University of Idaho	1,200	BJKF14_SB_002
10.500	University of Nebraska	1,750	25-6365-0023-350
10.500	University of Wyoming	(38)	UTSTUNV46459OR
10.500	University of Wyoming	886	UTSTUNV46467OR2
10.500	University of Wyoming	1,373	UTSTUNV46467OR
10.500	University of Wyoming	2,455	UTSTUNV46466OR
10.500	University of Wyoming	4,322	UTSTUNV46465OR
10.500	University of Wyoming	5,827	USSTUNV46442OR
10.500	Utah State University	(1,500)	061554005
10.500	Utah State University	47,737	090757013
10.500	Washington State University	621	108815-G002370
10.500	Washington State University	2,207	G002368
10.558	Head Start of Lane County	1,472	16184
10.561	Oregon Food Bank	15,565	2010-95
10.664	National Association of State Foresters	22,832	1510141374
10.665	Clackamas County	67,046	1936002286
10.665	Grant County	12,106	1936002295
10.665	Jackson County	316,478	1936002298
10.665	Klamath County	48,222	Not Available
10.665	Klamath Falls	2,622	1936002301
10.665	Lake County	2,727	1936002302
10.665	Lane County	49,600	1936002303
10.665	Linn County	282,228	1936002305
10.773	Iowa State University	21,665	412-30-16 / PO IO 73597 23
10.773	NASEO-NATL Assn State Energy Office	4,495	00000000000052
10.905	University of Kansas	33	FY2008-090
10.912	IPM Institute of North America, Inc.	92,141	2633818314
10.912	University of California, Davis	53,215	Sub08-001381-OSU
11.307	Seafood Consumer Center, Inc.	49,151	Not Available
11.417	Pacific States Marine Fisheries Commission	10,217	10-12
11.417	Pacific States Marine Fisheries Commission	19,598	09-19
11.417	Pacific States Marine Fisheries Commission	28,645	10-25

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

11.417	Pacific States Marine Fisheries Commission	50,479	09-16
11.417	Pacific States Marine Fisheries Commission	54,729	09-14
11.417	University of Alaska	11,390	PO FP900342 / UAF 08-0121
11.417	University of Alaska	29,723	PO FP700694 / UAF 07-0029
11.419	University of New Hampshire	32,041	07-049
11.419	University of New Hampshire	100,878	08-047
11.420	US Dept Of Commerce, NOAA	95,287	04000000000000
11.426	Sunburst Sensors, LLC	22,985	2008-1417
11.431	University of South Carolina	(6,950)	08-1495 /PO 81760 (13040-FA04)
11.431	University of Washington	41,004	533493
11.432	University of Miami	15,942	6-6440A-3712 / P131564
11.432	University of Michigan	19,330	PO 3001065550
11.432	University of Michigan	109,794	PO 3001051684
11.437	Pacific States Marine Fisheries Commission	436,898	936002376
11.437	Pacific States Marine Fisheries Commission	1,337	09-30
11.438	Pacific Salmon Commission	234,862	9909840528
11.439	Marine Mammal Commission	6,068	PO E4047337
11.439	North Pacific Marine Science Foundation	19,175	NA07NMF4390197
11.439	Pacific States Marine Fisheries Commission	21,379	936002376
11.441	North Pacific Fishery Mgmt Council	25,198	920060367
11.441	Pacific Fishery Mgmt Council	135,948	910982918
11.441	Pacific States Marine Fisheries Commission	40,923	936002376
11.454	Chicago Zoological Society	5,634	Not Available
11.463	Cascade Pacific RC&D	57,253	2007-13
11.463	Rogue Valley Council of Governments	314	Not Available
11.472	North Pacific Research Board	816	619 / F2619-00
11.472	North Pacific Research Board	921	904
11.472	North Pacific Research Board	8,347	B67 - year 3 / F4967-04
11.472	North Pacific Research Board	16,898	723 / F2723-02
11.472	North Pacific Research Board	16,984	905 / F3905-01
11.472	North Pacific Research Board	28,190	728
11.472	North Pacific Research Board	66,601	B77 (year 3) / F4977-06
11.472	North Pacific Research Board	84,351	709 / F2709-01
11.472	North Pacific Research Board	96,430	816 / F3816-01
11.472	North Pacific Research Board	132,885	B60 / F3860-00
11.472	North Pacific Research Board	138,864	B67 (year 02) / F3867-04
11.472	North Pacific Research Board	208,146	B77 (year 2) / F3877-06
11.473	University of Hawaii	16,789	Not Available
11.473	University of Washington	534,283	457268
11.609	Catholic University of America	2,370	407235-SUBAWARD #1
11.609	Nanoelectronics Research Corporation	60,101	2008-NE-1462E
12.107	Washington Department of Ecology	19,972	C1000093
12.300	Columbia Power Technologies	(72)	2007-13
12.300	Institute for the Study of Learning and Expertise	29,601	OSU-01
12.300	Massachusetts Institute of Technology	128,804	5710002560 MOD 1
12.300	Puko'a Scientific	48,478	Not Available
12.300	University of Rhode Island	(98)	032002/535495
12.420	Cornell University	109,686	53998-8633
12.420	HemCon, Inc.	(52,108)	Proj#62/AS-1Explants/PO064626
12.420	HemCon, Inc.	(6,109)	Not Available
12.420	Oregon Health & Science University	73,769	GBNEU0103C
12.420	University of Illinois, Urbana-Champaign	379	1009-02748-01
12.431	Academy of Applied Science	(435)	ACAD OF APPLIED SCIENCE
12.431	Academy of Applied Science	(3)	SUBGRANT 06-23

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12.431	Academy of Applied Science	1	SUBGRANT 08-05
12.431	Academy of Applied Science	5,200	09-45
12.431	AKT America	6,015	Not Available
12.431	University of Connecticut	16,767	901009
12.431	University of Connecticut	40,317	100008
12.431	University of Connecticut	55,897	929210 / 090292
12.431	University of Connecticut	63,000	921210 / 090212
12.431	University of Missouri	22,568	C00016486-1
12.431	University of Washington	111,583	548644
12.431	Voxtel Corporation	(4)	UO270830 #2
12.431	Voxtel Corporation	29,125	W911NF-06-C-0121
12.551	Institute of International Education	(154,854)	NSEP-U631006-UO-CHN MOD. 5
12.551	Institute of International Education	249	Not Available
12.551	Institute of International Education	12,337	NSEP-U631013-UO-CHN-DI07-08 #1
12.551	Institute of International Education	1,153,287	NSEP-U631033-UO-CHN-K12
12.551	University of Maryland	118	Z914730 MOD. D
12.630	Organization for Economic Initiatives, Inc.	155,031	W911NF-09-0358
12.630	Organization for Economic Initiatives, Inc.	23,781	ARL09-MWMI-PSU 06260
12.630	Organization for Economic Initiatives, Inc.	359,771	Not Available
12.630	Stanford University	187,122	PO 20109120/SPO#36615-A
12.630	Work Systems, Inc.	26,930	PSA 08-67457
12.800	Brown University	48,044	104 / PO P996645
12.800	University of Arizona	8,729	PO Y451324
12.800	University of Michigan	47,348	3001266559
12.910	Lockheed Martin Corporation	19,872	PO TT0688415
12.910	Massachusetts Institute of Technology	223,696	5710002087
12.910	SRI International	(378)	55-000656-TO-09
12.910	SRI International	(123)	55-000656-TO-08
12.910	SRI International	(34)	27-001325
12.910	SRI International	351	55-000656-TO-11
12.910	University of California, Berkeley	(331)	SA4997-10929
12.910	University of California, Berkeley	91	SA4475-32446 AMEND. 8
12.910	University of Idaho	85,288	KNK015-001 / PO P0017259
12.910	University of Idaho	126,241	SubAward KNK005-001 / PO019133
12.910	Washington State University	(1,298)	108956_G002273
12.910	Washington State University	40,369	108596_G002570
14.235	Lane County	13,186	400000000000004
15.039	Confed Tribes Warm Springs Ind	6,509	390383362
15.227	Josephine County	16,841	Not Available
15.227	Klamath County	565	1936002301
15.227	Yamhill County	7,500	1936002318
15.234	Cascade Pacific RC&D	18,010	2009-775
15.234	Clackamas County	7,000	1936002286
15.608	National Fish and Wildlife Foundation	19,644	2006-0175-013
15.608	Pacific States Marine Fisheries Commission	(1)	08-10
15.611	Montana Fish Wildlife & Parks	43	090188
15.634	Alaska Department of Fish and Game	15,213	COOP-08-123
15.637	Ducks Unlimited	53,731	US-WA-208-1
15.807	Southern California Earthquake Center	26,314	PO# 119939 AMEND. 3
15.808	Idaho State University	13,051	09-325A
15.808	Oregon Health & Science University	405,266	GEBSN0060A1
16.320	Catholic Charities	13,666	Not Available
16.523	Rand Corporation	69,911	992008007
16.579	Deschutes County	9,497	200000000000008

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16.579	Relief Nursery, Inc.	3,976	SA-04-028 AMEND. 1
16.580	City of Portland	40,909	1936002236
16.585	Jackson County	18,640	1008
16.589	Linn County	75,909	1009
16.590	Lane County	78,525	1013
16.590	Linn County Courts	52,346	936002305
16.610	State of California	457,723	9900
16.710	Douglas County	8,277	936002293
16.730	Multnomah County	1,454	46000056446
16.745	Josephine County	4,767	1018
17.258	Work Systems, Inc.	2,000	Not Available
17.260	Work Systems, Inc.	25,100	PSA #09-67486
19.400	Institute of International Education	39,187	Not Available
20.200	Iowa State University	5,131	436-17-06
20.200	Purdue University	35,680	571-0120-01
20.200	Regents of the University of Idaho	51,088	Not Available
20.205	City of Portland	19,556	38127 WORK ORDER 6
20.205	IBI Group	12,123	Not Available
20.205	National Academy of Sciences	411,108	SHRP C-06(B)
20.215	National Academy of Sciences	266,684	HR 17-38
20.507	City of Portland	6,759	38127 WORK ORDER 7
20.507	METRO	9,435	929059
20.509	Association of Oregon Counties	316	Not Available
20.514	National Academy of Sciences	51,527	TRANSIT-57
20.701	Washington State Dept of Transportation	71,548	GCA 6384
43.001	Montana State University	31,411	G258-08-W1951
43.001	Resources for the Future	28,454	RFF #1611
43.001	Voxtel Corporation	50,000	NNM07AA27C
43.002	Earth and Space Research	46,890	PO 06-75 05-112B
43.002	Jet Propulsion Lab/CA Inst. of Technology	20,036	1316978
43.002	Jet Propulsion Lab/CA Inst. of Technology	37,506	1249878
43.002	Jet Propulsion Lab/CA Inst. of Technology	80,854	1294728
43.002	Jet Propulsion Lab/CA Inst. of Technology	243,439	1283973
43.002	University of California, Santa Barbara	3,892	KK4134
43.002	University of Virginia	40,414	GP10105-131319
45.310	Institute of Museum and Library Science	7,250	OREGON STATE LIBRARY 10-08-6A
45.312	Philadelphia Museum of Art	86,107	Not Available
47.041	Network for Earthquake Engineering Simulation Consortium, Inc.	415,079	OMSA-2004, v3.1
47.041	Purdue University	622,802	NEES-4101-31879
47.041	Umpqua Research Company	(782)	AG209
47.041	University of Massachusetts, Amherst	27,669	09-005423 A 01 PO#0001265191
47.041	Washington State University	19,388	G001668
47.049	Mathematical Association of America	215	Not Available
47.049	University of Notre Dame	7,150	Not Available
47.050	Appalachian State University	29,889	08-0258
47.050	Consortium for Ocean Leadership	7,759	SA 10-02
47.050	Consortium for Ocean Leadership	36,988	SA 9-01
47.050	Consortium for Ocean Leadership	41,518	TO T324A11
47.050	Consortium of Univ for the Advancement of Hydrologic Sciences, Inc.	31,203	Not Available
47.050	Incorporated Research Institution for Seismology	6,039	2009-OSU
47.050	Incorporated Research Institution for Seismology	107,616	478
47.050	Incorporated Research Institution for Seismology	339,827	75-MT

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47.050	Joint Oceanographic Institutions	9,258	PO T0316A11
47.050	Monterey Bay Aquarium Research Institute	215	PO 0611586
47.050	Oregon Health & Science University	822,665	GSTCN0001A7.OSU
47.050	Research Foundation of the State University of New York	6,795	1078175-2-49921
47.050	St. Joseph's College of Maine	50,457	NSF-2
47.050	University of Alaska	214,664	PO FP802513 / UAF 08-0037
47.050	University of California Riverside	526	S-000374
47.050	University of California, San Diego	1,145	PO 10275066
47.050	University of California, San Diego	9,240	PO 10278073
47.050	University of Hawaii	21,146	Z924982
47.050	University of North Carolina, Chapel Hill	10,177	5-54668
47.050	University of Southern California	25,000	123444 CO #2
47.050	University of Washington	12,818	380561
47.050	University of Washington	14,488	380568
47.050	University of Washington	19,049	938093
47.050	US Science Support Program	27,221	TO T322A11
47.050	US Science Support Program	55,083	TO T323A11
47.050	Villanova University	26,918	5-25568
47.050	Woods Hole Oceanographic Institution	6,996	AI00653/WBS2.3.1.2.1.1
47.050	Woods Hole Oceanographic Institution	19,184	AI00653/WBS2.3.1.1.1.1
47.050	Woods Hole Oceanographic Institution	30,455	A100551 / WBS 1.8.3.2
47.050	Woods Hole Oceanographic Institution	148,971	A100551 / WBS 1.8.3.3
47.050	Woods Hole Oceanographic Institution	182,367	A100551 / WBS 1.8.3.1
47.070	Oregon Health & Science University	51,811	GSTCN0001A7.PSU
47.070	Research Foundation of the City University of New York	14,051	40583-00-01A AMEND #3
47.070	Trinity College	400	CCF-0939034-OSU
47.070	University of California, Los Angeles	70,142	0070 G JE855 AMEND. 1
47.074	Carnegie Institute	284,575	6-2091-02
47.074	Cold Spring Harbor Lab	212,616	22930214 / PO 920560-SV
47.074	Idaho State University	17,836	05-181A
47.074	Iowa State University	128,568	420-40-21 B
47.074	Michigan State University	(425)	612135OREGONSU
47.074	Michigan State University	268,608	61-2556OU
47.074	North Dakota State University	188,013	15444-1
47.074	University of Hawaii	215,021	PO Z795332
47.074	University of Montana	26,186	PG09-65957-01
47.074	University of South Dakota	82,502	USD1021 AMEND. 1
47.075	Columbia University	9,445	ONE (1)
47.075	National Bureau of Economic Research	5,982	27-3383-00-0-79-636-7700
47.076	Association of Science-Technology Centers	87,716	ESI-0638981
47.076	El Camino Community College	1,000	NSF 0168669
47.076	Franklin Institute Science Museum	158,901	Not Available
47.076	Georgia State University	21,178	H3213-16 AMEND. 1
47.076	Lane Community College	142,193	SUB 14557 REF#810481
47.076	Montana State University	(41,235)	GC048-02-Z2484
47.076	Northwest Regional Educational Laboratory	71,483	Not Available
47.076	Oregon Museum of Science & Industry (OMSI)	17,102	D10-07
47.076	Oregon Museum of Science & Industry (OMSI)	6,514	D09-02 (PO 92225)
47.076	Portland Community College	8,499	PCC Contract #015-10
47.076	Purdue University	18,425	4101-29673
47.076	University of California, Berkeley	46,983	00006880
47.076	University of California, Berkeley	4,268	SA5168-11062 / PO 1158965
47.076	University of California, San Diego	21,468	PO 10296221
47.076	University of Colorado	66,153	154-2277 / PO 53905

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47.076	University of Washington	45,538	658608
47.076	University of Washington	49,916	658615
47.076	WestEd	120,888	5060.01.001
47.078	Ohio State University Research Foundation	109,416	60000263/RF01154186
47.078	University of Washington	23,195	524541
47.079	U.S. Civilian Research & Development Foundation	10,380	RUM1-2895-MO-07
47.082	Consortium for Ocean Leadership	192,644	SA 9-01/ARRA
47.082	Trustees of Princeton Univ	3,839	00001688
47.082	University of California, Los Angeles	58,306	0070 G ME275 ARRA
47.082	Woods Hole Oceanographic Institution	9,577	A100653/1.3.3.7.4
47.082	Woods Hole Oceanographic Institution	22,078	AI00653/WBS1.3.3.6
47.082	Woods Hole Oceanographic Institution	26,332	AI00653/WBS1.3.3.7.3
47.082	Woods Hole Oceanographic Institution	64,047	AI00653/WBS1.3.2.1
47.082	Woods Hole Oceanographic Institution	74,690	AI000653/WBS1.3.3.3
47.082	Woods Hole Oceanographic Institution	105,468	AI00653/WBS1.3.4.2.12
47.082	Woods Hole Oceanographic Institution	280,308	AI00653/WBS1.3.1.1
59.037	Lane Community College	767	09-151
59.037	Lane Community College	5,000	09-151-2
59.037	Lane Community College	9,003	10-151
59.037	Lane Community College	11,119	09-2-151 (SBAHQ-09-B-006)
59.037	Lane Community College	14,775	09-2-154 COOP SBAHQ09B006
59.037	Lane Community College	15,125	10-603001-Z-0039-27
59.037	Lane Community College	30,250	9-603001-Z-0039-26
59.037	Lane Community College	32,696	Not Available
66.460	Oregon Environmental Council	12,364	Not Available
66.462	Association of State Wetland Managers	189	2010-196
66.509	University of South Florida	51,066	1209-1093-00-A
66.716	IPM Institute of North America, Inc.	11,880	2010-842
77.006	Rutgers, The State University of New Jersey	2,589	4-22609 / 10355 / PO S938840
81.049	Argonne National Laboratory	7,702	7F-01101
81.049	Ceres, Inc.	352	DE-FG02-05ER64111
81.049	Grande Ronde Model Watershed	74,508	Not Available
81.049	Pacific Northwest National Lab	43,155	22902
81.049	Pacific Northwest National Lab	84,004	57494-2
81.049	Pacific Northwest National Lab	116,443	53501
81.049	Pennsylvania State University	4,063	3890-OSU-USDOE-4157
81.049	Research Development Solutions, LLC	47,279	41817M4077
81.049	Research Development Solutions, LLC	81,598	41817M4071
81.049	Sandia National Laboratories	580	822801
81.049	Sandia National Laboratories	10,597	PO 815309
81.049	University of Massachusetts, Amherst	78,601	09-005177 B 00
81.049	University of Nebraska Medical Center	48,380	35-2005-2015-001
81.049	University of Wisconsin	12,994	174K790
81.079	South Dakota State University	15,811	3TB160
81.079	South Dakota State University	134,700	3TA160
81.086	Lawrence Berkeley National Laboratory	20,310	6860131 MOD. 2
81.086	The Regents of the Univ of Cal	25,478	1943067788
81.086	Washington State University	43,785	00000000000076
81.087	Bob Lawrence & Associates	13,290	SUBCONTRACT NO: 2741-001
81.087	Boise State University	40,622	014G106215-D (DE-EE0001120)
81.087	MRI National Renewable Energy Laboratory	(5,258)	ZXL-5-44205-11 MOD. 9
81.087	MRI National Renewable Energy Laboratory	(5,105)	XAT-4-33624-08 MOD. 8
81.087	Pacific Energy Ventures	56,091	2010-1718
81.087	United Solar Ovonic Corporation	158,588	AMENDMENT 6

