STATE OF KANSAS
Topeka, Kansas

SINGLE AUDIT REPORT
Year Ended June 30, 2024

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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, 2024, 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 27, 2024. 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.

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

Our consideration of internal control 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 2024-001 and 2024-002 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

Greenwood Village, Colorado
November 27, 2024

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, 2024. 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 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) and COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), Disaster Grants - Public Assistance (Presidentially Declared Disasters), 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 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) and COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), Disaster Grants - Public Assistance (Presidentially Declared Disasters), and the Medicaid Cluster for the year ended June 30, 2024.

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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, 2024.

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.

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
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	Subrecipient Monitoring	2024-006
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	Suspension and Debarment	2024-007
Medicaid Cluster	93.775, 93.777, 93.778	Special Tests and Provisions – Provider Health and Safety Standards	2024-009
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Reporting – FFATA	2024-010
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Subrecipient Monitoring	2024-011

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, which are not included in the schedule of expenditures of federal awards during the year ended June 30, 2024. Our audit, described below, did not include the operations of various component units of the State, including component units of the six

State universities because the university component units engage other auditors to perform audits in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The schedule of expenditures of federal awards does include the federal awards received by the Kansas Housing Resources Corporation, which is a component unit of the State. The schedule of expenditures of federal awards does not include the federal awards received by the Kansas Development Finance Authority (KDFA), the Kansas Center for Entrepreneurship (KCE), the Kansas Turnpike Authority (KTA), the Information Network of Kansas, Inc. (INK), and the Kansas Lottery (non-major enterprise fund of the State).

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 2024-003, 2024-004, 2024-008, 2024-012, 2024-013, 2024-014 and 2024-015. 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 2024-006, 2024-007, 2024-009, 2024-010, 2024-011, and 2024-012 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 2024-003, 2024-004, 2024-005, 2024-008, 2024-013, 2024-014 and 2024-015 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.

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, 2024, 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 27, 2024, 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

