STATE OF KANSAS
Topeka, Kansas

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2025



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INDEPENDENT AUDITORS' 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*

Secretary of the Department of Administration
Kansas Department of Administration
State of Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Kansas (the State), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated November 26, 2025. Our report contains an emphasis of matter paragraph for other auditors' report on the financial statements of K-State Athletics, Inc., a Component Unit of the State University System. Our report also includes a reference to other auditors who audited the financial statements of the various component units of the six state universities, the Kansas Development Finance Authority (KDFA), the Kansas Center for Entrepreneurship (KCE), the Kansas Turnpike Authority (KTA), the Information Network of Kansas, Inc. (INK), Kansas Universal Service Fund (KUSF, special revenue fund), Kansas Public Employees Retirement System (KPERS, fiduciary pension trust fund), and the Kansas Lottery (non-major enterprise fund of the State) as described in our report on the State's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the various component units of the six state universities, KCE and INK were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or reportable instances of noncompliance associated with these entities.

Report on Internal Control Over Financial Reporting

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

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

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

We identified certain deficiencies identified in the schedule of findings and responses as items 2025-001 and 2025-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

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

State of Kansas' Response to Findings

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

Purpose of This Report

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Denver, Colorado
November 26, 2025

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

Secretary of the Department of Administration
Kansas Department of Administration
State of Kansas

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the State of Kansas' (the State) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the State of Kansas' major federal programs for the year ended June 30, 2025. The State's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Disaster Grants – Public Assistance (Presidentially Declared Disasters), Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) and COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), and the Medicaid Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Disaster Grants – Public Assistance (Presidentially Declared Disasters), Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) and COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), and the Medicaid Cluster for the year ended June 30, 2025.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2025.

Basis for Qualified and Unmodified Opinions

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

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

Matters Giving Rise to Qualified Opinion on Certain Major Federal Programs

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

Program	Assistance Listing	Noncompliance	Finding Number
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	Reporting - FFATA	2025-003
ELC; COVID-19 ELC	93.323	Reporting – FFATA and Reporting	2025-005, 2025-015
ELC; COVID-19 ELC	93.323	Subrecipient Monitoring	2025-006
ELC; COVID-19 ELC	93.323	Suspension and Debarment	2025-007
Medicaid Cluster	93.775, 93.777, 93.778	Special Tests and Provisions – Provider Health and Safety Standards	2025-008

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

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The State's basic financial statements include the operations of the six state Universities, whose various component units expended federal awards. However, federal expenditures of these component units are not included in the schedule of expenditures of federal awards during the year ended June 30, 2025. In addition, the State's basic financial statements include the operations of the Kansas Development Finance Authority (KDFA), the Kansas Center for Entrepreneurship (KCE), the Kansas Turnpike Authority (KTA) and the Information Network of Kansas, Inc. (INK), component units of the State, and the Kansas Lottery (non-major enterprise fund of the State) during the year ended June 30, 2025. Federal expenditures of these component units are not included in the schedule of expenditures of federal awards during the year ended June 30, 2025. Our compliance audit, described in the Opinion on Each Major Federal Program, does not include the operations of the component units of the six state Universities, KDFA, KCE, KTA, INK or the Kansas Lottery because other auditors were engaged to perform an audit of compliance.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the State's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as Finding Numbers 2025-004, 2025-009, 2025-010, 2025-014, and 2025-016. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards require the auditor to perform limited procedures on the State's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The State's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding Numbers 2025-003, 2025-005, 2025-006, 2025-007, 2025-008, and 2025-015 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 Finding Numbers 2025-004, 2025-009, 2025-010, 2025-011, 2025-012, 2025-013, 2025-014, and 2025-016 to be significant deficiencies.

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

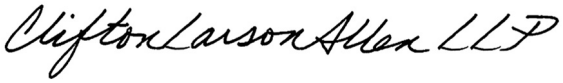
Government Auditing Standards requires the auditor to perform limited procedures on the State's response to internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The State's response was not subjected to the other auditing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

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

Secretary of the Department of Administration
Kansas Department of Administration
State of Kansas

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

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 Kansas as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the State of Kansas' basic financial statements. We have issued our report thereon, dated November 26, 2025, which includes a reference to other auditors and contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Denver, Colorado
March 5, 2026

State of Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Federal Expenditures	Pass Through En	Pass Through Entity Number	Funds passed to Subrecipients
U. S. Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	10.553	$ 41,674,355			$ 41,524,014
National School Lunch Program	10.555	135,143,124			134,800,622
Special Milk Program for Children	10.556	30,584			30,584
Summer Food Service Program for Children	10.559	25,468,156			25,297,247
Fresh Fruit and Vegetable Program	10.582	2,908,535			2,906,939
Total Child Nutrition Cluster		205,224,754			204,559,406
Food Distribution Cluster					
Commodity Supplemental Food Program	10.565	374,471			318,129
Commodity Supplemental Food Program (Food Commodities)	10.565	1,773,240			
Commodity Supplemental Food Program ALN Total		2,147,711			318,129
COVID-19-Emergency Food Assistance Program (Administrative Costs)	10.568	460,382			460,382
Emergency Food Assistance Program (Administrative Costs)	10.568	1,084,270			353,059
Emergency Food Assistance Program (Administrative Costs) ALN Total		1,544,652			813,441
COVID-19-Emergency Food Assistance Program (Food Commodities)	10.569	4,682,145			
Emergency Food Assistance Program (Food Commodities)	10.569	4,193,160			
Emergency Food Assistance Program (Food Commodities) ALN Total		8,875,305			
Total Food Distribution Cluster		12,567,668			1,131,570
SNAP Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	33,459,841			141,293
Non-Monetary Award					
COVID-19-Supplemental Nutrition Assistance Program	10.551	388,762			
Supplemental Nutrition Assistance Program	10.551	402,262,347			
Supplemental Nutrition Assistance Program ALN Total		402,651,109			
Total SNAP Cluster		436,110,950			141,293
Not Clustered					
Clinical Skills Training	10.000	30,039			
Go Belowground Workshop	10.000	10,390			
Rabies Te 23-24 Nahln Rabies Testing Under Idiq (2021-2026)	10.000	4,903			
Space Use License Agreement (2024-2029)	10.000	4,989			
Usda Rabies Te 24-25 Nahln Rabies Testing Under Idiq (2021-2026)	10.000	2,826			
10.000 ALN Total		53,147			
Agricultural Research Basic and Applied Research	10.001	156,762			
Plant and Animal Disease, Pest Control, and Animal Care	10.025	2,193,033			
Plant and Animal Disease, Pest Control, and Animal Care	10.025	569,750	Colorado State University	AP23VSD&B000C020	
Plant and Animal Disease, Pest Control, and Animal Care ALN Total		2,762,783			
Wildlife Services	10.028	30,887			
Commodity Loans and Loan Deficiency Payments	10.051	41,423			
Conservation Reserve Program	10.069	535,766			
Kansas Agricultural Mediation Services	10.090	457,111			
Voluntary Public Access and Habitat Incentive Program	10.093	63,965			
Federal-State Marketing Improvement Program	10.156	198			
Wholesale Farmers and Alternative Market Development	10.164	128,966			
Specialty Crop Block Grant Program - Farm Bill	10.170	123,986			86,774
Organic Certification Cost Share Programs	10.171	33,209			
Regional Food System Partnerships	10.177	303,891			47,376
COVID-19-Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments	10.182	1,915,472			1,913,280
Regional Food Business Centers	10.186	7,566			
Regional Food Business Centers	10.186	258,286	Univ Of Nebraska Lincoln	AM22RFBCNE0002	17,327
Regional Food Business Centers ALN Total		265,852			17,327

State of Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Federal Expenditures	Pass Through En	Pass Through Entity Number	Funds passed to Subrecipients
U. S. Department of Agriculture (continued)					
The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	10.187	$ 164,360			$ 30,846
COVID-19-Resilient Food System Infrastructure Program	10.190	2,581,253			2,571,193
Resilient Food System Infrastructure Program	10.190	69,651			
Resilient Food System Infrastructure Program ALN Total		2,650,904			2,571,193
Commodity Credit Corporation (CCC) Funding to Alleviate Emergency Supply Chain Disruption in the Commodity Supplemental Food Program (CSFP)	10.194	30,524			30,524
Sustainable Agriculture Research and Education	10.215	3,199	Regents Of The Univ Of Minnesota	2024-38640-42989	
Sustainable Agriculture Research and Education	10.215	49,061	Univ Of Minnesota	2022-38640-37486	
Sustainable Agriculture Research and Education ALN Total		52,260			
Higher Education - Institution Challenge Grants Program	10.217	12,903			
Higher Education - Institution Challenge Grants Program	10.217	9,817	Colorado State University	2024-70003-43589	
Higher Education - Institution Challenge Grants Program ALN Total		22,720			
Higher Education - Multicultural Scholars Grant Program	10.220	45,000			
Secondary Education, Two-Year Postsecondary Education, and Agriculture in the K-12 Classroom	10.226	45,596			14,585
Integrated Programs	10.303	869	Purdue University	F9002796702024	
Food and Agriculture Defense Initiative (FADI)	10.304	844,765			207,031
Agriculture and Food Research Initiative (AFRI)	10.310	140,746			
Agriculture and Food Research Initiative (AFRI)	10.310	14,461	Ohio State University	2023-68018-39174	
Agriculture and Food Research Initiative (AFRI) ALN Total		155,207			
Beginning Farmer and Rancher Development Program	10.311	6,887	Servicemember Ag Vocation Ed Corp	2021-70033-35590	
Crop Protection and Pest Management Competitive Grants Program	10.329	103,292			
Gus Schumacher Nutrition Incentive Program	10.331	167,749	Mid-America Regional Council	2020-70030-33185	
Gus Schumacher Nutrition Incentive Program	10.331	79,030	Mid-America Regional Council	2021-70034-35407	
Gus Schumacher Nutrition Incentive Program ALN Total		246,779			
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475	1,928,600			
Cooperative Extension Service	10.500	833,215			445,195
Smith-Lever Extension Funding	10.511	6,110,572			
Expanded Food and Nutrition Education Program	10.514	807,902			
Renewable Resources Extension Act	10.515	46,368			
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	16,109	Univ Of Illinois	2020-70028-32728	
New Beginning for Tribal Students	10.527	2,342			
Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants	10.537	10,926			
Child Nutrition-Technology Innovation Grant	10.541	204,198			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	56,000,571			17,929,852
Child and Adult Care Food Program	10.558	33,198,222			32,733,434
State Administrative Expenses for Child Nutrition	10.560	2,657,753			
Team Nutrition Grants	10.574	181,662			181,661
Farm to School Grant Program	10.575	45,219			42,438
COVID-19-Senior Farmers Market Nutrition Program	10.576	97,048			
Senior Farmers Market Nutrition Program	10.576	144,090			
Senior Farmers Market Nutrition Program ALN Total		241,138			
Child Nutrition Discretionary Grants Limited Availability	10.579	80,250			80,250
Supplemental Nutrition Assistance Program, Process and Technology Improvement Grants	10.580	577,742			
COVID-19-Farm to School State Formula Grant	10.645	125,851			11,444
Summer Electronic Benefit Transfer Program for Children	10.646	29,090,173			

State of Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Federal Expenditures	Pass Throug Entity	Pass Through Entity Number	Funds passed to Subrecipients
U. S. Department of Agriculture (continued)					
Cooperative Forestry Assistance	10.664	$ 4,658,379			$
Forest Legacy Program	10.676	17,531			
Forest Stewardship Program	10.678	2,718,083			
State & Private Forestry Cooperative Fire Assistance	10.698	235,188			
Infrastructure Investment and Jobs Act Community Wildfire Defense Grants	10.720	111,744			
Inflation Reduction Act Urban & Community Forestry Program	10.727	179,323			
Inflation Reduction Act Landscape Scale Restoration	10.731	29,897			
Inflation Reduction Act - Forest Legacy Program	10.734	1,294			
Rural eConnectivity Pilot Program	10.752	593			
Rural Cooperative Development Grants	10.771	83,633			
Distance Learning and Telemedicine Loans and Grants	10.855	423,578			
Rural Energy for America Program	10.868	258,613			
Healthy Food Financing Initiative	10.872	671,470	Reinvestment Fund, Inc.	CLSS00000074980	649,667
Soil and Water Conservation	10.902	1,073,298			
Environmental Quality Incentives Program	10.912	219,086			
Conservation Stewardship Program	10.924	97,760			
Agricultural Conservation Easement Program	10.931	8,203			
Regional Conservation Partnership Program	10.932	116,280			
Agricultural Statistics Reports	10.950	29,033			
Technical Agricultural Assistance	10.960	57,337			
Total Not Clustered		154,391,717			56,992,877
Total U. S. Department of Agriculture		**$ 808,295,089**			**$ 262,825,146**
U. S. Department of Commerce					
Economic Development Cluster					
Economic Adjustment Assistance	11.307	15,738,558			442,536
Total Economic Development Cluster		15,738,558			442,536
Not Clustered					
Nist Uas Challenge 5.0	11.000	85,151	Capital Consulting Corp	1333ND19ANB670003	
Build to Scale	11.024	171,404			18,877
State Digital Equity Planning and Capacity Grant	11.032	151,098			
Middle Mile (Broadband) Grant Program	11.033	200,246			
Broadband Equity, Access, and Deployment Program	11.035	2,468,087			
Economic Development Technical Assistance	11.303	37,272			
Congressionally-Identified Projects	11.617	18,112,912			
Science, Technology, Business and/or Education Outreach	11.620	51,799			
Total Not Clustered		21,277,969			18,877
Total U. S. Department of Commerce		**$ 37,016,527**			**$ 461,413**
U. S. Department of Defense					
Not Clustered					
Fy2021 Air Force Medical Readiness Agency (Afmra) Mental Health Division'S	12.000	449,224	Cherokee Insights Llc	FA8052-20-C-0017	
Mental Health Resilience Program Evaluation And Enhancement (Mhrp E&E) Learning, Exploration, And Application For Prospective Engineering Students (Leapes)	12.000	709,399			218,820
12.000 ALN Total		1,158,623			218,820
Procurement Technical Assistance For Business Firms	12.002	510,006			60,305
National Defense Education Program	12.006	465,325			448,341
Flood Control	12.106	505,217			505,217

State of Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Federal Expenditures	Pass Through En	Pass Through Entity Number	Funds passed to Subrecipients
U. S. Department of Defense (continued)					
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113	$ 695,034			$
Military Construction, National Guard	12.400	8,933,352			
National Guard Military Operations and Maintenance (O&M) Projects	12.401	41,052,029			
National Guard ChalleNGe Program	12.404	2,456,512			
Total Not Clustered		55,776,098			1,232,683
Total U. S. Department of Defense		**$ 55,776,098**			**$ 1,232,683**
U. S. Department of Housing and Urban Development					
Section 8 Project-Based Cluster					
Project-Based Rental Assistance (PBRA)	14.195	72,294,755			
Total Section 8 Project-Based Cluster		72,294,755			
Not Clustered					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	12,212,259			11,058,986
Emergency Solutions Grant Program	14.231	1,612,335			1,526,670
Supportive Housing Program	14.235	236,972			
COVID-19-Home Investment Partnerships Program	14.239	163,486			
Home Investment Partnerships Program	14.239	6,196,082			1,870,481
Home Investment Partnerships Program ALN Total		6,359,568			
Housing Opportunities for Persons with AIDS	14.241	826,462			795,180
Continuum of Care Program	14.267	1,749	United Way of the Plains	25-00503	
Housing Trust Fund	14.275	2,961,411			
Total Not Clustered		24,210,756			15,251,317
Total U. S. Department of Housing and Urban Development		**$ 96,505,511**			**$ 15,251,317**
U. S. Department of the Interior					
Fish and Wildlife Cluster					
Sport Fish Restoration	15.605	4,569,007			
Wildlife Restoration and Basic Hunter Education and Safety	15.611	8,761,356			
Total Fish and Wildlife Cluster		13,330,363			
Not Clustered					
Energy Community Revitalization Program (ECRP)	15.018	2,419,619			
Joint Fire Science Program	15.232	61,545			
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250	43,583			
Abandoned Mine Land Reclamation (AMLR)	15.252	4,705,513			
Recreation Resources Management	15.524	4,044			
Fish and Aquatic Conservation - Aquatic Invasive Species	15.608	572,929			
White-nose Syndrome National Response Implementation	15.684	27,016			
Historic Preservation Fund Grants-In-Aid	15.904	1,188,693			202,141
Outdoor Recreation Acquisition, Development and Planning	15.916	2,339,700			1,615,873
Native American Graves Protection and Repatriation Act	15.922	52,742			
Cooperative Research and Training Programs – Resources of the National Park System	15.945	9,835			
Total Not Clustered		11,425,219			1,818,014
Total U. S. Department of the Interior		**$ 24,755,582**			**$ 1,818,014**

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U. S. Department of Justice					
Not Clustered					
DCE/SP - Marijuana Erad	16.000	$ 30,721			$
Domestic Cannabis Eradication/Suppression Program	16.000	206,234			
16.000 ALN Total		236,955			
Sexual Assault Services Formula Program	16.017	729,802			704,624
Veterans Treatment Court Discretionary Grant Program	16.043	385,628			
Crime Gun Intelligence Training and Education	16.051	669,479			
Juvenile Justice and Delinquency Prevention	16.540	264,880			
National Criminal History Improvement Program (NCHIP)	16.554	2,402,132			
Crime Victim Assistance	16.575	10,853,202			9,495,375
Crime Victim Compensation	16.576	1,105,114			
Violence Against Women Formula Grants	16.588	1,512,063			1,165,852
Residential Substance Abuse Treatment for State Prisoners	16.593	174,187			
Bulletproof Vest Partnership Program	16.607	19,667			
Project Safe Neighborhoods	16.609	210,029			159,389
Public Safety Partnership and Community Policing Grants	16.710	1,154,579			507
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2,403,123			2,006,018
Edward Byrne Memorial Justice Assistance Grant Program	16.738	12,780	Wichita Police Department	2019-DG-BX-0006	
Edward Byrne Memorial Justice Assistance Grant Program ALN Total		2,415,903			2,006,018
DNA Backlog Reduction Program	16.741	609,049			
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	772,193			205,635
Edward Byrne Memorial Competitive Grant Program	16.751	7,680			
Congressionally Recommended Awards	16.753	921,598			225,944
Harold Rogers Prescription Drug Monitoring Program	16.754	403,313			
Second Chance Act Reentry Initiative	16.812	418,373			18,408
John R. Justice Prosecutors and Defenders Incentive Act	16.816	11,017			10,000
National Sexual Assault Kit Initiative	16.833	22,298	RTI International	13-312-0217208-67164L	
Body Worn Camera Policy and Implementation	16.835	44,473			
Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838	2,116,883			1,819,061
Equitable Sharing Program	16.922	1,273,109			
Total Not Clustered		28,733,606			15,810,813
Total U. S. Department of Justice		**$ 28,733,606**			**$ 15,810,813**
U. S. Department of Labor					
Employment Service Cluster					
Employment Service/Wagner-Peyser Funded Activities	17.207	6,803,516			388,839
Total Employment Service Cluster		6,803,516			388,839
WIOA Cluster					
WIOA Adult Program	17.258	5,361,434			4,807,206
WIOA Youth Activities	17.259	5,209,643			4,600,211
WIOA Dislocated Worker Formula Grants	17.278	2,287,898			1,431,240
Total WIOA Cluster		12,858,975			10,838,657
Not Clustered					
Labor Force Statistics	17.002	657,096			
Compensation and Working Conditions	17.005	80,399			
Registered Apprenticeship	17.201	2,788,988			2,083,585
COVID-19-Unemployment Insurance	17.225	858,717			
Unemployment Insurance *	17.225	173,631,895			
Unemployment Insurance ALN Total		174,490,612			
Senior Community Service Employment Program	17.235	675,134			650,636

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U. S. Department of Labor (continued)					
Trade Adjustment Assistance	17.245	$ 158,830			$
H-1B Job Training Grants	17.268	88,424	Workforce Alliance of South Central Kansas	HG-35909-21-60-A-20 AMD1	
Reentry Employment Opportunities	17.270	1,822,362			721,164
Work Opportunity Tax Credit Program (WOTC)	17.271	44,983			
Temporary Labor Certification for Foreign Workers	17.273	168,674			
WIOA Dislocated Worker National Reserve Technical Assistance and Training	17.281	404,610			
Registered Apprenticeship	17.285	1,155,579			1,130,232
Consultation Agreements	17.504	766,526			
Disability Employment Policy Development	17.720	5,604,046			4,622,600
Local Veterans' Eployment Representative Program	17.804	1,402,854			
Total Not Clustered		190,309,117			9,208,217
Total U. S. Department of Labor		**$ 209,971,608**			**$ 20,435,713**
U. S. Department of State					
Not Clustered					
Online Professional English Network (Open) Online Course Development And Delivery Teaching For The Future: English Teaching To Take On Climate Change	19.000	234	Fhi 360	S-ECAGD-20-CA-0075	
Online Professional English Network (Open) Online Course Development And Delivery Teaching For The Future: English Teaching To Take On Climate Change	19.000	29,386	Fhi 360	SECAGD22CA0077	
19.000 ALN Total		29,620			
Academic Exchange Programs - Undergraduate Programs	19.009	186,198	International Research And Exchanges Board	S-ECAGD-21-CA-3082	
Academic Exchange Programs - Graduate Students	19.400	193,471	Institute Of International Education	S-ECAGD-24-CA-0007	
Academic Exchange Programs -Eng lish Language Programs	19.421	7,603	Fhi 360	E-ECAGD-21-CA-3078	
Academic Exchange Programs - English Language Programs	19.421	300	Fhi 360	RFA 102575-01	
Academic Exchange Programs -Eng lish Language Programs	19.421	18,176	Fhi 360	S-ECAGD-20-CA-0070	
Academic Exchange Programs -Eng lish Language Programs	19.421	9,626	Fhi 360	S-ECAGD-21-CA-3078	
Academic Exchange Programs -Eng lish Language Programs	19.421	55,456	Fhi 360	SECAGD23CA0085	
Academic Exchange Programs - English Language Programs ALN Total		91,161			
Total Not Clustered		500,450			
Total U. S. Department of State		**$ 500,450**			**$**
U. S. Department of Transportation					
Federal Transit Cluster					
Federal Transit Formula Grants	20.507	62,539			62,539
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	8,062,201			7,018,878
Total Federal Transit Cluster		8,124,740			7,081,417
FMCSA Cluster					
Motor Carrier Safety Assistance	20.218	6,806,921			
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	1,005,748			
Total FMCSA Cluster		7,812,669			
Highway Safety Cluster					
State and Community Highway Safety	20.600	5,619,739			1,847,102
National Priority Safety Programs	20.616	4,382,001			630,992
Total Highway Safety Cluster		10,001,740			2,478,094

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U. S. Department of Transportation (continued)					
Transit Services Programs Cluster					
COVID-19-Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	$ 146,413			$ 146,413
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	2,779,210			2,391,877
Enhanced Mobility of Seniors and Individuals with Disabilities ALN Total		2,925,623			2,538,290
Total Transit Services Programs Cluster		2,925,623			2,538,290
Not Clustered					
Highway Research and Development Program	20.200	47,550	Oregon State University	X0259G-A	
COVID-19-Highway Planning and Construction	20.205	45,224			35,475
Highway Planning and Construction	20.205	684,591,236			24,839,065
Highway Planning and Construction ALN Total		684,636,460			24,874,540
Highway Training and Education	20.215	103,152			103,152
Recreational Trails Program	20.219	248,894			
Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.240	53,345			
Consolidated Rail Infrastructure and Safety Improvements	20.325	8,789,119			
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	4,258,840			3,786,254
Formula Grants for Rural Areas and Tribal Transit Program	20.509	15,655,859			14,944,415
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614	116,738			
Pipeline Safety Program State Base Grant	20.700	745,934			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	431,148			252,917
State Damage Prevention Program Grants	20.720	101,465			
PHMSA Pipeline Safety Program One Call Grant	20.721	46,794			
PHMSA Pipeline Safety Underground Natural Gas Storage Grant	20.725	7,799			
National Infrastructure Investments	20.933	459,431			
Total Not Clustered		715,702,528			43,961,278
Total U. S. Department of Transportation		**$ 744,567,300**			**$ 56,059,079**
U. S. Department of the Treasury					
Not Clustered					
COVID-19-Emergency Rental Assistance Program	21.023	1,914,203			1,394,195
COVID-19-Coronavirus State and Local Fiscal Recovery Funds	21.027	377,650,575			160,928,337
COVID-19-Coronavirus State and Local Fiscal Recovery Funds	21.027	1,410,936	City Of Wichita	24-00793	1,165,508
COVID-19-Coronavirus State and Local Fiscal Recovery Funds	21.027	154,258	City Of Wichita	25-00620	
COVID-19-Coronavirus State and Local Fiscal Recovery Funds	21.027	276,195	Johnson County	SLFRP0226, JoCO Subrec Proj Award #184000006-19	
COVID-19-Coronavirus State and Local Fiscal Recovery Funds	21.027	181			
COVID-19-Coronavirus State and Local Fiscal Recovery Funds	21.027	99,900	Multi-Agency Center Board Inc	25-00779	
COVID-19-Coronavirus State and Local Fiscal Recovery Funds	21.027	61,621	Saline County	SLFRP2900	
Coronavirus State and Local Fiscal Recovery Funds ALN Total		379,653,666			1,165,508
COVID-19-Coronavirus Capital Projects Fund	21.029	43,667,732			41,792,717
Total Not Clustered		425,235,601			2 05,280,757
Total U. S. Department of the Treasury		**$ 425,235,601**			**$ 205,280,757**
U. S. Equal Employment Opportunity Commission					
Not Clustered					
Employment Discrimination _State and Local Fair Employment Practices Agency Contracts	30.002	380,282			
Total Not Clustered		380,282			
Total U. S. Equal Employment Opportunity Commission		**$ 380,282**			**$**