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81.087	University Central Florida	64,185	00000000000069
81.087	University of Delaware	92,221	17715 AMEND. 3
81.089	Montana State University	43,445	G298-08-W2036
81.089	Montana State University	117,906	G122-10-W2036
81.089	Research Partnership to Secure Energy for America	11,102	08121-2801-02
81.104	Vanderbilt University	163,426	19067-S2
81.117	National Assoc of State Universities & Land-Grant Colleges	(63)	Not Available
81.117	Washington State University	(11,230)	00000000000076
81.119	Washington State University	4,888	00000000000076
81.121	Georgia Institute of Technology	72,541	DPO# 2500016838/R8895-G1
81.121	Idaho National Laboratory	617	00044868-00002
81.121	Idaho National Laboratory	133,227	00044868-00004
81.121	Idaho National Laboratory	157,890	00044868-00001
81.121	Savannah River National Laboratory	16,341	AC 54326 O
81.122	NASEO-NATL Assn State Energy Office	15,000	00000000000052
84.015	University of Chicago	7,519	32584-B
84.027	Republic of Palau	60,379	05-009
84.083	Immigrant and Refugee Community Organization	8,464	Not Available
84.116	Association of American Colleges and Universities	(420)	Not Available
84.116	Georgia State University	(359)	FLAF1
84.116	Miami University	693	C02481_G00962 / P116J040039
84.116	Oregon Health & Science University	12,643	ASONO 0266-PSU
84.116	University of Denver	15,545	SB#36537A-01-00
84.133	Cincinnati Children's Hospital Medical Center	48,136	SUBAWARD NO 107354
84.133	Obslap Research, LLC	(6,215)	Not Available
84.133	Oregon Health & Science University	(62)	GCDRC0139A I
84.133	Oregon Health & Science University	17	GCDRC0139A J
84.133	Oregon Health & Science University	10,998	GSONO0145A C
84.133	Oregon Health & Science University	21,238	GSONO0239-PSU
84.133	University of Cincinnati	37,690	107354
84.133	University of Illinois, Chicago	19,979	2005-0249-05-00
84.133	University of Kansas	8,110	FY2004-000
84.173	Lane Education Service District	52,801	11662
84.173	Lane Education Service District	7,054,095	EC CARES 2009-2011
84.181	Lane Education Service District	4,338,469	EC CARES 2008-09
84.184	Farmington Municipal Schools	97,985	2008-01
84.184	Grants Pass YMCA	2,954	Not Available
84.184	Linn Benton Lincoln ESD	33,868	20000000000009
84.184	Linn Benton Lincoln ESD	120,792	Not Available
84.184	Salem-Keizer Public Schools	(6,515)	PS 4651
84.186	Multnomah County	93,658	46-7403
84.215	Beaverton School District	138,471	Not Available
84.215	Educational Service District 112	786	7009200059
84.215	Educational Service District 112	16,990	7009200106
84.215	Educational Service District 112	23,570	7009200053
84.215	High Desert Education Service District	53,427	214 AMEND. 3
84.215	Umatilla-Morrow Education Service District	23,911	Not Available
84.224	Access Technologies, Inc.	49,988	Not Available
84.229	University of Chicago	6,668	32659
84.287	Metropolitan Family Services	4,063	200CEL212
84.287	Metropolitan Family Services	10,755	Not Available
84.293	Global Village Academy	4,699	16627
84.293	Portland Public Schools	26,457	56582

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84.293	Wyoming Department of Education	(12)	Not Available
84.305	Florida State University	4,523	R01296
84.305	Pacific Institutes for Research	71,928	AMEND #4
84.305	Pacific Institutes for Research	174,922	Not Available
84.305	Pacific Institutes for Research	175,696	AMENDMENT #5
84.305	RTI International	53,819	16-312-0208116
84.323	Napa County Office of Education	41,169	Not Available
84.324	IRIS Media, Inc.	40,969	50
84.324	Oregon Research Institute	7,068	MODIFICATION 5
84.324	Oregon Research Institute	182,064	Not Available
84.324	Pacific Institutes for Research	110,543	Not Available
84.325	Portland Community College	5,082	2170-06
84.326	California State University Northridge	36,841	SUB CON 4033629 AMEND 2
84.326	California State University Northridge	65,396	SUBCON F-06-2056-4.0/WOU
84.326	University of North Carolina at Chapel Hill	118,138	554391
84.326	University of North Carolina, Charlotte	6,449	20050422-09-UOR
84.334	Portland Public Schools	1,001	Not Available
84.357	American Samoa Government	7,591	C56206A
84.366	High Desert Education Service District	296,897	2008-480
84.366	Lincoln County School District	12,535	Not Available
84.391	Lane Education Service District	522,771	ARRA
84.392	Lane Education Service District	263,939	ARRA
84.393	Lane Education Service District	330,583	ARRA
84.393	University of North Carolina at Chapel Hill	2,214	5-43643 ARRA
84.928	National Writing Project Corporation	19,500	Not Available
84.928	The National Writing Project Corporation	47,850	92-OR03 AMEND #24
84.928	The National Writing Project Corporation	48,469	Not Available
84.928	The National Writing Project Corporation	50,040	#26/92-OR01
93.009	Looking Glass Youth & Family Services	48,674	Not Available
93.043	Rogue Valley Council of Governments	7,724	Not Available
93.048	Rogue Valley Council of Governments	28,638	Not Available
93.063	Oregon Council on Developmental Disabilities	40,143	123995
93.063	Oregon Council on Developmental Disabilities	68,552	129335
93.086	Longview Wellness Center	6,334	16260
93.086	Longview Wellness Center	7,153	15226
93.086	Northwest Family Services	6,070	16207
93.087	Jackson County	40,000	1008
93.087	Multnomah County	163,134	4600006965
93.104	Mid-County Center for Living	45,690	Not Available
93.104	Multnomah Education Service District	(71)	DOI 47-5/05-06
93.104	Multnomah Education Service District	411	DOI 47-2/05-06
93.104	Multnomah Education Service District	80,421	08-0878
93.104	Multnomah Education Service District	246,142	08-0717
93.104	Native American Rehabilitation Association	242,501	FY02 19149
93.104	Northwest Portland Area Indian Health Board	27,162	C09-44
93.113	Louisiana State University	74,279	19193
93.121	Mayo Clinic	23,327	2R01DE014036-06A2
93.121	University of Colorado, Denver	24,891	FY10.530.001
93.172	Fred Hutchinson Cancer Research Center	23,772	0000685341
93.172	Fred Hutchinson Cancer Research Center	81,489	0000662382
93.172	U California Lawrence Berkeley National Laboratory	117,879	Not Available
93.172	University of Cambridge	107,705	RG51958
93.173	Oregon Health & Science University	32,095	AOTOL0164
93.184	Oregon Health & Science University	55,360	20000000000011

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93.213	Oregon Health & Science University	4,136	ANEUR0567_9005145_OSU
93.213	Oregon Health & Science University	35,569	GNEURO276A A
93.213	Oregon Health & Science University	56,927	ANEUR0276_9000226_OSU
93.213	University of Miami	21,088	PO# M148915
93.226	Center for Health Improvement	1,050	Not Available
93.226	Oregon Health & Science University	109,400	GORPN0014A A
93.238	The University of Montana	58,325	PG10-67272-03
93.242	Brigham and Women's Hospital	49,732	MOD. #3
93.242	Columbia University	9,617	8 (ACCT.#5-28561)
93.242	IRIS Media, Inc.	67,332	AMENDMENT #2
93.242	Oregon Health & Science University	26,433	GINTR0046A
93.242	Oregon Health & Science University	86,197	ASONO0259-PSU
93.242	University of California, Davis	127,032	SUB0700223 AMEND. 2
93.242	University of Colorado	8,814	2-5-22254
93.242	University of Minnesota	357,706	A000285204
93.242	University of Pittsburgh	3,396	108118-1 AMEND. 3
93.243	Josephine County	79,309	1-H79-TI16542-01
93.243	LifeWorks Northwest	74,331	Not Available
93.243	Mental Health Association of Oregon	48,097	Not Available
93.243	Mid-Columbia Center for Living	8,487	Not Available
93.243	Native American Rehabilitation Association	12,014	Not Available
93.243	NPC Research	10,236	Not Available
93.243	Outside In	65,687	Not Available
93.249	University of Washington	20,000	30000000000001
93.262	Oregon Health & Science University	54,059	GCROE0147A AMEND. 2
93.265	Oregon Health & Science University	12,477	ASONO0287-PSU
93.276	Clatskanie Together Coalition	14,673	Not Available
93.279	Oregon Health & Science University	45,509	GEMME0071
93.279	Oregon Research Institute	15,790	Not Available
93.279	Oregon Research Institute	19,646	MOD. 3
93.279	Oregon Research Institute	52,858	MODIFICATION 4
93.279	Oregon Social Learning Center	40,629	5R01DA018977-05
93.279	Regents of the University of Minnesota	8,873	A652625101
93.279	University of Pittsburgh	204,581	0004523 AMEND #2
93.279	University of Washington	168,204	504787
93.283	ASTHO	83,244	40000000000001
93.283	Washington State Department of Health	6,245	30000000000002
93.307	Central State University	18	8426-002
93.307	Central State University	39,218	8427.001
93.307	Oregon Law Center	37,476	Not Available
93.361	Oregon Health & Science University	13,635	GSONO0191-PSU1
93.361	University of Illinois	17,466	2005-01168-07-00
93.389	Louisiana State University	145,532	31277 AMEND. 1
93.389	Oregon Health & Science University	101,981	ACTRI0303-OSU
93.389	Oregon Health & Science University	137,066	GPHYP0150
93.389	Virginia Tech	2,736	431399-19201
93.390	University of California, Santa Barbara	5,218	KK8111 AMEND. 2
93.393	Battelle Memorial Institute	55,303	Not Available
93.393	Oregon Health & Science University	1,576	GCROE0152A
93.393	University of Illinois, Chicago	318	1 P01-CA98262 / 495246
93.575	Oregon Child Care Resource and Referral Network	153	05-07RR04
93.575	Oregon Child Care Resource and Referral Network	110,193	Not Available
93.587	Confederated Tribes & Bands of the Yakama Indian Nation	7,778	Not Available

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93.587	Confederated Tribes of the Grand Ronde	14,840	16130
93.587	Dry Creek Rancheria Band of Pomo Indians	13,495	14940
93.589	Smith River Rancheria Indian Tribe	10,000	15020
93.596	Oregon Child Care Resource and Referral Network	35,954	Not Available
93.600	Cascade Center for Community Governance	48,599	Not Available
93.612	Confederated Tribes of the Grand Ronde	9,720	14889
93.630	Oregon Council on Developmental Disabilities	(1,390)	118593
93.632	University of Missouri-Kansas City	87,712	16098/21691
93.648	Michigan State University	32,961	61-5101PSU
93.648	The Research Foundation of State Univ of New York	57,762	10-19
93.648	The Research Foundation of State Univ of New York	79,425	09-34
93.701	Louisiana State University	47,033	P42ES013648
93.701	MitoScience, LLC	8,612	ARRA
93.701	Oregon Health & Science University	12,468	GBNEU0149EST
93.701	Oregon Health & Science University	28,913	ASONO0283ST-OSU
93.701	Oregon Research Institute	101,704	ORI/1RC2DA028946
93.701	University of California, Davis	73,842	08-002634-08 ARRA
93.701	University of Florida	51,545	UF09158
93.701	University of Massachusetts, Dartmouth	170,268	642
93.708	Oregon Child Development Coalition	297,512	LETTER OF AGREEMENT
93.713	Oregon Child Care Resource and Referral Network	11,736	Not Available
93.778	Lane Education Service District	157,302	Not Available
93.837	Oregon Health & Science University	20,987	GINTR0039B
93.837	University of Toledo Health Science Center	243,988	N-2009-48
93.838	Oregon Health & Science University	13,915	APULMO123
93.838	Oregon Health & Science University	68,719	GPULM0110A
93.847	Cornell University	71,330	56938-8961
93.847	Oregon Health & Science University	57,923	GBNEU0149C
93.848	Johns Hopkins University	6,045	2000486178
93.848	Kaiser Foundation Research Institute	30,626	1 R21 DK080277-01A1
93.849	Allvivo Vascular, Inc.	89,591	Not Available
93.853	Oregon Health & Science University	25,022	GNEUR0338A(A)
93.853	Oregon Health & Science University	28,071	ANEUR0494_9001781_OSU
93.855	DesignMedix, Inc.	(721)	207PEY026
93.855	DesignMedix, Inc.	137,026	209PEY149
93.855	Molecular Express, Inc.	45,135	2008-1681
93.855	Virogenomics, Inc.	120,117	2009-1450
93.856	University of Washington	2,525	567787
93.856	University of Washington	40,554	567599
93.859	Dartmouth College	43,860	Subaward No. 596
93.859	Harvard University	45,865	23570-114041
93.859	MitoScience, LLC	32,000	10889
93.859	Texas A&M University	245,006	S090064
93.859	University of Florida	46,737	UF06025 / PJ00061280
93.859	University of Florida	139,923	UF-IFAS-0006184
93.859	University of Michigan	73,566	F014733
93.859	University of Texas	6,570	Sub 09-029/PO UOSPC-0000000340
93.859	University of Texas at Galveston	66,171	09-082
93.859	Vanderbilt University	68,243	VUMC36260
93.859	Wake Forest University	47,986	WFUHS 58100
93.865	Oregon Research Institute	35,669	Grant #1 R01 HD057839
93.866	Case Western Reserve University	13,781	RES502429
93.866	Oregon Health & Science University	28,826	Not Available
93.867	ViewPlus	(99)	2008-1447

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93.879	OCHIN	14,076	1692904.1
93.889	Samaritan Health Services	18,664	15927
93.955	Eastern Washington University	38,319	SR06803 AMEND #4
93.955	The Center to Protect Workers Rights	84,398	1030-12 AMEND. 6
93.969	Oregon Health & Science University	76,712	GSONO0240-OSU
93.969	Oregon Health & Science University	99,131	GSONO0240-PSU
93.989	Smithsonian Institute	28,419	04-SUBC-440-0000032544/172121
93.995	Northwest Family Services	(9,468)	14827 AMEND. 3
93.995	Northwest Family Services	79,185	15952
94.007	North Carolina Campus Compact	2,500	Not Available
94.007	NWREL	8,994	33700000000000
94.007	Western Washington University	32,512	54558-D
97.073	Douglas County, Oregon	131,484	25407
97.073	Lane County Sherriff's Office	30,261	14735
98.001	Virginia Tech	2,657	19201-425678
98.012	American Council on Education	53,294	Not Available
98.012	Higher Education for Development	(597)	Not Available
10.XXX	Engineering and Land Planning Associates	10,855	2010-1591
10.XXX	National Forest Foundation	13,431	WSC-06-02-19
10.XXX	Nature Conservancy	29,484	ORFO 10-16-09-01tk
10.XXX	Polydyne, Inc.	2,952	PDP02009-07-001
10.XXX	Tarleton State University	93,288	2292
10.XXX	The Rogue Initiative for a Vital Economy	4,033	Not Available
10.XXX	Washington State University	449	G002686
11.XXX	Chicago Zoological Society	3,810	NA09NMF4390231
11.XXX	East West Center	67	HC 12403
11.XXX	East West Center	28,710	HC12568
11.XXX	HDR Engineering, Inc.	17,997	Not Available
11.XXX	Pacific States Marine Fisheries Commission	51,018	09-110
11.XXX	University of Hawaii	50,564	PO Z879367
12.XXX	Applied Operations Research Inc	43,131	AOR-PSU-2021
12.XXX	BBN Technologies	357,313	13705 / PO 9500009782
12.XXX	Dynetics	4,575	PO# LB001742/TO #0006
12.XXX	Institute of International Education	369,073	NSEP-U631023-PDX-RUS-08-D12
12.XXX	Nature Conservancy	20,125	ORFO-02-24-09-01tk
12.XXX	Oceaneering, Inc.	37,918	BUOTM-15555
12.XXX	Pennsylvania State University	7,140	PO 925035
12.XXX	Princeton University	9,385	00001616
12.XXX	SIGA Pharmaceuticals, Inc.	29,186	PO 2763749
12.XXX	Smithsonian Institute	169,044	10-SUBC-440-0000-189244
12.XXX	SRI International	452	27-001354
12.XXX	SRI International	8,804	27-001355
12.XXX	SRI International	23,758	27-001357
12.XXX	SRI International	173,851	27-001325B,Release 2 (Phase 3)
12.XXX	SRI International	349,751	27-001325,Release 1 (Phase II)
12.XXX	Stevens Institute of Technology	45,078	527445-FY09-1
12.XXX	University of California, Los Angeles	36,580	0160 S HE178
14.XXX	Neighborhood Partnership Fund	131,602	7010-24- B2H
14.XXX	Portland Development Commission	79,999	PSU TSA
15.XXX	Alaska Department of Fish and Game	12,834	COOP 10-083
15.XXX	California Institute of Technology	71,219	77-1084634 MOD. 2
15.XXX	Industrial Economics	59,007	5600-OSU
15.XXX	National Fish & Wildlife Foundation	50	521384139
15.XXX	Nature Conservancy	11,101	ORFO-09/01/09-01EH

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15.XXX	Pacific States Marine Fisheries Commission	582,874	936002376
15.XXX	Southwest Oregon Conservation & Development Council	7,986	Not Available
15.XXX	Tualatin River Watershed Council	4,965	Not Available
17.XXX	JBS International, Inc.	81,863	S9101-PSU C-6222
19.XXX	Institute of International Education	442,364	Not Available
20.XXX	Battelle Memorial Institute	22,937	223841
20.XXX	Dynamic Research, Inc.	66,090	DRI-A-08-OSU
20.XXX	Geosyntec Consultants	45,036	PW0229
20.XXX	National Academy of Sciences	94,965	HR-03-99
20.XXX	Parametrix	3,242	283-6074-001
20.XXX	Texas A & M University	63,464	M060007
43.XXX	Earth and Space Research	11,774	ESR PO 07-79 05-112C
43.XXX	Jet Propulsion Lab/CA Inst. of Technology	256,035	1283976
43.XXX	Jet Propulsion Lab/CA Inst. of Technology	18,832	1392451
43.XXX	NorthWest Research Associates, Inc.	23,891	NWRA-10-S0118
43.XXX	Princeton University	1,853	00001723
43.XXX	Southwest Research Institute	18,346	A87091E
43.XXX	University of California, Santa Barbara	69,906	KK9106
43.XXX	University of Maryland	10,174	Z641801
43.XXX	Woods Hole Oceanographic Institution	30,350	A100541
45.XXX	Oregon Council for the Humanities	4,741	09-03-08
66.XXX	AquaMarine Environmental Services	4,861	2010-1227
66.XXX	Consortium for Plant Biotech Research	43,781	EPA 83293301-284
66.XXX	Skagit County Washington	52,064	C20090581
81.XXX	Argonne National Laboratory	32,035	0F-32701
81.XXX	Battelle Memorial Institute	13,530	107557 TASK 112144
81.XXX	Battelle Memorial Institute	49,665	54081
81.XXX	Battelle Memorial Institute	222,301	107477
81.XXX	Brookhaven National Laboratory	14,925	155073
81.XXX	Columbia River Inter-Tribal Fish Commission	157,943	C09-13 / PO C0901340
81.XXX	Confed Tribes Umatilla Indian	109,124	930624734
81.XXX	Idaho National Laboratory	27,683	00044868-00011
81.XXX	Idaho National Laboratory	27,708	68396-02
81.XXX	Idaho National Laboratory	59,090	00044868-00003
81.XXX	Idaho National Laboratory	89,951	00044868-00006
81.XXX	Idaho National Laboratory	92,250	00044868-00012
81.XXX	Idaho National Laboratory	250,016	00044868-00010
81.XXX	Jackson State University	217,512	P0024409
81.XXX	Lawrence Livermore National Laboratory	23,111	B588270
81.XXX	Los Alamos National Laboratory	25,598	82602-001-10
81.XXX	Los Gatos Research, Inc.	26,175	2010-1602
81.XXX	Matthew Burton, LLC	1,185	Not Available
81.XXX	National Renewable Energy Lab	76,812	XCI-0-40426-01
81.XXX	Oregon Nanoscience and Microtechnologies Institute	101,204	2010-114
81.XXX	Pacific Northwest National Lab	17,758	108963
81.XXX	Pacific Northwest National Lab	51,249	58519
81.XXX	Pacific Northwest National Lab	54,353	57494-83381
81.XXX	Pacific Northwest National Lab	57,574	64951
81.XXX	Pacific Northwest National Lab	160,423	57494-79791
81.XXX	Pacific States Marine Fisheries Commission	1,531,926	936002376
81.XXX	Pacific States Marine Fisheries Commission	9,632	09-23
81.XXX	Pacific States Marine Fisheries Commission	12,605	09-113
81.XXX	Pacific States Marine Fisheries Commission	48,846	09-25
81.XXX	Picaro, Inc.	20,715	2010-1390

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81.XXX	Research Development Solutions, LLC	10,093	41817M4193
81.XXX	Research Development Solutions, LLC	112,634	41817M4310
81.XXX	Research Development Solutions, LLC	141,076	4187M4499
81.XXX	Research Development Solutions, LLC	147,399	41817M4403
81.XXX	Sandia National Laboratories	1,669	SPO 912648
81.XXX	Science Applications International Corporation	13,999	P010018691
81.XXX	URS Corporation	27,074	RES10000041
81.XXX	URS Corporation	42,775	RES1000091
81.XXX	URS Corporation	48,334	RES10000054
81.XXX	URS Corporation	52,785	RES10000040
81.XXX	URS Corporation	59,313	RES10000042/001
81.XXX	UT-Battelle, LLC	62,993	4000066157
93.XXX	American Institutes for Research	5,696	00242.02054.001 MOD 2
93.XXX	American Institutes for Research	8,548	00242.02054.001
93.XXX	American Institutes for Research	20,746	SC-05-02054 001-03
93.XXX	Booz Allen Hamilton	29,759	96658NBS23 / B28950-2700
93.XXX	Bucknell University	49,823	U54 OH008307/1030-63
93.XXX	Duke University	(1,550)	118685
93.XXX	Oregon Child Care Resource and Referral Network	(83)	Not Available
93.XXX	Oregon Health & Science University	50,210	GSMMI0109AST PSU
93.XXX	Slippery Rock University	10,743	ICDI-6
93.XXX	Special Olympics	395	Not Available
97.XXX	Confederated Tribes of Coos, Lower Umpqua & Siuslaw	7,634	Not Available
98.XXX	International Resources Group	236,040	5004-CR1-IWW
		<u>\$54,565,906</u>	

Note 7. Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551)

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level; however, Recovery Act funds account for approximately 16.38 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2010.