CliftonLarsonAllen LLP

Greenwood Village, Colorado
March 7, 2025

State of Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Program or Cluster Title				Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
U. S. Department of Agriculture	Child Nutrition Cluster:							
		Direct Award						
			School Breakfast Program	10.553	$ 40,802,862			$ 40,646,880
			National School Lunch Program	10.555	143,650,702			143,217,101
			Special Milk Program for Children	10.556	39,748			39,748
			Summer Food Service Program for Children	10.559	24,190,943			23,977,368
			Fresh Fruit and Vegetable Program	10.582	2,754,923			2,726,215
			Total Child Nutrition Cluster		$211,439,178			$210,607,312
	Food Distribution Cluster:							
		Direct Award						
			Commodity Supplemental Food Program	10.565	437,012			379,211
			COVID-19-Emergency Food Assistance Program (Administrative	10.568	870,728			870,728
			Emergency Food Assistance Program (Administrative Costs)	10.568	1,061,456			399,923
			Total Food Distribution Cluster		$2,369,196			$1,649,862
		Non-Monetary Award						
			Commodity Supplemental Food Program	10.565	1,103,724			0
			COVID-19-Emergency Food Assistance Program (Food	10.569	6,500,217			0
			Emergency Food Assistance Program (Food Commodities)	10.569	7,327,398			0
			Total Food Distribution Cluster		$14,931,339			0
	Research and Development Programs Cluster:							
		Direct Award						
			Ags Usda Fas Fas'S Grain And Oilseed Marketing System	10.000	36,801			0
			Usda Ars Genetic Mapping Of Genes Underlying Variation In	10.000	61,563			21,046
			Usda Fs Understanding The Drivers And Effects Of Recreation	10.000	47,578			0
			Usda Fsa Kansas Agricultural Mediation Services	10.000	267,890			0
			Vdl Usda Nahln Rabies Te 23-24 Nahln Rabies Testing Under Idiq	10.000	1,163			0
			Vdl Usda Rabies Testing Of Carnivore Serum Samples	10.000	17,551			0
			Agricultural Research Basic and Applied Research	10.001	8,386,038			164,617
			Plant and Animal Disease, Pest Control, and Animal Care	10.025	860,017			45,632
			Wildlife Services	10.028	2,830			0
			Conservation Reserve Program	10.069	264,251			6,355
			Wetlands Reserve Program	10.072	22,469			0
			Federal-State Marketing Improvement Program	10.156	165,085			0
			Market Protection and Promotion	10.163	95,057			0
			Wholesale Farmers and Alternative Market Development	10.164	58,651			0
			Specialty Crop Block Grant Program - Farm Bill	10.170	210,390			0
			Grants for Agricultural Research, Special Research Grants	10.200	401,424			165,310
			Higher Education National Needs Graduate Fellowship Grants	10.210	12,610			0
			Higher Education - Institution Challenge Grants Program	10.217	155,399			78,747
			Biotechnology Risk Assessment Research	10.219	31,801			0
			Higher Education - Multicultural Scholars Grant Program	10.220	46,822			0
			Secondary Education, Two-Year Postsecondary Education, and	10.226	37,398			1,050
			Agricultural and Rural Economic Research, Cooperative	10.250	225,895			3,194
			Agricultural Market and Economic Research	10.290	246,113			0
			Integrated Programs	10.303	157,633			25,301
			Food and Agriculture Defense Initiative (FADI)	10.304	786,691			270,496
			Organic Agriculture Research and Extension Initiative	10.307	186,671			76,246
			Agriculture and Food Research Initiative (AFRI)	10.310	8,522,839			1,341,540
			Beginning Farmer and Rancher Development Program	10.311	202,607			0
			Farm Business Management and Benchmarking Competitive	10.319	63,375			45,945
			Food Safety Outreach Program	10.328	36,128			0
			Crop Protection and Pest Management Competitive Grants	10.329	309,762			22,580
			Alfalfa Seed and Alfalfa Forage Systems Program	10.330	38,832			0
			Veterinary Services Grant Program	10.336	86,871			0
			Rural Business Development Grant	10.351	31,836			0
			Cooperative Extension Service	10.500	1,614,841			475,750
			Rural Health and Safety Education Competitive Grants Program	10.516	165,713			0
			New Beginning for Tribal Students	10.527	78,868			0
			FNS Food Safety Grants	10.585	395,258			0
			Forest Stewardship Program	10.678	18,389			0
			Soil and Water Conservation	10.902	261,422			0
			Soil Survey	10.903	114,677			83,753