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Federal Grantor/Program or Cluster Title	Assistance Listing Number	Federal Expenditures	Pass Throgh Entity	Pass Through Entity Number	Funds passed to Subrecipients
U. S. General Services Administration					
Not Clustered					
HAVA Title 1	39.011	$ 35,264			$
Non-Monetary Award					
Donation of Federal Surplus Personal Property	39.003	1,251,050			
Total Not Clustered		1,286,314			
Total U. S. General Services Administration		**$ 1,286,314**			**$**
National Aeronautics and Space Administration					
Not Clustered					
Office of Stem Engagement (OSTEM)	43.008	690,799			
Total Not Clustered		690,799			
Total National Aeronautics and Space Administration		**$ 690,799**			**$**
Institute of Museum and Library Services / National Endowment for the Arts / National Endowment for the Humanities					
Not Clustered					
Promotion of the Arts Grants to Organizations and Individuals	45.024	7,019			
Promotion of the Arts Partnership Agreements	45.025	1,217,628			545,351
Promotion of the Humanities Challenge Grants	45.130	664,321			
COVID-19-Promotion of the Humanities Division of Preservation and Access	45.149	74,210			
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162	46,894			3,038
Grants to States	45.310	2,065,019			53,241
Total Not Clustered		4,075,091			601,630
Total Institute of Museum and Library Services / National Endowment for the Arts/ National Endowment for the Humanities		**$ 4,075,091**			**$ 601,630**
National Science Foundation					
Not Clustered					
National Science Foundation - Intergovernmental Personnel Act	47.000	260,139			
Computer and Information Science and Engineering	47.070	618,030			
Computer and Information Science and Engineering	47.070	23,975	Oklahoma State University	24-1286 001	
Computer and Information Science and Engineering ALN Total		642,005			
STEM Education (formerly Education and Human Resources)	47.076	437,109			22,053
STEM Education (formerly Education and Human Resources)	47.076	7,409	Illinois State University	2001058	
STEM Education (formerly Education and Human Resources) ALN Total		444,518			22,053
Integrative Activities	47.083	20,404	University of Kansas Center for Research, Inc	2148878, Subaward # FY2024-043	
NSF Technology, Innovation, and Partnerships	47.084	465,787			186,091
Total Not Clustered		1,832,853			208,144
Total National Science Foundation		**$ 1,832,853**			**$ 208,144**
U. S. Small Business Administration					
Not Clustered					
Small Business Development Centers	59.037	1,020,950			321,836
Federal and State Technology Partnership Program	59.058	173,858			8,813
State Trade Expansion	59.061	377,156			30,799
Shuttered Venue Operators Grant Program	59.075	1			
Total Not Clustered		1,571,965			361,448
Total U. S. Small Business Administration		**$ 1,571,965**			**$ 361,448**

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Federal Grantor/Program or Cluster Title	Assistance Listing Number	Federal Expenditures	Pass Throughtity	Pass Through Entity Number	Funds passed to Subrecipients
U. S. Department of Veterans Affairs					
Not Clustered					
Veterans State Domiciliary Care	64.014	$ 1,015,061			$
Veterans State Nursing Home Care	64.015	12,602,539			
Veterans Cemetery Grants Program	64.203	344,767			
Total Not Clustered		13,962,367			
Total U. S. Department of Veterans Affairs		**$ 13,962,367**			**$**
Environmental Protection Agency					
Not Clustered					
Air Pollution Control Program Support	66.001	1,327,763			347,527
State and Tribal Indoor Radon Grants	66.032	204,523			
State and Tribal Indoor Radon Grants	66.032	13,354	State Of Wisconsin Dept Of Health Services	99501123	
State and Tribal Indoor Radon Grants	66.032	9,464	University Of Nevada - Reno	98T37923	
State and Tribal Indoor Radon Grants ALN Total		227,341			
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	671,882			25,000
Diesel Emissions Reduction Act (DERA) State Grants	66.040	517,268			491,186
Climate Pollution Reduction Grants	66.046	284,408			
Environmental Finance Center Grants	66.203	899,748			433,058
Surveys, Studies, Investigations, Training and Special Purpose Activities Relating to Environmental Justice	66.309	1,158,938			462,564
Environmental Justice Government-to-Government (EJG2G) Program	66.312	88,051			79,003
Water Pollution Control State, Interstate, and Tribal Program Support	66.419	383,013			
Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act	66.424	15,478	University of New Mexico	281194-87W5	
Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act	66.424	18,134	University of New Mexico	281196-87W5 (WSU25-00774)	
Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act ALN Total		33,612			
State Underground Water Source Protection	66.433	372,000			
Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program	66.442	26,654			
Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	66.444	143,059			
Innovative Water Infrastructure Workforce Development Program (SDWA 1459E)	66.445	147,425			62,142
Innovative Water Infrastructure Workforce Development Program (SDWA 1459E)	66.445	31,731	Syracuse University	32421-06144-S02	
Innovative Water Infrastructure Workforce Development Program (SDWA 1459E)	66.445	10,935	University of New Mexico	281198-87W5	
Innovative Water Infrastructure Workforce Development Program (SDWA 1459E) ALN Total		190,091			62,142
Technical Assistance for Treatment Works (Clean Water Act [CWA] Section 104(b)(8))	66.446	107,074	University of New Mexico	281177 - 87W5	
Technical Assistance for Treatment Works (Clean Water Act [CWA] Section 104(b)(8))	66.446	70,002	University of New Mexico	281180 - 87W5	
Technical Assistance for Treatment Works (Clean Water Act [CWA] Section 104(b)(8))	66.446	301,091	University of New Mexico	SUB AWARD 281176-87W5	
Technical Assistance for Treatment Works (Clean Water Act [CWA] Section 104(b)(8)) ALN Total		478,167			
Water Quality Management Planning	66.454	284,755			120,000
Clean Water State Revolving Fund	66.458	16,872,944			
Nonpoint Source Implementation Grants	66.460	3,622,391			2,220,790
Nonpoint Source Implementation Grants	66.460	21,567	Kansas Association of Conservation Districts	Unknown	
Nonpoint Source Implementation Grants ALN Total		3,643,958			
Regional Wetland Program Development Grants	66.461	130,313			
Drinking Water State Revolving Fund	66.468	13,882,962			

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Environmental Protection Agency (continued)					
Geographic Programs - Gulf of America Program	66.475	$ 189,307			$ 189,307
Performance Partnership Grants	66.605	6,334,915			
Environmental Information Exchange Network Grant Program and Related Assistance	66.608	163,514			
Surveys, Studies, Investigations and Special Purpose Grants within the Office of the Administrator	66.610	98,268			22,548
Pollution Prevention Grants Program	66.708	431,007			
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716	19,555	Extension Foundation - National Pesticide Safety Education Center	PSEFMP-2024-2410	
Source Reduction Assistance	66.717	66,822			
Hazardous Waste Management State Program Support	66.801	1,222,105			
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	1,133,408			
Underground Storage Tank (UST) Prevention, Detection, and Compliance	66.804	635,526			
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805	635,791			
Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements	66.814	4,739,959			187,973
COVID-19-State and Tribal Response Program Grants	66.817	674,409			
State and Tribal Response Program Grants	66.817	969,703			
State and Tribal Response Program Grants ALN Total		1,644,112			
State Programs for Control of Coal Combustion Residuals	66.820	82,646			
Solid Waste Infrastructure for Recycling Infrastructure Grants	66.920	217,879			
Total Not Clustered		59,231,741			4,642,778
Total Environmental Protection Agency		**$ 59,231,741**			**$ 4,641,098**
U. S. Nuclear Regulatory Commission					
Not Clustered					
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	148,079			
Total Not Clustered		148,079			
Total U. S. Nuclear Regulatory Commission		**$ 148,079**			**$**
U. S. Department of Energy					
Not Clustered					
Wind For Schools Wind Application Center Operations For Kansas University	81.000	8,078	Repowering Schools	PAS-21-1559	
State Energy Program	81.041	1,349,250			
Weatherization Assistance for Low-Income Persons	81.042	7,676,755			6,500,723
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	123	WSU Tech - WSU Campus of Applied Sciences and Technology	25-00818	
Nuclear Energy Research, Development and Demonstration	81.121	116,573			
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	793,414			787,679
Total Not Clustered		9,944,193			7,288,402
Total U. S. Department of Energy		**$ 9,944,193**			**$ 7,288,402**
U. S. Department of Education					
Special Education Cluster (IDEA)					
Special Education Grants to States	84.027	137,094,985			122,589,332
Special Education Grants to States	84.027	926,302	Tennessee Dept of Education	33101-2100433136GR5E	438,156
Special Education Grants to States	84.027	727,757	Tennessee Dept of Education	33101-23178FAF0	
Special Education Grants to States ALN Total		138,749,044			123,027,488
Special Education Preschool Grants	84.173	4,272,503			3,689,670
Total Special Education Cluster (IDEA)		143,021,547			126,717,158

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U. S. Department of Education (continued)					
TRIO Cluster					
TRIO Student Support Services	84.042	$ 1,806,674			$
TRIO Talent Search	84.044	1,256,414			
TRIO Upward Bound	84.047	1,577,538			
TRIO Educational Opportunity Centers	84.066	287,824			
TRIO McNair Post-Baccalaureate Achievement	84.217	831,660			
Total TRIO Cluster		5,760,110			
Not Clustered					
Great Plains Interactive Distance Education Alliance	84.000	357,365	Great Plains Idea	A24-0084	
Adult Education -Bas ic Grants to States	84.002	4,720,578			
Title I Grants to Local Educational Agencies	84.010	124,298,583			121,906,601
Migrant Education State Grant Program	84.011	7,072,464			6,738,452
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	170,866			
Career and Technical Education --Bas ic Grants to States	84.048	12,770,167			11,291,939
Career and Technical Education -- National Programs	84.051	120,190			
Fund for the Improvement of Postsecondary Education	84.116	553,209			
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	25,617,255			
Rehabilitation Long-Term Training	84.129	293,308			
Migrant Education High School Equivalency Program	84.141	565,417			136,699
Migrant Education Coordination Program	84.144	77,703			
Migrant Education College Assistance Migrant Program	84.149	50,077			48,879
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177	301,369			301,369
COVID-19-Special Education-Grants for Infants and Families	84.181	35,411			
Special Education-Grants for Infants and Families	84.181	5,224,523			3,750,932
Special Education-Grants for Infants and Families ALN Total		5,259,934			
School Safely National Activities	84.184	463,668			
Education for Homeless Children and Youth	84.196	657,548			525,537
Graduate Assistance in Areas of National Need	84.200	147,965			
Innovative Rehabilitation Training	84.263	80,584			
Twenty-First Century Community Learning Centers	84.287	9,169,478			8,714,175
Special Education - State Personnel Development	84.323	1,089,765			908,730
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	121,913			
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	2,195,740			
Child Care Access Means Parents in School	84.335	270,489			
Teacher Quality Partnership Grants	84.336	184,855			37,015
Rural Education	84.358	220,842			210,129
English Language Acquisition State Grants	84.365	5,412,630			4,606,943
English Language Acquisition State Grants	84.365	61,963	Univ Of Kansas Ctr For Research Inc	T365Z210171	
English Language Acquisition State Grants ALN Total		5,474,593			4,606,943
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	14,681,759			13,943,301
Grants for State Assessments and Related Activities	84.369	5,307,111			
Comprehensive Literacy Development	84.371	6,753	University of Central Missouri	3410-0105-7152-C	
Education Innovation and Research	84.411	69,492	Center For Civic Education	S411B210038	
Education Innovation and Research	84.411	13,921	Univ Of Kansas Ctr For Research Inc	S411A220001	
Education Innovation and Research ALN Total		83,413			
Disability Innovation Fund (DIF)	84.421	476,556			162,748
Supporting Effective Educator Development Program	84.423	4,850,103			1,595,244
Supporting Effective Educator Development Program	84.423	107,079	Center For Civic Education	132113	
Supporting Effective Educator Development Program	84.423	35	Center For Civic Education	S423A220078	
Supporting Effective Educator Development Program ALN Total		4,957,217			1,595,244

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Federal Grantor/Program or Cluster Title	Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Number	Funds passed to Subrecipients
U. S. Department of Education (continued)					
Student Support and Academic Enrichment Program	84.424	$ 9,829,940			$ 9,594,726
COVID-19-Education Stabilization Fund	84.425	60			
COVID-19-Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	5,800			
COVID-19-American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	133,811,724			122,591,508
COVID-19-American Rescue Plan - Emergency Assistance to Non-Public Schools (ARP EANS) program	84.425V	2,789,120			
COVID-19-American Rescue Plan – Elementary and Secondary School Emergency Relief –Homeless Children and Youth	84.425W	1,615,214			1,530,789
Education Stabilization Fund ALN Total		138,221,918			124,122,297
Total Not Clustered		375,870,592			312,725,493
Total U. S. Department of Education		**$ 524,652,249**			**$ 439,442,651**
Election Assistance Commission					
HAVA Election Security Grants	90.404	1,538,099			
Total Election Assistance Commission		**$ 1,538,099**			**$**
U. S. Department of Health and Human Services					
Aging Cluster					
COVID-19-Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	229,314			229,314
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	6,112,531			5,764,197
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers ALN Total		6,341,845			5,993,511
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	11,463,832			10,207,941
Nutrition Services Incentive Program	93.053	949,598			949,598
Total Aging Cluster		18,755,275			17,151,050
CCDF Cluster					
Child Care and Development Block Grant	93.575	79,713,628			19,688,862
COVID-19-Child Care and Development Block Grant	93.575	24,165,509			15,501,401
Child Care and Development Block Grant ALN Total		103,879,137			35,190,263
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	29,159,635			
Total CCDF Cluster		133,038,772			35,190,263
Head Start Cluster					
Head Start	93.600	98,546			29,441
Total Head Start Cluster		98,546			29,441
Health Center Program Cluster					
COVID-19-Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	240,407			
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	2,213,719			100,000
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) ALN Total		2,454,126			100,000
COVID-19-Grants for New and Expanded Services under the Health Center Program	93.527	24,095			
Total Health Center Program Cluster		2,478,221			100,000
Medicaid Cluster					
State Medicaid Fraud Control Units	93.775	1,426,602			
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777	6,335,462			
Grants to States for Medicaid	93.778	3,752,550,724			
Total Medicaid Cluster		3,760,312,788			

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U. S. Department of Health and Human Services (continued)					
Not Clustered					
Intergovernment Personnel Act (Ipa) Agreement	93.000	$ 102,073			$
Medical Reserve Corps Small Grant Program	93.008	398,688			124,561
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042	99,635			
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	271,134			271,134
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	539,419			213,825
National Family Caregiver Support, Title III, Part E	93.052	2,148,657			2,120,698
Public Health Emergency Preparedness	93.069	6,912,109			3,382,843
Environmental Public Health and Emergency Response	93.070	744,944			
Medicare Enrollment Assistance Program	93.071	600,332			276,784
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	53,280			
Advancing System Improvements for Key Issues in Women's Health	93.088	319,081			21,250
Food and Drug Administration Research	93.103	1,595,966			
Maternal and Child Health Federal Consolidated Programs	93.110	2,288,038			10,000
Maternal and Child Health Federal Consolidated Programs	93.110	4,193	Alliance for Innovation on Maternal Health	UC4MC28042-08	
Maternal and Child Health Federal Consolidated Programs	93.110	29,529	American College of Obstetricians and Gynecologists	UC4MC28042-09	
Maternal and Child Health Federal Consolidated Programs ALN Total		2,321,760			10,000
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1,203,137			
Emergency Medical Services for Children	93.127	120,057			
Injury Prevention and Control Research and State and Community Based Programs	93.136	3,977,900			879,516
Projects for Assistance in Transition from Homelessness (PATH)	93.150	86,821			85,935
Grants to States for Loan Repayment	93.165	478,814			405,009
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	545,599			49,203
Family Planning Services	93.217	2,609,527			2,338,471
Traumatic Brain Injury State Demonstration Grant Program	93.234	248,571			225,349
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	160			
State Rural Hospital Flexibility Program	93.241	1,633,104			601,000
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	6,380,673			4,651,596
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	17,166	Oklahoma State Dept of Education	2659022429	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	13,412	Oklahoma State Dept of Education	OSDE-EAST-PO2659021657	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	33,161	Oklahoma State Dept of Education	PO 2650014718	
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	39,035	Oklahoma State Dept of Education	PO 2659023201	
Substance Abuse and Mental Health Services Projects of Regional and National Significance ALN Total		6,483,447			4,651,596
Advanced Nursing Education Workforce Grant Program	93.247	1,023,673			
Early Hearing Detection and Intervention	93.251	333,381			135,606
Occupational Safety and Health Program	93.262	18,856	The Mary Imogene Bassett Hospital	5 R01OH011668	
COVID-19-Immunization Cooperative Agreements	93.268	10,327,334			3,267,577
Immunization Cooperative Agreements	93.268	4,831,959			327,143
Non-Monetary Award					
Immunization Cooperative Agreements	93.268	38,626,417			
Immunization Cooperative Agreements ALN Total		53,785,710			3,594,720
Viral Hepatitis Prevention and Control	93.270	478,073			
Small Rural Hospital Improvement Grant Program	93.301	1,137,772			
Minority Health and Health Disparities Research	93.307	624,100	KU-Endowment	36126.01	
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314	79,773			

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U. S. Department of Health and Human Services (continued)					
COVID-19-Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	$ 31,939,927			$ 12,462,417
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	4,073,107			15,000
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) ALN Total		36,013,034			12,477,417
The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	93.334	265,297			
Behavioral Risk Factor Surveillance System	93.336	672,553			
Construction Support	93.352	268,048			
COVID-19-Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	4,970,651			1,214,384
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	143,057			41,753
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response ALN Total		5,113,708			1,256,137
Nurse Education, Practice Quality and Retention Grants	93.359	741,277			
COVID-19-Assistive Technology National Activities	93.362	128,512			
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.366	424,670			111,400
ACL Independent Living State Grants	93.369	1,295,720			1,295,720
COVID-19-ACL Independent Living State Grants	93.369	43,619			43,619
ACL Independent Living State Grants ALN Total		1,339,339			1,339,339
National and State Tobacco Control Program	93.387	1,425,694			136,750
COVID-19-Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	5,124,019			1,297,484
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	47,013	Bright Spot Initiative	5-NU38OT000286-3	40,535
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	46,898	Medicaid Beneficiry Enrollment Project	5-NU38OT000286-5	46,898
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health ALN Total		93,911			87,433
The National Cardiovascular Health Program	93.426	885,619			447,056
Every Student Succeeds Act/Preschool Development Grants	93.434	5,400,287			5,203,469
Every Student Succeeds Act/Preschool Development Grants	93.434	110,383	Iowa Dept of Human Services	COAC PVH 25 679	
Every Student Succeeds Act/Preschool Development Grants ALN Total		5,510,670			5,203,469
Well-Integrated Screening and Evaluation for Women Across the Nation (WISEWOMAN)	93.436	335,156			
Title IV-E Prevention Program	93.472	7,289,354			7,087,625
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478	103,658			
COVID-19-Community Health Workers for Public Health Response and Resilient	93.495	1,499,732			902,365
COVID-19-Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports	93.497	343,437			324,976
ACA Maternal, Infant, and Early Childhood Home Visiting Program	93.505	315,541	Iowa Dept of Public Health	18218-M6	
Public Health Training Centers Program	93.516	501,667			
Public Health Training Centers Program	93.516	111,311	University of Iowa	S03546-03	
Public Health Training Centers Program ALN Total		612,978			
National Health Service Corps	93.547	237,231			
MaryLee Allen Promoting Safe and Stable Families Program	93.556	2,390,564			1,943,914
Temporary Assistance for Needy Families	93.558	87,578,086			52,352,786
Child Support Services	93.563	24,404,578			
Low-Income Home Energy Assistance	93.568	36,897,634			6,108,582
COVID-19-Community Services Block Grant	93.569	6,421,731			5,907,578
State Court Improvement Program	93.586	393,011			
Community-Based Child Abuse Prevention Grants	93.590	1,704,724			1,540,479
COVID-19-Community-Based Child Abuse Prevention Grants	93.590	654,602			540,482
Community-Based Child Abuse Prevention Grants ALN Total		2,359,326			2,080,961
Grants to States for Access and Visitation Programs	93.597	99,492			93,772 21)

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U. S. Department of Health and Human Services (continued)					
Chafee Education and Training Vouchers Program (ETV)	93.599	$ 783,402			$
COVID-19-Chafee Education and Training Vouchers Program (ETV)	93.599	29,330			
Chafee Education and Training Vouchers Program (ETV) ALN Total		812,732			
Adoption and Legal Guardianship Incentive Payments Program	93.603	928,713			195,371
Developmental Disabilities Basic Support and Advocacy Grants	93.630	649,866			157,789
Children's Justice Grants to States	93.643	191,771			184,445
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2,652,724			1,638,980
Foster Care Title IV-E	93.658	36,136,135			30,011,026
Adoption Assistance	93.659	31,035,178			617,604
Social Services Block Grant	93.667	23,903,657			19,363,061
Child Abuse and Neglect State Grants	93.669	980,082			141,633
Child Abuse and Neglect Discretionary Activities	93.670	352,201			341,285
COVID-19-Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	584,624			563,865
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	1,140,867			1,081,479
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services ALN Total		1,725,491			1,645,344
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	2,188,932			571,463
Elder Justice Act – Adult Protective Services	93.698	89,265			
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF)	93.734	56,880			
COVID-19-Elder Abuse Prevention Interventions Program	93.747	620,892			76,977
Elder Abuse Prevention Interventions Program	93.747	112,530			
Elder Abuse Prevention Interventions Program ALN Total		733,422			76,977
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761	46,042			
Children's Health Insurance Program	93.767	208,432,442			
State Grants for the Implementation, Enhancement, and Expansion of Medicaid and CHIP School-Based Services	93.771	239,328			
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	699,188			453,574
COVID-19-Opioid STR	93.788	8,135,283			7,522,907
Money Follows the Person Rebalancing Demonstration	93.791	187,892			
State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	93.796	2,309,227			
Organized Approaches to Increase Colorectal Cancer Screening	93.800	920,769			152,317
Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829	82,216			
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	45,998	Univ Of Kansas Medical Center	1R01DK132362-01A1	
Biomedical Research and Research Training	93.859	69	Kansas University Medical Center	GR509040	
Biomedical Research and Research Training	93.859	12,092	Kansas University Medical Center	GR509053	
Biomedical Research and Research Training	93.859	433	Kansas University Medical Center	KINBRE Undergraduate Campus Faculty Scholar Award	
Biomedical Research and Research Training ALN Total		12,594			
Transforming Maternal Health (TMaH) Model	93.869	19,668			
COVID-19-Maternal, Infant and Early Childhood Home Visiting Grant	93.870	24,524			
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	6,004,623			3,737,841
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	864,513	Iowa Dept of Public Health	5880CH32	
Maternal, Infant and Early Childhood Home Visiting Grant ALN Total		6,893,660			3,737,841
National Bioterrorism Hospital Preparedness Program	93.889	2,228,718			1,246,072
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	3,840,018			343,030

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U. S. Department of Health and Human Services (continued)					
Grants to States for Operation of State Offices of Rural Health	93.913	$ 204,949			$
HIV Care Formula Grants	93.917	10,931,209			1,551,281
HIV Prevention Activities Health Department Based	93.940	1,525,470			460,886
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	425,142			
Block Grants for Community Mental Health Services	93.958	10,196,484			8,747,124
Block Grants for Prevention and Treatment of Substance Abuse	93.959	18,731,583			16,149,624
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	44,651	Kansas Health Institute	44000-02	
COVID-19-Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	6,699,323			1,703,770
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health ALN Total		6,743,974			1,703,770
COVID-19-Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	323,249			
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	501,607			
Sexually Transmitted Diseases (STD) Prevention and Control Grants ALN Total		824,856			
Cooperative Agreements for Diabetes Control Programs	93.988	852,376			394,973
Preventive Health and Health Services Block Grant	93.991	1,543,182			385,232
Maternal and Child Health Services Block Grant to the States	93.994	5,738,607			2,261,103
Assisted Outpatient Treatment	93.997	917,614			766,466
Total Not Clustered		715,428,951			219,367,722
Total U. S. Department of Health and Human Services		**$ 4,630,112,553**			**$ 271,838,476**
Corporation for National and Community Service					
Foster Grandparent/Senior Companion Cluster					
AmeriCorps Seniors Foster Grandparent Program (FGP) 94.011	94.011	400,500			
AmeriCorps Seniors Senior Companion Program (SCP) 94.016	94.016	760,581			
Total Foster Grandparent/Senior Companion Cluster		1,161,081			
Not Clustered					
AmeriCorps State Commissions Support Grant	94.003	348,610			85,762
AmeriCorps State and National 94.006	94.006	2,623,502			2,183,632
AmeriCorps Commission Investment Fund 94.008	94.008	273,765			
AmeriCorps Volunteers In Service to America 94.013	94.013	87,843			
AmeriCorps Volunteer Generation Fund 94.021	94.021	252,786			187,277
Total Not Clustered		3,586,506			2,456,671
Total Corporation for National and Community Service		**$ 4,747,587**			**$ 2,456,671**
Executive Office of the President					
Not Clustered					
High Intensity Drug Trafficking Areas Program	95.001	3,662,616			1,418,534
Total Not Clustered		3,662,616			1,418,534
Total Executive Office of the President		**$ 3,662,616**			**$ 1,418,534**
Social Security Administration					
Disability Insurance/SSI Cluster					
Social Security Disability Insurance	96.001	13,505,494			
Total Disability Insurance/SSI Cluster		13,505,494			
Total Social Security Administration		**$ 13,505,494**			**$**