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Section I—Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

Material weakness(es) identified?

☒ yes

☐ no

Significant deficiency(ies) identified that are
not considered to be material weaknesses?

☒ yes

☐ none reported

Noncompliance material to financial statements
noted?

☐ yes

☒ no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

☒ yes

☐ no

Significant deficiency(ies) identified that are
not considered to be material weakness(es)?

☒ yes

☐ none reported

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

Qualified – Medicaid, Children's Health
Insurance Program, Temporary
Assistance for Needy Families, and
Community Services Block Grant

Unqualified – All Other Major Programs

Any audit findings disclosed that are required
to be reported in accordance with section 510(a) of
OMB Circular A-133?

☒ yes

☐ no

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Identification of Major Programs

CFDA#	Name of Federal Program or Cluster
10.688	Wildland Fire Management
12.400	Military Construction, National Guard
14.258	Tax Credit Assistance Program (TCAP)
17.225	Unemployment Insurance
20.509	Formula Grants for Other Than Urbanized Areas
21.XXX	Other Department of Treasury Programs
66.458	Capitalization Grants for Clean Water State Revolving
81.042	Weatherization Assistance for Low-Income Persons
93.283	Centers for Disease Control and Prevention - Investigations & Technical Assistance
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance
93.659	Adoption Assistance
93.767	Children's Health Insurance Program
cluster	Supplemental Nutrition Assistance Program (SNAP) Cluster
cluster	Schools and Roads Cluster
cluster	Workforce Investment Act (WIA) Cluster
cluster	Highway Planning and Construction Cluster
cluster	Title I, Part A Cluster
cluster	Special Education Cluster (IDEA)
cluster	Vocational Rehabilitation Cluster
cluster	State Fiscal Stabilization Fund Cluster
cluster	Immunization Cluster
cluster	Temporary Assistance for Needy Families (TANF) Cluster
cluster	Child Care and Development Fund (CCDF) Cluster
cluster	Community Services Block Grant (CSBG) Cluster
cluster	Medicaid Cluster

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

Auditee qualified as low-risk auditee? ☐ yes ☒ no

Section II – Financial Statement Findings

10-01 Oregon Department of State Lands

Incorrect Accounting for Unclaimed Property held in the Common School Fund

Material Weakness

The Department of State Lands (department) is responsible for recording and tracking all unclaimed property in Oregon. Banks and other institutions report unclaimed property to the department where it is recorded and then reported online for claimants to review. Claimants submit their claims to the department who then verifies the validity of the claim and sends the property to the claimant.

In the past, the department had been accounting for all unclaimed property not yet claimed as a liability. Further research found the current accounting treatment was not reflective of governmental accounting standards. According to standards, the liability should represent the best estimate of the amount ultimately expected to be reclaimed and paid. For year-end reporting purposes, the department developed an estimate of the amount of the unclaimed property they expect to be reclaimed. As a result, the department adjusted the fiscal year end account balance of \$371 million down to \$185 million.

We recommend the department continue to estimate the amount of unclaimed property expected to be claimed and revisit and update the methodology as needed.

AGENCY'S RESPONSE:

The Department of State Lands generally agrees with the recommendation and developed an initial methodology to arrive at the adjusting entry made as a result of the audit. The Department will conduct further analysis to refine the methodology and make future adjusting entries of an annual basis as part of the year end closing process beginning with the current fiscal year ending June 30, 2011.

10-02 Oregon Department of Revenue

Taxes Receivable – Year End Financial Reporting Misstatements

Material Weakness

Department management is responsible for ensuring the accuracy and completeness of the information that supports its year-end adjustments. The quality of the state's Comprehensive Annual Financial Report depends on the accuracy and completeness of year-end closing activities, including the preparation of accruals.

Each year, as part of its annual financial reporting process, the department prepares estimates as of June 30 of the taxes receivable accrual for tax programs under its purview. The estimates involve many separate calculations and are based on several sources of data, including historical trends, uncollectible taxes, estimated refunds payable, and other information contained in the department's subsidiary accounting system.

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In reviewing the taxes receivable estimates prepared for state fiscal year 2010, we found multiple errors in the department's calculation, such as incorrectly calculated percentages and omitted amounts. As a result of these errors, the net General Fund current and noncurrent taxes receivable accounts were overstated by approximately \$75 million and \$67 million, respectively; and the current and noncurrent taxes receivable accounts in the government wide statements were misstated by approximately \$129 million each. In addition, as a result of the calculation errors, the Personal Income Taxes, Corporate Excise and Income Taxes, and Inheritance Taxes revenue accounts were overstated by approximately \$35 million, \$33 million and \$6 million, respectively. The taxes receivable accounts and Corporate Excise and Income Taxes account required audit adjustments to be fairly stated in accordance with generally accepted accounting principles. The department's review process did not detect these errors. We reported a similar finding for fiscal year 2008.

We recommend department management perform effective reviews over the year-end calculations of the taxes receivable estimates to ensure accrual calculations are accurate.

AGENCY'S RESPONSE:

Management agrees with the recommendation. Management is taking steps to simplify reconciliation process which should provide for less opportunity for errors to occur. We are also implementing a thorough review process to ensure accuracy.

Anticipated completion date: June 2011.

10-03 Oregon Department of Revenue
Controls for Recording Accounting Transactions Need Improvement
Material Weakness

Management is responsible for establishing, maintaining and improving internal controls over accounting processes. Management's responsibility for the department's control environment includes ensuring key staff have the requisite skills and knowledge to perform their duties, as well as receive necessary formal and on-the-job training. Furthermore, internal controls over revenue should provide evidence that revenue is properly classified as to source, mathematically correct, and entered appropriately into the accounting system.

During our audit, we found multiple instances when revenue transactions were recorded incorrectly. For example, approximately \$5 million of inheritance taxes revenue was incorrectly recorded as corporate excise and income taxes revenue. In addition, a correction to a taxes receivable accrual incorrectly understated personal income taxes revenue and overstated corporate excise and income taxes revenue by approximately \$12 million.

We also identified accrual errors made in the Transfers accounts and related Due To/Due From accounts resulting from improper entry into the accounting system. These errors resulted in misstatement of approximately \$2 million in the Transfer in from Other Fund, Transfer out to Other Fund, Due to Other Funds, and Due from Other Funds accounts.

State of Oregon
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These errors occurred because the department's accounting staff work primarily with the department's subsidiary accounting systems and less frequently with the state's accounting system. This infrequent exposure to the state's accounting system provides fewer opportunities for gaining a thorough understanding about the requirements for recording transactions.

We recommend department management ensure accounting staff have the requisite knowledge and skills to perform their assigned duties and ensure accounting transactions are accurately recorded to the proper accounts.

AGENCY'S RESPONSE:

Management agrees with the recommendation.

*The department recognizes the need for highly training and technically competent accounting staff at all levels. We have begun a process to provide in-depth training for all accounting staff in R*Stars, the agency's subsidiary accounting system, Excel and data query tools. We also recognize the need to ensure staff can and do have the knowledge and ability to support each other when needed and are adopting this model as part of the training and development plan.*

Anticipated completion date: Ongoing.

10-04 Oregon Employment Department

Controls Over the Federal Draw Process Could Be Improved

Material Weakness

As part of the Unemployment Insurance program, the department makes benefit payments to eligible unemployed individuals. For benefit payments eligible for federal funding, the department submits requests to the federal government for reimbursement of these payments. The department's process for drawing federal funds for these benefit payments involves the use of a complex spreadsheet that contains several formulas. The formulas are modified periodically based on changes implemented by the federal government. During our audit, we noted that federal revenues were about \$127 million less than federal expenditures for the fiscal year ended June 30, 2010. The department researched and determined that beginning in July 2008 an error in a formula caused the department to draw about \$183 million less in federal funds than allowed. The department provided support to the federal government and was able to draw the federal funds in September 2010.

We recommend department management periodically review its federal draw process to ensure that federal funds are properly drawn.

AGENCY'S RESPONSE:

We agree with the finding. Corrective action was taken. Management investigated the issues and has taken the appropriate actions to ensure that review processes are timely and accurate. Financial Services staff, in coordination with IT staff, created new daily IT reports to facilitate the federal cash draw process. New federal draw procedures were fully implemented January

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1, 2011 which allows Financial Services staff to review the proposed daily federal draw prior to the initiation of the draw.

10-05 Oregon Employment Department
Established Controls Not Consistently Followed

The department makes daily entries into the state's accounting system to record all cash activity, including revenues from employment taxes. According to the Oregon Accounting Manual, department management is responsible for establishing, maintaining and improving the department's internal controls. The department has procedures in place to ensure the daily entries are accurate, complete and appropriate. These procedures include independent reviews, control totals and segregation of duties.

During our testing of employment tax revenue, we found the department did not consistently follow established control procedures over daily entries. Although we did not identify errors, consistent application of control procedures helps to minimize the risk for errors to occur and not be detected in a timely manner. Specifically, we found:

- The department either did not document or did not perform independent reviews for 16 of the 40 entries tested. For 9 of these entries, the review was not documented and we were not able to determine if the review had occurred. The remaining 7 entries were not independently reviewed; they were prepared and reviewed by the same individual.
- The department did not include control totals for 6 of the 40 entries reviewed. As a result, we were unable to determine if the department verified that daily entries were accurately entered into the state's accounting system.

We recommend department management ensure established control procedures are followed.

AGENCY'S RESPONSE:

We agree with the finding. Corrective action was taken. With the addition of new financial services staff, the department has fully implemented tighter controls over the daily entries into the statewide financial management system (SFMS). Beginning April 2010, the department revised its daily entry procedures so that an accountant 2 prepares the daily entry including control totals and a higher level accountant reviews and releases the daily entry in SFMS.

10-06 Oregon Department of Transportation
Infrastructure Reporting
Material Weakness

A significant amount of state resources are used to construct and maintain Oregon's network of state highways, tunnels, and bridges. Accounting standards require that these assets, collectively termed infrastructure, be recorded in the state's financial statements and be depreciated over their estimated useful lives. Furthermore, the quality of the state's Comprehensive Annual Financial Report (CAFR) depends upon the accuracy and

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completeness of the accounting records maintained by each state agency. We have reported a material weakness over the financial reporting of infrastructure assets every year since fiscal year 2004. While some of the issues have been addressed and resolved, several significant issues remained unresolved during fiscal year 2010, including the following:

- During the audit of fiscal year 2009, we proposed several audit adjustments to bring the infrastructure account balances to the appropriate values in accordance with accounting standards. However, when the department posted the entries, they reported the transactions as adjustments to fiscal year 2010, rather than as prior period adjustments. As a result, payroll, program services, and depreciation expense in fiscal year 2010 were understated by \$48 million, \$518 million, and \$36 million, respectively. Significant audit adjustments were again required to avoid materially misstating these accounts in the fiscal year 2010 CAFR.
- Prior to fiscal year 2010, the department used a data query application called the “GASB 34 Tool” to identify the costs to be capitalized as part of the infrastructure assets. In fiscal year 2010, the department switched to a new application named “Pentaho” to address some of the reporting weaknesses in the GASB 34 Tool. Based upon our review, Pentaho has addressed some of the weaknesses in the GASB 34 Tool, and it provides more complete data. However, in preparing the accounting entries based upon Pentaho, department staff did not compare reports from the two applications, by individual project, to ensure the information was consistent. As a result, we found that approximately \$558 million of infrastructure assets were not consistently classified as completed projects or construction in progress in reports from the two applications. As a result, the financial statements were misstated and required significant adjustments to the State Highways, Tunnels and Bridges, and Construction in Progress accounts to be reported accurately.
- In tracking and monitoring ongoing infrastructure projects, the department uses multiple computer applications including the Project Control System (PCS) and the Contractor Payment System (CPS). In preparing the year end accounting entries for the infrastructure accounts, accounting staff relied on information from the PCS application to determine which projects had been completed. We identified numerous projects that had been completed and placed into operation and where final payments had been made to contractors according to CPS data, but these projects had not been coded as completed in PCS. Accordingly, approximately \$1 billion of assets had not been reported as completed in the financial statements, and were therefore not appropriately capitalized and depreciated.

The department’s process for reviewing entries into the state’s accounting system did not identify these errors.

We recommend department management ensure that accounting transactions are posted to the correct reporting period and prior period adjustment entries are made when appropriate. Further, we recommend department management provide effective review of year-end balances to ensure balances are reasonable and material reporting errors are identified.

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We recommend department management thoroughly review the information produced by Pentaho and the GASB 34 Tool to identify and resolve inconsistencies in project status.

We recommend department management identify the data available from its internal systems that are relevant to infrastructure reporting and identify which systems have the best and most accurate data for reporting purposes. Additionally, we recommend that when significant differences between multiple data sources are identified, department management investigate the differences and ensure department data is updated timely to provide correct, accurate, and relevant data for infrastructure reporting purposes.

AGENCY'S RESPONSE:

Recommendation Number 1.

We concur with this recommendation. Management has initiated corrective action by having a second person review the SFMA entry for correctness. In addition, we will be developing a checklist to be used by the preparer, the reviewer and the approver to ensure that the information represented by the entry is being posted to the correct reporting period.

Anticipated completion date: June 30, 2011

Recommendation Number 2.

We concur with this recommendation. We will be reviewing the criteria used in the selection of the reporting information between Pentaho and the GASB 34 Tool. The use of the information from the Project Control System (PCS) will not be the primary source of information used to evaluate the completion of projects. The Department will move to using the Contract Payment System (CPS) and TEAMS as the primary source of information in determining the completion status of infrastructure projects for GASB 34 reporting.

Anticipated completion date: June 30, 2011

Recommendation Number 3.

We concur with this recommendation. The use of the information from the Project Control System (PCS) will not be the primary source of information used to evaluate the completion of projects. The Department will move to using the Contract Payment System (CPS) and TEAMS as the primary source of information in determining the completion status of infrastructure projects for GASB 34 reporting. The Department will not eliminate the use of the Project Control System (PCS) in the review of information in the review of information related to GASB 34 reporting; however, it will not be the primary source as has been used in the past.

Anticipated completion date: June 30, 2011

10-07 Oregon Department of Transportation
Internal Controls over Financial Reporting

The Oregon Accounting Manual requires that each department have adequate internal controls to provide reasonable assurance that transactions are accurate and recorded properly in the state's accounting systems. Divisions that provide information to the financial unit of an agency also need to have effective controls to ensure the financial information is accurate and complete. We noted instances within the department when internal controls were not sufficient to identify, detect, or prevent some accounting errors. For example:

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- A year-end expenditure accrual was made to the Deposit Liability account instead of the Deferred Revenue account, resulting in a \$7 million error in the state's CAFR. Although the two accounts are in the liabilities section of the financial statements, the accounts appear separately and represent dissimilar transactions.
- One of the spreadsheets department staff used to calculate distributions of certain tax revenues to cities and counties was not updated correctly, in some cases, to reflect recent changes to tax rates and percentages to be distributed to the cities and counties. As a result, distributions were not always in the correct proportion for periods of one to eight months. Management informed us that appropriate corrections were made to the distributions to the cities and counties after we brought these errors to staff's attention.
- The department appropriately made year-end accruals to ensure that revenues collected were reported in the proper period in accordance with accounting standards. A portion of these revenues were required by statute to be distributed to cities and counties. For proper reporting, accounting standards require that a liability be accrued and an expenditure be reported in the period when the department is legally obligated to distribute those funds. However, the department did not accrue all the liabilities and expenditures that corresponded to the revenue accruals. As a result, liabilities and expenditures were each understated by approximately \$200,000.
- ODOT has not adequately separated responsibilities for entering financial transactions in the state's accounting system. Two individuals can enter, approve, and release transactions without an independent review. This practice increases the possibility of undetected errors or irregularities in the financial records.

We recommend department management ensure adequate controls are implemented to prevent and detect errors in financial reporting.

AGENCY'S RESPONSE:

We concur with this recommendation. Management and staff have reviewed the internal processes related to the discrepancies identified. Discrepancies found with spreadsheets and tools have been reviewed by management and have been corrected. Management is reviewing the internal process for the documentation, review, release and entry into SFMA. Management is preparing checklists associated with the entries being conducted to ensure an adequate review is conducted prior to processing.

10-08 Oregon Department of Administrative Services
Improve Controls Over SEFA Reporting

The State Controller's Division of the Oregon Department of Administrative Services manages the data collection and preparation of the State of Oregon's Schedule of Expenditures of Federal Awards (SEFA). Each state agency is responsible for reviewing their federal expenditure data to ensure the accuracy and completeness of the SEFA for their agency.

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During our audit, we found that the department overstated their SEFA program expenditures by \$16.9 million. The overstatement occurred due to a coding error in the accounting system, which resulted in the department distributing program funds to the wrong county. The county who erroneously received the funds notified the department and returned the funds. The department redistributed the funds to the correct county. However, the coding of the redistribution in the accounting system caused the department's accounting records to show this payment to both counties. The error was not detected or corrected by the department and resulted in the federal program's expenditures being overstated in the SEFA.

We recommend department management ensure their federal expenditure data is complete and accurate for SEFA reporting.

AGENCY'S RESPONSE:

The Operations Division is in agreement with the finding that federal program expenditures were overstated in the SEFA. Although the corrective entry was provided to the Secretary of State auditors on March 31, 2010, there was no indication that this entry was incorrect and would result in an audit finding. Operations was informed of this in an audit update meeting on August 30, 2010. This was after the DAS Statewide Accounting & Reporting Services (SARS) year-end deadline, so there was no opportunity to make an adjustment to our accounting records.

The following corrective action is proposed in response to your finding:

- We have added steps to our entry, review, and reconciliation process to prevent this type of data entry error from occurring in the future.*

This process will begin with the SEFA report and federal distributions for the period ending June 30, 2011.

10-09 Oregon State Treasury
Strengthen Internal Controls over Financial Reporting

Oregon State Treasury (Treasury) management is responsible for establishing, maintaining, and improving internal controls over the reporting of investments held at the Treasury for state agencies such as the Public Employees Retirement System (PERS). Treasury management is responsible for ensuring that investment balances and financial disclosures are fairly presented to state agencies in conformity with generally accepted accounting principles.

During our audit, we noted opportunities for Treasury to strengthen controls over its financial reporting process related to investment classification and investment disclosures. The Treasury's current process relies heavily on the manual preparation, adjustment, and review of a large volume of information provided by the custodial bank. For the PERS portfolio alone, the custodian's records showed over 13,000 positions at fiscal year end. Manually reviewing this amount of data limits the Treasury's ability to perform an effective and timely review. We noted reporting errors including the following: five Private Equity positions were classified as Real Estate, the credit quality of the fund for mutual fund positions was misreported, and the duration for the Common School Fund portfolio was incorrectly stated. In addition, fiscal year

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2010 was the first year of implementation for new accounting standards related to the disclosure of derivative information. The Treasury's financial reporting process was not adequate to ensure proper disclosure of this information. We identified the following errors:

- Several required derivative disclosures were omitted including interest rate risk, foreign currency risk for positions other than foreign currency forward contracts, and custodial credit risk.
- The fair market values disclosed in the foreign currency forwards, futures, and forwards tables were incorrectly stated.
- Certain manual financial statement adjustments to derivative fair values were not carried through to the disclosed fair value of these positions.

We recommend Treasury management strengthen internal controls over its financial reporting process to ensure that Treasury provides state agencies investment balances and disclosures that are fairly stated in accordance with generally accepted accounting principles. We also recommend that management improve the efficiency and effectiveness of its financial reporting process over information received from the custodian bank.

AGENCY'S RESPONSE:

The Oregon State Treasury (OST) had initiated a project to redesign our financial reporting process to standardize and automate the work we perform to ensure that investment balances and financial disclosures are fairly presented to state agencies in conformity with generally accepted accounting principles. This redesign will also include the development of a formal process for the implementation of new Government Accounting Standards Board (GASB) standards.

We expect to make significant progress toward our project goals during calendar year 2011, with the ultimate goal of fully implementing our new financial reporting process for fiscal year end 2012 reporting. Consequently, our expected resolution date for this finding is June 30, 2010.

10-10 Oregon Department of Education
Financial Reporting Controls Need Improvement

Per the Oregon Accounting Manual, policy 30.10.00.PR, agencies are responsible for reviewing their federal expenditure data to ensure accuracy and completeness of the Schedule of Expenditures of Federal Awards (SEFA). The department made appropriate year-end accruals in the form of a post-closing adjustment to ensure that the federal awards received and expended during fiscal year 2010 were reported in the proper period for the state's basic financial statements. Due to the timing of the post-closing adjustment, however, the expenditure transactions were not recorded in the state's accounting system, which was used to prepare the SEFA. In addition, department staff did not identify the missing transactions during the SEFA preparation process. As a result, the expenditures for Title I Grants to Local Education Agencies, Recovery Act, CFDA 84.389, were understated by approximately \$5.8

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million on the 2010 SEFA and required an audit adjustment to correctly report the expenditures.

We recommend department management improve review procedures and controls over its SEFA preparation process to ensure complete and accurate data is used to prepare the SEFA.

AGENCY'S RESPONSE:

We agree with the finding that the department needs to improve financial reporting controls over reviewing federal expenditure data to ensure accuracy and completeness of the Schedule of Expenditures of Federal Awards (SEFA). The Director of Financial Services will update ODE's accounting procedure by August 15, 2011, to improve controls over SEFA preparation. He will also work with information technology staff to modify ODE's on-line Audit A-133 Report, which is used by districts, to account for SEFA post close adjustments.

Section III – Federal Awards Findings and Questioned Costs

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

10-11 Oregon Department of Human Services

Automatic Data Process

Program Title and CFDA Number: Medicaid Cluster (93.777; 93.778)
Federal Award Numbers and Year: 05-1005OR5MAP; 2010, 05-0905ORMDSH; 2009,
05-1005OR5ADM; 2010, 05-0905OR5028; 2009,
05-1005ORARRA; 2010, 05-0905OR5048; 2009,
05-1005ORQUAL; 2010, 05-0905ORARRA; 2009
Compliance Requirement: Special Tests and Provisions
Type of Finding: Material Weakness, Material Non-Compliance

Federal regulations (45 CFR 95) require the department to review the Automatic Data Process (ADP) system security installations involved in the administration of federal Health and Human Services programs on a biennial basis or when significant system changes occur. The department implemented a new Medicaid Management Information System (MMIS) in December 2008. As of June 30, 2010, department management had not completed an ADP risk analysis of the new system. Without this risk analysis, department management is less able to determine whether the new information system administering the Medicaid program is adequately safeguarding program assets, restricting unauthorized access, and maintaining program integrity.

We recommend management ensure the required ADP risk analysis and system security reviews are conducted of the new Medicaid Management Information System.

AGENCY'S RESPONSE:

The department agrees with the recommendation.

Discussion:

The Information Security Office (ISO) ran a successful application assessment of the MMIS on May 6, 2009, and our vendor made corrections based on the findings. This assessment was conducted and the results were verified by ISO personnel. An application assessment process is being built into the System Development Life Cycle (SDLC).

Corrective Action Plan:

ISO began the MMIS network and server vulnerability scan using the MMIS Test environment. ISO began with the test environment due to the limited number of servers, impact to the business, and ISO developed the network and server testing processes using a newly purchased software solution.

ISO ran a successful assessment of the MMIS test environment on December 9, 2010, resulting in no network and server vulnerabilities. This assessment was run and the results were verified by ISO personnel. The ISO completed the MMIS production network and server vulnerability scan utilizing the knowledge gained from the test environment assessment. The initial start date

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for the production assessment occurred on January 31, 2011. This assessment period covered multiple days due to the large number of servers and the use of multiple software solutions.

ISO is compiling the Risk Assessment Report, with a focus on MMIS at this time. The report has a target date of April 1, 2011. The department will take appropriate actions to develop and implement controls to mitigate and eliminate the risks identified in the completed Risk Assessment Report.

Anticipated Completion Date: April 1, 2011:

10-12 Oregon Department of Human Services
Incorrect Eligibility Determinations

Program Title and CFDA Number:	Medicaid Cluster (93.777; 93.778)
Federal Award Numbers and Year:	05-1005OR5MAP; 2010, 05-0905ORMDSH; 2009, 05-1005OR5ADM; 2010, 05-0905OR5028; 2009, 05-1005ORARRA; 2010, 05-0905OR5048; 2009, 05-1005ORQUAL; 2010, 05-0905ORARRA; 2009
Compliance Requirement:	Eligibility
Type of Finding:	Significant Deficiency, Material Non-Compliance
Questioned Cost:	\$639

Federal regulations (42 CFR 435) require the department to redetermine the eligibility of Medicaid recipients at least every 12 months. In addition, for a recipient to be eligible, the family income must be under the federal poverty level established for the program.

In our sample of 60 clients, the department miscalculated 3 clients' income and resources resulting in the clients being incorrectly determined eligible to receive Medicaid benefits. This error resulted in known questioned costs of \$639. Likely questioned costs exceed \$10,000 when projected to the population. In addition, for 3 clients the department could not provide evidence that a redetermination was performed within the required 12 months.

We recommend department management strengthen controls over the eligibility process to ensure that eligibility redeterminations are performed timely and income determinations are accurate.

AGENCY'S RESPONSE:

The department agrees with the recommendation.

Discussion:

One of the three cases lacking timely redetermination documentation addressed above involved Children, Adults and Families (CAF), Child Welfare. In this case, we believe the redetermination was completed in a timely manner, however the proper documentation was missing from the client's case file. The other two cases lacking timely redeterminations were for Seniors and People with Disabilities (SPD) clients. Both SPD clients were determined eligible for Title XIX prior to and after the audit period.

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The three cases involving incorrect income and resources determinations were Children, Adults and Families (CAF), Self Sufficiency Programs (SSP) cases.

Corrective Action Plan:

CAF Child Welfare

A Federal Revenue Specialist (FRS) is responsible for completing Title XIX redeterminations every 12 months. The FACIS system creates a notice on the assigned FRS workload when a redetermination is due. The notice date is based on the review due date captured on the IIS Individual Information screen. Based on conversations with the FRS and the data displayed on the IIS Individual Information screen, the redetermination was completed appropriately.

Unfortunately the legacy system does not capture the history of when redeterminations are completed if there is no change to the eligibility reason code, which was the situation on this case. The only proof that the redetermination was completed timely was dependent upon a paper copy of the CF190 – Medical Eligibility Form, which the FRS prints upon completion of a redetermination. The copy of the CF190 is given to the case worker to be filed in the Financial Section of the case file. The FRS must rely on other support staff or the case worker to ensure the CF190 is filed. This is a manual documentation process that will be remedied with the implementation of the new OR-Kids system.

The department will implement the recommendation by sending a reminder to the FRSs (via email) of the importance of completing redeterminations timely and ensure the CF190 is filed in the case file. The process of filing a paper copy of the CF190 will no longer be necessary with the implementation of the new Child Welfare system called OR-Kids. OR-Kids will keep an electronic history of all eligibility determinations and the CF190 can be printed upon request.

Seniors and People with Disabilities

SPD managers will be asked to remind their staff of the importance of annual redeterminations and utilize reports to monitor compliance. Staff will be reminded to use the tickler system for notification. Within available resources, managers will assign case managers to cover staff absences.

CAF Self Sufficiency

CAF Self Sufficiency Programs continue to look at ways to streamline and simplify Medicaid and CHIP eligibility criteria.

Streamlining eligibility:

In November 2010, the department revised OAR 461-150-0055 (Eligibility and Budgeting; HKC, OHP) providing a new policy around one-month budgeting. This is the same process we already use for initial month budgeting for new TANF related medical applicants. The department also revised OAR 461-115-0705 (Required Verification) to where the worker needs to verify the source of the applicant's income.

Statewide training for all Self Sufficiency Program medical eligibility staff has been provided to support the November and December policy and application changes. Classroom training

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consisted of 52 half day sessions for approximately 1,030 staff members. In February 2010, an article was placed in the On Target newsletter around the Autumn 2010 SSP policy changes.

Ongoing training and educational efforts include training tools and newsletters to keep staff alert to current trends and successes; resource materials developed to support worker efforts; specialized websites with training tools and resources; monthly policy transmittals; weekly Self Sufficiency policy update teleconference meetings and ongoing cheat sheets for staff.

As of March 1, 2011, Oregon Administrative Rule 461-115-0530 was amended to allow OHP Standard recipients to receive a twelve-month certification period instead of six months as was previously allowed. This change brings OHP Standard into alignment with all other DHS medical programs.

Combined, these changes reduce the number of redeterminations and streamline budgeting and verification requirements among all DHS programs.

SSPAT

The Self Sufficiency Program Accuracy Team (SSPAT) has developed a new medical error trends training which focuses primarily on the error prone areas of budgeting, income and verification. This is a 3.5 hour scenario-driven block of instruction. The training will be delivered at branch sites to minimize impact on branch production while maximizing communication and learning within branch teams. Training materials were developed in coordination with policy analysts, quality control staff and CAF trainers. The first session was conducted on March 9, 2011. Trainings will be scheduled based on each district's priorities and branch accuracy trends.

MEQC

CAF SSP Medical Quality Control (MEQC) and Program Management Evaluations review medical policy decisions, processes and medical application procedures and report out errors. Corrective Action Plans to prevent similar errors are developed and implemented statewide.

Anticipated Completion Date: July 31, 2011

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10-13 Oregon Department of Human Services
System coding issues

Program Title and CFDA Number: Temporary Assistance for Needy Families Cluster
(93.558; 93.714)
Federal Award Numbers and Year: G-1002ORTANF; 2010,
G-0902ORTANF; 2009
Compliance Requirement: Eligibility
Type of Finding: Material Weakness, Material Non-Compliance
Questioned Cost: \$1,397

Federal regulations [45 CFR §263.11(a)] permit states to use federal Temporary Assistance for Needy Families (TANF) funds for activities previously authorized in a September 30, 1995, approved Emergency Assistance to Needy Families with Children State plan – (Title IV-A). The authorized plan permits the Department of Human Services (department) to provide emergency child welfare intervention services for a period of no more than 365 days. The department uses its child welfare information system (system) to make client payments and track client information to ensure compliance with federal requirements.

In the fiscal year 2009 audit, it was determined that services were being paid with federal funds even though the client was correctly coded as ineligible for TANF emergency assistance. The department indicated that it had corrected the system coding for those services and made adjustments during the fiscal year 2010 audit. We randomly selected and reviewed 25 client cases. Although one client tested was correctly coded as ineligible for TANF in the system, TANF payments were made to the client for various services not previously identified. The department researched and discovered that additional system coding errors resulted in payments made regardless of eligibility. Total questioned costs for this client for fiscal year 2010 were \$1,397. Total potential questioned costs exceed \$10,000 for the population.

We recommend department management identify and correct system coding for all services for which the system is not considering eligibility. Once all service and coding issues have been corrected, department management should identify and reimburse the federal agency the total amount of TANF funds spent on behalf of ineligible clients for these services starting in fiscal year 2009.

AGENCY'S RESPONSE:

The department agrees with the recommendation.

Discussion:

The department discovered during the audit that certain services that meet the TANF requirements were programmed in the department's financial system to be funded by TANF, regardless of the client's eligibility for TANF. The services in question appear to be contracted System of Care services; therefore the department will review the process and procedures for inputting executed contracts into the department's financial system.

Corrective Action Plan:

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The department will implement the recommendation by ensuring all services which were programmed incorrectly are corrected. The payments will be reprocessed by using a manual adjustment of funds. The amount of the adjustment will be reported to the federal agency. The department will correct the process and procedures for inputting executed contracts if the review of the current process uncovers a deficiency.

Anticipated Completion Date: July 31, 2011.

10-14 Oregon Department of Human Services
Eligibility – Incorrect Adjustment Coding

Program Title and CFDA Number: Temporary Assistance for Needy Families Cluster (93.558; 93.714)
Federal Award Numbers and Year: G-1002ORTANF; 2010, G-0902ORTANF; 2009
Compliance Requirement: Eligibility
Type of Finding: Significant Deficiency, Material Non-Compliance
Questioned Cost: \$48,091

On occasion, the Department of Human Services (department) manually adjusts coding to previously posted TANF federally funded child welfare transactions. During fiscal year 2010 eligibility testing, we noted three instances where federal funds were posted twice for the same transaction. Inquiry with the department identified a coding error causing federal funds to be charged twice. Our analysis also identified instances when the coding error resulted in the department not reducing previously drawn federal funds. The total questioned costs for the fiscal year were \$48,091.

We recommend department management ensure coding is correct when making manual coding adjustments. Department management should correct the coding errors identified.

AGENCY'S RESPONSE:

The department agrees with the recommendation.

Discussion:

All coding errors have been corrected. When the coding errors occurred the funding for the TANF block grant had already been drawn to the limit, therefore no overdraw of federal funds had occurred.

Corrective Action Plan:

Corrective actions were completed in January 2011. Correcting journal entries were made to fix errors and to move funds from federal to other funds. Implementation of the new OR-Kids system will restrict the ability to make manual coding adjustments in the future.

Anticipated Completion Date: January 31, 2011

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10-15 Oregon Department of Human Services
ACF-199 & ACF-209 Data Reports – Incomplete or Inaccurate data

Program Title and CFDA Number: Temporary Assistance for Needy Families Cluster
(93.558; 93.714)
Federal Award Numbers and Year: G-1002ORTANF; 2010,
G-0902ORTANF; 2009
Compliance Requirement: Reporting
Type of Finding: Significant Deficiency, Non-Compliance

Federal regulations [CFR 45 §265.3(a)] require the Department of Human Services (department) to report certain non-financial data elements for services paid with TANF federal funding. The department obtains a portion of the ACF-199 report data from its child welfare information system (system).

We compared client system information to data submitted on an ACF-199 quarterly report. We identified child welfare cases that were coded as eligible in the system, but not reported on the quarterly report. The department researched and found that system coding issues resulted in the quarterly report not containing complete and accurate client information.

Federal regulations also require the department to report data for TANF eligible clients whose benefits are paid with designated state funds called separate state program maintenance of effort (SSP-MOE). The department obtains data for the ACF-209 report from multiple systems.

We compared client system information to data submitted on an ACF-209 quarterly report. We identified instances for which information reported on certain key line items were inaccurately reported. The department is researching why certain line items are not reported accurately.

We recommend department management ensure that complete and accurate client information is used to compile the quarterly data reports.

AGENCY'S RESPONSE:

The department agrees with the recommendation.

Corrective Action Plan:

The department has established a work group to review the errors in the ACF-199 and ACF-209 reports identified in the finding. The work group will continue to meet until the issues are successfully identified, tested and resolved. We believe that these issues can be resolved by mid-April 2011. Corrected data will be resubmitted by April 29, 2011.

Anticipated Completion Date: April 29, 2011

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10-16 Oregon Department of Human Services
Cash Management – Clearance Patterns not Updated

Program Title and CFDA Number: Medicaid Cluster (93.777; 93.778)
Temporary Assistance for Needy Families Cluster
(93.558; 93.714)
Children's Health Insurance Program (93.767)

Federal Award Numbers and Year: 05-1005OR5MAP; 2010, 05-1005OR5ADM; 2010,
05-1005ORARRA; 2010, 05-1005ORQUAL; 2010,
05-0905OR5028; 2009, 05-0905ORMDSH; 2009,
05-0905OR5048; 2009, 05-0905ORARRA; 2009,
05-1005OR0521; 2010, 05-0905OR0521; 2009,
05-905ORCPBP; 2009

Compliance Requirement: Cash Management

Type of Finding: Significant Deficiency, Non-Compliance

The Federal Cash Management Improvement Act of 1990 requires states that receive federal funding to enter into agreements establishing procedures and requirements related to the transfer of funds. The agreements are called treasury-state agreements and the requirements for the agreements are established in 31 CFR part 205. One of the methods of fund transfer is a clearance pattern.

For state fiscal year 2010, the clearance pattern used to calculate the amount of federal funds to draw down did not agree to the fiscal year 2010 treasury-state agreement. The department did not update the clearance pattern percentages. On a cumulative basis, however, the percentages used did not exceed the allowed clearance pattern. Failure to use the correct clearance pattern could result in interest liability.

We recommend department management ensure that the clearance pattern used to draw down federal funds is updated to reflect any changes in the treasury-state agreement.

AGENCY'S RESPONSE:

The department agrees with the recommendation.

Discussion:

The State FY 2009 CMIA patterns were inadvertently used for the State FY 2010 federal draws. No interest is due to the Federal government for this issue as funds were drawn at a slower rate than we were entitled to receive.

Corrective Action Plan:

Corrective actions were completed in March 2011. The department has verified the correct rates are being used for State FY 2011 draws. In addition, a "task" has been entered on staff's June 2011 calendar to verify any CMIA changes needed for the State FY 2012 draw spreadsheets.

Anticipated Completion Date: March 11, 2011

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10-17 Oregon Department of Human Services
Suspension & Debarment – Not Always Verified for Governmental Entities

Program Title and CFDA Number: Medicaid Cluster (93.777; 93.778)
Temporary Assistance for Needy Families Cluster
(93.558; 93.714)
Children's Health Insurance Program (93.767)
Vocational Rehabilitation Cluster (84.126; 84.390)

Federal Award Numbers: 05-1005OR5MAP; 2010, 05-1005OR5ADM; 2010,
05-1005ORARRA; 2010, 05-1005ORQUAL; 2010,
05-0905ORMDSH; 2009, 05-0905OR5028; 2009,
05-0905OR5048; 2009, 05-0905ORARRA; 2009,
G-1002ORTANF; 2010, G-0902ORTANF; 2009,
05-1005OR0521; 2010, 05-0905OR0521; 2009,
05-0905ORCPBP; 2009, H126A100054C; 2010,
H126A090064A; 2009, H390A090054A; 2009

Compliance Requirement: Procurement, Suspension and Debarment

Type of Finding: Significant Deficiency, Non-Compliance

Federal regulations (2 CFR part 180) prohibit the department from entering into contracts with entities that are suspended or debarred from participation in federal assistance programs. The department's current policy requires staff to review the Excluded Parties List System (EPLS) for non-governmental entities but is silent about governmental entities.

In our sample of contracts, we reviewed 17 intergovernmental agreements of which 11 did not contain any documentation that the department reviewed EPLS to ensure these entities were not suspended or debarred nor did the contracts include a clause or condition that addressed suspension and debarment. We verified through EPLS that the 11 entities were not suspended or debarred. If the department contracts with a suspended or debarred entity, the responsible federal agency may disallow costs and take other actions as appropriate.

We recommend department management update their contracting policy to address suspension and debarment for governmental entities and communicate this change to contract staff.

AGENCY'S RESPONSE:

The department agrees with the recommendation.

Discussion:

The Office of Contracts and Procurement has a procedure on checking the Excluded Parties List System, however the policy indicated only non-governmental entities were required to be checked.

Corrective Action Plan:

The debarment policy addressed above was updated on February 14, 2011, to require all contracting entities be checked for debarment. This issue was discussed at the Office of

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Contracts and Procurement all staff meeting on February 15, 2011. The updated procedure was also distributed to all staff.

Anticipated Completion Date: February 15, 2011

10-18 Oregon Housing and Community Services Department
Subrecipient Monitoring – Lack of Program Onsite Monitoring

Program Title and CFDA Number:	Community Services Block Grant (93.569; 93.710)
Federal Award Numbers and Year:	G-10B1ORCOSR; 2010, G-09B1ORCOSR; 2009, G-0901ORCOS2; 2009, G-08B1ORCOSR; 2008
Compliance Requirement:	Subrecipient Monitoring
Type of Finding:	Significant Deficiency, Material Non-Compliance

Title 42 of the United States Code (chapter 106, section 9914), over the Community Services Block Grant (CSBG) requires the department to conduct periodic onsite subrecipient reviews. Further, the department's CSBG state plan requires these reviews to be conducted at least once during the program year. Program Monitoring includes a review of the subrecipient's determination that a client is eligible for services and that all payments are for allowable services.

Although department management conducted program onsite reviews, their reviews focused only on American Recovery and Reinvestment Act (ARRA) funds. Of the 18 onsite reviews performed by the department, we reviewed six and found only three that met expectations. For the remaining three, the department did not monitor one subrecipient during the program year and we were unable to determine if one subrecipient was monitored for compliance with allowable client cost requirements and if another subrecipient was monitored for client eligibility requirements.

According to department management, ARRA expenditures represent higher risk due to strict ARRA regulations; therefore, the department focused their onsite monitoring only on ARRA expenditures. Insufficient subrecipient monitoring increases the risk of not timely identifying subrecipients that are not administering federal awards in compliance with federal requirements.

We recommend department management ensure program monitoring is performed and adequately documented in compliance with federal requirements and the approved state plan.

AGENCY'S RESPONSE:

We concur with this finding. Title 42 of the United States Code (chapter 106, section 9914) over the Community Services Block Grant (CSBG), requires the department to conduct periodic onsite subrecipient reviews. After being notified of this deficiency, the process was changed to review the ARRA funds, as well as the non-ARRA CSBG funding during the onsite reviews.