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U. S. Department of Homeland Security					
Not Clustered					
State and Local Homeland Security National Training Program	97.005	$ 80,941	Mississippi State University	EMW-2022-CA-0024	$
State and Local Homeland Security National Training Program	97.005	51,144	Mississippi State University	EMW-2023-CA-05044	
State and Local Homeland Security National Training Program ALN Total		132,085			
Non-Profit Security Program	97.008	2,664,807			2,556,805
Boating Safety Financial Assistance	97.012	1,009,599			
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	215,023			
COVID-19-Disaster Grants -Pub lic Assistance (Presidentially Declared Disasters)	97.036	183,423			
Disaster Grants -Pub lic Assistance (Presidentially Declared Disasters)	97.036	82,336,781			79,892,428
Disaster Grants - Public Assistance (Presidentially Declared Disasters) ALN Total		82,520,204			79,892,428
Hazard Mitigation Grant	97.039	2,035,967			1,892,243
National Dam Safety Program	97.041	487,735			
Emergency Management Performance Grants	97.042	4,391,969			1,499,879
Cooperating Technical Partners	97.045	4,722,799			
Fire Management Assistance Grant	97.046	383,576			380,781
BRIC: Building Resilient Infrastructure and Communities	97.047	2,370,171			2,370,171
Emergency Operations Center	97.052	354,461			354,461
Homeland Security Grant Program	97.067	5,614,047			4,246,095
State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program	97.137	539,443			539,443
Total Not Clustered		107,441,886			93,732,306
Total U. S. Department of Homeland Security		**$ 107,441,886**			**$ 93,732,306**
U.S. Agency for International Development					
Not Clustered					
USAID Foreign Assistance for Programs Overseas	98.001	10,164,121			4,308,575
USAID Foreign Assistance for Programs Overseas	98.001	13,953	Cornell University	7200AA19LE00005	
USAID Foreign Assistance for Programs Overseas ALN Total		10,178,074			4,308,575
Total Not Clustered		10,178,074			4,308,575
Total U. S. Agency for International Development		**$ 10,178,074**			**$ 4,308,575**
Other Federal Grants					
Not Clustered					
Corporation of Public Broadcasting	99.999	203,948			
Department of Veterans Affairs	99.999	10,407			
Technical Assistance Grant	99.999	33,404	State Justice Institute	SJI-23-T-030	
Technical Assistance Grant	99.999	27,500	State Justice Institute	SJI-23-T-036	
Technical Assistance Grant	99.999	54,375	State Justice Institute	SJI-24T006	
Technical Assistance Grant	99.999	61,875	State Justice Institute	SJI-24T040	
99.999 ALN Total		391,509			
Total Not Clustered		391,509			
Total Other Federal Grants		**$ 391,509**			**$**
Student Financial Assistance Cluster					
U. S. Department of Education					
Federal Supplemental Educational Opportunity Grants	84.007	2,595,156			
Federal Work-Study Program	84.033	4,215,552			
Federal Perkins Loan Program	84.038	5,318,932			

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Student Financial Assistance Cluster (continued)					
Federal Perkins Student Loans	84.038	$ 354,397			$
Perkins Loan Program	84.038	2,023,227			
Federal Perkins Loan Program ALN Total		7,696,556			
Federal Pell Grant Program	84.063	112,711,592			
Federal Direct Student Loans	84.268	382,028,885			
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	264,496			
Total U. S. Department of Education		**$ 509,512,237**			**$**
U. S. Department of Health and Human Services					
Nurse Faculty Loan Program (NFLP)	93.264	468,775			
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	93.342	5,384,806			
Nursing Student Loans	93.364	302,510			
Total U. S. Department of Health and Human Services		**$ 6,156,091**			**$**
Total Student Financial Assistance Cluster		**$ 515,668,328**			**$**
Research and Development Programs Cluster					
Corporation for National and Community Service					
AmeriCorps State and National 94.006	94.006	51,449			
Total Corporation for National and Community Service		**$ 51,449**			**$**
Environmental Protection Agency					
Regional Wetland Program Development Grants	66.461	4,609	Univ Of Kansas Ctr For Research Inc	FY2023-051	
Science To Achieve Results (STAR) Research Program	66.509	91,667	Curators Of The Univ Of Missouri	84046701	
Protection of Children from Environmental Health Risks	66.609	18,711			
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	66.716	2,094	Extension Foundation - National Pesticide Safety Education Center	84066001	
Total Environmental Protection Agency		**$ 117,081**			**$**
Institute of Museum and Library Services / National Endowment for the Humanities					
Promotion of the Humanities Challenge Grants	45.130	12,780	KS State Univ Foundation	CH-50149-05	
Promotion of the Humanities Office of Digital Humanities	45.169	79,869			
Museums for America	45.301	28,872			
Total Institute of Museum and Library Services/ National Endowment for the Humanities		**$ 121,521**			**$**
National Aeronautics and Space Administration					
Science	43.001	150,094			
Science	43.001	20,717	California Institute Of Technology	12-EUCLID12-0004	
Science	43.001	81,870	California Institute Of Technology	80NSSC24M0021	
Science ALN Total		252,681			
Aeronautics	43.002	3,282,533			
Aeronautics	43.002	33,293	Analytical Mechanics Associates, Inc.	RSES- Wichita State University	
Aeronautics ALN Total		3,315,826			
Exploration	43.003	228,420	National Council On Radiation Protection & Measurements	80NSSC19M0161	

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Research and Development Programs Cluster (continued)					
Office of Stem Engagement (OSTEM)	43.008	$ 1,371,707			$ 343,057
Office of Stem Engagement (OSTEM)	43.008	29,501	National Council On Radiation Protection & Measurements	80NSSC23M0129	
Office of Stem Engagement (OSTEM)	43.008	20,688	Univ Of Kansas Ctr For Research Inc	FY2023-090	
Office of Stem Engagement (OSTEM) ALN Total		1,421,896			343,057
Mission Support	43.009	6,117,859			
Space Technology	43.012	290,660			14,302
Total National Aeronautics and Space Administration		**$ 11,627,342**			**$ 357,359**
National Science Foundation					
Ecological Observation And Access Agreement Neon D06 Konza Prairie Land Use Agreement	47.000	36,074	Battelle Memorial Institute	1520678	
Master Irrigator Program In Kansas: Creating A Peer To Peer Network For Co-Learning And Data Sharing Across The Agricultural Supply Chain	47.000	1,620			
Obo Ecological Observation And Access Agreement For Aquatic Ecological Monitoring At The Konza Prairie Biological Station	47.000	9,735	National Ecological Observatory Network	A00-0355	
47.000 ALN Total		47,429			
Engineering	47.041	1,697,720			161,049
Engineering	47.041	213,355	Univ Of Kansas Ctr For Research Inc	FY2022-086	
Engineering	47.041	79,434	Univ Of Kansas Ctr For Research Inc	1856084	
Engineering	47.041	66,353	Univ Of Kansas Ctr For Research Inc	2129617	
Engineering	47.041	20,985	Curators Of The Univ Of Missouri	2423166	
Engineering ALN Total		2,077,847			161,049
Mathematical and Physical Sciences	47.049	2,244,041			19,436
Mathematical and Physical Sciences	47.049	199,322	Cornell University	PHY-1946735	
Mathematical and Physical Sciences	47.049	3,107	Fermilab	PHY-2309272	
Mathematical and Physical Sciences ALN Total		2,446,470			19,436
Geosciences	47.050	649,001			191,226
Geosciences	47.050	3,800	The Board Of Regents-University Of Oklahoma	2435176	
Geosciences	47.050	27,820	Virginia Polytechnic Institute & State University	Subaward #480264-19842	
Geosciences ALN Total		680,621			191,226
Computer and Information Science and Engineering	47.070	733,993			266,232
Computer and Information Science and Engineering	47.070	107,767	Georgia State Univ Research Foundation Inc	2306603	
Computer and Information Science and Engineering	47.070	14,636	Lehigh University	544959-78002	
Computer and Information Science and Engineering	47.070	58,166	The University of Texas at Austin	UTA21-000944	
Computer and Information Science and Engineering ALN Total		914,562			266,232
Biological Sciences	47.074	2,112,770			80,586
Biological Sciences	47.074	47,581	Arizona State University	2153503	
Biological Sciences	47.074	11,588	Trustees Of Indiana University	2243900	
Biological Sciences ALN Total		2,171,939			80,586
Social, Behavioral, and Economic Sciences	47.075	250,851			9,295
Social, Behavioral, and Economic Sciences	47.075	107,417	State of LA Board of Regents	1946231	
Social, Behavioral, and Economic Sciences ALN Total		358,268			9,295
STEM Education (formerly Education and Human Resources)	47.076	2,261,314			201,623
STEM Education (formerly Education and Human Resources)	47.076	30,344	Curators of Univ of MO	0011107/00074106	
STEM Education (formerly Education and Human Resources)	47.076	809	Fhi 360	2400502	
STEM Education (formerly Education and Human Resources)	47.076	49,923	Univ Of Kansas Ctr For Research Inc	1922649	
STEM Education (formerly Education and Human Resources)	47.076	27,360	University Of Delaware	2125703	
STEM Education (formerly Education and Human Resources)	47.076	32,270	University Of Maine System	2244117	
STEM Education (formerly Education and Human Resources)	47.076	2,419	University Of Texas Rio Grande Valley	2345033	
STEM Education (formerly Education and Human Resources) ALN Total		2,404,439			201,623

Federal Grantor/Program or Cluster Title	*Assistance Listing Number*	*Federal Expenditures*	*Pass Through Entity*	*Pass Through Entity Number*	*Funds passed to Subrecipients*
Research and Development Programs Cluster (continued)					
Polar Programs	47.078	$ 77,784			$
Polar Programs	47.078	49,166	Regents Of The University Of Colorado	OPP 2224760	
Polar Programs ALN Total		126,950			
Office of International Science and Engineering	47.079	49,126			39,173
Office of International Science and Engineering	47.079	10,347	J. Craig Venter Institute	2435184	
Office of International Science and Engineering ALN Total		59,473			39,173
Integrative Activities	47.083	3,878,946			1,307,651
Integrative Activities	47.083	37,058	Auburn University	2316278	
Integrative Activities	47.083	58,995	Bigelow Laboratory For Ocean Sciences	2436200	
Integrative Activities	47.083	47,310	Louisiana State University	2119435	
Integrative Activities	47.083	79,361	Oklahoma State Univ	1946093	
Integrative Activities	47.083	145,163	Oklahoma State Univ	2316366	
Integrative Activities	47.083	55,000	Southern University And Agricultural & Mechanical College	OIA 2118756	
Integrative Activities	47.083	40,814	Univ Of Iowa	2420405	
Integrative Activities	47.083	21,355	Univ Of Kansas Ctr For Research Inc	2148878 FY2024-44	
Integrative Activities	47.083	69,577	Univ Of Kansas Ctr For Research Inc	FY2023-050	
Integrative Activities	47.083	36,087	Univ Of Kansas Ctr For Research Inc	FY2023-094	
Integrative Activities	47.083	24,461	Univ Of Kansas Ctr For Research Inc	FY2023-095	
Integrative Activities	47.083	33,389	Univ Of Kansas Ctr For Research Inc	FY2024-045	
Integrative Activities	47.083	26,613	Univ Of Kansas Ctr For Research Inc	2019603	
Integrative Activities	47.083	58,861	Univ Of Kansas Ctr For Research Inc	2119754	
Integrative Activities	47.083	969,349	Univ Of Kansas Ctr For Research Inc	2148878	
Integrative Activities	47.083	3,921	Univ of Louisiana at Lafayette	SUBAWARD #330175-03	
Integrative Activities	47.083	98,587	Univ Of Nebraska	2044049	
Integrative Activities	47.083	160,720	Univ Of North Dakota	2316355	
Integrative Activities	47.083	83,263	University of Kansas Center of Research	PTE Federal Award # 1920946, Subaward # FY2020-024	
Integrative Activities	47.083	31,462	University Of Maine System	1849227	
Integrative Activities ALN Total		5,960,292			1,307,651
NSF Technology, Innovation, and Partnerships	47.084	36,521	Arizona State University	FY2024-030	
NSF Technology, Innovation, and Partnerships	47.084	73,769	George Mason University	2345039	
NSF Technology, Innovation, and Partnerships	47.084	71,652	Lehigh University	544964-78003	
NSF Technology, Innovation, and Partnerships	47.084	83,916	Lehigh University	ITE-2345057	
NSF Technology, Innovation, and Partnerships	47.084	106,055	Mathinvestments, Inc.	2343777	
NSF Technology, Innovation, and Partnerships	47.084	25,759	Mespilus Inc.	2222557	
NSF Technology, Innovation, and Partnerships	47.084	44,679	Tiami LLC	24-01033/R54134	
NSF Technology, Innovation, and Partnerships	47.084	11,576	Univ of Kansas Ctr - Research Inc	FY2024-030	
NSF Technology, Innovation, and Partnerships	47.084	165,812	University Of Maine System	2333782	
NSF Technology, Innovation, and Partnerships	47.084	1,157	Virginia Polytechnic Institute And State University	TI-2234562	
NSF Technology, Innovation, and Partnerships	47.084	121,015	Wright State University	2333532	
NSF Technology, Innovation, and Partnerships ALN Total		741,911			
Total National Science Foundation		**$ 17,990,201**			**$ 2,276,271**
Other Federal Grants					
Biological Surveys: Fish Population Assessment	99.999	41,489	Fort Leavenworth	Project 13	
Control of Invasive Bush Honeysuckles on Multi-use trails and Conservation of Neotropical Migratory Birds in the Oak-Hickory Uplands on the Fort Leavenworth Military Reservation	99.999	99,176	Fort Leavenworth	Project 9	
Developing Traditional and Electronic Outdoor Recreational and Educational Materials Featuring Trees on the Fort Leavenworth Military Reservation	99.999	16,978	Fort Leavenworth	Project 7	
Evaluation of Effects on Fauna of Construction of Water Control Structures in a Channel Scar	99.999	18,975	Fort Leavenworth	Project 4	

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Research and Development Programs Cluster (continued)					
Survey Detection of Five Species of Conservation Concern: Fort Leavenworth Military Reservation	99.999	$ 49,415	Fort Leavenworth	Project 10	$
Survey Detection of Volant Species: Southern Flying Squirrel, Migratory Bats and Migratory Birds on the Fort Leavenworth Military Reservation	99.999	33,868	Fort Leavenworth	Project 6	
Survey of Bat Roost Sites in Housing on the Fort Leavenworth Military Reservation Using eDNA from Guano Samples	99.999	15,961	Fort Leavenworth	Project 11	
Survey of the Insect Biodiversity on the Fort Leavenworth Military Reservation	99.999	16,148	Fort Leavenworth	Project 8	
Wetland Faunal Survey	99.999	49,157	Fort Leavenworth	Project 5	
99.999 ALN Total		341,167			
Total Other Federal Grants		**$ 341,167**			**$**
U. S. Agency for International Development					
Harvest Activity Task Order 1	98.000	347,433	Chemonics International Inc.	A24-0520	
USAID Foreign Assistance for Programs Overseas	98.001	11,980	Colorado State University	7200AA19LE00005	
USAID Foreign Assistance for Programs Overseas	98.001	2,841	Purdue University	7200AA19LE00003	
USAID Foreign Assistance for Programs Overseas	98.001	423,111	University Of Georgia	7200AA18CA00003	177,825
USAID Foreign Assistance for Programs Overseas ALN Total		437,932			177,825
Total U. S. Agency for International Development		**$ 785,365**			**$ 177,825**
U. S. Department of Agriculture					
Food Export Aquaculture Contract	10.000	5,909	Food Export Usa	OSP-24-1992	
Understanding The Drivers And Effects Of Recreation Displacement In Southern California National Forests	10.000	133,350			27,138
10.000 ALN Total		139,259			27,138
Agricultural Research Basic and Applied Research	10.001	8,574,113			181,666
Agricultural Research Basic and Applied Research	10.001	45,105	Research Corporation For Science Advancement	58-3022-0-005	
Agricultural Research Basic and Applied Research	10.001	4,326	Univ Of Arkansas	58-3060-4-042	
Agricultural Research Basic and Applied Research ALN Total		8,623,544			
Plant and Animal Disease, Pest Control, and Animal Care	10.025	643,355			185,305
Plant and Animal Disease, Pest Control, and Animal Care	10.025	73,742	North Carolina State University	2022-0776-01	
Plant and Animal Disease, Pest Control, and Animal Care ALN Total		717,097			185,305
Conservation Reserve Program	10.069	1,315,342			16,329
Conservation Reserve Program	10.069	29,512	Univ Of Wisconsin Madison	FSA24CPT0014397	
Conservation Reserve Program ALN Total		1,344,854			16,329
Federal-State Marketing Improvement Program	10.156	83,214			
Market Protection and Promotion	10.163	54,943			
Specialty Crop Block Grant Program - Farm Bill	10.170	103,385			6,495
Specialty Crop Block Grant Program - Farm Bill	10.170	36,929	Texas A&M Agrilife Research	OSP-23-0425	
Specialty Crop Block Grant Program - Farm Bill ALN Total		140,314			6,495
Grants for Agricultural Research, Special Research Grants	10.200	151,814			42,632
Grants for Agricultural Research, Special Research Grants	10.200	76,632	Iowa State University Of Science And Technology	2022-38500-38103	13,562
Grants for Agricultural Research, Special Research Grants	10.200	5,474	Curators Of The Univ Of Missouri	2020-38500-32560	
Grants for Agricultural Research, Special Research Grants ALN Total		233,920			56,194
Cooperative Forestry Research	10.202	217,169			
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	5,086,149			
Animal Health and Disease Research	10.207	250,858			
Higher Education National Needs Graduate Fellowship Grants	10.210	43,604			

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Research and Development Programs Cluster (continued)					
Sustainable Agriculture Research and Education	10.215	$ 14,048			$
Sustainable Agriculture Research and Education	10.215	16,715	Regents Of The Univ Of Minnesota	2020-38640-31522	15,044
Sustainable Agriculture Research and Education	10.215	61,894	Regents Of The Univ Of Minnesota	2022-38640-37486	
Sustainable Agriculture Research and Education	10.215	1,730	Regents Of The Univ Of Minnesota	2023-38640-39573	
Sustainable Agriculture Research and Education	10.215	3,088	Regents Of The Univ Of Minnesota	20243864042989	
Sustainable Agriculture Research and Education	10.215	11,423	Regents Of The Univ Of Minnesota	H010694422	
Sustainable Agriculture Research and Education	10.215	126,608	Univ Of Maryland	2022-70420-38269	6,792
Sustainable Agriculture Research and Education	10.215	13,124	Univ Of Minnesota	2020-38640-31522	
Sustainable Agriculture Research and Education	10.215	30,647	Univ Of Minnesota	2021-38640-34714	
Sustainable Agriculture Research and Education ALN Total		279,277			21,836
1890 Institution Capacity Building Grants	10.216	41,127	Langston University	2021-38821-34586	
1890 Institution Capacity Building Grants	10.216	41,348	West Virginia State Univ Rsch & Dev. Corp	2023-38821-39589	
1890 Institution Capacity Building Grants ALN Total		82,475			
Higher Education - Institution Challenge Grants Program	10.217	76,756			3,525
Higher Education - Institution Challenge Grants Program	10.217	38,356	Texas Tech University	2021-70003-35432	
Higher Education - Institution Challenge Grants Program ALN Total		115,112			3,525
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250	185,175			
Agricultural Market and Economic Research	10.290	196,632			
Agricultural and Food Policy Research Centers	10.291	127,300	Curators Of The Univ Of Missouri	58-0111-21-009	
Integrated Programs	10.303	412,108			26,469
Integrated Programs	10.303	69,742	Arkansas State University - Jonesboro	2023-51102-40783	
Integrated Programs	10.303	4,985	Univ Of Connecticut	2024-51300-43174	
Integrated Programs ALN Total		486,835			26,469
Organic Agriculture Research and Extension Initiative	10.307	349,918			123,534
Organic Agriculture Research and Extension Initiative	10.307	58,299	Texas A&M Agrilife Research	M23041950	
Organic Agriculture Research and Extension Initiative	10.307	13,045	Washington State Univ	2024-51300-43049	
Organic Agriculture Research and Extension Initiative ALN Total		421,262			123,534
Specialty Crop Research Initiative	10.309	8,045			
Agriculture and Food Research Initiative (AFRI)	10.310	8,304,188			1,788,368
Agriculture and Food Research Initiative (AFRI)	10.310	32,143	American Associations Of Swine Veterinarians Foundation	2020-67015-31872	
Agriculture and Food Research Initiative (AFRI)	10.310	200	Iowa State University Of Science And Technology	2021-67023-34928	
Agriculture and Food Research Initiative (AFRI)	10.310	43,893	Iowa State University Of Science And Technology	2021-68012-35923	
Agriculture and Food Research Initiative (AFRI)	10.310	45,460	Iowa State University Of Science And Technology	2024-67023-42725	
Agriculture and Food Research Initiative (AFRI)	10.310	45,216	Montclair State University	2023-69018-40326	
Agriculture and Food Research Initiative (AFRI)	10.310	72,911	New Mexico State University	2019-69012-29853	
Agriculture and Food Research Initiative (AFRI)	10.310	39,678	North Carolina State University	2019-68012-29818	
Agriculture and Food Research Initiative (AFRI)	10.310	15,253	Oklahoma State Univ	2022-69013-36857	
Agriculture and Food Research Initiative (AFRI)	10.310	6,875	Old Dominion University Research Foundation	2024-67021-42490	
Agriculture and Food Research Initiative (AFRI)	10.310	59,235	Oregon State University	2022-67015-38059	
Agriculture and Food Research Initiative (AFRI)	10.310	17,036	President And Trustees Of Colby College	2021-69012-35919	
Agriculture and Food Research Initiative (AFRI)	10.310	232,363	Regents Of The Univ Of Minnesota	2020-68012-31934	
Agriculture and Food Research Initiative (AFRI)	10.310	12,694	Tennessee State Univ	2020-67016-31347	
Agriculture and Food Research Initiative (AFRI)	10.310	2,314	Texas A&M Agrilife Research	2021-67013-33781	
Agriculture and Food Research Initiative (AFRI)	10.310	95,744	Texas A&M Agrilife Research	2021-68012-35897	
Agriculture and Food Research Initiative (AFRI)	10.310	43,829	Texas A&M Agrilife Research	2025-68012-44232	
Agriculture and Food Research Initiative (AFRI)	10.310	47,432	Univ Of California Davis	2021-68012-35914	
Agriculture and Food Research Initiative (AFRI)	10.310	310,448	Univ Of California Davis	2022-68013-36439	
Agriculture and Food Research Initiative (AFRI)	10.310	185,220	Univ Of California Riverside	2020-69012-31914	