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10-19 Oregon Housing and Community Services Department
Lack of Fiscal Monitoring of Subrecipients' Cash Draw Downs

Program Title and CFDA Number:	Weatherization Assistance for Low-Income Persons (81.042) Low-Income Home Energy Assistance (93.568) Community Services Block Grant (93.569; 93.710)
Federal Award Numbers and Year:	DE-EE0000087; 2009, DE-FG26-06R021684, G-10B1ORLIEA; 2010, G-09B1ORLIEA; 2009, G-08B1ORLIEA; 2008, G-10B1ORCOSR; 2010, G-09B1ORCOSR; 2009, G-0901ORCOS2; 2009, G-08B1ORCOSR; 2008
Compliance Requirement:	Subrecipient Monitoring
Type of Finding:	Significant Deficiency, Material Non-Compliance

The Cash Management section of the OMB Compliance Supplement requires the department to monitor cash draw downs of subrecipients to ensure that subrecipients follow certain standards regarding timing and amount. These requirements include ensuring that program costs are paid for with entity funds before reimbursement is requested from the federal government.

We reviewed all 19 subrecipient monitoring files and found that seven files contained no evidence that a review of support for draw requests was performed. Insufficient subrecipient monitoring increases the risk that management will not detect situations where the subrecipient is submitting draw requests before incurring the related expenditures. According to department management this was an oversight by the employee performing the monitoring and the review is now being performed.

We recommend department management ensure monitoring of subrecipient requests for cash draw downs is performed in compliance with federal requirements.

AGENCY'S RESPONSE:

The department agrees with the finding, and has already begun to ensure that every funding stream has a review done during monitoring of the Subrecipients' Request for Funds. The Fiscal Compliance Monitor has updated his process and will continue reviewing cash requests to comply with the Cash Management Section of the OMB Compliance Supplement for all funding streams.

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10-20 Oregon Housing and Community Services Department
Subrecipient Monitoring – A-133 reviews

Program Title and CFDA Number: Weatherization Assistance for Low-Income Persons (81.042)
Low-Income Home Energy Assistance (93.568)
Community Services Block Grant (93.569; 93.710)

Federal Award Numbers and Year: DE-EE0000087; 2009, DE-FG26-06R021684,
G-10B1ORLIEA; 2010, G-09B1ORLIEA; 2009,
G-08B1ORLIEA; 2008, G-10B1ORCOSR; 2010,
G-09B1ORCOSR; 2009, G-0901ORCOS2; 2009,
G-08B1ORCOSR; 2008

Compliance Requirement: Subrecipient Monitoring

Type of Finding: Significant Deficiency, Material Non-Compliance

The Office of Management and Budget (OMB) provides instruction on how to perform reviews of the audit reports of subrecipients. OMB A-133 §____.400(d)(5) states that a pass-through entity shall issue a management decision on audit findings within six months after receipt of the audit report and ensure that the subrecipient takes appropriate and timely corrective action on any findings.

We reviewed five A-133 audit reviews performed by the department. For one review, although a material weakness was identified in the A-133 audit, the department's review indicated no findings were present. Consequently, the department did not perform follow-up or review the subrecipient's corrective action plan.

Lack of adequate monitoring of subrecipient A-133 audits could result in continued funding to recipients who are not compliant with federal requirements.

We recommend the department ensure all A-133 audits are adequately reviewed and the proper follow-up is performed.

AGENCY'S RESPONSE:

The department agrees with the finding, and will work to ensure all A-133 audits are adequately reviewed and the proper follow-up is performed. Anticipated corrective action will be implemented for the review of A-133 audits for the fiscal year ending June 30, 2010.

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10-21 Oregon Housing and Community Services Department
Reporting – Lack of Reconciliation of the OPUS system

Program Title and CFDA Number: Weatherization Assistance for Low-Income Persons (81.042)
Low-Income Home Energy Assistance (93.568)
Community Services Block Grant (93.569; 93.710)

Federal Award Numbers and Year: DE-EE0000087; 2009, DE-FG26-06R021684,
G-10B1ORLIEA; 2010, G-09B1ORLIEA; 2009,
G-08B1ORLIEA; 2008, G-10B1ORCOSR; 2010,
G-09B1ORCOSR; 2009, G-0901ORCOS2; 2009,
G-08B1ORCOSR; 2008

Compliance Requirement: Reporting

Type of Finding: Significant Deficiency, Non-Compliance

An effective system of internal control includes adequate procedures to ensure that transactions are accurately, completely, and properly recorded in the accounting system. An effective system also includes adequate controls to ensure that financial information in a subsidiary accounting system reconciles to the main accounting system.

The department uses OPUS, a subsidiary system, to complete its federal financial status reports. The department does not reconcile OPUS to the Statewide Financial Management Application (SFMA), which is the state's main accounting system. Regular reconciliation between these two systems is an important internal control that provides assurance that amounts included in federal reports agree to and are supported by the financial accounting system.

We recommend department management strengthen its controls over federal reporting by regularly reconciling OPUS to SFMA.

AGENCY'S RESPONSE:

The department agrees that interim reports are not reconciled between OPUS and the accounting system. However, for final reports a reconciliation between systems is performed.

10-22 Oregon Department of Human Services
Eligibility – Instance of Fraud, Significant Deficiency and Instance of Noncompliance

Program Title and CFDA Number: Child Care and Development Block Grant Cluster (93.575; 93.596; 93.713)

Compliance Requirement: Eligibility

Type of Finding: Significant Deficiency, Non-Compliance

OMB Circular A-133 Compliance Supplement outlines the responsibility of recipients of Federal awards regarding eligibility determination by the organization. Specifically, Part 3, Section E, Eligibility, states the organization is required by law to: (1) determine whether required eligibility determinations were made, (including obtaining any required

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documentation & verifications), that individual program participants or groups of participants (including area of service delivery) were determined to be eligible, and that only eligible individuals or groups of individuals (including area of service delivery) participants in the program; (3) determine whether amounts provided to or on behalf of eligibles were calculated in accordance with program requirements. Additionally, per the Department of Health and Human Services policy in the Family Services Policy Manual Section G, Part 2, an eligible provider cannot be a parent of the child.

During our testing of eligibility requirements, one participant file selected for testing contained provider payments that were fraudulent (provider was ineligible). In a separate instance, we noted one provider was overpaid for child care services provided. We reviewed 25 participant files for eligibility requirements and during our testing we noted that one participant in ERDC (employment related daycare) did not include an application for the program. In addition, the provider for the daycare was also the biological father of the children and the participant fraudulently excluded the father's identity on the application. Once the issue was noticed by the case worker, payments stopped and the participant was required to return all fraudulent payments. For a separate instance, we noted that a provider was being overpaid for child care services. Specifically, the provider was charging for a full day of child care for a child that was of school age and did not need child care of an entire day. The department did catch this error and started the process of collecting for overpayment, however the overpayment letter was written several months after the initial error was detected.

Payments were made to an ineligible participant. In a separate instance, payments were made in excess of services actually provided. A process was not in place to review for fraudulent information for participants. Also, attendance logs were not received timely to review for appropriate service payments and due to limited staffing resources, overpayment letters were not sent timely.

We recommend the agency implement a process to review applications provided by participants for fraudulent or incorrect information. In addition, we recommend attendance logs be received more timely for review of services provided. We also recommend overpayment letters be sent immediately or as soon as reasonably possible to recover any improper payments.

AGENCY'S RESPONSE:

The department agrees with the finding. Eligibility staff are currently trained to pursue questionable information and utilize available resources including Oregon Birth Verification Records. The DHS Child Care Provider Listing form (DHS7494) also asks the provider if they are related to the children. The form states that DHS will not pay the provider if they are parent, step parent or legal guardian of the child. When processing the form, the Direct Pay Unit (DPU) reviews all open cases for the provider and client to see if all household members are included on the form. If DPU notices a birth father on the open case, they are prompted to further investigate.

Effective October 1, 2010 DHS eliminated the temporary approval of providers while undergoing the background check and now requires the provider (and other subject individuals) to complete and pass the DHS Background Check before allowing payment or

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authorization for payment to the provider. Though the main reason for this change was to reduce potential risk to children, it may also help identify some fraudulent providers. If information is discovered in the background check that shows evidence that the child care provider is the parent of the child in care, it is reported to the DHS Direct Pay Unit and the provider will not receive payment.

If the information is discovered after payment has been made, DHS pursues an overpayment on the provider. In the fraud case mentioned in the finding, a referral was made to Investigations, an overpayment was written and the client signed an Intentional Program Violation waiver admitting to the charges. On the other overpayment mentioned, DHS acknowledges that the overpayment letter was not written timely. However, the overpayment had been identified to be worked prior to the audit. This delay was partially due to reduced staffing in the Overpayment unit.

Temporary Assistance for Needy Families (TANF) eligibility includes the requirement that a parent cooperate with the Division of Child Support (DCS) to establish paternity and locate and obtain child support payments for each needy child. Over the past year, DHS and DCS have jointly developed and delivered tools, cheat sheets and in-person training modules to staff that have resulted in increases to the paternity establishment percentage rate and the number of TANF cases which a child support collection is made. Since October 1, 2010 Employment Related Day Care (ERDC) eligibility is contingent upon receipt of TANF within the prior three months. With the recent emphasis by DHS and DCS on child support, the number of ERDC cases in which a child care payment may be made to help establish the validity of parent's claims. However, if a person refuses to identify the other parent or is untruthful about the paternity of the child, it is very difficult to prove and there is not sufficient resources available to pursue each case.

DHS is moving to real time knowledge of utilization rather than the current world of waiting for provider submission of billing forms, which are then manually processed. This will be accomplished with the Child Care Billing and Attendance Tracking project. This project is currently in development with a planned initial implementation date of July 1, 2011.

For field staff, we will provide ERDC Refresher classes and Netlinks with additional questions/scenarios as a reminder on who can be a provider, with this specific solution, including questions the worker can ask the client if they find a potential provider situation questionable. An ERDC Skill Challenge and article in the "On Target" staff newsletter will be completed on who can be a provider and what to do when a situation might be questionable. We hope by offering these that client and provider fraud will further be reduced.

Anticipated Completion Date: All of the above actions will be implemented by July 1, 2011.

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10-23 Oregon Department of Human Services
Payments do not Match Adoption Assistance

Program Title and CFDA Number:	Adoption Assistance (93.659)
Compliance Requirement:	Allowable Costs
Type of Finding:	Significant Deficiency, Non-Compliance
Questioned Cost:	Approximately \$78,000

Each state having a Federal Title IV-E Adoption Assistance program is required to enter into adoption assistance agreements with the adoptive parents of children with special needs. In addition, an adoption agreement must be signed prior to any change in payment amounts.

In 2007, the Division of Audits identified an overpayment resulting from errors that occurred when the department restored adoption assistance payments after a budget reduction on 2003. During the 2008 audit, they identified additional overpayments caused by those errors. In 2009 and 2010, we identified overpayments caused by those errors.

In February 2003, the department reduced adoption assistance payments by 7.5 percent as a result of a budget reduction. The reduction period lasted through October 2003. Payments on adoption cases opened during this nine-month period did not appear to be treated consistently. When the budget reduction was cancelled, the department restored the assistance payments to the signed agreement rate. The department, however, also adjusted assistance payments on new adoption agreements entered at the signed agreement rate as well as agreements impacted by the budget reduction, resulting in overpayments. For new cases entered at the signed agreement rate, the restored rate exceeded the rate in the adoption agreement. We estimated the cumulative potential overpayments as of October 2010 to be approximately \$125,000, of which more than \$78,000 was federal funds.

While the payments do not exceed the Foster Care rates in effect at the time, they are deemed undocumented and therefore unallowable costs as the program regulations require they be in accordance with a signed adoption assistance agreement.

The department did not originally detect the overpayments because the department did not have a procedure in place to detect whether the signed agreement rate agreed to adoption payment. As a result of prior year findings, the department has developed a report that will identify these discrepancies. The department began to implement corrective action in April 2010 by mailing out revised retroactively effective adoption agreements and filing previously returned agreements in the case files. By June 30, 2010, 363 agreements had been returned, and as of November 2010, all but 52 had been returned. The department also completed their review of the case files.

We recommend that the department management work with the designated federal agency to determine the appropriate way to resolve any overpayments, or to stop using federal funds for future payments in the 52 cases without a revised adoption agreement and to repay amounts previously overpaid.

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AGENCY'S RESPONSE:

The department agrees with the audit finding.

Of the 52 cases cited in the finding, an additional seven families have now signed and returned their revised agreements, leaving 45 cases without a revised adoption agreement that matches past or present payment. Of these final 45 cases, 26 are closed and the families are no longer receiving payments while 19 families continue to receive a monthly subsidy.

The department will continue to actively pursue retroactively effective adoption agreements on the remaining 45 families to bring them into compliance with federal rule.

The department will also work with the Administration for Children and Families, Region X office to determine the amount of any overpayment of federal money and the appropriate method for repayment.

Anticipated completion date: June 30, 2011.

10-24 Oregon Employment Department

Cash Management Significant Deficiency and Instance of Noncompliance

Program Title and CFDA Number: Child Care and Development Block Grant Cluster
(93.575; 93.596; 93.713)

Compliance Requirement: Cash Management

Type of Finding: Significant Deficiency, Non-Compliance

OMB Circular A-133 Compliance Supplement Part 6 Internal Controls, Cash Management, states that controls over the cash management process should provide reasonable assurance that the draw down of Federal cash is only for immediate needs and States comply with applicable Treasury agreements. In addition, the organization should have appropriate assignment of responsibility for approval of cash draw downs and payments to subrecipients and there should be appropriate level of supervisory review of cash management activities.

Also, per the Cash Management Improvement Act (CMIA) Agreement between the State of Oregon and the US Department of Treasury, section 6.3.2, the Child Care and Development Fund has a zero day clearance pattern. In other words, the State shall request the funds such that they are deposited in the bank account on the settlement date of the payment.

During our testing of 15 cash draw downs, we noted that 6 draw downs did not contain documentation or approval of the draw. Also during testing, we noted that 6 of the 15 cash draws were received in advance and held in bank accounts for several days before the money was disbursed. During the prior year audit, a recommendation was made regarding the review and approval of cash draw downs. Upon notification of the recommendation, the agency implemented a process to review and approve cash draw downs by someone other than the person preparing the draw downs and as of June 30, 2010, it appears that those procedures were in place. However, because the procedures were implemented late in the fiscal year, there were additional exceptions noted during our testing of the current fiscal year. In addition,

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according to the CMIA agreement with the State, the Child Care and Development Fund should disburse the money it draws down the day the funds are received (zero day clearance). During our testing, we noted that some of the funds were drawn in advance of the disbursement, which is not compliant with the CMIA agreement and no interest calculation was performed on these advance funds.

Without appropriate documentation and review, cash draw downs are susceptible to errors and incorrect draws. In addition, the agency could be earning interest on advance draws and not remitting those funds to the federal agency. Management was not aware of the CMIA requirement to disburse cash draw downs the day the money is received.

We recommend the agency continue to develop and implement a process to have each drawdown reviewed and approved by someone other than the person preparing the draw down. We also recommend the agency implement a process to ensure that funds drawn are disbursed on the same day the funds are received. In addition, we also recommend the agency review the advance draws during the fiscal year and perform an interest calculation to determine if any funds should be remitted to the federal agency.

AGENCY'S RESPONSE:

The Department concurs with the audit finding.

Cash Draw downs. *The Department hired additional Accounting staff in April 2010 and implemented a management review and approval process of cash draws being performed by a subordinate staff.*

Cash Management findings. *The Department is working with the Oregon Department of Administrative Services State Controller's Division and the US Treasury to modify the 2011 Treasury State Agreement (TSA). The TSA will demonstrate that the State expenditures occurred within another State agency, Oregon Department of Human Services, (DHS). DHS incurs the expenditure initially through CCD program approved Child Care subsidy payments, to which the Department then draws the federal funds to reimburse DHS. State Controller's Division does not recommend a revision to the 2010 TSA.*

Regarding the payroll-based advances noted, (approximately 1% of total CCD federal funds noted in the TSA), the Department will be modifying the language in the 2011 TSA to reflect a two day lead period to request funds in order to cover payroll. Language is modeled after another State agencies stated TSA, which also practices a two day lead cash draw for administrative purposes. State Controller's Division is in agreement of the Departments proposed TSA language modifications requested during November of 2010.

Corrective Action has been taken regarding these cash management findings. We proposed changes to the TSA in November 2010. The cash draw process was operating with at least two-person review around April 2010.

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10-25 Oregon Employment Department
Subrecipient Monitoring – Instance of Noncompliance

Program Title and CFDA Number: Child Care and Development Block Grant Cluster
(93.575; 93.596; 93.713)
Compliance Requirement: Subrecipient Monitoring
Type of Finding: Significant Deficiency, Non-Compliance

OMB Circular A-133, Section 400(d) outlines the responsibilities of recipients of Federal awards regarding funds passed-through to other organizations. Specifically, the pass-through entity is to: (1) monitor the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contract or grant agreements and that performance goals are achieved; and (2) ensure that subrecipients, as qualified, meet the audit requirements of Circular A-133, and to review subrecipient audit findings and corrective action. In addition, per 2 CFR 176.50 (c), Reporting and Registration Requirements under Section 1512 of the American Recovery and Reinvestment Act (ARRA) states that recipients and their first-tier recipients must maintain current registrations in the Central Contractor Registration (CCR) at all times during which they have active federal awards funded with Recovery Act funds.

During our testing of subrecipient monitoring, we noted that the agency does not require governmental subrecipients (school districts) to submit their A-133 audit reports or follow up with subrecipients to ensure those reports were properly submitted. In addition, the agency does not keep a written certification from subrecipients if an A-133 report is not required. Also, for those subrecipients receiving ARRA funds, the agency does not ensure the recipients are registered with CCR prior to passing through the funds.

During our testing of subrecipient monitoring, we noted that the agency does perform monitoring for non-governmental recipients. These entities could be subject to an A-133 audit if the recipient receives over \$500,000 in federal funds; however, the agency is not ensuring that these subrecipients submit a A-133 audits for monitoring. In addition, formal documentation is not kept in the file when subrecipients represent that an A-133 audit is not required. Finally, when ARRA funds are passed to a subrecipient, a search is done ensure the recipient has a DUNS number but not that they have registered with CCR.

Lack of monitoring subrecipient A-133 audits could result in the lack of management decisions on audit findings, verification of corrective action on findings, and verification of compliance. In addition, if CCR registrations are not reviewed, the agency could not be in compliance with 1512 ARRA reporting requirements. The agency does not have a clear understanding of the requirements for subrecipient monitoring and therefore do not have procedures in place to ensure compliance with those requirements.

We recommend that the agency implement a policy to monitor subrecipients audit requirements, regardless of the type of entity. We also recommend if the subrecipient does not require an audit, that the agency obtain a certification from the subrecipient or written documentation that such an audit is not required. Also, if the agency passes ARRA funds to a

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subrecipient, we recommend the agency implement policies to ensure the subrecipient is registered with CCR prior to passing through the funds.

AGENCY'S RESPONSE:

The Department concurs with the audit finding.

Subrecipient Monitoring. *A letter will be used with new contracts regarding federal audit requirements of the Single Audit Act amendments of 1996 to all client services and general services contractors. Per their contract or agreement, if the contractor received at least \$500,000 in federal awards from all federal sources in the twelve month period prior to the current contract date, they must submit a copy of their most current audit which lists each source from which they received Federal funds. Included with the letter is a certification form that states the contractor is not required to submit an audit because they have not received more than \$500,000 in federal funds from all federal sources. The certification must be sent to Oregon Employment Department Child Care Division within thirty days of receipt of request.*

Department staff will keep audits or certification letters in the contract files for the current contract year. Contractors that have not sent a copy of their audit or certification letter will be contacted within sixty days of the date of the original request letter. Withholding of payment or payments may be a consequence of non-compliance per the contract's terms and conditions. Department staff will also confirm expenditures on the federal audit clearinghouse website, <http://harvester.census.gov/sac/dissemin/disclaim.html>).

The Department does have a clear understanding of the requirements for subrecipient monitoring, and that it had procedures in place that met the requirements of the Single Audit Act and the statewide application of that Act by complying also with the Oregon Accounting Manual (OAM 30.40.00.PR). The State Controller's Division is responsible for coordination of subrecipient monitoring across all state agencies.

Central Contractor Registry (CCR) numbers. *The Department will ensure that all contractors receiving ARRA funds have a CCR and related Dun & Bradstreet identifier number (DUNS) to be in compliance with the ARRA requirements.*

For both of these findings, corrective action was taken at the beginning of December 2010.

U. S. DEPARTMENT OF AGRICULTURE

10-26 Oregon Department of Human Services
Inadequate Monitoring of Segregation of Duties for SNAP System Access

Program Title and CFDA Number: Supplemental Nutrition Assistance Program (SNAP)
Cluster (10.551; 10.561)
Type of Finding: Significant Deficiency

Segregation of Duties should ensure that no one individual has responsibility for and access to all key aspects of a process such that the individual could perpetrate a fraud. Management is

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responsible to provide reasonable assurance that department objectives are met. This is accomplished through an adequate system of internal controls, both manual and automated. In those areas where management cannot adequately segregate functional responsibilities, management should implement appropriate detective controls that would identify and correct errors and irregularities, whether caused intentionally or unintentionally, in a timely manner. Based on our field visits, inquiry of branch management, and review of individual duties and responsibilities, we found that segregation of duties within the SNAP program is not optimum.

Oregon Department of Human Services (DHS) incurred over \$1,078 million in nutrition assistance benefits. There are over 100 branch offices that issue the nutrition assistance benefits. Moss Adams reviewed employee duties and responsibilities from four Children, Adults, and Families districts and four Seniors and People with Disabilities branches. We found that segregation of duties within the SNAP program is not optimum. An error, irregularity, or fraud in the SNAP program could occur and go undetected and uncorrected in a timely manner. DHS has not adequately address segregation of duties when assigning various duties and responsibilities to employees within the SNAP program. This is due in part to budget cuts and branch offices that are similar in size that do not warrant additional full time equivalent employees.

We recommend the department remove conflicting access rights where it can. In those instances where the conflict remains, DHS should develop and implement a detective control to specifically address those instances.

AGENCY'S RESPONSE:

The department agrees with the finding. Due to budget cuts resulting in a hiring freeze coupled with increased caseloads and demands for services, offices needed to reassign some of the daily duties to support staff to accommodate the increasing demand for services. The department will implement the statewide corrective action process as detailed in our confidential response. The corrective actions should be in place prior to April 1, 2011.

U. S. DEPARTMENT OF DEFENSE

10-27 Oregon Military Department

Suspension and Debarment Verification Process Needs Improvement

Program Title and CFDA Number:	Military Construction, National Guard (12.400)
Federal Award Numbers and Year:	W912JV-07-2-2001; 2007, W912JV-05-2-2002; 2007, W912JV-05-2-2001; 2006, W912JV-06-2-2001; 2006
Compliance Requirement:	Procurement, Suspension, and Debarment
Type of Finding:	Significant Deficiency, Non-Compliance

Military Construction Cooperative Agreements governing the Military Construction, National Guard grant prohibit the State from making any award to any party that is debarred or suspended or is otherwise excluded from or ineligible for participation in federal assistance

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programs. OMB Circular A-133 notes that federal suspension and debarment can be verified by checking the Excluded Parties List System (EPLS), collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity. In our review of contract files for seven active contracts in fiscal year 2010, we found five that did not include evidence of verification or certification that the contractors were not suspended or debarred. We independently verified through EPLS that none of the contractors were suspended or debarred.

We recommend department management implement procedures to verify and document entities are not suspended or debarred from participation in federal assistance programs.

AGENCY'S RESPONSE:

The agency agrees with the audit finding. To remedy, OMD will implement the following control: For all MILCON contract procurements, the OMD procurement staff verifies suspension and debarment status of potential contractors by checking the Excluded Parties List System (EPLS) and collecting a certification before awarding any contract. This control was implemented October 1, 2010.

U.S. DEPARTMENT OF LABOR

10-28 Oregon Employment Department
Eligibility – Overpayment to Claimant

Program Title and CFDA Number:	Unemployment Insurance (17.225)
Federal Award Numbers and Year:	UI-19604-10-55-A-41
Compliance Requirement:	Eligibility
Type of Finding:	Significant Deficiency, Non-Compliance
Questioned Cost:	\$218

The Unemployment Insurance program provides benefits to unemployed workers for periods of involuntary unemployment. In addition to the regular 26 weeks of program benefits, claimants could receive benefits from several state and federal program extensions during state fiscal year 2010. Claimants must either exhaust regular benefits or have a benefit claim expire before benefits can be received through an extension. When a claim expires, a claimant's eligibility for a new claim must be assessed prior to receiving benefits under an extension.

The department is responsible for ensuring adequate controls are in place to assure compliance with applicable federal laws and regulations. During state fiscal year 2010, we found one claimant who received two benefit checks, one under an expired claim and the other on a new claim, for one claim week. The department determined that a programming code that helps identify who is eligible for a new claim in the payment system was not functioning properly.

The error resulted in known questioned costs of \$218 for the fiscal year. Likely questioned costs exceed \$10,000 when projected to the population.

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We recommend department management strengthen controls to ensure that claimants receive only the benefits allowed under the Unemployment Insurance program.

AGENCY'S RESPONSE:

We agree with the finding. Corrective action was taken. OED Benefit section staff, (Benefit's), in coordination with IT staff have worked together to revise their internal controls to address the issue. In doing so, they created a dual check process that includes both an automated systems validation and manual staff review.

U. S. DEPARTMENT OF EDUCATION

10-29 Oregon Commission for the Blind
Cost allocation process not followed

Program Title & CFDA Number:	Vocational Rehabilitation Cluster (84.126, 84.390)
Federal Award Numbers:	H126A090055; 2009, H390A090055; 2009
Compliance Requirement:	Allowable Costs/Cost Principles
Type of Finding:	Significant Deficiency, Non-Compliance
Questioned Cost:	\$61,365

Beginning in fiscal year 2010, the commission has an approved cost allocation plan to allocate indirect costs, which are costs that benefit the entire agency or are unidentifiable to any particular federal program. According to its plan, indirect costs should be charged to an indirect cost pool and then allocated according to the approved plan.

In August 2009, the commission stopped charging indirect costs to the indirect cost pool due to legislative limitations of its funding. Instead, the commission charged its indirect costs directly to federal programs and, at a later time, reallocated the charges to reflect its cost allocation plan. The reallocation was not performed timely, consistently, or in accordance with the approved plan. Further, the commission made errors when performing the reallocation. As a result, the federal grant for Vocational Rehabilitation was overcharged by \$61,365.

We recommend commission management review and modify its current practice for charging indirect costs to ensure it complies with federal regulations. In addition, we recommend the commission refund the \$61,365 in overcharges to the appropriate federal agency.

AGENCY'S RESPONSE:

The agency agrees with this finding. Corrective action includes changing the way that costs are allocated so that they are allocated according to the cost allocation plan. Anticipated completion date: April 30, 2011.

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10-30 Oregon Commission for the Blind
Maintenance of Effort not met

Program Title and CFDA Number: Vocational Rehabilitation Cluster (84.126; 84.390)
Federal Award Numbers and Year: H126A090055; 2009
Compliance Requirement: Maintenance of Effort
Type of Finding: Significant Deficiency, Non-Compliance

The federal government imposes maintenance of effort requirements for the Vocational Rehabilitation program. Specifically, federal regulations (34 CFR section 361.62) require that states spend non-federal funds equal to the amount of non-federal expenditures from the fiscal year two years prior. In addition, federal regulations state that if a separate state agency provides vocational rehabilitation services for individuals who are blind, satisfaction of maintenance of effort requirements are based on the total of a state's non-federal expenditures.

We reviewed total expenditures for the two state agency recipients of Vocational Rehabilitation funds, and found that the maintenance of effort requirement for the state of Oregon was not met by \$416,072. In past years, the two agencies separately tracked and both met the requirement. For federal fiscal year 2009, the commission did not meet its maintenance of effort. According to the commission, it spent additional state funding two years prior as the other state agency made a one-time transfer of federal funds to the commission for a major construction project that improved their facility. For federal fiscal year 2009, the commission thought the other state agency would spend additional state funding related to the transfer to meet the maintenance of effort. However, due to a lack of clear communication, no additional non-federal funds were spent.

We recommend commission management have a written agreement if it plans to rely on the other state agency to meet the maintenance of effort requirement.

AGENCY'S RESPONSE:

The agency agrees with this finding. In 2007 the agency had a one-time transfer of funds from another state agency in order to enhance its Portland facility. The agency matched these extra funds and received communication from the other agency that they would pick up the MOE requirement for this one-time transfer. Agency management checked in with the other agency and was reassured they would pick up the additional MOE. The other agency did not pick up this MOE requirement, however, and did not communicate this. Therefore, the agency agrees with the finding that agency management have a written agreement if it plans to rely on the other state agency to meet its maintenance of effort requirement. Corrective action includes having a written agreement when the other state agency will meet its maintenance of effort requirement. Anticipated completion date: No date. Depends on need as it arises.

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10-31 Oregon Commission for the Blind
Report not accurately completed

Program Title & CFDA Number:	Vocational Rehabilitation Cluster (84.126, 84.390)
Federal Award Numbers:	H126A090055; 2009
Compliance Requirement:	Reporting
Type of Finding:	Significant Deficiency, Non-Compliance

Federal instructions for the SF-425 report require agencies to provide quarterly reports that show the activity of each grant. In these reports, agencies are to indicate cash receipts, cash disbursements, and the difference between these two items, which represents cash on hand. The cash on hand represents funds drawn before the expenditures have been incurred. The federal agency may require an explanation as to why funds were drawn prematurely.

We found the commission's quarterly reports reported the cumulative disbursements instead of actual cash receipts charged to the grant. Had the commission properly reported receipts and disbursements, the quarterly report as of June 2010 would show disbursements exceeded cash and the report as of September 2010 would reflect cash on hand.

Commission staff stated this was caused by a misinterpretation of the instructions and that at the end of a grant phase disbursements will equal cash receipts.

We recommend the commission ensure that quarterly reports are properly completed.

AGENCY'S RESPONSE:

The agency agrees with this finding. Corrective action includes completing report accurately. Anticipated completion date: April 30, 2011 (date of next report due).

Section IV – Schedule of Prior Financial Statement Findings for the Years Ended June 30, 2009 and 2008

This section includes the current status reported by the department of all financial audit findings from fiscal year ended June 30, 2009. It also includes the current status reported by the department of all financial audit findings from fiscal year ended June 30, 2008 that were uncorrected at June 30, 2009.

Finding 09-01: **Lack of Assurance that Controls Exist and are Effective over a Significant Financial System**
Material Weakness

Recommendation: The Oregon Department of Human Services management should seek adequate assurance for the accuracy of all financial information they report. Management should have a documented understanding of the controls involved in transactions, whether automated or manual, to ensure the integrity of the information. When necessary, such as for significant financial systems operated by service providers, department management should obtain independent assurance over the reliability and accuracy of the information. This may be accomplished, in part, by ensuring contracts for significant services require internal control reviews and that the reviews are performed periodically as determined necessary.

Status: Partial corrective action was taken.

The department's internal audit office completed two reviews regarding the MMIS system during the first half of 2010. One provided a general overview of controls and responsibilities, the other looked at cross-over issues with the CMS Certification process. These reports were provided to the MMIS Steering Committee and Department Audit Committee. The system is set for certification review and acceptance in the first half of 2011 by the Centers for Medicare and Medicaid Services (CMS). The new system is also being audited by both the Oregon Secretary of State and the Department of Health and Human Services Office of Inspector General. The department plans to arrange for a periodic independent internal control review of the provider to ensure the effectiveness of their controls in reporting accurate and complete information to the department.

We plan to have the independent internal control review completed prior to September 30, 2011.

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Finding 09-02: **Strengthen Knowledge Skills and Abilities**

Recommendation: Oregon Department of Human Services management should ensure accounting personnel have the requisite knowledge, skills, and abilities to accurately perform their assigned duties and ensure the resulting accounting records are in accordance with GAAP. Management should emphasize the importance of understanding GAAP to personnel who are responsible for recording transactions, calculating year-end accruals, and making adjustments that cross fiscal years. Management should also create a better awareness of the differences between budgetary accounting and GAAP, and when each is applicable.

Status: Partial corrective action was taken.

To improve performance and strengthen staff knowledge, skills and abilities, the Office of Financial Services has taken the following actions:

- Errors identified from the FY 09 audit were documented and reviewed by staff.
- Statewide Financial Reporting (SFR) team staff attended various trainings in FY 10 including the annual GAAP update training held by GASB.
- The SFR team created an internal and external year-end task list for year-end closing activities. The internal task list was used by the SFR team to ensure that all of the necessary year-end activities were completed. During the FY 10 close period the SFR unit scheduled weekly meetings to review task, update and add to the task list and to problem solve issues. The external year-end task list was sent to OFS staff for the purposes of clarifying each unit's role in the year-end process and providing written guidance on required year-end tasks. SFR team members met with various staff and provided verbal guidance on GAAP required tasks including accruals, prior period adjustments, transferring completed assets, and appropriate backdating of payments and Balanced Transfers. These efforts resulted in reduced errors in FY 10 related to prior period adjustments, improved documentation of entries, and increased staff understanding of their entries related to GAAP requirements. The Lean Daily Management System adopted by DHS has also resulted in improved verbal communication of GAAP throughout DHS's fiscal units.
- Comptroller object workload impact analysis was conducted by the SFR unit team members. In FY 10 the SFR team was able to accrue Special Payments at the Comptroller object level with a minimal workload addition.

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- Development of the batch release checklist was completed in April 2010. In-person and V-Con training for batch releasers was completed on August 17, 2010. The purpose of the checklist is to set expectations and provide guidance on what to review prior to releasing a batch. The checklist is to be used as a reference guide and is not required to be completed with each batch.
- OFS members opened discussions on accounting for SNAP in the spring of 2010. OFS staff submitted a request to SARS for a new T-Code to account for SNAP. After discussion with SARS and verbal communication with GASB staff it was determined that appropriate transactions could occur at year-end to account for SNAP EBT transactions without the need for a new T-Code. Further discussions will occur this fiscal year to ensure that a new T-code is not needed for the non-EBT portion of SNAP.
- Policy discussion on accrual recording level began in May, 2010. Accrual procedure has been updated and will be reviewed yearly for modification.

Finding 09-03: **Improve Controls Over Transactions and Reconcile to Accounting Records, Material Weakness**

Recommendation: Oregon Employment Department management should implement a control over the process of transferring expenditures for budgetary purposes, and perform reconciliations of its spreadsheets to its accounting system to ensure amounts are accurately, completely, and properly recorded in the accounting system.

Status: Corrective action was taken.

Finding 09-04: **Controls Over Initiating and Recording Transactions Should Be Improved**

Recommendation: Oregon Employment Department management should implement a review process to ensure that transactions are appropriate and adequately supported.

Status: Partial corrective action was taken.

Prior to the Accounting record close of Fiscal year ending June 30, 2010, we initiated a review process of Federal draw entries requiring a daily review by another accounting person other than the preparer. To test the new process, we reviewed random samples of actual draws in the last quarter of the 2010 Fiscal year. Full corrective action of daily draw review was fully implemented and being performed at the

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beginning of Fiscal year 2011. Both of the finding issues were aided by the addition of new higher level accounting staff during the fiscal year.

Finding 09-05: **Infrastructure Reporting, Material Weakness**

Recommendation: Oregon Department of Transportation management should reassess its methodology for compiling infrastructure accounting information for year-end reporting and modify its methodology as needed to ensure infrastructure accounts are accurately and completely reported. Furthermore, the department needs to improve the effectiveness of its review process for the infrastructure accounts. The department should also make it a priority to dedicate resources from all divisions involved in infrastructure reporting (e.g., Highway Program Office, Bridge Development Unit, Office of Maintenance and Operations, and Information Systems) to develop a solution for the rapidly depreciating assets. Finally, the department should identify internal divisions that play a role in infrastructure financial issues and establish communication channels with them to improve and enhance its infrastructure accounting and reporting processes.

Status: Partial corrective action was taken.

The Department has completed the following:

- Financial Service Branch modified our in-house GASB34 tool to improve the collection and reporting of inception-to-date construction in process (CIP) accounting information. In addition, we conducted meetings and presentations with other Divisions to assist Department staff understand the infrastructure reporting requirements related to proper reporting of completed projects. This action was completed April 26, 2010.
- The Department entered into a Work Order Contract with Dye Management Group. The scope of this project is to prepare a plan to implement solutions that will help address issues regarding infrastructure assets reporting. This will be achieved through the following tasks:
 - Analyze project accounting processes against best practices as it relates to GASB 34 infrastructure accounting
 - Evaluate asset valuation methodologies and recommend methodology along with data required to address current issues
 - Define proposed processes and tools that will help address current reporting issues
 - Improved communication for the various Branches involved in the infrastructure asset accounting and reporting process.

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Finding 09-06: **Inadequate System of Internal Controls Over Investment Transactions**

Recommendation: The Oregon Department of State Lands management should obtain an understanding of their investment portfolio and the financial reporting standards and implement controls to ensure that their investments and investment-related transactions are accurately, completely, and properly recorded in the accounting system.

Status: Corrective action was taken.

Finding 09-07: **Strengthen Internal Controls Over Investment Valuations**

Recommendation: The Oregon State Treasury management should continue to strengthen internal controls over the valuation of investments by ensuring an independent valuation is performed on all positions and developing specific criteria for evaluating reported fair values to ensure that valuations are reasonable.

Status: Partial corrective action was taken.

Corrective Action Taken to Date

The staff of the Oregon State Treasury (OST) have taken several steps toward resolving this finding. They have broadened their knowledge and understanding of the source of the pricing used by the custodial bank for public equity and fixed income investments. Investment Division and Investment Accounting (IA) staff also visited external fixed income managers to learn about valuation practices. IA staff also developed procedures addressing the review of private equity and real estate valuations. These procedures were followed as part of financial reporting for fiscal year 2010.

Additional Action Planned

Results of a recently completed internal audit and Investment Accounting's Strategic Planning Project have indicated a need for additional work in this area. An Investment Accounting Redesign Project has been initiated by Treasury management. This project will include a complete redesign of financial reporting processes within the section, with a strong focus on controls over the investment valuation process and the preparation/review of financial statement information.

OST expects to complete all significant portions of the financial reporting redesign by June 30, 2011, and will sign off on corrective action for this finding at the conclusion of the June 30, 2011 financial reporting season.

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Finding 09-08: **Year End Accruals**

Recommendation: Oregon Department of Education management should ensure that year-end accruals are reasonably estimated in conformance with generally accepted accounting principles and posted to the proper fund.
(See prior year finding 08-9.)

Status: Corrective action was taken.

Finding 09-09: **Financial Reporting Risk Assessment Process Needs Strengthening**

Recommendation: The Oregon Department of Forestry management should implement a comprehensive risk assessment for financial reporting objectives within its internal control framework. The risk assessment process should begin with identifying financial reporting objectives, and include risks related to those objectives. Management should assess the significance of the risks, the likelihood of occurrence of the risks, and implement control activities to address the key identified risks.

Status: Partial corrective action was taken.

The Department has a Risk Management and Analysis Process, for which financial reporting objectives have been defined along with the key outputs, processes, and activities that lead to the achievement of our objectives. We have performed the analysis of financial reporting risks based upon the relative impact (according to the priority of objectives) as well as the likelihood of these impacts occurring based upon management's assessment of controls and complexity. Changes to the policies and procedures have not been made as of the end of this audit period. They are planned for the current fiscal year.

We are continuing to work through our risk analysis with the Department-wide Risk Management and Analysis Process and will document our decisions and assessments. This will be an ongoing process and will become more detailed through time.

Finding 09-10: **Weaknesses in Access Controls for Purchase Order System**

Recommendation: The Oregon Department of Forestry management should ensure that access controls over the PO system are implemented and functioning. Controls should include the following:

- User access requests and appropriate approvals, from both the employee's supervisor and the Application and Data Owner, should be consistently required and documented prior to access being granted.

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- An updated listing of employees with access to the system and their level of access should be maintained.
- Periodic reviews of user access for the PO system should occur to ensure appropriate PO system access levels are maintained.
- Segregation of duties controls should exist between the initiation of a purchase order and the expenditure approval.
- Access to the PO system, whether directly or through network access, should be terminated timely upon an employee's separation from the department.

Status: Partial corrective action was taken.

We have changed the process used for approval of and assigning access to the Purchase Order System, however implementation has not been completed. The new process includes all access requests being reviewed by the system owner's delegate before our Information Technology Program grants access to the system. The new processes will assure that access to our network is terminated timely upon an employee's separation from the department. This has also been added to our Employee Entrance and Exit Directive which is currently being updated. We are currently reviewing the processes within the PO system itself to determine the changes needed to the program to allow easy and complete termination of access without damage to the underlying data. We will have this completed by end of fiscal year 2011.

Finding 09-11: **Inaccurate Recording of Expenditures**

Recommendation: The Oregon Department of Fish and Wildlife management should ensure expenditures are properly recognized, recorded, and classified in the accounting system.

Status: Corrective action was taken.

Finding 08-1: **Inaccurate Financial Reporting of Investment Balances**
Material Weakness

Recommendation: The Office of the State Treasurer management should establish and maintain internal controls over financial reporting of investments to ensure OST provides state agencies investment balances that are fairly stated in accordance with GAAP. Further, OST management should ensure that sufficient investment accounting resources are allocated to timely provide investment information to state agencies.

Status: Corrective action was taken.

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Finding 08-3: **Taxes Receivable Misstatement During Year End Financial Reporting, Material Weakness**

Recommendation: The Oregon Department of Revenue management should ensure the year-end calculations of the taxes receivable estimate are adequately reviewed to ensure errors are identified and corrected in a timely manner. Furthermore, the methodology used to calculate the estimate should be reviewed annually to ensure all relevant information is included.

Status: Partial corrective action was taken.

The Department recognized the importance of accurate receivable data. We added an annual review of the receivable methodology into the year-end timeline and completed this review in 2009. This year we implemented a second review to minimize mathematical and procedural errors. We will also review the methodology for potential improvements.