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Research and Development Programs Cluster (continued)					
Agriculture and Food Research Initiative (AFRI)	10.310	$ 84,060	Univ Of Connecticut	2020-69012-31823	$
Agriculture and Food Research Initiative (AFRI)	10.310	5,687	Univ Of Kansas Ctr For Research Inc	2023-67019-37181	
Agriculture and Food Research Initiative (AFRI)	10.310	35,637	Univ Of Maryland	2022-67013-36362	
Agriculture and Food Research Initiative (AFRI)	10.310	27,739	University Of Kentucky	2024-67014-42427	
Agriculture and Food Research Initiative (AFRI)	10.310	56,111	Curators Of The Univ Of Missouri	2023-68012-38993	
Agriculture and Food Research Initiative (AFRI)	10.310	40,146	University Of Texas Rio Grande Valley	2024-67018-42803	
Agriculture and Food Research Initiative (AFRI)	10.310	23,455	University Of Texas Rio Grande Valley	2024-69018-43779	
Agriculture and Food Research Initiative (AFRI)	10.310	41,221	University Of Wisconsin-Madison	2022-67015-36372	
Agriculture and Food Research Initiative (AFRI)	10.310	22,928	University Of Wisconsin-Madison	2024-67021-42523	
Agriculture and Food Research Initiative (AFRI)	10.310	74,161	Villanova University	2024-67014-42301	
Agriculture and Food Research Initiative (AFRI)	10.310	6,572	Washington State Univ	2018-68011-28373	
Agriculture and Food Research Initiative (AFRI)	10.310	36,801	Washington State Univ	2021-67021-35344	
Agriculture and Food Research Initiative (AFRI)	10.310	81,285	Washington State Univ	2021-68012-35955	
Agriculture and Food Research Initiative (AFRI) ALN Total		10,147,935			1,788,368
Beginning Farmer and Rancher Development Program	10.311	330,563			
Beginning Farmer and Rancher Development Program	10.311	2,530	Save Farm	2021-70033-35590	
Beginning Farmer and Rancher Development Program	10.311	23,647	West Central Missouri Community Action Agency	2023-49400-40899	
Beginning Farmer and Rancher Development Program ALN Total		356,740			
Farm Business Management and Benchmarking Competitive Grants Program	10.319	39,784			29,782
Sun Grant Program	10.320	193,895	Oklahoma State Univ	2020-38502-32916	25,456
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326	6,253	California Polytechnic Corporation Sponsored Programs	2021-70001-34777	
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326	5,050	Texas Tech University	2018-70001-32215	
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) ALN Total		11,303			
Food Safety Outreach Program	10.328	78,286			
Food Safety Outreach Program	10.328	5,867	Iowa State University Of Science And Technology	2021-70020-35732	121
Food Safety Outreach Program	10.328	70,957	Iowa State University Of Science And Technology	2022-70020-37594	
Food Safety Outreach Program	10.328	1,001	Iowa State University Of Science And Technology	2024-70020-42954	
Food Safety Outreach Program	10.328	17,110	Curators Of The Univ Of Missouri	2022-70020-43807	
Food Safety Outreach Program ALN Total		173,221			121
Crop Protection and Pest Management Competitive Grants Program	10.329	253,757			113,708
Crop Protection and Pest Management Competitive Grants Program	10.329	10,768	Iowa State University Of Science And Technology	2022-70006-38001	
Crop Protection and Pest Management Competitive Grants Program ALN Total		264,525			113,708
Alfalfa Seed and Alfalfa Forage Systems Program	10.330	167,884			45,459
Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program	10.334	10,186	Save Farm	2021-77028-35658	
Veterinary Services Grant Program	10.336	124,227			
Rural Business Development Grant	10.351	19,134			
Cooperative Extension Service	10.500	253,976			
Cooperative Extension Service	10.500	39,004	Extension Foundation - National Pesticide Safety Education Center	2023-41585-41325	
Cooperative Extension Service	10.500	387	Univ Of California Davis	2019-41480-30294	
Cooperative Extension Service ALN Total		293,367			
Rural Health and Safety Education Competitive Grants Program	10.516	135,866			

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Research and Development Programs Cluster (continued)					
Agriculture Risk Management Education Partnerships Competitive Grants Program	10.520	$ 21,236	Univ Of Nebraska Lincoln	2021-70027-34694	$
Agriculture Risk Management Education Partnerships Competitive Grants Program	10.520	7,648	Univ Of Nebraska Lincoln	2023-70027-40444	
Agriculture Risk Management Education Partnerships Competitive Grants Program ALN Total		28,884			
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525	8,951	Univ Of Illinois	2024-70028-43552	
New Beginning for Tribal Students	10.527	138,257			
School Breakfast Program	10.553	5,866			
FNS Food Safety Grants	10.585	119,124			
Food for Progress	10.606	323,731	American Soybean Association	FCC-442-2018/002-00	92,000
Food for Progress	10.606	907	Improving Economies For Stronger Communities	FCC-526-2019-010-00	
Food for Progress ALN Total		324,638			92,000
Food for Education	10.608	32,448	Nascent Solutions, Inc	FFE-612-2019/008-00	24,461
Soil and Water Conservation	10.902	511,868			25,313
Soil and Water Conservation	10.902	709,067	Colorado State University	G-40773-01	
Soil and Water Conservation	10.902	18,486	Univ Of Nebraska	NR196526XXXXC009	
Soil and Water Conservation ALN Total		1,239,421			25,313
Soil Survey	10.903	34,191			28,392
Environmental Quality Incentives Program	10.912	149,806			28,609
Environmental Quality Incentives Program	10.912	193	Colorado Conservation Tillage Association	NR203A750013G008	
Environmental Quality Incentives Program ALN Total		149,999			28,609
Conservation Stewardship Program	10.924	179,644			
Partnerships for Climate-Smart Commodities	10.937	168,118	National Sorghum Producers	A24-0187-001	99,080
Technical Agricultural Assistance	10.960	170,675			
Scientific Cooperation and Research	10.961	17,641			
Urban Agriculture and Urban County Committee Outreach, Technical Assistance, and Education	10.971	97,502	Curators Of The Univ Of Missouri	FSA23CPT0012862	
Total U. S. Department of Agriculture		**$ 33,490,464**			**$ 2,949,240**
U. S. Department of Commerce					
Ksu National Mesonet Project (Nmp)	11.000	168,704	Synoptic Data Pbc	1305M220DNWWG0061	
Economic Development Technical Assistance	11.303	200,007			
Economic Adjustment Assistance	11.307	6,150,669			419,566
Measurement and Engineering Research and Standards	11.609	163,509			
Congressionally-Identified Projects	11.617	5,000,000			
Congressionally-Identified Projects	11.617	87,568	National Institute of Standards and Technology	60NANB22D151	
Congressionally-Identified Projects	11.617	1,757,733	Natl Institute of Standards & Tech	60NANB24D102	
Congressionally-Identified Projects ALN Total		6,845,301			
Total U. S. Department of Commerce		**$ 13,528,190**			**$ 419,566**
U. S. Department of Defense					
B-52 Stability Augmentation System (SAS) Mechanical Engineering Integrity Program (MECSIP) Support Phase II	12.000	676,491	Kbr Inc	P000081477	
Daf Cyp	12.000	2,080			
Silicon Laser Welding	12.000	25,220	Cornerstone Research Group Inc	N64267-24-C-0065	
U02 Sensing Device Testing And Evaluation	12.000	22,698	Kbr Wyle Services, Llc	FA807518D0015	
12.000 ALN Total		726,489			
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005	99,365			7,703
Commercial Technologies for Maintenance Activities Program	12.225	1,422,000	National Center for Manufacturing Sciences	2021063-142108	14,694
Commercial Technologies for Maintenance Activities Program	12.225	51,500,558	National Center for Manufacturing Sciences	2022038-142169	1,980,136
Commercial Technologies for Maintenance Activities Program	12.225	569	National Center for Manufacturing Sciences	2022087-142209	
Commercial Technologies for Maintenance Activities Program	12.225	835,122	National Center for Manufacturing Sciences	2022114-142249	

State of Kansas
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Federal Grantor/Program or Cluster Title	Assistance Listing Number	Federal Expenditures	Pass Through En	Pass Through Entity Number	Funds passed to Subrecipients
Research and Development Programs Cluster (continued)					
Commercial Technologies for Maintenance Activities Program	12.225	$ 1,076,822	National Center for Manufacturing Sciences	2022152-142255	$
Commercial Technologies for Maintenance Activities Program	12.225	19,377,293	National Center for Manufacturing Sciences	2023083-142311	
Commercial Technologies for Maintenance Activities Program ALN Total		74,212,364			1,994,830
Basic and Applied Scientific Research	12.300	67,525,837			34,140,116
Basic and Applied Scientific Research	12.300	12,176,620	Advanced Technology International	AMTC-20-02-053 MOD 21	386,943
Basic and Applied Scientific Research	12.300	59,754	Global Engineering & Materials, Inc.	FFP-NIAR-GEM-061024	
Basic and Applied Scientific Research	12.300	15,000	Global Engineering & Materials, Inc.	FFP-NIAR-GEM-062223, MOD 1	
Basic and Applied Scientific Research ALN Total		79,777,211			34,527,059
Basic Scientific Research	12.431	118,955			
Basic Scientific Research	12.431	194,644	Massachusetts Institute Of Technology	W911NF-22-2-0210	
Basic Scientific Research ALN Total		313,599			
Community Investment	12.600	207,138			
Basic, Applied, and Advanced Research in Science and Engineering	12.630	64,734			
Air Force Defense Research Sciences Program	12.800	16,897,365			1,761,032
Air Force Defense Research Sciences Program	12.800	93,470	Battelle Memorial Institute	0000847866, MOD 1	
Air Force Defense Research Sciences Program	12.800	216,611	Battelle Memorial Institute	883564	
Air Force Defense Research Sciences Program	12.800	87,346	Nat'l Ctr for Defense Manufacturing and Machining	MOD1 PO20210009	
Air Force Defense Research Sciences Program	12.800	179,777	Nat'l Ctr for Defense Manufacturing and Machining	20230022, MOD 1	
Air Force Defense Research Sciences Program	12.800	167,180	Nat'l Ctr for Defense Manufacturing and Machining	20240086, MOD 1	
Air Force Defense Research Sciences Program	12.800	261,570	Nat'l Ctr for Defense Manufacturing and Machining	20240092	
Air Force Defense Research Sciences Program	12.800	326,807	Nat'l Ctr for Defense Manufacturing and Machining	20240109	
Air Force Defense Research Sciences Program	12.800	235,867	Nat'l Ctr for Defense Manufacturing and Machining	20250049	
Air Force Defense Research Sciences Program	12.800	58,070	Nat'l Ctr for Defense Manufacturing and Machining	20250058	
Air Force Defense Research Sciences Program	12.800	200,392	Nat'l Ctr for Defense Manufacturing and Machining	PO 20250060	
Air Force Defense Research Sciences Program	12.800	57,672	Nat'l Ctr for Defense Manufacturing and Machining	PO 20250085	
Air Force Defense Research Sciences Program	12.800	14,106	Nat'l Ctr for Defense Manufacturing and Machining	PO 20250102	
Air Force Defense Research Sciences Program	12.800	13,489	Nat'l Ctr for Defense Manufacturing and Machining	Project 107	
Air Force Defense Research Sciences Program	12.800	17,639	Purdue Univ	FA8750-22-2-0501	
Air Force Defense Research Sciences Program	12.800	34,569,118	Sierra Nevada Corporation	PO10024576	
Air Force Defense Research Sciences Program	12.800	240,805	Suny Esf	FA9550-22-1-0061	
Air Force Defense Research Sciences Program ALN Total		53,637,284			1,761,032
Research and Technology Development	12.910	155,129			70,418
Research and Technology Development	12.910	281,203	Rockwell Collins Inc	FA8750-24-9-1000	
Research and Technology Development	12.910	217,528	University Of Washington	UWSC15775	
Research and Technology Development ALN Total		653,860			70,418
Total U. S. Department of Defense		**$ 209,692,044**			**$ 38,361,042**
U. S. Department of Education					
TRIO Upward Bound	84.047	313,913			
Fund for the Improvement of Postsecondary Education	84.116	153,466			
Migrant Education College Assistance Migrant Program	84.149	412,688			146,332
Graduate Assistance in Areas of National Need	84.200	15,818			
Statewide Longitudinal Data Systems	84.372	564,288			
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	84.411	22,800	University Of Montana	OSP-21-2275	
American History and Civics Education	84.422	16,650	Center For Civic Education	S422B230052	
Supporting Effective Educator Development Program	84.423	1,890	Center For Civic Education	S423A220078	
Total U. S. Department of Education		**$ 1,501,513**			**$ 146,332**

State of Kansas
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Federal Grantor/Program or Cluster Title	Assistance Listing Number	Federal Expenditures	Pass Through En	Pass Through Entity Number	Funds passed to Subrecipients
Research and Development Programs Cluster (continued)					
U. S. Department of Energy					
2D Semiconductor Reliability	81.000	$ 52,562	Honeywell Fm And T Llc	DE-NA0002839	$
Characterization Of Ceramic Filler Materials For Photopolymer 3D Printing	81.000	3,717	Honeywell Fm And T Llc	DE-NA0002839	
Collegiate Wind Competition 2023	81.000	10,798	National Renewable Energy Laboratory	A23-0426	
Contributions To The Mu2E Project	81.000	38,352	Fermilab	DE-AC02-07CH11359	
Development Of Computational Framework For Proton Conducting Solid Oxide Electrolysis Cells	81.000	47,481	Battelle Energy Alliance Llc	DE-AC07-05ID14517	
Electrolyte Material Research And Development For Proton Conducting Solid Oxide Electrolysis Cells	81.000	43,457	Battelle Energy Alliance Llc	DE-AC07-05ID14517	
Femtosecond Laser Surface Modification	81.000	2	Honeywell Fm And T Llc	DE-NA0002839	
Kansas State University Wind Turbine Design Team 2022	81.000	1,902	National Renewable Energy Laboratory	DE-AC36-08GO28308	
LBNF/DUNE-US Operations	81.000	17,364	Fermi Research Alliance Llc	718958	
Opy High Luminosity (Hl) Lhc Cms Detector Upgrade Project Mip Timing Detector	81.000	322,963	Fermilab	DE-AC02-07CH11359	
Opy High Luminosity (Hl)Lhc Cms Detector Upgrade Project, Endcap Calorimeter - Fy19	81.000	33,339	Fermilab	DE-AC02-07CH11359	
Radar Consortium - Kansas State University	81.000	144,051	Honeywell Fm And T Llc	DE-NA0002839	
Radar Consortium - Kansas State University	81.000	151,694	Honeywell Fm And T Llc	N000383576	
Radiation Detection Hv Switch	81.000	1,262	Honeywell Fm And T Llc	DE-NA0002839	
Research & Development Scope Of Work (Sow) Rev. 0 Nscrypt Development	81.000	10,184	Honeywell Fm And T Llc	DE-NA00002839	
Sandia: Thermal Battery Model Interface Development	81.000	50,000	National Technology And Engineering Solutions of Sandia	2223960	
Soot Absorption Cross Section Measurements	81.000	10,142	Doe - Nnsa - Los Alamos National Laboratory	C3163	7,855
Spring 2025 Nuclear Engineering Senior Design Project: Hpge Beta Particle Filter	81.000	2,455	Battelle Energy Alliance Llc	DE-AC07-05ID14517	
Us Cms Kansas State University For Activities Related To Us Cms Common Operations	81.000	89,180	Fermilab	DE-AC02-07CH11359	
Us Cms Tracker Subsystem	81.000	121	Fermilab	DE-AC02-07CH11359	
81.000 ALN Total		1,031,026			7,855
Cybersecurity, Energy Security & Emergency Response (CESER)	81.008	378,362			256,392
Office of Science Financial Assistance Program	81.049	4,118,448			
Office of Science Financial Assistance Program	81.049	101,882	Oregon State University	G0200A-C	
Office of Science Financial Assistance Program	81.049	699,981	Univ Of Nebraska Lincoln	DE-SC0020276	
Office of Science Financial Assistance Program	81.049	275,397	Univ Of Nebraska Lincoln	DE-SC0023-142	
Office of Science Financial Assistance Program	81.049	233,531	Univ Of Nebraska Lincoln	DE-SC0023138	
Office of Science Financial Assistance Program	81.049	125,146	Ut-Battelle, Llc	DE-AC05-000R22725	
Office of Science Financial Assistance Program ALN Total		5,554,385			
University Coal Research	81.057	29,555			29,555
Conservation Research and Development	81.086	497,225			176,545
Renewable Energy Research and Development	81.087	565,887			106,059
Renewable Energy Research and Development	81.087	135,260	Iowa State University	DE-EE0010742	
Renewable Energy Research and Development ALN Total		701,147			106,059
Fossil Energy Research and Development	81.089	31,114			31,114
Fossil Energy Research and Development	81.089	41,069	The Board Of Regents Of The University Of Oklahoma	DE-FE0032294	
Fossil Energy Research and Development ALN Total		72,183			31,114
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	110,497	Oklahoma State University	1-508962-01	
Nuclear Energy Research, Development and Demonstration	81.121	481,779			368,135
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123	329,930	National Technology And Engineering Solutions of Sandia	2562586	
Advanced Research Projects Agency - Energy	81.135	247,618	Univ Of Florida	DE-AR0001655	
Total U. S. Department of Energy		**$ 9,433,707**			**$ 975,655**

State of Kansas
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Federal Grantor/Program or Cluster Title	Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Number	Funds passed to Subrecipients
Research and Development Programs Cluster (continued)					
U. S. Department of Health and Human Services					
Center For Veterinary Medicine Assistance With Diagnostic Sample Collection And Subject Matter Expertise For Vet- Lirn Proficiency Exercises And Consumer Compliant Follow-Up	93.000	$ 42,251			$
Human-Animal Interface: Zoonotic Risk Assessment Of Influenza Viruses In Animal Models	93.000	206,578	St Jude Childrens Research Hospital	75N93021C00016	115,275
Strategic Prevention For Reduction Of Drug Use Using Knowledge Graphs (Spar-Kg)	93.000	285,968	Rti International	75S20122C0002	
93.000 ALN Total		534,797			115,275
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	101,595			
Food and Drug Administration Research	93.103	519,334			82,904
Food and Drug Administration Research	93.103	3,764	Association of Food and Drug Officials (AFDO)	G-2310-04238	
Food and Drug Administration Research	93.103	11,584	Association of Food and Drug Officials (AFDO)	G-2311-04368	
Food and Drug Administration Research	93.103	1,190	Association of Food and Drug Officials (AFDO)	G-2410-04719	
Food and Drug Administration Research	93.103	2,624	Association of Food and Drug Officials (AFDO)	G-2412-04923	
Food and Drug Administration Research	93.103	4,858	Association of Food and Drug Officials (AFDO)	G-2501-05002	
Food and Drug Administration Research	93.103	11,886	Association of Food and Drug Officials (AFDO)	G-ME-2405-04474	
Food and Drug Administration Research	93.103	6,225	National Environmental Health Association	G-202410-06012	
Food and Drug Administration Research	93.103	2,039	National Environmental Health Association	G-202410-06022	
Food and Drug Administration Research	93.103	49,983	National Environmental Health Association	G-BM&A-202109-00778	
Food and Drug Administration Research	93.103	9,071	National Environmental Health Association	G-OAME-202308-04223	
Food and Drug Administration Research	93.103	19,851	National Environmental Health Association	G-OASP-202309-04587	
Food and Drug Administration Research	93.103	3,533	National Environmental Health Association	G-OATR-202308-04224	
Food and Drug Administration Research	93.103	19,405	Univ Of California Davis	U18FD008480	
Food and Drug Administration Research ALN Total		665,347			82,904
Community Programs to Improve Minority Health	93.137	333,215			56,692
Mental Health Research Grants	93.242	259,749			135,285
Occupational Safety and Health Program	93.262	46,688			
Occupational Safety and Health Program	93.262	7,528	Heartland Center University of Iowa	S04226-01	
Occupational Safety and Health Program	93.262	12,222	Marshfield Clinic Research Institute	5 U54OH009568-14-00	
Occupational Safety and Health Program	93.262	5,468	Marshfield Clinic Research Institute	5 U54OH009568-15-00	
Occupational Safety and Health Program	93.262	5,532	Univ Of Nebraska Medical Center	U54OH010162	
Occupational Safety and Health Program	93.262	12,971	Univ Of Nebraska Medical Center	U54OH10162	
Occupational Safety and Health Program ALN Total		90,409			
Drug Use and Addiction Research Programs	93.279	94,799			
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	8,280	Univ Of Nebraska Medical Center	34-2005-2125-001	
Trans-NIH Research Support	93.310	12,149	Curators Of The Univ Of Missouri	U01HL152410	
CDC Partnership: Strengthening Public Health Laboratories	93.322	32,749	Association Of Public Health Laboratories, Inc	NU60OE000104	
National Center for Advancing Translational Sciences	93.350	62,288	Univ Of Ks Med Ctr Research Institute Inc	5UL1TR002366-08	
Research Infrastructure Programs	93.351	81,871			
Cancer Detection and Diagnosis Research	93.394	12,469			
Cancer Treatment Research	93.395	28,467	Precision Microwave Inc	R43CA265482	
Temporary Assistance for Needy Families	93.558	23,516	Mississippi State University	6028543/6028544	
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761	62,213	National Council On Aging	90FPSG0051	
Cardiovascular Diseases Research	93.837	1,132,583			206,310
Cardiovascular Diseases Research	93.837	18,263	Trustees Of The University Of Pennsylvania	5R01HL155599-04	
Cardiovascular Diseases Research	93.837	20,784	Trustees Of The University Of Pennsylvania	5R01HL157264-04	
Cardiovascular Diseases Research ALN Total		1,171,630			206,310

State of Kansas
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Federal Grantor/Program or Cluster Title	Assistance Listing Number	Federal Expenditures	Pass Throughtity	Pass Through Entity Number	Funds passed to Subrecipients
Research and Development Programs Cluster (continued)					
Lung Diseases Research	93.838	$ 32,004			$
Blood Diseases and Resources Research	93.839	13,177	Case Western Reserve University	5R01HL160857-04	
Blood Diseases and Resources Research	93.839	15,692	Case Western Reserve University	RES604171	
Blood Diseases and Resources Research ALN Total		28,869			
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	314,529			
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	84,359			21,599
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	13,542	University Of Texas M. D. Anderson Cancer Center	5R01NS126252-02	
Extramural Research Programs in the Neurosciences and Neurological Disorders ALN Total		97,901			21,599
Allergy and Infectious Diseases Research	93.855	2,271,730			720,878
Allergy and Infectious Diseases Research	93.855	49,108	Applied Biomedical Science Institute	R01AI173109	
Allergy and Infectious Diseases Research	93.855	280,970	St Jude Childrens Research Hospital	75N93021C00016	
Allergy and Infectious Diseases Research	93.855	78,781	Texas A&M Agrilife Research	R01AI170940	
Allergy and Infectious Diseases Research	93.855	269,670	Curators Of The Univ Of Missouri	R01AI158477	
Allergy and Infectious Diseases Research	93.855	272,804	University Of South Carolina	1R01AI179840-01	
Allergy and Infectious Diseases Research	93.855	153,100	University Of Texas Medical Branch At Galveston	5R01AI150917-04	
COVID-19-Allergy and Infectious Diseases Research	93.855	91,412			
Allergy and Infectious Diseases Research ALN Total		3,467,575			720,878
Biomedical Research and Research Training	93.859	5,817,703			
Biomedical Research and Research Training	93.859	352,530	Kansas University Medical Center	Subaward: SUB00001138	193,148
Biomedical Research and Research Training	93.859	27,480	Univ Of Kansas Ctr For Research Inc	5P20GM113117	
Biomedical Research and Research Training	93.859	10,089	Univ Of Kansas Ctr For Research Inc	5P20GM113117-08	
Biomedical Research and Research Training	93.859	90	Univ Of Kansas Medical Center	P20GM103418	
Biomedical Research and Research Training	93.859	195,944	Univ Of Ks Med Ctr Research Institute Inc	2P20GM103418-24	
Biomedical Research and Research Training	93.859	1,635	Univ Of Ks Med Ctr Research Institute Inc	5P20GM103418-23	
Biomedical Research and Research Training	93.859	145,224	Univ Of Ks Med Ctr Research Institute Inc	SUB00001254	
Biomedical Research and Research Training	93.859	1,750	Univ of KS Medical Ctr Research Inst Inc	SUB00001143	
Biomedical Research and Research Training	93.859	7,772	Univ of KS Medical Ctr Research Inst Inc	SUB00001161	
Biomedical Research and Research Training	93.859	18,619	Univ of KS Medical Ctr Research Inst Inc	SUB00001166	
Biomedical Research and Research Training	93.859	105,678	Univ of KS Medical Ctr Research Inst Inc	SUB00001183	18,271
Biomedical Research and Research Training	93.859	203,508	University of Kansas Center for Research	5P20GM103418-20	
Biomedical Research and Research Training	93.859	135,142	University of Kansas Medical Center	SUB00001158	
Biomedical Research and Research Training	93.859	377,566	University of Kansas Medical Center Research Institute, Inc	5P20GM103418-25	
Biomedical Research and Research Training ALN Total		7,400,730			211,419
Child Health and Human Development Extramural Research	93.865	102,619			
Child Health and Human Development Extramural Research	93.865	41,117	King's College London	R01HD113570-B1	
Child Health and Human Development Extramural Research ALN Total		143,736			
Aging Research	93.866	2,792,222			1,450,312
Aging Research	93.866	19,352	Univ Of Kansas Ctr For Research Inc	1R21AG080923-01	
Aging Research	93.866	25,518	University of Kansas Medical Center Research Institute, Inc	5P20GM103418	
Aging Research ALN Total		2,837,092			1,450,312
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876	198,659			
Medical Library Assistance	93.879	13,894			
Total U. S. Department of Health and Human Services		**$ 18,110,532**			**$ 3,000,674**
U. S. Department of Homeland Security					
Food, Agriculture & Veterinary Resiliency Effort To Enhance The Readiness Of The Food And Agriculture Sector On Beha	97.000	155,203			
Centers for Homeland Security	97.061	356,494	Texas A&M Agrilife Research	18STCBT00001	19,238
Total U. S. Department of Homeland Security		**$ 511,697**			**$ 19,238**

State of Kansas
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Federal Grantor/Program or Cluster Title	Assistance Listing Number	Federal Expenditures	Pass Throughtity	Pass Through Entity Number	Funds passed to Subrecipients
Research and Development Programs Cluster (continued)					
U. S. Department of Housing and Urban Development					
Bioavailability-Based Strategies For Risk Reduction Of Lead In Residential Neighborhood Soils	14.000	$ 80,945			$
Reducing Bioavailability Of Lead In Urban Residential Neighborhood Soils In Kansas City, Missouri	14.000	78,003			
14.000 ALN Total		158,948			
Lead Hazard Reduction Grant Program	14.900	48,304	Trustees Of Indiana University	INHHU0082-24	
Total U. S. Department of Housing and Urban Development		**$ 207,252**			**$**
U. S. Department of Justice					
OVW Research and Evaluation Program	16.026	53,641			1,643
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	45,942			
Total U. S. Department of Justice		**$ 99,583**			**$ 1,643**
U. S. Department of Labor					
Occupational Safety and Health Susan Harwood Training Grants	17.502	39,673			
Total U. S. Department of Labor		**$ 39,673**			**$**
U. S. Department of the Interior					
Joint Fire Science Program	15.232	173,495			
Plant Conservation and Restoration Management	15.245	7,053			
Plant Conservation and Restoration Management	15.245	1,186	Univ Of Wyoming	L24AC00402-00	
Plant Conservation and Restoration Management ALN Total		8,239			
WaterSMART (Sustain and Manage America's Resources for Tomorrow)	15.507	12,807	Southwest KS Groundwater Management Dist No. 3	A25-0035-001	
Cultural Resources Management	15.511	11,096			
Fish and Wildlife Coordination Act	15.517	2,096			
Upper Colorado and San Juan River Basins Endangered Fish Recovery	15.529	173,751			
Sport Fish Restoration	15.605	1,059,329			
Fish and Aquatic Conservation - Aquatic Invasive Species	15.608	46,035			
Wildlife Restoration and Basic Hunter Education and Safety	15.611	2,704,109			
Cooperative Endangered Species Conservation Fund	15.615	4,260,908			3,991,872
State Wildlife Grants	15.634	876,774			
Endangered Species Recovery Implementation	15.657	4,328			
Assistance to State Water Resources Research Institutes	15.805	217,068			55,007
U.S. Geological Survey Research and Data Collection	15.808	49,979	U.S. Geological Survey	G19AC00211	
Cooperative Research Units	15.812	349,186			
Historic Preservation Fund Grants-In-Aid	15.904	3,598			
National Center for Preservation Technology and Training	15.923	1,412			
Cooperative Research and Training Programs – Resources of the National Park System	15.945	73,736			5,267
Cooperative Research and Training Programs – Resources of the National Park System	15.945	2,466	Old Dominion University Research Foundation	P21AC11936-00	
Cooperative Research and Training Programs – Resources of the National Park System	15.945	38,870	Old Dominion University Research Foundation	P21AC11936-01	
Cooperative Research and Training Programs – Resources of the National Park System ALN Total		115,072			
Total U. S. Department of the Interior		**$ 10,069,282**			**$ 4,052,146**
U. S. Department of Transportation					
Aviation Research Grants	20.108	185,089			
Air Transportation Centers of Excellence	20.109	10,362,622			1,009,290
Air Transportation Centers of Excellence	20.109	39,960	Otto Aviation Group LLC	240536-02	
Air Transportation Centers of Excellence ALN Total		10,402,582			1,009,290

State of Kansas
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Federal Grantor/Program or Cluster Title	Assistance Listing Number	Federal Expenditures	Pass Thrugh Entity	Pass Through Entity Number	Funds passed to Subrecipients
Research and Development Programs Cluster (continued)					
Highway Research and Development Program	20.200	$ 2,803,643			$
Highway Research and Development Program	20.200	29,368	Iowa State University	027031B	
Highway Research and Development Program	20.200	52,178	National Academy of Sciences	HR 20-05(55-20)	
Highway Research and Development Program	20.200	9,003	Transportation Research Board	NCHRP-252	
Highway Research and Development Program ALN Total		2,894,192			
Commercial Driver's License Program Implementation Grant	20.232	95,001			88,501
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237	332,776			47,400
Determining The Health Of Prestressed Concrete Railroad Ties	20.300	233,116			
Railroad Research and Development	20.313	58,396	Univ Of Illinois	69A36524520020RRDIL	
Consolidated Rail Infrastructure and Safety Improvements	20.325	426,504			294,437
Total U. S. Department of Transportation		**$ 14,627,656**			**$ 1,439,628**
U. S. Nuclear Regulatory Commission					
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	167,154			89,281
Total U. S. Nuclear Regulatory Commission		**$ 167,154**			**$ 89,281**
Total Research and Development Programs Cluster		**$ 342,512,873**			**$ 54,265,900**
Total Federal Award Expenditures		**$ 8,678,892,324**			**$ 1,459,738,770**

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

**Expenditures for ALN 17.225 include State Unemployment Insurance Benefits in the amount of $150,714,765.*

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of the State of Kansas for the year ended June 30, 2025. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule. Federal awards passed through other third-party entities are shown as indirect awards in the schedule. The six State Universities have various component units that expended federal awards. However, federal expenditures of these component units are not included in the schedule of expenditures of federal awards during the year ended June 30, 2025 because they are audited by other auditors. In addition, the State's basic financial statements include the operations of the Kansas Development Finance Authority (KDFA), the Kansas Center for Entrepreneurship (KCE), the Kansas Turnpike Authority (KTA) and the Information Network of Kansas, Inc. (INK), component units of the State, and the Kansas Lottery (non-major enterprise fund of the State) during the year ended June 30, 2025. Federal expenditures of these component units are not included in the schedule of expenditures of federal awards during the year ended June 30, 2025 because they are audited by other auditors. The schedule of expenditures of federal awards does include the federal awards received by Kansas Housing Resources Corporation and the six State Universities, which are component unit of the State.

Basis of Accounting

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the State of Kansas and is presented using both the modified-accrual basis of accounting and cash basis of accounting. Expenditures are generally recognized when liabilities are incurred (e.g., when vendor payments are entered and accounts payable is recorded). Certain items, such as payroll, are recognized when paid rather than when earned. The SEFA is prepared from the State's general ledger (GL) expenditure data and therefore reflects the same recognition applied in the financial system.

Federal award program titles are reported as presented by Assistance Listing Number (ALN) in the System for Award Management (SAM). Federal award titles not presented in the SAM, but with the applicable Federal agency identified, are reported with the related Federal agency prefix number followed by (.000). If Federal award titles are not presented in the SAM and the applicable Federal agencies have not been identified, they are reported as 99.999, in the "Other Federal Grants" section of the schedule.

Exceptions for Specific State Agencies

There are exceptions for the amounts reported by the Kansas Department of Transportation (KDOT) and the Kansas Board of Regents (KBOR). In accordance with KDOT's contracts with the U.S. Department of Transportation, federal expenditures are reported on a cash basis. For the Board of Regents, the expenditures are reported on a full accrual basis.

Indirect Costs

The State of Kansas has elected not to use the 10 or 15 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

Noncash Assistance

The State is a recipient of federal financial assistance programs that do not result in cash receipts of disbursements. Noncash amounts received by the State are included in the SEFA as follows:

Assistance Listing	Program Name	Amount
10.551	Supplemental Nutrition Assistance Program (EBT Payments)	$ 402,651,109
10.565	Commodity Supplemental Food Program (Commodities)	1,773,240
10.569	Emergency Food Assistance Program (Commodities)	8,875,305
39.003	Donation of Federal Surplus Personal Property	1,251,050
93.268	Immunization Cooperative Agreements (Vaccines)	38,626,417
		$ 453,177,121

NOTE 2 STUDENT FINANCIAL ASSISTANCE PROGRAMS

Federally funded student financial assistance programs are directly administered for the State of Kansas by the Board of Regents. The programs at each institution are administered separately from those of any other institution. Loans made during the year are included in the federal expenditures presented in the schedule.

The Board of Regents' institutions are responsible only for the performance of certain administration duties with respect to the Federal Direct Loan Program and, accordingly, it is not practical to determine the balance of loans outstanding to students or former students under this program.

The Board of Regents' institutions participate in the Federal Perkins Loan Program (Assistance Listing # 93.264). As of June 30, 2025, the balance of loans outstanding was $7,696,556.

The Board of Regents' institutions also participate in the Nurse Faculty Loan Program (Assistance Listing # 84.063), the Health Professionals Student Loans, including Primary Care Loans and Loans for Disadvantaged Students (Assistance Listing # 93.342) and Nursing Student Loans (Assistance Listing # 93.364). As of June 30, 2025, the balance of loans outstanding were $468,775, $5,384,806, and $302,510, respectively.

NOTE 3 REVOLVING LOAN FUNDS

The Water Pollution Control Revolving Fund and the Public Water Supply Loan Fund (both administered by the Kansas Department of Health and Environment) are revolving loan funds. Per the Uniform Guidance, loan proceeds that were received and expended in prior years are not considered federal awards expended (and thus not shown on the schedule of expenditures of federal awards) as those loans do not include continuing compliance requirements other than the repayment of the loans. The State is required to identify in the notes to the schedule of expenditures of federal awards the balances outstanding at the end of the audit period.

The State had the following loan balances outstanding at June 30, 2025:

Assistance Listing	Program Name	Amount
66.458	Water Pollution Control Revolving Fund	$ 544,304,567
66.468	Public Water Supply Loan Fund	549,111,094

The amounts shown as outstanding for Assistance Listing numbers 66.458 and 66.468 were not funded entirely with federal monies.

NOTE 4 UNEMPLOYMENT INSURANCE FUNDS

State unemployment tax revenues and the government and non-profit contributions in lieu of state taxes (State UI funds) must be deposited into the Unemployment Trust Fund in the U.S. Treasury. Use of these funds is restricted to pay benefits under the federally approved State Unemployment Law. For the year ended June 30, 2025, state UI funds in the amount of $150,714,765 are reported along with other federal funds in the schedule of federal expenditures under Assistance Listing # 17.225.

NOTE 5 CCDF CLUSTER (ASSISTANCE LISTINGS 93.575 AND 93.596)

Expenditures reported in the Schedule for the Child Care Development Fund (CCDF) Cluster include the following funding sources:

Funding Source	Amount
Child Care Development Block Grant	$ 79,713,628
CCDF Mandatory and Matching	29,159,635
CCDF CRRSA	7,651,057
CCDF ARP Supplemental	15,588,148
CCDF ARP Child Care Stabilization Funds	926,304
	$ 133,038,772

STATE OF KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued:	Unmodified		
2. Internal control over financial reporting:			
• Material weakness(es) identified?	_____ yes	____x____ no	
• Significant deficiency(ies) identified?	____x____ yes	_____ no	
3. Noncompliance material to financial statements noted?	_____ yes	____x____ no	

Federal Awards

1. Internal control over major federal programs:			
• Material weakness(es) identified?	____x____ yes	_____ no	
• Significant deficiency(ies) identified?	____x____ yes	_____ none reported	
2. Type of auditors' report issued on compliance for major federal programs:	See table below		
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____x____ yes	_____ no	

Dollar threshold used to distinguish between Type A and Type B programs: $ 26,036,862

Auditee qualified as low-risk auditee? _____ yes ____x____ no

Section I – Summary of Auditors' Results (Continued)

Identification of Major Programs

Major Program	Assistance Listing	Opinion
SNAP Cluster	10.551, 10.561	Unmodified
Summer Electronic Benefit Transfer Program for Children	10.646	Unmodified
Section 8 Project-Based Cluster	14.195	Unmodified
Unemployment Insurance	17.225	Unmodified
Special Education Cluster (IDEA)	84.027, 84.173	Unmodified
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	Unmodified
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	Qualified
Temporary Assistance for Need Families (TANF)	93.558	Unmodified
Adoption Assistance	93.659	Unmodified
Medicaid Cluster	93.775, 93.777, 93.778	Qualified
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Qualified

Section II – Financial Statement Findings

2025 – 001 – Lack of Segregation of Duties – Fort Hays State University

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

Condition: CLA noted one instance in our journal entry testing where an entry was entered and approved by the same individual, not adhering to proper segregation of duties.

Criteria or specific requirement: Journal entries should only be approved by authorized individuals. These individuals should be appropriately trained and knowledgeable of generally accepted accounting principles and other financial reporting concepts. This requirement should be documented in a University policy to ensure proper adherence.

Cause: The University's accounting software allows anyone who is in the journal entry approval queue to enter and automatically approve journal entries without a secondary review/approval. CLA notes there is no compensating control to prevent journal entries being posted without an appropriate secondary review/approval, or for detecting and correcting inappropriate journal entries that have been recorded. The issue occurred due to improper role assignment and a lack of oversight in the journal entry approval process.

Effect: This lack of segregation of duties increases the risk of fraudulent activities and errors in financial reporting.

Repeat Finding: No

Recommendation: CLA recommends in order to ensure proper segregation of duties, journal entries should be entered in the system by one individual and reviewed/approved by another individual with appropriate training and knowledge of generally accepted accounting principles and other financial reporting concepts. The University should formalize this process in a policy.

Views of responsible officials and planned corrective actions: Prior to the commencement of the audit, the University identified a lack of segregation of duties whereby one individual had permissions within the accounting system that allowed journal entries to automatically post without secondary approval. Upon identifying this issue, a comprehensive review was conducted to determine whether other individuals had similar permissions. No additional instances were found.

Baron Green, Controller; Wesley Wintch, Vice President for Administration and Finance; Rachel Depenbusch, Associate Controller; and Doug Storer, Computing Services Director, investigated and implemented necessary changes to the accounting system's business processes. These changes were tested and confirmed to ensure that journal entries initiated by the previously identified individual now require secondary review and approval by the University Controller. This change became effective on August 22, 2025.

During the interim period between identifying the deficiency and implementing the system changes, management manually reviewed all prior and current journal entries that lacked secondary approval. Each entry was assessed for accuracy and business purpose, and a statement of review and approval was manually attached by the appropriate approver.

Section II – Financial Statement Findings (Continued)

2025 – 002 – Financial Reporting

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

Condition: During the year ended June 30, 2025, the State did not reverse the effect of prior year accrual entries relating to opioid settlement revenue which cause a misstatement in the preliminary trial balance and financial statements provided to CLA.

Criteria or specific requirement: Management of the State is responsible for establishing and maintaining effective internal controls over financial reporting. These controls should allow management or employees to prevent, or detect and correct, misstatements to the financial statements.

Cause: The adjustments relating to opioid settlements fell outside of the State's existing process and review control standards.

Effect: An audit adjustment was required to correct the trial balance financial statements relating to opioid settlement receivables and revenue.

Repeat Finding: No

Recommendation: CLA recommends that the State refine controls in place around nonroutine transactions to ensure that the accounting and financial reporting for these transactions are accurate.

Views of responsible officials and planned corrective actions: In FY24, the State of Kansas executed a prior period adjustment to recognize receivables and revenues associated with the Kansas Opioid Act. This resulted in a one-time change to the State's internal processes to create the prior period adjustment. During this process, the State made several adjustments to the trial balance to ensure compliance with the requirements.

In FY25, due to the unique nature of the prior period adjustments that fell outside of existing state process and review controls and standards, there was an internal misunderstanding regarding the yearly reversals for receivables. The prior period adjustment and deferred revenue were reversed; however, the uncollectible receivables and the associated revenue account were unintentionally omitted causing an overstatement of receivables in the trial balance.

The State is confident that this error of omission is a result of the one-time unique nature of the Kansas Opioid Act implementation and the related adjustments. To further mitigate risks for any future one-time adjustments, the State will re-train existing staff to ensure the resulting balance from any one-time agency adjustment is reconciled with the agency's submission of receivables. Additionally, the State will be developing an additional internal process to reconcile balances on a yearly basis before the trial balance draft is complete. Finally, the State also plans to explore options within the financial reporting software solution that will be implemented in 2026 to identify and expand the use of additional available automated controls and tools to assist in the reconciliation and validation of account balances to ensure the State is maximizing all internal controls available to ensure accuracy.

Section III – Findings and Questioned Costs – Major Federal Programs

Matrix of Findings by Federal Agency and Federal Program

				Internal Control			
Major Federal Program	**Federal Agency (Prefix)**	**Assistance Listing Number**	**Finding Number**	**Material Weakness**	**Significant Deficiency**	**Compliance**	**Compliance Requirement**
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	U.S. DHS (97)	97.036	2025-003	X		X	Reporting - FFATA
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	U.S. DHS (97)	97.036	2025-004		X	X	Subrecipient Monitoring
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	U.S. HHS (93)	93.323	2025-005	X		X	Reporting - FFATA
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	U.S. HHS (93)	93.323	2025-006	X		X	Subrecipient Monitoring
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	U.S. HHS (93)	93.323	2025-007	X		X	Suspension and Debarment
Medicaid Cluster	U.S. HHS (93)	93.775, 93.777, 93.778	2025-008	X		X	Special Tests and Provisions - Provider Health and Safety Standards
Temporary Assistance for Needy Families (TANF)	U.S. DHS (97)	93.558	2025-009		X	X	Subrecipient Monitoring
Temporary Assistance for Needy Families (TANF)	U.S. DHS (97)	93.558	2025-010		X	X	Reporting - FFATA
Temporary Assistance for Needy Families (TANF)	U.S. DHS (97)	93.558	2025-011		X		Reporting
Unemployment Insurance	U.S. DOL (17)	17.225	2025-012		X		Activities Allowed or Unallowed & Allowable Costs/Cost Principles
Unemployment Insurance	U.S. DOL (17)	17.225	2025-013		X		Reporting
Unemployment Insurance	U.S. DOL (17)	17.225	2025-014		X	X	Reporting
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	U.S. HHS (93)	93.323	2025-015	X		X	Reporting
Adoption Assistance	U.S. DHS (97)	93.659	2025-016		X	X	Eligibility

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025 – 003

Federal Agency: U.S. Department of Homeland Security

State Department/Agency: Kansas Division of Emergency Management

Federal Program Name: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Assistance Listing Numbers: 97.036

Award Period: July 1, 2024 through June 30, 2025

Award Number: Various

Compliance Requirement: Reporting - Federal Funding Accounting and Transparency Act (FFATA)

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Criteria or specific requirement: Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to $30,000. If the initial award is below $30,000 but subsequent grant modifications result in a total award equal to or over $30,000, the award will be subject to the reporting requirements as of the date the award exceeds $30,000. If the initial award equals or exceeds $30,000 but funding is subsequently de-obligated such that the total award amount falls below $30,000, the award continues to be subject to FFATA reporting requirements.

Per 2 CFR Part 170, “subaward” has the meaning given in 2 CFR 200.1 and means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program.

The following key data elements must be reported: Subawardee Name and Data Universal Numbering System (DUNS) number; Amount of Subaward (inclusive of modifications); Subaward Obligation/Action Date; Date of Report Submission; Subaward Number; Project Description; and Names and Compensation of Highly Compensated Officers. (Names and Compensation of Highly Compensated Officers must only be reported when the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and $25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.)

2 CFR 200.303 requires that non-federal entities receiving federal awards establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Condition: During testing of the Federal Funding Accountability and Transparency Act (FFATA) report, it was noted that the Kansas Division of Emergency Management (KDEM) did not timely report certain subawards to FSRS for the fiscal year.

Questioned costs: None.

Context: Twenty-eight subawards were selected for testing, totaling $39,668,267. Eighteen of the twenty-eight subawards (64%), totaling $39,594,211, were not submitted timely and reviewed timely prior to being submitted to FSRS as summarized below. While the reports were not filed timely, the supporting documentation that was needed to file the reports was gathered by KDEM and the filing was completed before SFYE 6/30/2025.

Transactions Tested	Report not timely
28	18
Dollar Amount of Tested Transactions	**Report not timely**
$39,668,267	$39,594,211

Cause: KDEM was understaffed during the current and prior fiscal years and had not fully implemented its corrective action plan from the prior year audit during SFY 2025 to ensure that the subawards were reported timely and reviewed timely prior to submitted to FSRS.

Effect: Management is not in compliance with FFATA reporting requirements.

Repeat Finding: Yes, Finding 2024-010.

Recommendation: We recommend that KDEM continue to implement its corrective action plan from the prior year. Management should continue to enhance its procedures and internal controls to ensure that subawards are accurate, reported timely and reviewed timely to FSRS.

Views of responsible officials: There is no disagreement with the audit finding.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025-004

Federal Agency: U.S. Department of Homeland Security

State Department/Agency: Kansas Division of Emergency Management

Federal Program Name: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Assistance Listing Numbers: 97.036

Award Period: July 1, 2024 through June 30, 2025

Award Number: Various

Compliance Requirement: Subrecipient Monitoring

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or specific requirement: Per 2 CFR 200.332, all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information listed in 2 CFR 200.332(a)(1) at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.

Per 2 CFR 200.332(b), all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes required award information. A pass-through entity must provide the best available information when some of the information below is unavailable. A pass-through entity must provide the unavailable information when it is obtained.

Required information includes: Subrecipient's name, Subrecipient's unique entity identifier, Federal Award Identification Number (FAIN), Federal Award Date, Subaward Period of Performance Start and End Date, Subaward Budget Period Start and End Date, Amount of Federal Funds Obligated in the subaward, Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity, including the current financial obligation, Total Amount of the Federal Award committed to the subrecipient by the pass-through entity, Federal award project description, as required by the Federal Funding Accountability and Transparency Act (FFATA), Name of the Federal agency, pass-through entity, and contact information for awarding official of the pass-through entity, Assistance Listings title and number, Identification of whether the Federal award is for research and development, Indirect cost rate for the Federal award (including if the de minimis rate is used.

Per 2 CFR 200.303, non-federal entities receiving federal awards are required to establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Condition: During our testing of subrecipient monitoring, we noted that for certain subawards the Kansas Division of Emergency Management (KDEM) did not timely issue the subaward letter to the subrecipients, which should have been communicated within 30 days of subaward being obligated or before subaward payments were made.

Questioned costs: None.

Context: For eleven of twenty-eight subrecipients selected for testing, KDEM did not issue subaward letters to the subrecipient timely when the funds were approved and obligated. Further for six of the eleven subrecipients tested, KDEM did not maintain documentation from a previously utilized portal that they no longer have access to.

Cause: 2 CFR 200.332(a) requires subawards to include certain required information to be communicated to subrecipients at the time of the subaward being awarded. The subawards were made prior to KDEM fully implementing their corrective action plan. For six of the transactions, KDEM no longer has access to the portal in which the subaward documentation is maintained.

Effect: Failure to issue subawards timely and to include required federal award information could result in subrecipients not properly administering the federal program in accordance with federal regulations.

Repeat Finding: Yes, Finding 2024-011.

Recommendation: We recommend that KDEM continues to implement its corrective action plan from prior year and continue to enhance its internal controls and procedures to ensure that the subaward letter is issued to subrecipients timely to ensure all required federal award information is communicated to the subrecipient at the time of the subaward.

Views of responsible officials: There is no disagreement with the audit finding.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025 – 005

Federal Agency: Department of Health and Human Services

State Department/Agency: Kansas Department of Health and Environment

Federal Program Name: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Assistance Listing Number: 93.323

Award Number and Period: NU50CK000549 (7/1/2019 – 7/31/2027) & NU51CK000384 (8/1/2024 – 7/31/2029)

Compliance Requirement: Reporting - Federal Funding Accounting and Transparency Act (FFATA)

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Criteria or specific requirement: Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to $30,000. If the initial award is below $30,000 but subsequent grant modifications result in a total award equal to or over $30,000, the award will be subject to the reporting requirements as of the date the award exceeds $30,000. If the initial award equals or exceeds $30,000 but funding is subsequently de-obligated such that the total award amount falls below $30,000, the award continues to be subject to FFATA reporting requirements.

Per 2 CFR Part 170, “subaward” has the meaning given in 2 CFR 200.1 and means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program.

The following key data elements must be reported: Subawardee Name and Data Universal Numbering System (DUNS) number; Amount of Subaward (inclusive of modifications); Subaward Obligation/Action Date; Date of Report Submission; Subaward Number; Project Description; and Names and Compensation of Highly Compensated Officers. (Names and Compensation of Highly Compensated Officers must only be reported when the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and $25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.)

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Per 2 CFR 200.303, requires that non-federal entities receiving federal awards establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: During the audit period, the entity did not submit required FFATA reports for certain first-tier subawards subject to FFATA reporting requirements. As a result, required information was not reported in SAM.gov by the last day of the month following the month in which the subaward obligation occurred.

Questioned costs: None.

Context: Fourteen of the fourteen new subawards tested during the current year were not reported to the FSRS to comply with the Federal Funding and Accountability Act (FFATA).

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
14	14	14	14	14
Dollar Amount of Tested Transactions	**Subaward not reported**	**Report not timely**	**Subaward amount incorrect**	**Subaward missing key elements**
$ 651,008	$651,008	$651,008	$651,008	$651,008

Cause: The noncompliance occurred because the entity did not have adequate internal controls in place to identify federal awards and subawards subject to FFATA reporting requirements. Specifically, management did not maintain a formal process to track FFATA-reportable awards, monitor reporting deadlines, or ensure staff responsible for grant administration were sufficiently trained on FFATA reporting requirements.

Effect: As a result of this noncompliance, required FFATA information related to federal subawards was not publicly reported in a timely and complete manner, reducing transparency over the use of federal funds. Failure to comply with FFATA reporting requirements may result in increased oversight by federal awarding agencies and could impact the entity's ability to receive future federal funding.

Repeat Finding: No

Recommendation: We recommend that management implement policies and procedures to ensure compliance with FFATA reporting requirements. This should include identifying all federal awards and subawards subject to FFATA, establishing a process to track reporting deadlines, and providing training to personnel responsible for grant administration to ensure FFATA reports are submitted timely and accurately in SAM.gov.

Views of responsible officials: There is no disagreement with the audit finding.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025 – 006

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

State Department/Agency: Kansas Department of Health and Environment

Federal Program Name: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Assistance Listing Number: 93.323

Award Number and Period: NU50CK000549 (7/1/2019 – 7/31/2027) & NU51CK000384 (8/1/2024 – 7/31/2029)

Compliance Requirement: Subrecipient Monitoring

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Criteria or specific requirement: Per 2 CFR 200.332, all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information listed in 2 CFR 200.332(a)(1) at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.