Finding 08-6: **Cash Reconciliations Not Performed Timely**

Recommendation: The Oregon Employment Department management should make cash reconciliations a priority and ensure reconciliations are performed timely.

Status: Partial corrective action was taken.

Additional accounting staff were hired during the fiscal year. By fiscal year ending June 30, 2010, reconciliations of suspense funds were caught up. The department is still working to further improve timeliness.

Finding 08-7: **Controls Over Year End Closing Activities Could Be Improved**

Recommendation: The Oregon Employment Department management should implement controls to ensure year end adjustments are appropriate and adequately supported.

Status: Corrective action was taken.

Finding 08-8: **Employee Fraud**

Recommendation: The Oregon Department of Education management should minimize the opportunity for fraud to occur by maintaining internal controls that

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are adequate to ensure all accounting transactions are appropriately authorized, justified, documented and reviewed for accuracy. Additionally, we recommend that management provide training to department staff to identify symptoms of fraud and inform staff of how to respond when a potential fraud is identified.

Status: Corrective action was taken.

Finding 08-9: **Weaknesses Identified In Year End Accrual Process**

Recommendation: The Oregon Department of Education management should review and update their policies and procedures to ensure year end accruals are made in conformity with generally accepted accounting principles. The procedures should include steps to identify all expenditures and revenue known at the time of preparing the year-end closing adjustments and an estimate of the revenue likely to occur after year-end close and prior to the 90 day recognition period.

Status: Corrective action was taken.

Finding 08-12: **Lack of Reconciliation of Point of Sale System**

Recommendation: The Oregon Department of Fish and Wildlife management should strengthen its controls over license sales by regularly reconciling the POS system and the cash register system to ensure accountability for all licenses, tags and cash receipts.

Status: Corrective action was taken.

Finding 08-15: **Inadequate Controls over Financial Reporting**

Recommendation: The Oregon Department of Transportation management should ensure adequate controls are in place to prevent and/or detect financial reporting errors.

Status: Corrective action was taken.

Auditor Comment: The auditee reported corrective action was taken. Please refer to finding 10-07 for the status of this finding.

Section V – Schedule of Prior Federal Awards Findings and Questioned Costs for the Years Ended June 30, 2009 and 2008

This section includes the current status reported by the department of all federal audit findings from fiscal year ended June 30, 2009. It also includes the current status reported by the department of all federal audit findings from fiscal year ended June 30, 2008 that were uncorrected at June 30, 2009.

Finding 09-12: **Medicaid Cluster**
 Children's Health Insurance Program, CFDA 93.767
 Eligibility, Allowable Costs, Activities Allowed or
 Unallowed
 Lack of Assurance Over MMIS Internal Controls
 Material Weakness, Material Non-Compliance

Recommendation: Oregon Department of Human Services management should obtain independent assurance over the reliability and accuracy of the system's controls.

Status: Partial corrective action was taken.

The department's internal audit office completed two reviews regarding the MMIS system during the first half of 2010. One provided a general overview of controls and responsibilities, the other looked at cross-over issues with the CMS Certification process. These reports were provided to the MMIS Steering Committee and Department Audit Committee. The system is set for certification review and acceptance in the first half of 2011 by the Centers for Medicare and Medicaid Services (CMS). The new system is also being audited by both the Oregon Secretary of State and the Department of Health and Human Services Office of Inspector General. The department plans to arrange for a periodic independent internal control review of the provider to ensure the effectiveness of their controls in reporting accurate and complete information to the department.

We plan to have the independent internal control review completed prior to September 30, 2011.

Finding 09-13: **Medicaid Cluster**
 Allowable Costs
 Incorrect/Unsupported Payment Rates
 Questioned Costs of \$3,668

Recommendation: Oregon Department of Human Services management should strengthen controls to ensure that all rates are correct and adequately supported. Further, department management should determine the amount of

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Medicaid funds applied toward the incorrect or unsupported rates and ensure any unallowable amounts are credited back to the federal program.

Status: Partial corrective action was taken.

The department reviewed the Administrative Rule and determined that the rule should reside in OAR 410-122-0186 and not 410-120-1340 as the prior response indicated. The department originally planned to include the payment method for DME in OAR 410-122-0186 and file it with the Secretary of State on October 15, 2010, with an effective date of January 1, 2011. Unfortunately, the department did not revise the rule as planned. Since October 2010, the department has been working with stakeholders to develop a payment methodology that is consistent with Medicare. This is in the final stages and a rule is expected to be filed effective July 1, 2011.

Finding 09-14: **Children's Health Insurance Program, CFDA 93.767**
Eligibility
Incorrect Eligibility Determinations
Material Weakness, Material Non-Compliance
Questioned Costs of \$5,892

Recommendation: Oregon Department of Human Services management should strengthen controls over the eligibility process to ensure that applications are complete, income determinations are accurate, and information entered into the department's systems is accurate. Further, department management should determine the total amount of CHIP funds paid on behalf of ineligible clients and ensure it is properly credited back to the federal program.

Status: Partial corrective action was taken.

Children, Adults and Families (CAF) Self Sufficiency Programs (SSP) continues to proactively strengthen controls over the eligibility process. Income budgeting, signatures, third party liability, placement into correct medical programs and documentation issues are being addressed.

Streamlining eligibility:

In October 2009, the department streamlined the Children's Health Insurance Program (CHIP) eligibility process.

- The CHIP countable income calculation used for the initial eligibility decision was reduced from a three-month income average to a two-month average.
- The un-insurance requirement was modified to make it less restrictive and easier to verify.

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- Decreased the CHIP un-insurance waiting period from six to two months.
- The CHIP resource limit was eliminated.
- Increased the CHIP income limit to 201% of the Federal Poverty Level.

In May 2010, the department revised OAR 461-115-0705 (Required Verification) providing the new policy that verification is required for any income a client has received as of the date of request. All other income is anticipated unless questionable. In July 2010, the department revised OAR 461-115- 0071. This rule was revised to require only one signature per application, and now aligns with all SSP Programs.

SSPAT CHIP reviews 2009:

The Self Sufficiency Program Accuracy Team (SSPAT) conducted a special project of CHIP reviews consisting of ten branches between April and June 2009. The primary areas of review were budgeting, available third party resources, effective dates and correct program decisions. Trend information was shared with Program Managers, Line Managers and eligibility workers at the ten branch offices and with the medical training team. Following the project, SSPAT staff developed a CHIP training PowerPoint, which was distributed statewide for local and district use starting in February 2010. The PowerPoint covers date of request, effective date, private major medical insurance, pursuing assets, income, combining Oregon Health Plan (OHP) households, and changing household members.

Application changes:

In July 2009, DHS implemented the Oregon Health Plan On-Line Application (OHP 7210W). The on-line application is submitted electronically into the imaging system and has an electronic signature. For all medical programs, staff are trained that an individual does not need to complete a new Oregon Health Plan Application (7210) or Application for all Programs (415F) as long as the client is currently receiving DHS program benefits at the time they make the request for medical benefits. DHS staff review the application currently on file and “pend” for any verification that is needed to determine ongoing medical benefits. The August 2009 “On Target” newsletter included an article on when an application is needed for medical benefits.

Oregon Health Authority has hired a consulting firm to review the OHP 7210. The purpose is to make the application more user friendly.

Medical Quality Control:

CAF SSP Medical Quality Control (MEQC) completed a review of CHIP cases as part of the federal Payment Error Rate Measurement (PERM) and Quality Control (QC) process.

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- Each QC CHIP error was reported to field offices. Eligibility workers and branches were required to take appropriate action to correct errors.
- QC CHIP errors are discussed at the monthly statewide Quality Assurance (QA) Panel meetings. This is a statewide discussion of root causes of errors with a focus on prevention. Participants include field staff, Program Integrity, policy, and training.

In 2010, QC conducted a CHIP review project in collaboration with SSPAT. Cases were sampled from offices with the highest number of CHIP cases. The review focused on error prone eligibility elements identified through the PERM and QC reviews: Earned income and private health insurance.

- A total of 300 cases were sampled for the project.
- Error findings were reported to branch offices as they were identified. Corrective action was required for all discrepancies.
- Review project concluded in June 2010.
- A Statewide error summary will be provided to field leadership.

Third Party Liability:

In 2010, DHS is implementing a new on-line interactive medical application. The new on-line medical application will have the capability to accept multiple signatures. (With the July 2010 rule change, two signatures are no longer required. Only one signature per household is required.) This new interactive application will also bring to the attention of the case manager if the individual has third party liability.

The Health Insurance Group (HIG) routinely works MMIS report TPL-0689-M, which identifies clients who have had active third party liability (TPL) for the past six months. When they are reviewing the TPL they also check to see if the client is receiving CHIP medical. For individuals who are receiving CHIP medical coverage and have TPL, the case is referred to OHP Statewide Processing Center. The OHP Statewide Processing Center eligibility staff review the case to see if the individual is eligible for Medicaid. If there is not Medicaid eligibility, the medical case is closed.

SSP Training:

SSP training staff developed and delivered Healthy KidsConnect training, practice opportunities and learning assessments for SSP and Seniors and People with Disabilities (SPD) eligibility and support staff. Training for SSP and SPD staff that determine eligibility is focused on new eligibility requirements; case coding; and the role of the Office of Private Health Partnerships (OPHP). SSP trainers provided Healthy KidsConnect classroom training for approximately 950 eligibility staff in 55 sessions delivered across the state. Also, approximately 425 eligibility staff participated in one of the 17 Healthy

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KidsConnect NetLink sessions on-line. SSP trainers developed presentations, talking points, pre- and post-testing materials to support local Healthy KidsConnect training for SSP and SPD reception and support staff. Two Healthy KidsConnect focused skill challenges also helped SSP managers assess and support policy knowledge in local unit meetings.

Areas added to the curriculum Fall 2009

- Screening OHP application for all medical programs.
- Presumptive medical process.

In addition, in October 2010, a Skills Challenge regarding placing a client in the correct medical program will go out to all branch offices.

Self Sufficiency Modernization (SSM) efforts:

CAF SSP program staff are working in partnership with Office of Information Services staff to modernize CAF SSP eligibility systems.

- The first phase of the new web-based application is the on-line OHP 7210W. The 7210W is a version of the OHP 7210 submitted electronically by the user into the SSP imaging system. A later version of an interview style on-line medical application is being developed for expected implementation in 2011.
- In addition to updating some legacy computer systems, a more intuitive user interface will be implemented. Applicant information will be entered on a common data interface screen and the data will be used to populate other screens or systems, reducing data entry errors and improving the accuracy of the client data.
- New imaging technology will streamline the eligibility determination process and allow workers instant access to documents, including income documentation. Use of imaging technology will reduce the amount of paper documents that can potentially be misplaced or misfiled and increase the accuracy of the information used to determine eligibility.
- The department plans to automate the medical program eligibility decision process using a web-based computer system.
- An additional component is a medical benefit calculator for eligibility workers. Eligibility workers will enter client information for each applicant, including income, household composition and other eligibility factors. The benefit calculator will review the eligibility factors for each medical category, including countable income, and assist the eligibility worker in making an eligibility determination. Income calculations will be automated. The new income calculation functionality will improve the accuracy of earned income calculations.
- The modernization efforts will continue to be implemented in phases, continuing throughout 2011.

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In June 2010, the department determined the amount of CHIP funds paid on behalf of the ineligible clients identified in the finding and credited the federal program.

Finding 09-15: **Temporary Assistance for Needy Families, CFDA 93.558**
Eligibility
Child Welfare System Coding Issues
Material Weakness, Material Non-Compliance
Questioned Costs \$648,943

Recommendation: Oregon Department of Human Services management should identify and correct all system coding to ensure compliance with federal eligibility requirements. In addition, department management should ensure follow-up and resolution occurs if a client coded as ineligible in the system remains on the monthly report. Further, department management should determine the total amount of TANF funds paid on behalf of ineligible clients and ensure it is properly credited back to the federal program.

Status: Partial corrective action was taken.

The department corrected the funding for the services which were programmed to charge federal TANF funds incorrectly, in May 2010. In July 2010, the department made adjustments for the 2007-09 biennium and a portion of the 2009-11 biennium to credit funds back to the TANF federal program. In October 2010, (the next quarterly TANF report), an additional adjustment will be made for the remainder of the 2009-11 biennium. In total, these adjustments will equal approximately \$6.27 million. We will also provide additional accounting detail information regarding the adjustments to the Region X Office of Administration for Children and Families (ACF). The adjustments were based on the total payments for the service that was incorrectly coded to use TANF funds by using the eligibility of the client. The documentation and adjustments included the clients who had exceeded the \$25,350 limit to ensure all payments funded by TANF beyond the clients' eligibility have been credited back to the federal program.

The department will continue to monitor the monthly \$25,350 report to ensure that any clients reported on previous reports receive the necessary adjustment to payments. Any client that remains on the report more than two months will be completely analyzed, any problems identified will be corrected and documentation of actions taken will be attached to the monthly \$25,350 report. Procedures have been created for this process.

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Finding 09-16:	Temporary Assistance for Needy Families, CFDA 93.558 Eligibility Questioned costs \$3,227
Recommendation:	Oregon Department of Human Services (department) management should ensure that eligibility re-determinations are conducted timely and that all eligibility criteria are substantiated. Further, department management should determine the total amount of TANF funds paid on behalf of ineligible clients and ensure it is properly credited back to the federal program.
Status:	<p>Partial corrective action was taken.</p> <p>Child Welfare (Emergency Assistance Re-determinations): The department sent an e-mail to the Child Welfare FRS to remind them of the requirement to complete TANF re-determinations annually. Refresher training was provided to individual FRS' (identified from the Federal Compliance Unit analyst's monitoring of the re-determination report) who are not completing the annual re-determinations timely.</p> <p>In addition the department will send a Policy Transmittal to the Child Welfare FRS when the Child Welfare TANF policy has been updated which is scheduled to be completed by October 31, 2010. The department will also continue to analyze and fine tune the monthly TANF re-determination report to increase the accuracy and usability of the report to ensure all re-determinations are being reported and completed timely.</p> <p>Self Sufficiency (Pre-TANF Eligibility): In addition, the Operations Improvement Committee, Self Sufficiency Program Managers and others continue to discuss outcomes regarding narration of information in the TRACS system. Included are minimum standards of narration related to financial and non-financial program eligibility, case plan activity, confidentiality and sensitivity of health-related information, and payments in the form of benefits or support services made to families.</p> <p>To support the intent of TRACS to provide a chronological, legal record of actions taken, the use of standardized narration guidelines and other tools are being explored to assist in capturing the minimum necessary information needed. The SSP TANF Program Analysts and Training Unit Staff meet monthly to discuss SSP policy and training related issues. These meetings provide an opportunity to discuss the application of policy and review training materials for accuracy and clarity, and gave the opportunity to discuss specific policy related to the eligibility for the Pre-TANF program and basic needs and support service payments.</p>

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The three incorrect payments identified and issued on the Pre-TANF case, were properly credited back to federal funds by the Office of Financial Services in June 2010. The department will determine the total amount of TANF funds paid on behalf of the child welfare ineligible client and credit it back to the federal program.

Finding 09-17: **Temporary Assistance for Needy Families, CFDA 93.558**
Special Tests and Provisions
Income Eligibility Verification System

Recommendation: Oregon Department of Human Services management should ensure that verification of IEVS required screens are documented when determining client eligibility.

Status: Partial corrective action was taken.

Communication of narration guidelines is messaged to Children, Adults and Families (CAF) Division, Self Sufficiency Program (SSP) staff through existing TRACS and program training. It is also communicated to Districts through feedback by the Accuracy Unit staff of case record reviews.

On July 29, 2010, Self Sufficiency Program Managers, program accuracy, CAF training and CAF Field Services met to discuss narration guidelines. CAF Field Services sent a reminder of the TRACS narration guidelines to all staff on August 19, 2010. The monthly accuracy newsletter, "On Target", for August also included the narration guidelines. The guidelines specify financial eligibility is an aspect that must be addressed in the narrative. Examples of what must be narrated are: "Income - earned, unearned, excluded, calculation, pay stubs/verification used, self employment, results of screen checks, if no income how they are meeting basic needs; NC1/NC2 calculations; resources; pursuing assets; good cause; categorical eligibility."

CAF will continue to reinforce the TRACS narration guidelines with SSP eligibility workers and staff. In addition, SSP will develop and revise training curriculum as needed. Benefit certification periods are six to 12 months in length and SSP serves thousands of families. Because of this, CAF anticipates this additional attention will yield improvement with applications and re-determinations completed beginning September 2010. CAF expects significant improvement will be made in narrations of applications and re-determinations by June 30, 2011.

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Finding 09-18:	Centers for Disease Control and Prevention: Investigations and Technical Assistance Program, CFDA 93.283 Allowable Costs <u>Payroll Adjustments Made that Increased Grant Revenue</u> Material Weakness, Questioned Costs - \$10,098
Recommendation:	Oregon Department of Human Services management should ensure training be provided to personnel on the use of the electronic time keeping system and applicable work charge codes for the relevant grants, and that all payroll adjustments be based on corrections to actual time and effort charges and not to overcome funding deficiencies. Shared staff should document their actual time and effort at least monthly, and more frequently if they experience constant daily variations as to which grants they work on. Time that cannot be subdivided between grants should be allocated based on an acceptable cost allocation methodology as discussed in OMB Circular A-87.
Status:	Corrective Action Was Taken
Finding 09-19:	Adoption Assistance, CFDA 93.659 Allowable Costs <u>Payments do not Match Adoption Agreement</u> Questioned Costs - \$866,000
Recommendation:	Oregon Department of Human Services management should implement a procedure to completely review and detect whether assistance payments agree with the signed adoption agreements and to get any amended assistance agreements filed in the case files. We further recommend that the department management work with the designated federal agency to determine the appropriate way to resolve any potential overpayments.
Status:	Partial corrective action was taken. The department's Adoption Program completed a review of the reduction period cases identified in the audit to confirm the following: <ul style="list-style-type: none">• Payments opened during the reduction period of February through October, 2003, were established in line with the reduced foster care rate and pursuant to a properly negotiated Adoption Assistance agreement.• There was equitable management of payments for new cases opened during the reduction period.• All payments for new cases opened during the reduction period were increased at the same time as longer-standing Adoption Assistance cases.

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Part of this file review also addressed the question of whether there was a signed agreement in the file that recorded the changes in payments, both decreases and increases, from the reduction period. While new agreements were sent to all families to correctly document the changes, not all families returned them and the adoption program did not track this at the time, nor did they file returned agreements directly into subsidy case records.

The absence of a signed agreement supporting the current payment is contrary to federal requirements. The manual review found that in a small number of subsidies, there were no signed agreements and incorrect payments continued until they were identified as a result of the audits and corrective action plan (a period of more than six years). As a result of the review, eight cases were determined to be under-payments in the total amount of \$5,539. A total of 23 cases were determined to be over-payments in the total amount of \$71,693. Most of these were for children placed out of state with more complicated subsidy structures.

Adoption Program management has initiated contact with the Administration for Children and Families Children's Bureau, Region X Child Welfare Program Office regarding how to best resolve the issue. At this point we estimate approximately \$28,000 in federal Title IV-E funds are within the total over-payment amount.

Parents of all children with under- and over-payments will receive a corrected Adoption Assistance Agreement with an explanatory letter appropriate for their circumstance. The agreements are retroactive to November 1, 2003. The department will reimburse parents of children with under-payments for the total difference DHS owes on each agreement.

The department will hold parents of children with over-payments harmless for the amount of over-payment, since the increases were due to required administrative response to litigation, so long as those parents sign and return an amended agreement. The program office will track returned agreements. In the event an agreement is not returned, that subsidy case will be turned-over to Recovery Services, unless there are extenuating circumstances. There may be Title IV-E funds returned for those subsidy cases referred to Recovery Services, which are not limited to the 23 cases referenced above.

Program management believes that having signed agreements that retroactively cover the payment period will not require a Title IV-E reimbursement with the exception of those over-payment cases for which we are unsuccessful in obtaining a signed, amended agreement. We expect that number to be small, given the consequence of recovery.

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All signed agreements returned in 2003 will be systematically filed in the case records for each referenced child. This is expected to take several months.

(See Current year finding 10-23 and prior year finding 08-28)

Finding 09-20: **Child Care and Development Fund Cluster**
Eligibility
Lack of Documentation

Recommendation: Oregon Department of Human Services should provide additional training for the one district on transferring case files. We also recommend the agency communicate to all CAF Self-sufficiency branch offices the importance of following established business procedures for transferring case files.

Status: Partial corrective action taken.

District 8 modified their approach from delivering a training, to designating staff to participate on a district-wide group comprised of transfer clerks from each of the branches and two Line Managers. The group will develop a standard district-wide process and database for documenting case files transferring in and out of the branches within their district, as well as, files from the remainder of the branch offices around the state. The group has met three times, June 17, 2010, July 22, 2010, and August 26, 2010.