Required information includes: Subrecipient's name, Subrecipient's unique entity identifier, Federal Award Identification Number (FAIN), Federal Award Date, Subaward Period of Performance Start and End Date, Subaward Budget Period Start and End Date, Amount of Federal Funds Obligated in the subaward, Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity, including the current financial obligation, Total Amount of the Federal Award committed to the subrecipient by the pass-through entity, Federal award project description, as required by the Federal Funding Accountability and Transparency Act (FFATA), Name of the Federal agency, pass-through entity, and contact information for awarding official of the pass-through entity, Assistance Listings title and number, Identification of whether the Federal award is for research and development, Indirect cost rate for the Federal award (including if the de minimis rate is used).

Per 2 CFR 200.303, non-federal entities receiving federal awards are required to establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR 200.332(f) pass-through entities must verify that every subrecipient is audited as required by Subpart F of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 CFR 200.501.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Per 2 CFR 200.332(e)(2), a pass-through entity must following-up and ensure that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.

Single Audit findings referenced above are those resulting from audits required under 2 CFR 200.501.

Condition: Subawards issued by the Kansas Department of Health and Environment (Department) did not include all required subaward information and failed to obtain the Unique Identity ID for all subawards. The Department did not obtain the required audit information (Single Audit or another applicable audit) from its subrecipient during the audit period.

Questioned costs: None.

Context: Twenty-five of thirty-four subawards selected for testing, totaling $11,685,599, did not include all required federal award information. Specifically, the following was omitted:

- Subrecipient's Unique Identifier - (Twenty-five of Thirty-four subawards)
- Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity, including the current financial obligation – (Twenty-five of thirty-four subawards)
- Identification of whether the award is research and development - (Twenty-five of Thirty-four subawards)
- Indirect cost rate for federal award - (twenty-five of Thirty-four subawards)

For two of the thirty-four subawards the Department failed to provide evidence that the Unique Entity ID was obtained.

We were not provided with an audit report for one of the thirty-four subawards tested, totaling $680,010.

Cause: The Department's procedures were not sufficient to ensure that subawards included all required federal award information and obtain the required Unique Entity ID. Internal controls did not prevent or detect the errors. The Department did not have adequate procedures in place, or did not consistently implement existing procedures, to request, obtain, and track required subrecipient audit reports as part of its subrecipient monitoring process.

Effect: Excluding the required federal award information at the time of subaward issuance could result in subrecipients not properly administering the federal programs in accordance with federal regulations. There is also the potential for subrecipients to have incomplete Schedules of Expenditures of Federal Awards (SEFA) in their Single Audit reports when all federal award information is not provided to them. Failure to obtain the subrecipient's UEI resulted in incomplete subaward identification and increases the risk of ineffective subrecipient monitoring. Without obtaining and reviewing the subrecipient's audit, the Department lacked reasonable assurance that audit findings, questioned costs, or instances of noncompliance affecting the subaward were identified and addressed. This increased the risk that Federal funds were not administered in accordance with applicable requirements.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Repeat Finding: Yes, finding 2024-006.

Recommendation: We recommend that the Department revise the subaward templates to include all required federal award information and update its procedures and internal controls to ensure that all required federal award information is included in subawards at the time of issuance. The Department should establish and implement formal subrecipient monitoring procedures to ensure required audit reports are requested, obtained, and reviewed in a timely manner. The Department should document its review of audit results and perform appropriate follow-up on any identified deficiencies to ensure compliance with Federal requirements.

Views of responsible officials: There is no disagreement with the audit finding.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025 – 007

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

State Department/Agency: Kansas Department of Health and Environment

Federal Program Name: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Assistance Listing Number: 93.323

Award Number and Period: NU50CK000549 (7/1/2019 – 7/31/2027) & NU51CK000384 (8/1/2024 – 7/31/2029)

Compliance Requirement: Suspension and Debarment

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Criteria or specific requirement: 2 CFR 200.214 Suspension and Debarment restricts awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

2 CFR 180.300 states that an entity may determine suspension and debarment status by:
(a) Checking SAM (System for Award Management) Exclusions; or
(b) Collecting a certification from that person; or
(c) Adding a clause or condition to the covered transaction with that person

2 CFR 200.303 requires that non-federal entities receiving federal awards establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: Kansas Department of Health and Environment (Department) was unable to provide supporting documentation that it had performed suspension and debarment verification procedures before the start of procurement contracts.

Questioned costs: None.

Context: Sixty transactions were selected for testing which included twenty-five contracts and thirty-five subawards. For twenty-five of twenty-five contracts (100%), the Department was unable to provide documentation supporting when it had verified the contractors' suspension and debarment status. The Department provided auditors with documentation that the contractors were not suspended or debarred, however, auditors were not able to verify that the status was documented prior to the start of the contracts. No exceptions were noted for the thirty-five subawards tested.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Cause: The Department's procedures and internal controls are not sufficient to ensure that it verifies and properly documents contractors' suspension and debarment status prior to the execution of contracts.

Effect: Failure to perform suspension and debarment verification procedures before the procurement of good or services could result in the payment of federal funds to contractors that are ineligible to participate in federal assistance programs.

Repeat Finding: Yes, Finding 2024 - 007

Recommendation: We recommend that the Department enhances its procedures and internal controls to ensure that it verifies and maintains documentation of its contractors' suspension and debarment status prior to the execution of all contracts. Verification can be performed by either checking SAM exclusions and maintaining documentation when the verification occurred, collecting a signed certification from the contractor prior to contract execution, or adding a clause or condition to the contract. We further recommend that documentation is readily available for audit.

Views of responsible officials: There is no disagreement with the audit finding.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025 – 008

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

State Department/Agency: Kansas Department of Health and Environment (KDHE)

Federal Program Name: Medicaid Cluster

Assistance Listing Numbers: 93.775, 93.777, 93.778

Award Period: July 1, 2024 through June 30, 2025

Award Number: Various

Compliance Requirement: Special Tests and Provisions – Provider Health and Safety Standards

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Criteria or specific requirement: Per 42 CFR part 442, providers must meet the prescribed health and safety standards for hospitals, nursing facilities, and ICF/IID.

2 CFR 200.303 requires that non-federal entities receiving federal awards establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: Kansas Department of Health and Environment (Department) was unable to provide supporting documentation that it had performed recertification surveys within the required timeframe which is used to meet the provider health and safety standards.

Questioned costs: Unable to determine.

Context: Out of sixty providers selected for testing, the Department was unable to provide the recertification surveys for 26 providers. As such, we were unable to ensure that those 26 providers met the prescribed health and safety standards prior to the Department making payments to those providers.

These exceptions resulted in an error rate of 43%.

Cause: The Department's procedures and internal controls were not operating effectively to ensure that recertification surveys were maintained by the Department. The Department had not completed implementation of its corrective action plan from the prior year.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Effect: Compliance with the prescribed health and safety standards for this program is not being met. Providers who are not meeting the health and safety standards are still able to receive payments.

Repeat Finding: Yes, Finding 2024-009.

Recommendation: We recommend the Department complete implementation of its corrective action plan from the prior year. We recommend the Department train all staff members to properly verify providers are meeting the prescribed health and safety standards before making payments to those providers and maintain all records of these verifications.

Views of responsible officials: There is no disagreement with the audit finding.

KDHE/Bureau of Facilities and Licensing (BFL) recognizes that documentation for twenty-six of the sixty providers was not provided. KDHE BFL operates as the State Survey Agency (SSA) under agreement with the Centers for Medicare and Medicaid Services pursuant to Section 1864 of the Social Security Act. Survey frequency and workload prioritization are governed by the annual CMS Mission and Priority Document (MPD), not by Medicaid payment cycles. KDHE BFL does not authorize, approve, or suspend Medicaid payments and does not function as a pre-payment verification entity. Health and safety oversight is accomplished through federally directed recertification surveys, complaint investigations, and CMS approved accreditation processes, consistent with the MPD and federal survey requirements.

The MPD establishes a mandatory prioritization framework requiring SSA to complete Tier 1 and Tier 2 workload before initiating Tier 3 and Tier 4 activities. During the award period in question, the SSA allocated available survey resources in accordance with MPD directives, prioritizing Immediate Jeopardy investigations, high-priority complaints, enforcement follow-up, and other time-sensitive certification actions. Recertification surveys fall lower within lower-tier workload categories and may be deferred when higher-tier federally mandated priorities require resource allocations. The SSA's survey scheduling decisions during the audit period were consistent with CMS directed workload prioritization requirements.

During a recent internal review, the SSA identified several historical recertification surveys that remain in open status with the ASPEN/ACO system. In some instances, the surveys were completed and follow-up actions addressed; however, final administrative closure steps do not appear to have been fully finalized in the system. Other findings included revisit linkage or enforcement tracking was not fully reconciled or provider terminations or Change of Ownership (CHOW) process were not fully reconciled.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025 – 009

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

State Department/Agency: Kansas Department of Education and Kansas Department of Children and Families

Federal Program Name: Temporary Assistance for Needy Families

Assistance Listing Number: 93.558

Award Number: 2301KSTANF, 2401KSTANF, and 2501KSTANF

Period: October 1, 2023 – September 30, 2025

Compliance Requirement: Subrecipient Monitoring

Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or specific requirement: Per 2 CFR 200.332, all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information listed in 2 CFR 200.332(a)(1) at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.

Per 2 CFR 200.332(b), all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes required award information. A pass-through entity must provide the best available information when some of the information below is unavailable. A pass-through entity must provide the unavailable information when it is obtained.

Required information includes: Subrecipient's name, Subrecipient's unique entity identifier, Federal Award Identification Number (FAIN), Federal Award Date, Subaward Period of Performance Start and End Date, Subaward Budget Period Start and End Date, Amount of Federal Funds Obligated in the subaward, Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity, including the current financial obligation, Total Amount of the Federal Award committed to the subrecipient by the pass-through entity, Federal award project description, as required by the Federal Funding Accountability and Transparency Act (FFATA), Name of the Federal agency, pass-through entity, and contact information for awarding official of the pass-through entity, Assistance Listings title and number, Identification of whether the Federal award is for research and development, Indirect cost rate for the Federal award (including if the de minimis rate is used.

Per 2 CFR 200.332(a), a pass-through entity must verify that the subrecipient is not excluded or disqualified in accordance with § 180.300. Verification methods are provided in § 180.300, which include confirming in SAM.gov that a potential subrecipient is not suspended, debarred, or otherwise excluded from receiving Federal funds.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Per 2 CFR 200.303, non-federal entities receiving federal awards are required to establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: Subawards issued by the Kansas Department of Education and Kansas Department of Children and Families (Departments) did not include all required subaward information. Subawards underwent suspension and debarment verification from sam.gov but this process was not formally documented.

Questioned costs: None.

Context: Eleven of nineteen subawards selected for testing, totaling $991,788, did not include all required federal award information. Specifically, the following was omitted:

- Federal Award Identification Number (FAIN)
- Name of the Federal agency and contact information for awarding official of the pass-through entity
- Assistance Listing Number; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listings Number at the time of disbursement
- Identification of whether the award is research and development
- In addition, for eleven of the eleven subawards tested, the Department did not maintain documentation evidencing that suspension and debarment verification was performed prior to issuing the subawards.

Cause: The Department's procedures were not sufficient to ensure that subawards included all required federal award information and that suspension and debarment verification was documented. Internal controls did not prevent or detect the errors.

Effect: Excluding the required federal award information at the time of subaward issuance could result in subrecipients not properly administering the federal programs in accordance with federal regulations. There is also the potential for subrecipients to have incomplete Schedules of Expenditures of Federal Awards (SEFA) in their Single Audit reports when all federal award information is not provided to them. As a result of this condition, the federal awarding agency lacks full assurance that program funds were administered in compliance with federal requirements, including requirements related to vendor suspension and debarment. This condition limits the government's ability to ensure proper oversight and stewardship of federal funds.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Repeat Finding: No

Recommendation: We recommend that the Departments develop a subaward template that includes all required federal award information and update its procedures and internal controls to ensure that all required federal award information is included in subawards at the time of issuance. We recommend that management enhance its procurement procedures to require and retain documented evidence that vendors are verified as not suspended or debarred prior to the award of contracts or payment of federal funds. Maintaining this documentation will help ensure compliance with federal requirements and support the government's assurance that federal funds are expended only with eligible vendors.

Views of responsible officials: There is no disagreement with the audit finding.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025 – 010

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

State Department/Agency: Kansas Department of Children and Families

Federal Program Name: Temporary Assistance for Needy Families

Assistance Listing Number: 93.558

Award Number: 2301KSTANF, 2401KSTANF, and 2501KSTANF

Period: October 1, 2023 – September 30, 2025

Compliance Requirement: Reporting - Federal Funding Accounting and Transparency Act (FFATA)

Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or specific requirement: Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to $30,000. If the initial award is below $30,000 but subsequent grant modifications result in a total award equal to or over $30,000, the award will be subject to the reporting requirements as of the date the award exceeds $30,000. If the initial award equals or exceeds $30,000 but funding is subsequently de-obligated such that the total award amount falls below $30,000, the award continues to be subject to FFATA reporting requirements.

Per 2 CFR Part 170, “subaward” has the meaning given in 2 CFR 200.1 and means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program.

The following key data elements must be reported: Subawardee Name and Data Universal Numbering System (DUNS) number; Amount of Subaward (inclusive of modifications); Subaward Obligation/Action Date; Date of Report Submission; Subaward Number; Project Description; and Names and Compensation of Highly Compensated Officers. (Names and Compensation of Highly Compensated Officers must only be reported when the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and $25,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.)

Per 2 CFR 200.303, requires that non-federal entities receiving federal awards establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: Kansas Department of Children and Families (Department) was unable to provide FFATA reports for various subawards.

Questioned costs: None.

Context: During Reporting – FFATA testing the Department was unable to provide submitted FFATA reports for four of the 12 subaward transactions tested.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
12	4	4	4	4
Dollar Amount of Tested Transactions	**Subaward not reported**	**Report not timely**	**Subaward amount incorrect**	**Subaward missing key elements**
$ 377,770	$377,770	$377,770	$377,770	$377,770

Cause: The Kansas Department of Children and Families (DCF) passed a portion of the award to the Kansas Department of Education (KSDE). The Kansas Department of Education (KSDE) passed the awards to other subrecipients located outside of the State of Kansas. At the time these subawards were issued, DCF was not aware that the subawards were subject to the Federal Funding Accountability and Transparency Act (FFATA) reporting requirements. As a result, DCF did not submit the required FFATA reports for the subawards passed through to these subrecipients.

Effect: As a result of not submitting the required FFATA reports for subawards passed through to the Kansas Department of Education and other subrecipients located outside of the State of Kansas, the federal awarding agency did not receive complete and timely information regarding the use of federal funds. This resulted in noncompliance with FFATA reporting requirements and reduced transparency over federal subaward activity, which could limit federal oversight and monitoring of the program.

Repeat Finding: No

Recommendation: We recommend that the Kansas Department of Children and Families implement procedures to identify all subawards subject to Federal Funding Accountability and Transparency Act (FFATA) reporting requirements, including subawards passed through to both in-state and out-of-state subrecipients. DCF should provide training to relevant staff on FFATA requirements and establish a review process to ensure required FFATA reports are submitted accurately and timely for all applicable subaward.

Views of responsible officials: There is no disagreement with the audit finding.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025 – 011

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

State Department/Agency: Kansas Department of Children and Families

Federal Program Name: Temporary Assistance for Needy Families

Assistance Listing Number: 93.558

Award Number: 2301KSTANF, 2401KSTANF, and 2501KSTANF

Period: October 1, 2023 – September 30, 2025

Compliance Requirement: Reporting

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Criteria or specific requirement: Per 2 CFR 200.303, requires that non-federal entities receiving federal awards establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: The entity did not have a documented control in place to evidence an independent review of the ACF-199 TANF Data Report for accuracy and completeness prior to submission to the federal awarding agency. The report was generated from system data and submitted without documented supervisory review or approval before transmission.

Questioned costs: None.

Context: For two of the four ACF-199 reports tested, the auditors were unable to obtain evidence that a documented review or approval of the report occurred prior to submission. No errors were identified in the reports tested, and the reports were system-generated; however, the absence of documented review for a portion of the population tested indicates that the review control was not consistently applied.

Cause: Management relied on the fact that the ACF-199 report is generated from system-based data extracts and did not implement a formalized review or approval process prior to submission. As a result, a specific control to review and approve the report before submission was not designed or documented.

Effect: Without a documented pre-submission review, there is an increased risk that errors or omissions in the ACF-199 TANF Data Report may not be detected timely, which could result in the submission of inaccurate or incomplete information to the federal awarding agency.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Repeat Finding: No

Recommendation: We recommend that management design and implement a documented review and approval control over the ACF-199 TANF Data Report prior to submission to the federal awarding agency. The control should include evidence of review to verify the accuracy and completeness of the report, such as documented supervisory sign-off, electronic approval, or retention of review documentation. Implementing a consistent pre-submission review process will strengthen internal controls over federal reporting and provide reasonable assurance of compliance with reporting requirements.

Views of responsible officials: There is no disagreement with the audit finding.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025 – 012

Federal Agency: U.S. Department of Labor

State Department/Agency: Kansas Department of Labor

Federal Program Name: Unemployment Insurance (UI)

Assistance Listing Number: 17.225

Award Number: Various

Award Period: July 1, 2024 to June 30, 2025

Compliance Requirement: Activities Allowed or Unallowed & Allowable Costs/Cost Principles

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Criteria or specific requirement: Per 2 CFR 200.303, requires that non-federal entities receiving federal awards establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: During test work of Activities Allowed or Unallowed & Allowable Costs/Cost Principles, one transaction was identified that lacked evidence that the transaction was reviewed.

Questioned costs: None.

Context: One of the forty transactions selected for testing, totaling $7,300, lacked evidence that the transaction was properly reviewed and approved.

Cause: The Department was under a transition period between the legacy UI system and newly implemented system when this transaction occurred. The process of reviewing at the time had not been fully implemented within the new system.

Effect: Not reviewing a transaction related to a federal expenditure increases the risk that the entity may be unaware of noncompliance with federal program requirements, such as unallowable costs or improper use of funds. This can result in questioned costs, the need to repay federal funds, or increased scrutiny from oversight agencies. Additionally, unresolved issues may affect the entity's eligibility for future federal funding and require additional time and resources to address corrective actions, monitoring, or remediation efforts.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Repeat Finding: No

Recommendation: We recommend that the Department strengthen its review and monitoring procedures over federal expenditures to ensure that all transactions are appropriately reviewed for compliance with applicable federal program requirements. Management should implement controls to ensure transactions are adequately supported, reviewed in a timely manner, and documented, including supervisory review of expenditures charged to federal programs.

Views of responsible officials: There is no disagreement with the audit finding.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025 – 013

Federal Agency: U.S. Department of Labor

State Department/Agency: Kansas Department of Labor

Federal Program Name: Unemployment Insurance (UI)

Assistance Listing Number: 17.225

Award Number: Various

Award Period: July 1, 2024 to June 30, 2025

Compliance Requirement: Reporting

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Criteria or specific requirement: Per 2 CFR 200.303, requires that non-federal entities receiving federal awards establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: During our testing of ETA – 191, Financial Status of UCFE/UCX one of the two reports tested lacked documentation that the report was reviewed prior to submission.

Questioned costs: None.

Context: One of the two ETA – 191, Financial Status of ECFE/UCX reports tested lacked documentation that the report was reviewed prior to submission.

Cause: The Department lacked proper controls around the report to ensure that documentation was maintained to support that the report was reviewed for accuracy prior to submission.

Effect: When evidence of review is not maintained, the Department lacks support that key oversight and approval controls were effectively performed. This increases the risk that errors, omissions, or noncompliance issues are not identified or addressed in a timely manner. In the absence of documented review, the Department may be unable to demonstrate compliance with internal control expectations to oversight agencies, which could result in increased scrutiny, additional monitoring requirements, or the need for corrective action.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Repeat Finding: No

Recommendation: We recommend that the Department formalize its review procedures by maintaining documented evidence of reviews for key reports related to federal programs. Management should establish clear documentation standards, such as reviewer sign-off, date of review, and evidence of follow-up on identified issues, to demonstrate that oversight controls are consistently performed.

Views of responsible officials: There is no disagreement with the finding.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025 – 014

Federal Agency: U.S. Department of Labor

State Department/Agency: Kansas Department of Labor

Federal Program Name: Unemployment Insurance (UI)

Assistance Listing Number: 17.225

Award Number: Various

Award Period: Various

Compliance Requirement: Reporting

Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or specific requirement: Per 2 CFR 200.303, requires that non-federal entities receiving federal awards establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

States are required to submit periodic reporting to evaluate the performance of the state UI program. This includes the following reports: ETA 9050 – Time Lapse of All First Payments Except Workshare, ETA 9052 – Nonmonetary Determination Time Lapse Detections and the ETA 9055 – Appeals Case Aging – Lower and Higher Authority Appeals.

Condition: During the audit period, the Department did not submit the ETA 9050, ETA 9052, and ETA 9055 reports accurately. Testing identified discrepancies between the data reported to the U.S. Department of Labor and the supporting underlying records, including variances within validation samples used to support reported figures. As a result, the reported information did not fully and accurately reflect program activity for the audit period.

Questioned costs: None.

Context: The U.S. Department of Labor requires states to submit accurate and complete Unemployment Insurance (UI) reports, including ETA 9050, ETA 9052, and ETA 9055. As part of the audit, eight ETA reports were tested, and discrepancies were identified in all eight reports tested.

Cause: The condition occurred because the Department was in the process of implementing a new information system during the current year, which required the migration of historical and current-year data. Management is continuing to identify and resolve data integrity issues associated with the system conversion, including differences within validation samples used to prepare the ETA reports. As a result, the Department is still working through data reconciliation and validation challenges related to the new system environment.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Effect: As a result of the inaccurate submission of the ETA 9050, ETA 9052, and ETA 9055 reports, the U.S. Department of Labor may not have reliable information to assess the Department's compliance with federal UI program requirements, including the timeliness and quality of nonmonetary determinations. Continued inaccuracies in required reporting could result in increased federal oversight and may impact future program evaluations or funding decisions.

Repeat Finding: No

Recommendation: We recommend that the Department continue efforts to strengthen controls over the preparation and review of ETA reports, including completing data reconciliation procedures related to the new system implementation. This should include validating migrated data, resolving discrepancies identified within validation samples, and implementing review procedures to ensure reported information is accurate, complete, and supported prior to submission to the U.S. Department of Labor.

Views of responsible officials: There is no disagreement with the finding.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025 – 015

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

State Department/Agency: Kansas Department of Health and Environment

Federal Program Name: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Assistance Listing Number: 93.323

Award Number and Period: NU50CK000549 (7/1/2019 – 7/31/2027) & NU51CK000384 (8/1/2024 – 7/31/2029)

Compliance Requirement: Reporting

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Criteria or specific requirement: Per 2 CFR 200.303, requires that non-federal entities receiving federal awards establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: The Kansas Department of Health and Environment (Department) submits quarterly workplan milestone progress reports; however, the reports provided are cumulative in nature and prior quarterly versions are not retained. As a result, auditors were unable to review progress and supporting information for each individual quarter, as only the most recent cumulative report was available. We were also unable to verify the dates that the quarterly performance reports were submitted. The Department prepares and submits quarterly workplan milestone progress reports and annual performance reports; however, documented evidence of supervisory or management review and approval of these reports prior to submission was not consistently maintained. As a result, the Department was unable to provide documentation demonstrating that the reports were reviewed for accuracy, completeness, or compliance with reporting requirements.

Questioned costs: None.

Context: During the audit, twenty-one quarterly workplan milestone progress reports were selected for testing; however, because the reports provided were cumulative and prior quarterly versions were not retained, we were able to test only four of the twenty-one reports and were unable to test the remaining twenty-one reports. During the audit, twenty-one quarterly workplan milestone progress reports were selected for testing, and none included documentation evidencing review prior to submission. Additionally, five annual performance reports were tested; although the reports were available and appeared complete, the Department was unable to provide documentation demonstrating that they were formally reviewed prior to submission.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

Cause: The Department does not save or retain copies of the quarterly progress reports at the time they are submitted. Instead, reports are updated cumulatively each quarter, resulting in the loss of historical quarterly information. The Department does not have formalized procedures requiring documentation of supervisory or management review and approval for quarterly workplan milestone progress reports or annual performance reports. Although reports may be reviewed informally, the absence of standardized review and documentation procedures resulted in a lack of verifiable evidence that reports were reviewed prior to submission.

Effect: Because individual quarterly reports were not retained, we were unable to verify progress, milestones, and reported information on a quarterly basis, which limits the ability to demonstrate compliance with reporting requirements and increases the risk that errors, omissions, or delays in milestone completion may not be detected timely. We were unable to verify whether the quarterly performance reports were submitted timely. Additionally, the absence of documented supervisory or management review for quarterly and annual performance reports limits the Department's ability to demonstrate appropriate oversight and effective internal controls over performance reporting.

Repeat Finding: No

Recommendation: We recommend that the Department implement procedures to retain copies of each quarterly workplan milestone progress report at the time of submission. Maintaining discrete quarterly reports will improve documentation, support compliance with program requirements, and allow for effective monitoring and audit review of progress throughout the reporting period. In addition, we recommend that the Department implement formal procedures to document the review and approval of the quarterly and annual performance reports prior to submission.

Views of responsible officials: There is no disagreement with the audit finding.

Section III – Findings and Questioned Costs – Major Federal Programs (Continued)

2025-016

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

State Department/Agency: Kansas Department for Children and Families (KDCF)

Federal Program Name: Adoption Assistance Title IV-E

Assistance Listing Number: 93.659

Award Number: 2402KSADPT, 2502KSADPT

Award Period: July 1, 2024 through June 30, 2025

Compliance Requirement: Eligibility

Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or specific requirement: In accordance with 2 CFR §200.303, non-Federal entities must establish and maintain effective internal control over Federal awards that provides reasonable assurance that the entity is complying with Federal statutes, regulations, and the terms and conditions of Federal awards.

In addition, the Adoption Assistance Title IV-E program allows payment of nonrecurring adoption expenses on behalf of an eligible child. Program records must include adequate supporting documentation to substantiate the allowability and eligibility of such costs.

Condition: During testing of eligibility requirements, it was noted that three participants out of forty tested did not have supporting documentation in their case files for nonrecurring adoption expenses paid on their behalf.

Questioned costs: None.

Context: The participants tested were determined to be eligible for the program; however, their case files did not contain complete documentation supporting the nonrecurring expenses component.

Cause: Internal controls were not sufficient to identify and correct missing documentation for nonrecurring expenses prior to payment.

Effect: Without adequate supporting documentation, nonrecurring expenses paid may have included costs that were not eligible under program requirements.

Repeat Finding: No.

Recommendation: We recommend that KDCF strengthen internal controls to ensure that supporting documentation for nonrecurring adoption expenses is obtained, reviewed, and retained prior to payment to mitigate the risk of noncompliance in the future.

Views of responsible officials: There is no disagreement with the audit finding.

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STATE OF KANSAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2025

State of Kansas respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2025.

Audit period: Year Ended June 30, 2025

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

II. Financial Statement Findings

2024 – 001 – Lack of Segregation of Duties – Wichita State University

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

Condition: CLA noted one instance in our journal entry testing where an entry was entered and approved by the same individual at Wichita State University, not adhering to proper segregation of duties.

Recommendation: CLA recommends in order to ensure proper segregation of duties, journal entries should be entered in the system by one individual and reviewed/approved by another individual with appropriate training and knowledge of generally accepted accounting principles and other financial reporting concepts. The University should formalize this process in a policy.

Status: Corrective action taken.

2024 – 002 – Improper Journal Entry Approval – Wichita State University

Type of Finding: Significant Deficiency in Internal Control over Financial Reporting

Condition: CLA noted one instance in journal entry testing where an entry was approved by an individual outside of the Financial Services Department. Due to the absence of a University policy on the matter, it was unclear whether this employee had the proper authorization to approve journal entries.

Recommendation: CLA recommends the University adopt a policy regarding the journal entry approval process. This policy should ensure that individuals who are granted approval authorization are appropriately trained and knowledgeable of generally accepted accounting principles and other financial reporting concepts. This can be achieved by having someone with-in the Financial Services Department approve and remove such access rights depending on the approver's training, departmental role, and other relevant factors.

Status: Corrective action taken.

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III. Federal Award Findings and Questioned Costs

2024 – 003

Federal Agency: U.S. Department of Education

State Department/Agency: Fort Hays State University

Federal Program Name: Student Financial Aid Cluster

Assistance Listing Numbers: 84.268

Award Period: July 1, 2023 through June 30, 2024

Compliance Requirement: Special Tests and Provisions – Disbursements to or on Behalf of Students

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or specific requirement: 34 CFR 668.165(a)(1) requires the school to notify students of the amount and type of Title IV funds they are expected to receive, and how and when those disbursements will be made (often referred to as an award letter or college financing plan) prior to making a disbursement.

Condition: We identified two Direct Loan disbursements made by Fort Hays State University (FHSU or the University) in which the University did not make the required notification.

Status: Corrective action taken.

2024 – 004

Federal Agency: U.S. Department of Education

State Department/Agency: Fort Hays State University

Federal Program Name: Student Financial Aid Cluster

Assistance Listing Numbers: 84.268

Award Period: July 1, 2023 through June 30, 2024

Compliance Requirement: Cash Management

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or specific requirement: 34 CFR 685.300(b)(5) requires schools participating in the Direct Loan program to perform monthly Direct Loan reconciliations.

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Condition: We identified that for February 2024, Fort Hays State University (FHSU or the University) did not perform the monthly required Direct Loan reconciliation.

Status: Corrective action taken.

2024 – 005

Federal Agency: U.S. Department of Education

State Department/Agency: Fort Hays State University

Federal Program Name: Student Financial Aid Cluster

Assistance Listing Numbers: 84.268

Award Period: July 1, 2023 through June 30, 2024

Compliance Requirement: Special Tests and Provisions – Return of Title IV Funds and Verification

Type of Finding: Significant Deficiency in Internal Control over Compliance

Criteria or specific requirement: Return of Title IV Funds: When a recipient of Title IV grant or loan assistance withdraws from an institution (student), 34 CFR 668.22 requires the institution to determine the amount of Title IV aid to be returned to the Department of Education (ED).

Verification: 34 CFR 668.54(a) requires an institution to establish written policies and procedures that incorporate the provisions of 34 CFR 668.51 through 668.61 for verifying applicant information for those applicants selected for verification by ED. Further, the institution is required to have each applicant selected by ED to verify the information required for Verification Tracking Group to which the applicant is assigned, unless otherwise excluded from the verification process as listed in 34 CFR 668.54(b), and verify any information used to calculate the applicant's Expected Family Contribution (EFC) that the institution has reason to believe ins inaccurate and prove an accurate code for the individual's verification status in the Common Origination and Disbursement (COD) system.

Per 2 CFR section 200.303(a), a non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: We noted that for the following during our testing:

- Return of Title IV Funds: When a student withdraws from an institution, the institution must calculate the amount of aid to be returned to the ED. The following institutions did not have an observable, auditable internal control over compliance to ensure the calculations of the amounts to be returned were accurate and timely:
    - Emporia State University

STATE OF KANSAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)
YEAR ENDED JUNE 30, 2025

- Kansas State University

- Verification: For students selected by the ED, institutions are required to verify certain applicant information. The following institutions did not have an observable, auditable internal control over compliance to ensure the verification process was done in compliance with ED regulations:
  - Emporia State University

Status: Corrective action taken.

2024 – 006
Federal Agency: U.S. Department of Health and Human Services

State Department/Agency: Kansas Department of Health and Environment (KDHE)

Federal Program: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) and COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Assistance Listing Numbers: 93.323

Award Period: July 1, 2023 through June 30, 2024

Compliance Requirement: Subrecipient Monitoring

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Criteria or specific requirement: Per 2 CFR 200.303, requires that non-federal entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with federal statutes, regulations, and the terms and conditions of the federal award. Effective internal control should include procedures to ensure required information is communicated prior to the issuance of the subaward.

Per 2 CFR 200.331(a) states that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes, federal award identification, subrecipient name, subrecipient's DUNS or UEI number, federal award identification number (FAIN), federal award date, subaward start and end date, amount of federal funds obligated, total amount of federal award, federal award project description, name of federal awarding agency, Assistance Listing (CFDA) number and name, identification of whether the award is research and development (R&D) and indirect cost rate for federal award.

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Condition: Subawards issued by the Kansas Department of Health and Environment (Department) did not include all required subaward information.

Status: Not resolved. See current year finding 2025-006.

Reason for finding's recurrence: Corrective action plan included implementing a subaward template with the required information; however, this template was not utilized for subawards made to school districts.

Corrective Action: A subaward template has been created and the ELC program director will ensure that all sub-recipient agreements contain the needed information prior to the start of the budget period.

2024 – 007
Federal Agency: U.S. Department of Health and Human Services

State Department/Agency: Kansas Department of Health and Environment (KDHE)

Federal Program: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) and COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Assistance Listing Numbers: 93.323

Award Period: July 1, 2023 through June 30, 2024

Compliance Requirement: Suspension and Debarment

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

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

2 CFR 180.300 prohibits entities from contracting with or making subawards under "covered transactions" to parties that are suspended or debarred from doing business with the federal government. A contract for goods or services is a covered transaction if awarded as a grant or payment for specified use and if the amount of the contract is expected to equal or exceed $25,000. In order to comply with federal suspension and debarment requirements, the State can perform a search in the federal System of Award Management (SAM) website, which tracks the entities that the federal government has determined are ineligible to receive federal funding; collect a certification from the entity; or add a clause or condition to the contract.

Condition: Kansas Department of Health and Environment (Department) was unable to provide supporting documentation that it had performed suspension and debarment verification procedures

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before the start of procurement contracts for twelve contracts of a total of twenty-eight selections (43%) tested.

Status: Not resolved. See current year finding 2025-007.

Reason for finding's recurrence: The Department implemented a corrective action plan , except for grants provided to school districts.

Corrective Action: The sub-recipient agreement will be updated to provide space for the date the verification occurred by checking SAM exclusions. Additionally, a copy of the SAMS verification will be downloaded and kept with the executed sub-recipient agreement. If SAMS verification can't be located, then that will be denoted on the sub-recipient agreement and a signed certification from the contractor will be collected prior to contract execution. This signed certification will be kept with the sub-recipient agreement once the agreement is executed.

2024 – 008

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

State Department/Agency: Kansas Department of Health and Environment (KDHE)

Federal Program: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) and COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Assistance Listing Numbers: 93.323

Award Period: July 1, 2023 through June 30, 2024

Compliance Requirement: Reporting - Federal Funding Accounting and Transparency Act (FFATA)

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or specific requirement: 2 CFR Part 170 requires subawards of $30,000 or more to be reported to the Federal Funding and Accountability Transparency Act Subaward Reporting System (FSRS).

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

Condition: The Kansas State Department of Health and Environment (Department) reported awards issued to contractors to FSRS when contractor agreements are not considered subawards and should not be reported.

Status: Corrective action taken.

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STATE OF KANSAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)
YEAR ENDED JUNE 30, 2025

2024 – 009

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

State Department/Agency: Kansas Department of Health and Environment (KDHE)

Federal Program Name: Medicaid Cluster

Assistance Listing Numbers: 93.775, 93.777, 93.778

Award Period: July 1, 2023 through June 30, 2024

Compliance Requirement: Special Tests and Provisions – Provider Health and Safety Standards

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Criteria or specific requirement: Per 42 CFR part 442, providers must meet the prescribed health and safety standards for hospitals, nursing facilities, and ICF/IID.

Per 2 CFR 200.303, non-federal entities receiving federal awards must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: Kansas Department of Health and Environment (Department) was unable to provide supporting documentation that it had performed recertification surveys within the required timeframe which is used to meet the provider health and safety standards.

Status: Not resolved. See current year finding 2025-008.

Reason for finding’s recurrence: The Department’s corrective action plan was not fully implemented.

Corrective Action: In response to the findings, the SSA will initiate a comprehensive review of all surveys remaining open status within ACO to determine the scope and underlying causes of incomplete administrative closure. A structured tracking tool will be developed to reconcile each survey and verify that required documentation, compliance dates, and certification actions were properly entered. The SSA will engage CMS Regional Office for guidance and coordination on appropriate closure actions and implement enhanced quality assurance controls, including routine reconciliation and verification prior to finalizing surveys. This will hopefully prevent recurrence. The

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SSA is also in the process of upgrading its information technology software systems to accommodate these processes.

The SSA will generate a report of all surveys remaining in open status in ACO and prioritize reviews of initial certification or recertifications surveys and enforcement-related cases. Each survey will be reconciled to confirm required actions. Each survey will be reconciled to confirm required actions were completed, including issuing of the CMS 2567, if applicable, acceptance of the plans of corrections, entry of revisit and compliance dates, and completion of certification actions. To help prevent recurrence, the SSA will implement routine ACO reconciliation and establish a Quality Assurance (QA) verification step prior to finalizing surveys.

2024 – 010

Federal Agency: U.S. Department of Homeland Security

State Department/Agency: Kansas Division of Emergency Management

Federal Program Name: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Assistance Listing Number: 97.036

Award Period: July 1, 2023 through June 30, 2024

Compliance Requirement: Reporting - Federal Funding Accountability and Transparency Act (FFATA)

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Criteria or specific requirement: Criteria or specific requirement: Per 2 CFR 200.303, non-federal entities receiving federal awards must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of $30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to $30,000.

Condition: The Kansas Division of Emergency Management (Management) did not report subawards to FSRS during SFY 2024 in compliance with FSRS reporting requirements.

Status: Not resolved. See current year finding 2025-003.

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Reason for finding's recurrence: Corrective action was taken; however, items identified in the current year finding occurred prior to the date that correct action plan was fully implemented.

Corrective Action: KDEM Fiscal and Compliance office will continue to implement corrective action plan from SFY24. A report will be downloaded of newly obligated projects from Grants Portal every two weeks to ensure projects are reported timely for FFATA requirements. Currently fiscal staff is collecting this information on a weekly basis and submitting it at the beginning of next month. For example, all February projects are reported at the beginning of March.

2024 – 011

Federal Agency: U.S. Department of Homeland Security

State Department/Agency: Kansas Division of Emergency Management

Federal Program Name: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Assistance Listing Number: 97.036

Award Period: July 1, 2023 through June 30, 2024

Compliance Requirement: Subrecipient Monitoring

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Criteria or specific requirement: Per 2 CFR 200.303, non-federal entities receiving federal awards must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Per 2 CFR 200.332, all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information listed in 2 CFR 200.332(a)(1) at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.

Per 2 CFR 200.331(b), all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes required award information. A pass-through entity must provide the best available information when some of the information below is unavailable. A pass-through entity must provide the unavailable information when it is obtained.

Condition: Kansas Division of Emergency Management (Management) did not issue subawards to subrecipients until after the fiscal year ended.

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Status: Not resolved. See current year finding 2025-004.

Reason for finding's recurrence: Corrective action was taken; however, items identified in the current year finding occurred prior to the date that correct action plan was fully implemented.

Corrective Action: KDEM Fiscal and Compliance office will continue to implement corrective action plan from SFY24. A report will be downloaded of newly obligated projects from Grants Portal every two weeks to ensure project award letters are created and dropped into the Grants Portal for the applicant within 30 days of obligation. Currently fiscal staff is completing this within days to one week of obligation.

2024 – 012

Federal Agency: U.S. Department of Homeland Security

State Department/Agency: Kansas Division of Emergency Management

Federal Program Name: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Assistance Listing Number: 97.036

Award Period: July 1, 2023 through June 30, 2024

Compliance Requirement: Subrecipient Monitoring

Type of Finding: Material Weakness in Internal Control Over Compliance, Other Matters

Criteria or specific requirement: Per 2 CFR 200.303, non-federal entities receiving federal awards must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with Federal statutes, regulations, and the terms and conditions of the federal award.

2 CFR Part 200, Subpart F requires the pass-through entity to verify that every subrecipient is audited as required by Subpart F - Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501 Audit requirements.

Condition: Kansas Division of Emergency Management (Management) did not track, determine or monitor the audit verification requirement for its subrecipients in a timely manner.

Status: Corrective action taken.

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STATE OF KANSAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)
YEAR ENDED JUNE 30, 2025

2024 – 013

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

State Department/Agency: Kansas Department of Health and Environment (KDHE)

Federal Program Name: Medicaid Cluster

Assistance Listing Numbers: 93.775, 93.777, 93.778

Award Period: July 1, 2023 through June 30, 2024

Compliance Requirement: Special Tests and Provisions – Utilization Control

Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or specific requirement: Per 2 CFR 200.303, non-federal entities receiving federal awards must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with Federal statutes, regulations, and the terms and conditions of the federal award.

The state plan must provide methods and procedures to safeguard against unnecessary utilization of care and services (42 CFR Part 456). The State Medicaid Agency (SMA) must implement a statewide surveillance and utilization control program that (1) safeguards against unnecessary or inappropriate use of Medicaid services against excess payments, (2) assesses the quality of those services, and (3) provides for the control of the utilization of all services provided under the state plan per 42 CFR 456 Subparts B-I. The SMA must establish and use written criteria for evaluating the appropriateness and quality of Medicaid services. The agency must have procedures for the ongoing post-payment review, on a sample basis, of the need for, and the quality and timeliness of, Medicaid services. The SMA may conduct this review directly or may contract with an independent entity (42 CFR sections 456.5, 456.22, and 456.23).

The SMA must establish and implement procedures to conduct utilization reviews including (1) Obtain an understanding of the procedures used by the SMA to conduct utilization reviews. (2) Evaluate the qualifications of the personnel conducting the reviews. Ascertain that the individuals possess the necessary skill or knowledge by considering the following: (a) professional certification, license, or specialized training; (b) the reputation and standing of licensed medical professionals in the view of peers if relevant; and (c) experience in the type of tasks to be performed. (3) Ascertain if the personnel performing the utilization review are organized sufficiently independently of other Medicaid operations to objectively perform their function. (4) Ascertain if the SMA or independent entity's sampling plan was properly designed and executed.

Condition: Kansas Department of Health and Environment (Department) was unable to provide supporting documentation that evidenced the auditors performing the Utilization Control review were qualified.

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Status: Corrective action taken.

2024-014

Federal Agency: U.S. Department of Education

State Department/Agency: University of Kansas, Fort Hays State University, Pittsburg State University, Kansas State University and Emporia State University

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number:
84.268 – Federal Direct Loans
84.063 – Federal Pell Grant Program

Award Period: July 1, 2023 to June 30, 2024

Compliance Requirement: Special Tests and Provisions – NSLDS Student Status Changes

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or specific requirement: Per 2 CFR 200.303, non-federal entities receiving federal awards must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with Federal statutes, regulations, and the terms and conditions of the federal award.

Institutions are required to report enrollment information, including Enrollment Status, under the Pell grant and the Direct loan programs via the National Student Loan Data System (NSLDS) (*OMB No. 1845-0035*, 34 CFR 690.83(b)(2); Direct Loan, 34 CFR 685.309).
Condition: We noted that for two of the students tested, the enrollment statuses reported in NSLDS were still listed as withdrawn (W) despite graduating (G). This included one student from the University of Kansas who graduated in December 2023 and one student at Fort Hays State University who graduated May 2024. In addition, we noted that some of the institutions did not have an observable, auditable internal control over the submission process at the time of testing.

Status: Corrective action taken for Fort Hays State University, Pittsburg State University, Emporia State University and Kansas State University. Not resolved for University of Kansas.

Reason for finding's recurrence: University of Kansas had not yet fully implemented their corrective action plan.

Corrective Action: University of Kansas (KU): KU has implemented a process to review students who withdrew during the semester then subsequently graduated at the end of that semester. This ensures that their enrollment status, which is accurately updated in the National Student

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Clearinghouse (NSC), is subsequently reflected in the National Student Loan Data System (NSLDS) in a timely manner.

2024-015

Federal Agency: U.S. Department of Education

State Department/Agency: Fort Hays State University

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number:
84.268 – Federal Direct Loans
84.063 – Federal Pell Grant Program
84.379 – TEACH Grants

Award Period: July 1, 2023 to June 30, 2024

Compliance Requirement: Reporting

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or specific requirement: Per 2 CFR 200.303, non-federal entities receiving federal awards must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with Federal statutes, regulations, and the terms and conditions of the federal award.

Institutions must submit Direct Loan, Pell Grant, and TEACH Grant disbursement records to the Common Origination and Disbursement (COD) System, no later than 15 days after making the disbursement or becoming aware of the need to adjust a previously reported disbursement.

Condition: We identified one student disbursement at Fort Hays State University that was not reported to the COD within 15 days after originally being rejected by the COD system.

Status: Corrective action taken.

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STATE OF KANSAS
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2025

In accordance with 2 CFR §200.511, Audit Findings Follow-up, the State of Kansas (the State) respectfully submits the following corrective action plan for the year ended June 30, 2025.

Audit period: Year ended June 30, 2025

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

2025 – 001 – Lack of Segregation of Duties – Fort Hays State University

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

Condition: CLA noted one instance in our journal entry testing where an entry was entered and approved by the same individual, not adhering to proper segregation of duties.

Recommendation: CLA recommends in order to ensure proper segregation of duties, journal entries should be entered in the system by one individual and reviewed/approved by another individual with appropriate training and knowledge of generally accepted accounting principles and other financial reporting concepts. The University should formalize this process in a policy.

Views of responsible officials and planned corrective actions: Prior to the commencement of the audit, the University identified a lack of segregation of duties whereby one individual had permissions within the accounting system that allowed journal entries to automatically post without secondary approval. Upon identifying this issue, a comprehensive review was conducted to determine whether other individuals had similar permissions. No additional instances were found.

Baron Green, Controller; Wesley Wintch, Vice President for Administration and Finance; Rachel Depenbusch, Associate Controller; and Doug Storer, Computing Services Director, investigated and implemented necessary changes to the accounting system's business processes. These changes were tested and confirmed to ensure that journal entries initiated by the previously identified individual now require secondary review and approval by the University Controller. This change became effective on August 22, 2025.

During the interim period between identifying the deficiency and implementing the system changes, management manually reviewed all prior and current journal entries that lacked secondary approval. Each entry was assessed for accuracy and business purpose, and a statement of review and approval was manually attached by the appropriate approver.

Name(s) of the contact person(s) responsible for corrective action: Baron Green, Controller; Rachel Depenbusch; Associate Controller and Accounting Manager

Planned completion date for corrective action plan: (Completed) August 18th, 2025

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STATE OF KANSAS
CORRECTIVE ACTION PLAN (CONTINUED)
YEAR ENDED JUNE 30, 2025

2025 – 002 – Financial Reporting

Type of Finding:

- Significant Deficiency in Internal Control over Financial Reporting

Condition: During the year ended June 30, 2025, the State did not reverse the effect of prior year accrual entries relating to opioid settlement revenue which cause a misstatement in the preliminary trial balance and financial statements provided to CLA.

Recommendation: CLA recommends that the State refine controls in place around nonroutine transactions to ensure that the accounting and financial reporting for these transactions are accurate.

Views of responsible officials and planned corrective actions: In FY24, the State of Kansas executed a prior period adjustment to recognize receivables and revenues associated with the Kansas Opioid Act. This resulted in a one-time change to the State's internal processes to create the prior period adjustment. During this process, the State made several adjustments to the trial balance to ensure compliance with the requirements.

In FY25, due to the unique nature of the prior period adjustments that fell outside of existing state process and review controls and standards, there was an internal misunderstanding regarding the yearly reversals for receivables. The prior period adjustment and deferred revenue were reversed; however, the uncollectible receivables and the associated revenue account were unintentionally omitted causing an overstatement of receivables in the trial balance.

The State is confident that this error of omission is a result of the one-time unique nature of the Kansas Opioid Act implementation and the related adjustments. To further mitigate risks for any future one-time adjustments, the State will re-train existing staff to ensure the resulting balance from any one-time agency adjustment is reconciled with the agency's submission of receivables. Additionally, the State will be developing an additional internal process to reconcile balances on a yearly basis before the trial balance draft is complete. Finally, the State also plans to explore options within the financial reporting software solution that will be implemented in 2026 to identify and expand the use of additional available automated controls and tools to assist in the reconciliation and validation of account balances to ensure the State is maximizing all internal controls available to ensure accuracy.

Name(s) of the contact person(s) responsible for corrective action: Rachel Soden, FIT Team Lead; Brandy Wilson, Deputy Director, Statewide Consolidated Reporting, Controls & Collections; Nancy Ruoff, Director of Accounts and Reports

Planned completion date for corrective action plan: For the year ending June 30, 2026

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STATE OF KANSAS
CORRECTIVE ACTION PLAN (CONTINUED)
YEAR ENDED JUNE 30, 2025

FINDINGS – FEDERAL AWARD PROGRAMS AUDIT

2025 – 003

Federal Agency: U.S. Department of Homeland Security

State Department/Agency: Kansas Division of Emergency Management

Federal Program Name: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Assistance Listing Numbers: 97.036

Award Period: July 1, 2024 through June 30, 2025

Award Number: Various

Compliance Requirement: Reporting - Federal Funding Accounting and Transparency Act (FFATA)

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Condition: During testing of the Federal Funding Accountability and Transparency Act (FFATA) report, it was noted that the Kansas Division of Emergency Management (KDEM) did not timely report certain subawards to FSRS for the fiscal year.

Recommendation: We recommend that KDEM continue to implement its corrective action plan from the prior year. Management should continue to enhance its procedures and internal controls to ensure that subawards are accurate, reported timely and reviewed timely to FSRS.

Views of responsible officials: There is no disagreement with the audit finding.

Action taken in response to finding: KDEM Fiscal and Compliance office will continue to implement corrective action plan from SFY24. A report will be downloaded of newly obligated projects from Grants Portal every two weeks to ensure projects are reported timely for FFATA requirements. Currently fiscal staff is collecting this information on a weekly basis and submitting it at the beginning of next month. For example, all February projects are reported at the beginning of March.

Name(s) of the contact person(s) responsible for corrective action: Jennifer Deal, Fiscal & Grants Management Section Chief and Lupe Olaya, Grants Compliance Coordinator

Planned completion date for corrective action plan: Currently in place.