The department has communicated the importance of following the established transfer procedures at various CAF statewide meetings; including Self Sufficiency Program Managers (April 14, 2010), and the Self Sufficiency Supervisors quarterly meetings (April 20 – 22, 2010). District Managers have also been engaged in the discussion (July 7, 2010). Case Transfer Procedures (FSM MP-WG #21) are posted and became effective on January 1, 2010. This procedure is also in the process of undergoing further revision.

Finding 09-21: **Child Care and Development Fund Cluster**
Cash Management
Review and Approval
Questioned Costs - \$31,681

Recommendation: Oregon Employment Department should implement a process to have each drawdown reviewed and approved, by someone other than the person preparing the draw down, prior to request for payment being

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executed. In addition, we recommend that support for all cash draw downs is retained and properly filed.

Status: Corrective action was taken.

Finding 09-22: **Child Care and Development Fund Cluster**
Allowable Costs
Expenditures Not Following Proper Cutoff & Lack of
Documentation
Questioned Costs \$19,837

Recommendation: Oregon Employment Department should ensure original documentation be retained for disbursements and/or filed on a timely basis. We also recommend the agency should examine its review procedures to ensure they are effective and working as intended, especially for items near the end of the fiscal year.

Status: Corrective action was taken.

Finding 09-23: **Child Care and Development Fund Cluster**
Schedule of Expenditures of Federal Awards (SEFA) Preparation

Recommendation: Oregon Employment Department should develop and implement policies to ensure the preparation of the SEFA is complete and accurate. As such, we recommend that a review process be implemented for year end accruals to ensure all amounts have been captured and appropriately reported on the SEFA.

Status: Corrective action was taken.

Finding 09-24: **Child Care and Development Fund Cluster**
Subrecipient Monitoring
Subrecipient Audit Compliance

Recommendation: Oregon Employment Department should implement a policy to monitor subrecipient audit requirements, regardless of dollar amounts funded by the Child Care Development Block Grant, in case of the presence of other federal funding sources. In addition, we recommend the agency put in place a review process of the A-133 audits for deficiencies and proper follow up. We recommend that the agency take appropriate action to ensure compliance with these policies in the future. We also recommend if the subrecipient does not require an audit, that the agency obtain a certification from the subrecipient or document that such an audit is not required.

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Status: Corrective action was taken.

(See current year finding 10-25).

Finding 09-25: **Low-Income Home Energy Assistance, CFDA 93.568**
Subrecipient Monitoring
Lack of Program Onsite Monitoring of Subrecipients

Recommendation: Oregon Housing and Community Services Department management should ensure required program monitoring is performed in compliance with federal requirements. In addition, we recommend sufficient documentation of monitoring activities be maintained.

Status: Corrective action was taken.

Finding 09-26: **Low-Income Home Energy Assistance, CFDA 93.568**
Community Services Block Grant, CFDA 93.569
Reporting
Late Report Submission

Recommendation: Oregon Housing and Community Services Department management should establish a report tracking process to ensure compliance with federal reporting requirements.

Status: Partial corrective action was taken.

We concur. A tracking sheet that identifies when reports are due and who is responsible for filing the reports has been developed. However the SF 269 for the Low Income Home Energy Assistance Program (LIHEAP) for FY 2009 was not submitted until January 2011.

Finding 09-27: **Community Services Block Grant, CFDA 93.569**
Subrecipient Monitoring
Lack of Program Onsite Monitoring of Subrecipients

Recommendation: Oregon Housing and Community Services Department management should ensure required program monitoring is performed in compliance with federal requirements and the approved state plan. In addition, we recommend that when program site visits are conducted, appropriate documentation of the visit is maintained.

Status: Partial corrective action was taken.

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We concur. Oregon Housing and Community Services Department has implemented a process to ensure that subrecipients monitoring requirements are met, including amendment of Oregon Administrative Rule 813-230-015 which now states “the Administrator shall designate Division staff to monitor subgrantees’ activities. Each subgrantee shall be monitored at least once during its program year.” In July 2010, a revision was initiated to revise the rule to read (1) An agency that contracts with the department under a program subject to this Division is subject to periodic monitoring by the Department as stipulated by the funding source for the agency. As of July 2010, all but 2 entities have been monitored; these two are scheduled for a monitoring visit in August 2010. In all cases, the monitoring only covered ARRA Community Services Block Grant funds.

Finding 09-28: **Supplemental Nutrition Assistance Program (SNAP) Cluster**
Allowable Costs/Cost Principles
Reported Payroll Expenditures Exceeded Actual
Questioned Costs \$27,223

Recommendation: Oregon Department of Human Services should develop and implement a system to track actual personnel compensation for those individuals working on multiple Federal grants but whose time is not allocated using another time effort and reporting method. We recommend that those allocations based on actual amounts be reflected in the accounting system and properly allocated to the federal grants.

Status: Corrective action was taken.

Finding 09-29: **Military Construction, National Guard, CFDA 12.400**
Allowable Costs
Funding Source Is Not Clearly Documented for Equipment
Purchases

Recommendation: Oregon Military Department management should ensure its funding allocation process is fully documented to clearly demonstrate program funds are used only for allowable equipment purchases.

Status: Corrective action was taken.

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Finding 09-30: **National Guard Military Operations and Maintenance (O&M)
Projects, CFDA 12.401
Procurement
Instance of Noncompliance with Buy-American Provisions
Questioned Costs - Unknown**

Recommendation: Oregon Military Department should implement a process to monitor ARRA compliance requirements and subsequent changes related to those requirements. In addition, we recommend that the Oregon Military Department put in place a review process over procurements, especially with contracts funded with ARRA funds, to ensure that the new contracts are compliant with ARRA procurement compliance requirements. We also recommend that the Oregon Military Department review the contracts that did not contain the required Buy America language to ensure that funds were spent in accordance with ARRA requirements.

Status: Corrective action was taken.

Finding 09-31: **Unemployment Insurance, CFDA 17.225
Improve Controls Over SEFA Reporting
Material Weakness**

Recommendation: Oregon Employment Department management should implement a review process to ensure the accuracy of the department's SEFA, including the note disclosure.

Status: Partial corrective action was taken.

As noted in finding 09-03, we instituted tighter control over beginning versus ending cash expenditure amounts as part of the entry support. We also adopted the auditors recommend note disclosure support from fiscal year June 30, 2009 that uses final placement of amounts using appropriated funds in SFMS. Being implemented now, with the addition of Accounting staff, greater review and focus on SFMS account code profiles and entries are being conducted. By March 2011 quarter end, quarterly interim SEFA reports are being generated and reviewed by Fiscal Management. Also, processes are being implemented to account for suspense to appropriated fund entries on a daily basis and will be reconciled and reviewed monthly for accuracy.

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Finding 09-32: **Unemployment Insurance, CFDA 17.225**
 Cash Management
 Controls Over Federal Draws Should Be Improved

Recommendation: Oregon Employment Department management should implement a review process to ensure that federal program cash draws are appropriate and adequately supported.

Status: Partial corrective action was taken.

Prior to the Accounting record close of Fiscal year ending June 30, 2010, we initiated a review process of Federal draw entries requiring a daily review by another accounting person other than the preparer. To test the new process, we reviewed random samples of actual draws in the last quarter of the 2010 Fiscal year. Full corrective action of daily draw review was fully implemented and being performed at the beginning of Fiscal year 2011. Both of the finding issues were aided by the addition of new higher level accounting staff during the fiscal year.

Finding 09-33: **Weatherization Assistance for Low-Income Persons, CFDA 81.042**
 Subrecipient Monitoring
 Lack of Program Onsite Monitoring of Subrecipients

Recommendation: Oregon Housing and Community Services Department management should ensure required program monitoring is performed in compliance with federal requirements.

Status: Corrective action was taken.

Finding 09-34: **Vocational Rehabilitation, CFDA 84.126**
 Cash Management
 Lack of Controls Over Cash Management
 Material Weakness

Recommendation: Oregon Department of Human Services management should apply the correct estimated clearance pattern to all applicable vocational rehabilitation expenditures and implement a review process to ensure federal draws are calculated correctly and drawn in compliance with established estimated clearance patterns. Additionally, the department should determine the effect of the errors for the year and assess whether interest is owed to the federal program for vocational rehabilitation federal funds drawn too soon during state fiscal year 2009.

Status: Corrective action was taken.

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Finding 09-35: **Vocational Rehabilitation, CFDA 84.126**
 Eligibility
 Timeliness of Eligibility Determinations

Recommendation: Oregon Department of Human Services management should comply with federal requirements and ensure eligibility is determined or eligibility extensions are filed within 60 days of an individual's application for services.

Status: Partial corrective action was taken.

OVRs administration sent out a statewide address to promptly address the agencies expectations for the completion of eligibility determinations within the 60-day time frame or the completion of an eligibility extension when medical records requested from providers have not arrived or a trial work assessment has been initiated. The eligibility process has become a primary focus of the Counselor Training Module being conducted regionally throughout the state. The OVRs Field Services Manager engaged the Branch Managers in a discussion at the April 2010 Statewide Branch Manager's Meeting regarding the need for covering the unexpected absences when a counselor suddenly becomes ill or out on FMLA as a client's eligibility determination due date arrives. Managers are expected to review the "Activity Due" Report for each counselor every two weeks during the first 6-months to assist in monitoring for these circumstances.

In August, OVRs Field Service Managers will be rolling out a new branch level report in the automated case management systems to allow management to closely monitor all counselor case loads for the eligibility determinations which are nearing the due date. This report has been developed during the months of March through June and OVRs was notified by the IT department at the end of July that this report has now been placed into production. The next action step, administration will provide training to staff on the use of this new tool.

The OVRs Program Technicians are randomly selecting client files and reviewing eligibility determinations to monitor for compliance. The Program Technician provides a report to the branch manager on the counselor's completion of time frames required by law.

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Finding 09-36:	Title I Grants to Local Educational Agencies, CFDA 84.010 <u>Federal Accruals Not Posted to Schedule of Expenditures of</u> <u>Federal Awards</u> Material Weakness
Recommendation:	Oregon Department of Education management should consider their expenditure accruals at the program level to ensure the SEFA is accurate and complete by program.
Status:	Corrective action was taken.
Finding 09-37:	Title I Grants to Local Educational Agencies, CFDA 84.010 <u>Subrecipient Monitoring</u>
Recommendation:	Oregon Department of Education management should require employees to retain evidence of compliance requirements reviewed during subrecipient monitoring and ensure subrecipient monitoring is completed timely for all subrecipients.
Status:	Corrective action was taken.
Finding 09-38:	State Fiscal Stabilization Fund, CFDA 84.394 <u>Subrecipient Monitoring</u> <u>During the Award Monitoring</u>
Recommendation:	Oregon Department of Education management should implement the procedures for during-the-award monitoring through reporting, site visits, regular contact, and/or other means to provide reasonable assurance that the subrecipient administers Federal awards in compliance with law, regulations, and the provision of contracts or grant agreements.
Status:	Corrective action was taken.
Finding 08-21:	State Children's Insurance Program, CFDA 93.767 Activities Allowed or Unallowed <u>Federal Benchmarks Not Met</u> Material Weakness
Recommendation:	The Oregon Office of Private Health Partnerships management should implement procedures to ensure the benchmark worksheets include all the required federal benchmarks. We further recommend department management ensure all approved health insurance plans are in compliance with current benchmark requirements.

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Status: Corrective action was taken.

Finding 08-22: **State Children's Insurance Program, CFDA 93.767**
Eligibility
Untimely Eligibility Redeterminations
Material Weakness, Questioned Costs \$2,990

Recommendation: The Oregon Office of Private Health Partnerships management should continue to improve their eligibility review process. We also recommend the department determine the amount of State Children's Insurance Program funds that should be refunded to the federal agency.

Status: Corrective action was taken.

Finding 08-23: **State Children's Insurance Program, CFDA 93.767**
Activities Allowed or Unallowed
Potentially Unallowable Health Coverage
Questioned Costs \$9.4 Million

Recommendation: The Oregon Office of Private Health Partnerships management should work with the federal government to determine whether it is allowable for the program to pay insurance premiums for private health insurance plans that do not specifically exclude abortion coverage.

Status: No corrective action has been taken.

DHS consulted with CMS regional office representatives on this issue. We are awaiting final resolution of this finding.

Finding 08-24: **State Children's Insurance Program, CFDA 93.767**
Maintenance of Effort & Eligibility
Advanced Subsidy Payments
Questioned Costs \$4.6 Million

Recommendation: The Oregon Office of Private Health Partnerships management should consult with CMS to determine whether subsidy prepayments are allowed to be counted toward maintenance of effort, and whether prepayments made for adults were allowable since the adults were ineligible for SCHIP funding for the time period prepaid.

Status: Corrective action was taken.

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Finding 08-25: **State Children's Insurance Program, CFDA 93.767**
 Eligibility
 Ineligible Clients Funded
 Questioned Costs \$55,000

Recommendation: The Oregon Office of Private Health Partnerships management should correct the accounting transaction and determine the amount of SCHIP funds that should be refunded to the federal agency. We also recommend department management ensure the transaction approval process is adequate to ensure coding is entered accurately.

Status: Corrective action was taken.

Finding 08-28: **Adoption Assistance, CFDA 93.659**
 Allowable Costs
 Payments Do Not Match Adoption Agreement
 Material Weakness, Questioned Costs \$735,000

Recommendation: The Oregon Department of Human Services management should implement a procedure to detect whether assistance payments agree with the signed adoption agreements. We further recommend that department management work with the designated federal agency to determine the appropriate way to resolve any potential overpayments.

Status: Partial corrective action was taken.

The department's Adoption Program completed a review of the reduction period cases identified in the audit to confirm the following:

- Payments opened during the reduction period of February through October, 2003, were established in line with the reduced foster care rate and pursuant to a properly negotiated Adoption Assistance agreement.
- There was equitable management of payments for new cases opened during the reduction period.
- All payments for new cases opened during the reduction period were increased at the same time as longer-standing Adoption Assistance cases.

Part of this file review also addressed the question of whether there was a signed agreement in the file that recorded the changes in payments, both decreases and increases, from the reduction period. While new agreements were sent to all families to correctly document the changes, not all families returned them and the adoption program did not track this at the time, nor did they file returned agreements directly into subsidy case records.

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The absence of a signed agreement supporting the current payment is contrary to federal requirements. The manual review found that in a small number of subsidies, there were no signed agreements and incorrect payments continued until they were identified as a result of the audits and corrective action plan (a period of more than six years). As a result of the review, eight cases were determined to be under-payments in the total amount of \$5,539. A total of 23 cases were determined to be over-payments in the total amount of \$71,693. Most of these were for children placed out of state with more complicated subsidy structures.

Adoption Program management has initiated contact with the Administration for Children and Families Children's Bureau, Region X Child Welfare Program Office regarding how to best resolve the issue. At this point we estimate approximately \$28,000 in federal Title IV-E funds are within the total over-payment amount.

Parents of all children with under- and over-payments will receive a corrected Adoption Assistance Agreement with an explanatory letter appropriate for their circumstance. The agreements are retroactive to November 1, 2003. The department will reimburse parents of children with under-payments for the total difference DHS owes on each agreement.

The department will hold parents of children with over-payments harmless for the amount of over-payment, since the increases were due to required administrative response to litigation, so long as those parents sign and return an amended agreement. The program office will track returned agreements. In the event an agreement is not returned, that subsidy case will be turned-over to Recovery Services, unless there are extenuating circumstances. There may be Title IV-E funds returned for those subsidy cases referred to Recovery Services, which are not limited to the 23 cases referenced above.

Program management believes that having signed agreements that retroactively cover the payment period will not require a Title IV-E reimbursement with the exception of those over-payment cases for which we are unsuccessful in obtaining a signed, amended agreement. We expect that number to be small, given the consequence of recovery. All signed agreements returned in 2003 will be systematically filed in the case records for each referenced child. This is expected to take several months.

(See findings 10-23, and 09-19)

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Finding 08-30: **Medicaid Cluster**
 Allowable Costs
 Private Health Insurance Not Billed
 Questioned Costs \$11,206

Recommendation: The Oregon Department of Human Services management should implement controls to ensure all private health insurance listed on client applications is entered into MMIS and seek recovery from the private health insurer for the appropriate portion of the client's claims.

Status: Corrective action was taken.

Finding 08-31: **Medicaid Cluster**
 Special Tests and Provisions
 Required Provider Agreements Missing Required Disclosures

Recommendation: The Oregon Department of Human Services management should comply with federal regulations and ensure provider agreements contain the required disclosures.

Status: Partial corrective action was taken.

Changes to the Seniors and People with Disabilities (SPD) Adult Foster Home Provider Enrollment Agreement Form (SDS 738) were made on March 19, 2009, to address the ownership and control disclosure requirements.

In addition, SPD revised residential care and assisted living rules (effective October 1, 2009) to require a resident to provide, prior to move-in, any financial and other legal relationships including advance directives.

Beginning in December 2008, all new Addictions and Mental Health (AMH) Foster Home providers are required to complete the Division of Medical Assistance Program Provider Enrollment Agreement. These agreements have the appropriate disclosure documents. Existing providers without a new enrollment agreement are identified through a system query. Once a provider is identified, they are mailed letters requesting re-enrollment with the new forms. AMH staff estimated that approximately 30 percent of existing providers have completed the necessary forms. The time frame for completing this has been delayed due to MMIS system implementation issues. AMH expects to have the remainder of existing provider forms signed by the end of December 2010. AMH Adult Foster Homes receive payment through the new Medicaid Management Information System (MMIS).

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AMH amended Adult Foster Home rules in August 2009, to include a requirement that all residents be provided the opportunity to complete an advance directive.

Finding 08-32: **Medicaid Cluster**
 Allowable Costs
 Lack of Documentation

Recommendation: The Oregon Department of Human Services management should implement procedures to ensure that adequate supporting documentation is maintained for all payments, specifically provider payment rates and any authorized changes to each rate.

Status: Partial corrective action was taken.

While progress has been made, there continues to be issues with MMIS system implementation, which require manual work arounds and delayed the resolving of the reimbursement issue. The reimbursement rates for adult foster care are determined by the Personal Care Plan and the rates are authorized for one year. We anticipate that all of the Personal Care Plans reimbursement rates will have been reviewed and updated by January 2011. The providers will cycle through on an annual schedule, ensuring the rates will be reviewed annually.

Finding 08-37: **Food Stamp Cluster**
 Allowable Costs/Cost Principles
 Reported Expenditures Exceeded Actual
 Questioned Costs \$20,401

Recommendation: The Oregon Department of Human Services management should consider reducing the chance of errors in manual entries by using a system other than Excel-type spreadsheets for compiling and calculating monthly cost allocation rates. The department is in the process of moving its cost allocation statistics preparation from Excel to Access, to reduce the chance of human error in data entry.

Status: Partial corrective action was taken.

DHS Financial Services filled positions internally to stabilize and revamp three databases required to allocate indirect costs in accordance with the DHS federally approved cost allocation plan. The cost allocation initiative dealt with improvements to the cost allocation process. This included changes to the cost allocation model to properly allocate cost between the two new agencies. Automation of the process was part of the outcome of the initiative, but the implementation of the

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automation will not occur until next biennium after the new cost allocation model is in place. The work continues on the other two databases and the cost allocation module will be added later.

**SUMMARIES OF SIGNIFICANT AUDIT REPORTS ISSUED BY THE
OREGON SECRETARY OF STATE AUDITS DIVISION**

REPORT TITLE AND NUMBER	Department of Human Services: Save on Vocational Rehabilitation Costs to Serve More Clients; Report No. 2010-31
REPORT DATE	September 2010
RESULTS IN BRIEF	<p>Based on our audit work, we found that:</p> <ul style="list-style-type: none">• The Office of Vocational Rehabilitation Services (OVRs) is successful in getting employment for its clients. Also, Oregon regularly exceeds the federally mandated minimum rate of 55.8 percent of cases closed with employment. However, this success has come at a much higher costs, second highest among similar general state programs.• Counselors could better assist clients in setting realistic employment goals. Counselors could also provide more milestones and expectations for clients.• OVRs could better contain costs by ensuring counselors only approve spending that adheres to the employment plan. Also, some counselors withhold approval for some expenses while others approved services that appeared unnecessary for employment.• OVRs could provide better guidance to counselors to reduce costs and improve outcomes for clients. OVRs has taken a step in this direction by beginning work on a more extensive policy manual to better establish methods and expectations. Other options that could help counselors include more cost-effective training specific to vocational rehabilitation issues available through federally-sponsored regional sites and more timely performance evaluations.• Other states provide counselors with annual budgets that are based upon their particular client caseload and economic conditions, whereas OVRs did not consider such factors. With more realistic budgets, OVRs could also better track counselor spending decisions, provide individual guidance where needed and control program costs.

- OVRS could review its client contribution policy. Currently, clients are not required to contribute unless their household income exceeds \$60,000. Requiring clients to contribute to the cost of their services can stretch funds and improve clients' commitment toward the rehabilitation program.

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The courtesies and cooperation extended by officials and employees of the State of Oregon during the course of this audit were commendable and sincerely appreciated.

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