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STATE OF KANSAS
CORRECTIVE ACTION PLAN (CONTINUED)
YEAR ENDED JUNE 30, 2025

2025-004

Federal Agency: U.S. Department of Homeland Security

State Department/Agency: Kansas Division of Emergency Management

Federal Program Name: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Assistance Listing Numbers: 97.036

Award Period: July 1, 2024 through June 30, 2025

Award Number: Various

Compliance Requirement: Subrecipient Monitoring

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Condition: During our testing of subrecipient monitoring, we noted that for certain subawards the Kansas Division of Emergency Management (KDEM) did not timely issue the subaward letter to the subrecipients, which should have been communicated within 30 days of subaward being obligated or before subaward payments were made.

Recommendation: We recommend that KDEM continues to implement its corrective action plan from prior year and continue to enhance its internal controls and procedures to ensure that the subaward letter is issued to subrecipients timely to ensure all required federal award information is communicated to the subrecipient at the time of the subaward.

Views of responsible officials: There is no disagreement with the audit finding.

Action taken in response to finding: KDEM Fiscal and Compliance office will continue to implement corrective action plan from SFY24. A report will be downloaded of newly obligated projects from Grants Portal every two weeks to ensure project award letters are created and dropped into the Grants Portal for the applicant within 30 days of obligation. Currently fiscal staff is completing this within days to one week of obligation.

Name(s) of the contact person(s) responsible for corrective action: Jennifer Deal, Fiscal & Grants Management Section Chief and Lupe Olaya, Grants Compliance Coordinator

Planned completion date for corrective action plan: Currently in place.

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STATE OF KANSAS
CORRECTIVE ACTION PLAN (CONTINUED)
YEAR ENDED JUNE 30, 2025

2025-005

Federal Agency: Department of Health and Human Services

State Department/Agency: Kansas Department of Health and Environment

Federal Program Name: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Assistance Listing Number: 93.323

Award Number and Period: NU50CK000549 (7/1/2019 – 7/31/2027) & NU51CK000384 (8/1/2024 – 7/31/2029)

Compliance Requirement: Reporting - Federal Funding Accounting and Transparency Act (FFATA)

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Condition: During the audit period, the entity did not submit required FFATA reports for certain first-tier subawards subject to FFATA reporting requirements. As a result, required information was not reported in SAM.gov by the last day of the month following the month in which the subaward obligation occurred.

Recommendation: We recommend that management implement policies and procedures to ensure compliance with FFATA reporting requirements. This should include identifying all federal awards and subawards subject to FFATA, establishing a process to track reporting deadlines, and providing training to personnel responsible for grant administration to ensure FFATA reports are submitted timely and accurately in SAM.gov.

Views of responsible officials: There is no disagreement with the audit finding.

Action taken in response to finding: Currently, all sub awardee payments are being processed by KDHE; however, moving forward, the fiscal analyst will work with the program to make sure that they have the needed information if another state agency is going to be processing the payments on KDHE's behalf.

Moving forward, the fiscal analyst will contact the program to get amounts for any subrecipient agreements/awards, which KDHE will not be the agency processing the payments for, so that any required FFATA reporting can be submitted.

Name(s) of the contact person(s) responsible for corrective action: Shelley Russell, Fiscal Management Public Services Executive IV and Danette Cox, Fiscal Analyst

Planned completion date for corrective action plan: Immediately. New processes will be used if another state agency will be processing the payments on KDHE's behalf.

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STATE OF KANSAS
CORRECTIVE ACTION PLAN (CONTINUED)
YEAR ENDED JUNE 30, 2025

2025-006

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

State Department/Agency: Kansas Department of Health and Environment

Federal Program Name: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Assistance Listing Number: 93.323

Award Number and Period: NU50CK000549 (7/1/2019 – 7/31/2027) & NU51CK000384 (8/1/2024 – 7/31/2029)

Compliance Requirement: Subrecipient Monitoring

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Condition: Subawards issued by the Kansas Department of Health and Environment (Department) did not include all required subaward information and failed to obtain the Unique Identity ID for all subawards. The Department did not obtain the required audit information (Single Audit or another applicable audit) from its subrecipient during the audit period.

Recommendation: We recommend that the Department develop a subaward template that includes all required federal award information and update its procedures and internal controls to ensure that all required federal award information is included in subawards at the time of issuance.

Views of responsible officials: There is no disagreement with the audit finding.

Action taken in response to finding: A subaward template has been created and the ELC program director will ensure that all sub-recipient agreements contain the needed information prior to the start of the budget period.

Name(s) of the contact person(s) responsible for corrective action: Sheri Tubach, Deputy State Epidemiologist

Planned completion date for corrective action plan: March 9, 2026

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STATE OF KANSAS
CORRECTIVE ACTION PLAN (CONTINUED)
YEAR ENDED JUNE 30, 2025

2025 – 007

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

State Department/Agency: Kansas Department of Health and Environment

Federal Program Name: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Assistance Listing Number: 93.323

Award Number and Period: NU50CK000549 (7/1/2019 – 7/31/2027) & NU51CK000384 (8/1/2024 – 7/31/2029)

Compliance Requirement: Suspension and Debarment

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Condition: Kansas Department of Health and Environment (Department) was unable to provide supporting documentation that it had performed suspension and debarment verification procedures before the start of procurement contracts.

Recommendation: We recommend that the Department enhances its procedures and internal controls to ensure that it verifies and maintains documentation of its contractors' suspension and debarment status prior to the execution of all contracts. Verification can be performed by either checking SAM exclusions and maintaining documentation when the verification occurred, collecting a signed certification from the contractor prior to contract execution, or adding a clause or condition to the contract. We further recommend that documentation is readily available for audit.

Views of responsible officials: There is no disagreement with the audit finding.

Action taken in response to finding: The sub-recipient agreement will be updated to provide space for the date the verification occurred by checking SAM exclusions. Additionally, a copy of the SAMS verification will be downloaded and kept with the executed sub-recipient agreement. If SAMS verification can't be located, then that will be denoted on the sub-recipient agreement and a signed certification from the contractor will be collected prior to contract execution. This signed certification will be kept with the sub-recipient agreement once the agreement is executed.

Name(s) of the contact person(s) responsible for corrective action: Sheri Tubach, Deputy State Epidemiologist

Planned completion date for corrective action plan: March 9, 2026

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STATE OF KANSAS
CORRECTIVE ACTION PLAN (CONTINUED)
YEAR ENDED JUNE 30, 2025

2025-008

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

State Department/Agency: Kansas Department of Health and Environment (KDHE)

Federal Program Name: Medicaid Cluster

Assistance Listing Numbers: 93.775, 93.777, 93.778

Award Period: July 1, 2024 through June 30, 2025

Award Number: Various

Compliance Requirement: Special Tests and Provisions – Provider Health and Safety Standards

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Condition: Kansas Department of Health and Environment (Department) was unable to provide supporting documentation that it had performed recertification surveys within the required timeframe which is used to meet the provider health and safety standards.

Recommendation: We recommend the Department complete implementation of its corrective action plan from the prior year. We recommend the Department ensure appropriate measures are in place to verify providers are meeting the prescribed health and safety and maintain all records of these verifications.

Views of responsible officials: There is no disagreement with the audit finding.

Action taken in response to finding: In response to the findings, the SSA will initiate a comprehensive review of all surveys remaining open status within ACO to determine the scope and underlying causes of incomplete administrative closure. A structured tracking tool will be developed to reconcile each survey and verify that required documentation, compliance dates, and certification actions were properly entered. The SSA will engage CMS Regional Office for guidance and coordination on appropriate closure actions and implement enhanced quality assurance controls, including routine reconciliation and verification prior to finalizing surveys. This will hopefully prevent recurrence. The SSA is also in the process of upgrading its information technology software systems to accommodate these processes.

The SSA will generate a report of all surveys remaining in open status in ACO and prioritize reviews of initial certification or recertifications surveys and enforcement-related cases. Each survey will be reconciled to confirm required actions. Each survey will be reconciled to confirm required actions were completed, including issuing of the CMS 2567, if applicable, acceptance of the plans of corrections, entry of revisit and compliance dates, and completion of certification actions. To help prevent recurrence, the SSA will implement routine ACO reconciliation and establish a Quality Assurance (QA) verification step prior to finalizing surveys.

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STATE OF KANSAS
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YEAR ENDED JUNE 30, 2025

Name(s) of the contact person(s) responsible for corrective action:

Jerry Smith, LSCSW, Bureau Director

Marilyn St Peter, RN, Deputy Director Bureau of Facilities and Licensing

Catherine Lenz BS RN, Deputy Bureau Director

Planned completion date for corrective action plan: October 1, 2026

2025 – 009

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

State Department/Agency: Kansas Department of Education and Kansas Department of Children and Families

Federal Program Name: Temporary Assistance for Needy Families

Assistance Listing Number: 93.558

Award Number: 2301KSTANF, 2401KSTANF, and 2501KSTANF

Period: October 1, 2023 – September 30, 2025

Compliance Requirement: Subrecipient Monitoring

Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Condition: Subawards issued by the Kansas Department of Education and Kansas Department of Children and Families (Departments) did not include all required subaward information. Subawards underwent suspension and debarment verification from sam.gov but this process was not formally documented.

Recommendation: We recommend that the Departments develop a subaward template that includes all required federal award information and update its procedures and internal controls to ensure that all required federal award information is included in subawards at the time of issuance. We recommend that management enhance its procurement procedures to require and retain documented evidence that vendors are verified as not suspended or debarred prior to the award of contracts or payment of federal funds. Maintaining this documentation will help ensure compliance with federal requirements and support the government's assurance that federal funds are expended only with eligible vendors.

Views of responsible officials: There is no disagreement with the audit finding.

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STATE OF KANSAS
CORRECTIVE ACTION PLAN (CONTINUED)
YEAR ENDED JUNE 30, 2025

Action taken in response to finding: The Kansas State Department of Education does have a subaward template for use by agency staff that includes space for all required federal award information. Staff managing the Preschool Pilot Program grants to subrecipients will now use this template when awarding funds from TANF. KSDE staff will also contact the Department for Children and Families to ensure KSDE has the appropriate federal award information to include in the grant award notification. Once grant award notifications are issued, KSDE program staff will notify the Department for Children and Families to ensure they have the appropriate information for FFATA reporting.

KSDE staff making the subawards will also retain documentation that each vendor was verified as not suspended or debarred prior to issuing the grant award notification. This documentation will include the following: a tracking spreadsheet that will log when the verification took place and by whom, along with taking a screenshot of the webpage when the verification takes place. Additionally, beginning in school year 2026-2027 the assurances signed by subrecipients will have language that require the subrecipient to certify that they are not suspended or debarred.

Name(s) of the contact person(s) responsible for corrective action: Amanda Petersen, Director of Early Childhood, and John Hess, Director of Fiscal Services and Operations

Planned completion date for corrective action plan: June 30, 2026

2025-010

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

State Department/Agency: Kansas Department of Children and Families

Federal Program Name: Temporary Assistance for Needy Families

Assistance Listing Number: 93.558

Award Number: 2301KSTANF, 2401KSTANF, and 2501KSTANF

Period: October 1, 2023 – September 30, 2025

Compliance Requirement: Reporting - Federal Funding Accounting and Transparency Act (FFATA)

Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Condition: Kansas Department of Children and Families (Department) was unable to provide FFATA reports for various subawards.

Recommendation: We recommend that the Kansas Department of Children and Families implement procedures to identify all subawards subject to Federal Funding Accountability and Transparency Act (FFATA) reporting requirements, including subawards passed through to both in-state and out-of-state subrecipients. DCF should provide training to relevant staff on FFATA requirements and establish a review process to ensure required FFATA reports are submitted accurately and timely for all applicable subaward.

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YEAR ENDED JUNE 30, 2025

Views of responsible officials: There is no disagreement with the audit finding.

Action taken in response to finding: Department for Children and Families (DCF) will update FFATA reporting procedures to include second-tier FFATA reporting for subawards given by other subrecipient Kansas state agencies awarded by an Interagency Agreement. The Interagency Agreement template for subrecipients will be updated to include language detailing any possible subawards given by other state agencies. The subrecipient state agency will determine if the relationship is a subrecipient, vendor or beneficiary for funds passed through to other organizations. If federal funds passed through have a subrecipient relationship, then the other state agency will notify the DCF of subaward amount. DCF staff will provide the other state agency with the federal portion for each subaward and FFATA reporting forms needing completed. The other state agency will complete the FFATA reporting forms for each subaward receiving $30,000 or more federal funds and provide those forms to DCF. DCF staff will submit accurately and timely the FFATA requirements for each subaward given by another subrecipient Kansas state agency.

Name(s) of the contact person(s) responsible for corrective action: Brian Carlgren, Director of Grants, Contracts and Payables and James Heckard, Deputy Director of Pre-Award Management

Planned completion date for corrective action plan: June 30, 2026

2025-011

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

State Department/Agency: Kansas Department of Children and Families

Federal Program Name: Temporary Assistance for Needy Families

Assistance Listing Number: 93.558

Award Number: 2301KSTANF, 2401KSTANF, and 2501KSTANF

Period: October 1, 2023 – September 30, 2025

Compliance Requirement: Reporting

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Condition: The entity did not have a documented control in place to evidence an independent review of the ACF-199 TANF Data Report for accuracy and completeness prior to submission to the federal awarding agency. The report was generated from system data and submitted without documented supervisory review or approval before transmission.

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Recommendation: We recommend that management design and implement a documented review and approval control over the ACF-199 TANF Data Report prior to submission to the federal awarding agency. The control should include evidence of review to verify the accuracy and completeness of the report, such as documented supervisory sign-off, electronic approval, or retention of review documentation. Implementing a consistent pre-submission review process will strengthen internal controls over federal reporting and provide reasonable assurance of compliance with reporting requirements.

Views of responsible officials: There is no disagreement with the audit finding.

Action taken in response to finding: DCF will design and implement a documented review and approval control over the ACF-199 TANF Data Report prior to submission to the Administration for Children and Families (ACF). DCF will include in the documented process the manner in which DCF will verify the accuracy and completeness of the report prior to submission to ACF. DCF will also include in the documented process the manner in which DCF will ensure the process is followed consistently and thoroughly.

Name(s) of the contact person(s) responsible for corrective action: Carla Whiteside-Hicks, Economic and Employment Services Director and Melissa Vo, Program Integrity Assistant Director

Planned completion date for corrective action plan: June 30, 2026

2025-012

Federal Agency: U.S. Department of Labor

State Department/Agency: Kansas Department of Labor

Federal Program Name: Unemployment Insurance (UI)

Assistance Listing Number: 17.225

Award Number: Various

Award Period: July 1, 2024 to June 30, 2025

Compliance Requirement: Activities Allowed or Unallowed & Allowable Costs/Cost Principles

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Condition: During test work of Activities Allowed or Unallowed & Allowable Costs/Cost Principles, one transaction was identified that lacked evidence that the transaction was reviewed.

Recommendation: We recommend that the Department strengthen its review and monitoring procedures over federal expenditures to ensure that all transactions are appropriately reviewed for compliance with applicable federal program requirements. Management should implement controls to ensure transactions are adequately supported, reviewed in a timely manner, and documented, including supervisory review of expenditures charged to federal programs.

Views of responsible officials: There is no disagreement with the audit finding.

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YEAR ENDED JUNE 30, 2025

Action taken in response to finding: Fiscal Management held a training session and reiterated the importance of proper approvals to pay invoices. Staff were reminded of the process of preparing invoices for payment. Additionally, the approval of vouchers procedures were updated to include checking to make sure proper approval was received for invoices prior to payment to provide a double check for the process.

Name(s) of the contact person(s) responsible for corrective action: Dawn Palmberg, CFO

Planned completion date for corrective action plan: Corrective action and retraining was implemented 12/16/2025**.**

2025 – 013

Federal Agency: U.S. Department of Labor

State Department/Agency: Kansas Department of Labor

Federal Program Name: Unemployment Insurance (UI)

Assistance Listing Number: 17.225

Award Number: Various

Award Period: July 1, 2024 to June 30, 2025

Compliance Requirement: Reporting

Type of Finding: Significant Deficiency in Internal Control Over Compliance

Condition: During our testing of ETA – 191, Financial Status of UCFE/UCX one of the two reports tested lacked documentation that the report was reviewed prior to submission.

Recommendation: We recommend that the Department formalize its review procedures by maintaining documented evidence of reviews for key reports related to federal programs. Management should establish clear documentation standards, such as reviewer sign-off, date of review, and evidence of follow-up on identified issues, to demonstrate that oversight controls are consistently performed.

Views of responsible officials: There is no disagreement with the finding.

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CORRECTIVE ACTION PLAN (CONTINUED)
YEAR ENDED JUNE 30, 2025

Action taken in response to finding: The Department will require that reviewed ETA-191 reports be saved with documented evidence of review, including date stamp and typed reviewer name, prior to submission. Updated documentation procedures are being implemented to ensure consistent retention of review evidence.

To address this finding, the Department will implement enhanced documentation controls for ETA reports, including:

- Establishing a standardized review checklist for ETA-191.
- Requiring documented reviewer sign-off prior to submission, including typed name and date of review.
- Ensuring all reviewed and finalized versions of reports are saved with date stamps to evidence completion of the review process.
- Incorporating verification of documented review into supervisory oversight procedures.

These measures will formalize existing practices and ensure sufficient audit trail documentation is maintained to demonstrate compliance with internal control requirements.

Name(s) of the contact person(s) responsible for corrective action: Nicole Struckhoff, Deputy UI Director of Tax and Administration

Planned completion date for corrective action plan: June 30, 2026 (End of 2nd Quarter 2026)

2025 – 014

Federal Agency: U.S. Department of Labor

State Department/Agency: Kansas Department of Labor

Federal Program Name: Unemployment Insurance (UI)

Assistance Listing Number: 17.225

Award Number: Various

Award Period: Various

Compliance Requirement: Reporting

Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Condition: During the audit period, the Department did not submit the ETA 9050, ETA 9052, and ETA 9055 reports accurately. Testing identified discrepancies between the data reported to the U.S. Department of Labor and the supporting underlying records, including variances within validation samples used to support reported figures. As a result, the reported information did not fully and accurately reflect program activity for the audit period.

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STATE OF KANSAS
CORRECTIVE ACTION PLAN (CONTINUED)
YEAR ENDED JUNE 30, 2025

Recommendation: We recommend that the Department continue efforts to strengthen controls over the preparation and review of ETA reports, including completing data reconciliation procedures related to the new system implementation. This should include validating migrated data, resolving discrepancies identified within validation samples, and implementing review procedures to ensure reported information is accurate, complete, and supported prior to submission to the U.S. Department of Labor.

Views of responsible officials: The Department does not disagree with the audit finding. Management acknowledges the reporting discrepancies identified and has been actively addressing these issues through quarterly SQSP corrective action reporting to USDOL.

Action taken in response to finding: The Department has:

- Prioritized system correction and data validation tickets.
- Expanded use of the Data Validation program to identify root causes.

Enhanced review procedures for ETA reports prior to submission.

The Department acknowledges the finding and has already implemented corrective measures through its established oversight and reporting framework. The identified reporting discrepancies have been incorporated into the State Quality Service Plan (SQSP) Corrective Action Plans (CAPs) and are reported quarterly to the U.S. Department of Labor (USDOL).

To address the root causes associated with the new system implementation and data migration, the Department is taking the following actions:

- Leveraging the Data Validation (DV) program to identify and analyze underlying data integrity issues affecting ETA 9050, 9052, and 9055 reports.
- Conducting ongoing validation of TUBA-generated reports to ensure accuracy, completeness, and consistency with source data.
- Strengthening SQL programming logic and report queries to address discrepancies identified during validation testing.
- Submitting and prioritizing system enhancement and defect-resolution tickets to address identified programming and data issues.

These efforts are monitored through quarterly SQSP reporting to USDOL, and progress is reviewed regularly by program leadership to ensure timely resolution of identified issues.

Name(s) of the contact person(s) responsible for corrective action: Nicole Struckhoff, Deputy UI Director of Tax and Administration

Planned completion date for corrective action plan: December 31, 2026

While substantial remediation efforts are expected to be completed by the end of 2026, enhanced data reconciliation and quarterly validation procedures will remain ongoing to ensure continued accuracy, completeness, and reliability of ETA report submissions.

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Adam C. Proffitt, Secretary

Laura Kelly, Governor

STATE OF KANSAS
CORRECTIVE ACTION PLAN (CONTINUED)
YEAR ENDED JUNE 30, 2025

2025 – 015

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

State Department/Agency: Kansas Department of Health and Environment

Federal Program Name: Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Assistance Listing Number: 93.323

Award Number and Period: NU50CK000549 (7/1/2019 – 7/31/2027) & NU51CK000384 (8/1/2024 – 7/31/2029)

Compliance Requirement: Reporting

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance (Modified Opinion)

Condition: The Kansas Department of Health and Environment (Department) submits quarterly workplan milestone progress reports; however, the reports provided are cumulative in nature and prior quarterly versions are not retained. As a result, auditors were unable to review progress and supporting information for each individual quarter, as only the most recent cumulative report was available. We were also unable to verify the dates that the quarterly performance reports were submitted. The Department prepares and submits quarterly workplan milestone progress reports and annual performance reports; however, documented evidence of supervisory or management review and approval of these reports prior to submission was not consistently maintained. As a result, the Department was unable to provide documentation demonstrating that the reports were reviewed for accuracy, completeness, or compliance with reporting requirements.

Recommendation: We recommend that the Department implement procedures to retain copies of each quarterly workplan milestone progress report at the time of submission. Maintaining discrete quarterly reports will improve documentation, support compliance with program requirements, and allow for effective monitoring and audit review of progress throughout the reporting period. In addition, we recommend that the Department implement formal procedures to document the review and approval of the quarterly and annual performance reports prior to submission.

Views of responsible officials: There is no disagreement with the audit finding.

Action taken in response to finding: The ELC program director will download quarterly workplan milestone updates to capture quarterly progress. These will initially be signed as approved electronically by the program staff and the ELC director. A more permanent solution will be a software solution that will allow the upload of the quarterly milestone update files prior to submission to ELC CAMP, with review and approval queues. The same procedure will also be used for annual performance measures. A standard operating procedure will be created to ensure formal documentation of this process.

Name(s) of the contact person(s) responsible for corrective action: Sheri Tubach

Planned completion date for corrective action plan: March 1, 2026, for the interim plan and August 1, 2026, for the permanent solution

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STATE OF KANSAS
CORRECTIVE ACTION PLAN (CONTINUED)
YEAR ENDED JUNE 30, 2025

2025-016

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

State Department/Agency: Kansas Department for Children and Families (KDCF)

Federal Program Name: Adoption Assistance Title IV-E

Assistance Listing Number: 93.659

Award Number: 2402KSADPT, 2502KSADPT

Award Period: July 1, 2024 through June 30, 2025

Compliance Requirement: Eligibility

Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Condition: During testing of eligibility requirements, it was noted that three participants out of forty tested did not have supporting documentation in their case files for nonrecurring adoption expenses paid on their behalf.

Recommendation: We recommend that KDCF strengthen internal controls to ensure that supporting documentation for nonrecurring adoption expenses is obtained, reviewed, and retained prior to payment to mitigate the risk of noncompliance in the future.

Views of responsible officials: There is no disagreement with the audit finding.

Action taken in response to finding: KDCF policy requires that all case files contain documentation supporting state expenditures and all associated payments, in accordance with Policy #0430 *Contents of Foster Care, Adoption and Independent Living Services Case Records*. Additionally, staff must follow the procedures outlined in Policy #6924 *Payment Procedures for Non-Recurring Expenses*. Non-recurring expense payments are made according to the authorization provided on forms PPS 6140 or PPS 6130. A PPS 2833 Client Purchase Agreement must be completed by PPS staff, with a copy of the PPS 6130 or PPS 6140 attached to document the authorization for payment. An itemized bill should also be attached when available. While this policy is in place, this finding indicates the need to reinforce internal controls to ensure full compliance.

To address the deficiency and prevent recurrence, KDCF will implement the following corrective actions:

1. **Reinforcement of Documentation Requirements:**
   Adoption program and I-VE program leadership will review the audit findings with regional adoption staff, I-VE payment specialists, Regional I-VE Administrators and Regional Foster Care Administrators. During this meeting Adoption program and I-VE program leadership will review the corrective action plan and emphasize the importance of the need for complete and accurate documentation in regard to adoption assistance.

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STATE OF KANSAS
CORRECTIVE ACTION PLAN (CONTINUED)
YEAR ENDED JUNE 30, 2025

2. **Enhanced File Review Process Prior to Payment:**
   KDCF will implement a detailed Adoption Assistance Packet Checklist. This is an internal double-check step requiring staff to verify that all required supporting documents for non-recurring adoption expenses are present before submitting or approving payment. This verification will be incorporated into the existing payment workflow to ensure consistency across regions.

3. **Targeted Training and Guidance:**
   Updated reminders and written guidance will be issued to all adoption staff outlining specific documentation requirements and the procedures for retaining them. Training will emphasize the allowable cost requirements under Title IV-E and the purpose of maintaining complete records for federal compliance and audit readiness.

4. **Ongoing Monitoring:**
   Program leadership will conduct periodic spot checks of adoption subsidy files to validate that required documents are consistently included and will address any identified gaps with staff promptly.

These actions will strengthen internal controls and help ensure that documentation supporting nonrecurring adoption expenses is properly obtained and retained in all adoption case files moving forward.

Name(s) of the contact person(s) responsible for corrective action: Adoption Program Manager and Kim Fay, I-VE Program Manager

Planned completion date for corrective action plan: January 1, 2027



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