Federal Grantor/Program or Cluster Title		Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
	Environmental Quality Incentives Program	10.912	74,964			1,431
	Conservation Stewardship Program	10.924	252,426			0
	Technical Agricultural Assistance	10.960	338,221			61,533
	Total Research and Development Programs Cluster		$25,392,820			$2,890,526
Indirect Award						
	Anr Isu Independent Grocery Stores: Identifying And Sourcing	10.000	19	Iowa State University Of Science And Technology	PO-1112564	0
	Asi Abc An Evaluation Of The Dietary Functionality Of Almond Hull	10.000	26,697	Almond Board Of California	BIO-21-01	0
	Agricultural Research Basic and Applied Research	10.001	8,866	Research Corporation For Science Advancement (Rcsa)	SA-MZT-2023-075C	0
	Plant and Animal Disease, Pest Control, and Animal Care	10.025	451,547	Colorado State University	Agreement	0
	Plant and Animal Disease, Pest Control, and Animal Care	10.025	451,547	Colorado State University	AP23VSD&B000C020	0
	Plant and Animal Disease, Pest Control, and Animal Care	10.025	2,843	North Carolina State University	2022-0776-01	0
	Plant and Animal Disease, Pest Control, and Animal Care	10.025	20,464	Oklahoma State University	5 556302-KSU	0
	Outreach Education and Technical Assistance	10.147	14,998	Univ Of Nebraska Lincoln	26-6324-0236-043	0
	Specialty Crop Block Grant Program - Farm Bill	10.170	50,277	Texas A&M Agrilife Research	M2204098	0
	Specialty Crop Block Grant Program - Farm Bill	10.170	132,782	The Center For Produce Safety	2022CPS11	0
	Regional Food Business Centers	10.186	30,197	Univ Of Nebraska Lincoln	25-6812-0004-106	0
	Grants for Agricultural Research, Special Research Grants	10.200	93,521	Iowa State University Of Science And Technology	026201A	0
	Sustainable Agriculture Research and Education	10.215	4,156	Regents Of The Univ Of Minnesota	2018-38640-28416	0
	Sustainable Agriculture Research and Education	10.215	31,511	Regents Of The Univ Of Minnesota	2019-38640-29879	0
	Sustainable Agriculture Research and Education	10.215	79,379	Regents Of The Univ Of Minnesota	2020-38640-31522	0
	Sustainable Agriculture Research and Education	10.215	92,059	Regents Of The Univ Of Minnesota	2022-38640-37486	0
	Sustainable Agriculture Research and Education	10.215	68,998	Univ Of Minnesota	2021-38640-34714	0
	1890 Institution Capacity Building Grants	10.216	41,936	Langston University	2021-38821-34586	0
	Higher Education - Institution Challenge Grants Program	10.217	13,237	National Farmers Organization	2019-49400-30071	0
	Higher Education - Institution Challenge Grants Program	10.217	33,628	Texas Tech University	2021-70003-35432	0
	Agricultural and Food Policy Research Centers	10.291	233,433	University Of Missouri (Curators Of The Univ Of Missouri)	58-0111-21-009	0
	Integrated Programs	10.303	9,632	Purdue University	F9002796702024	0
	Organic Agriculture Research and Extension Initiative	10.307	2,128	Texas A&M Agrilife Research	M2304950	0
	Agriculture and Food Research Initiative (AFRI)	10.310	1,965	American Associations Of Swine Veterinarians Foundation	2020-67015-31872	0
	Agriculture and Food Research Initiative (AFRI)	10.310	38,356	Iowa State University Of Science And Technology	2021-68012-35923	0
	Agriculture and Food Research Initiative (AFRI)	10.310	6,561	Montclair State University	2023-69018-40326	0
	Agriculture and Food Research Initiative (AFRI)	10.310	75,359	New Mexico State University	2019-69012-29853	0
	Agriculture and Food Research Initiative (AFRI)	10.310	59,745	North Carolina State University	2019-68012-29818	0
	Agriculture and Food Research Initiative (AFRI)	10.310	49,023	Ohio State University	2023-68018-39174	0
	Agriculture and Food Research Initiative (AFRI)	10.310	128,840	Oklahoma State Univ	2022-69013-36857	0
	Agriculture and Food Research Initiative (AFRI)	10.310	126,543	Oregon State University	2022-67015-38059	0
	Agriculture and Food Research Initiative (AFRI)	10.310	24,308	President And Trustees Of Colby College	2021-69012-35919	0
	Agriculture and Food Research Initiative (AFRI)	10.310	18,820	Purdue Univ	2019-67023-29679	0
	Agriculture and Food Research Initiative (AFRI)	10.310	31,541	Regents Of The Univ Of Minnesota	2020-68006-33037	0
	Agriculture and Food Research Initiative (AFRI)	10.310	91,227	Regents Of The Univ Of Minnesota	2020-68012-31934	0
	Agriculture and Food Research Initiative (AFRI)	10.310	35,363	Tennessee State Univ	2020-67016-31347	0
	Agriculture and Food Research Initiative (AFRI)	10.310	4,964	Texas A&M Agrilife Research	2021-67013-33781	0
	Agriculture and Food Research Initiative (AFRI)	10.310	89,365	Texas A&M Agrilife Research	2021-68012-35897	0
	Agriculture and Food Research Initiative (AFRI)	10.310	2,614	Texas A&M Research Foundation	2020-67015-31807	0
	Agriculture and Food Research Initiative (AFRI)	10.310	67,930	Univ Of California Davis	2021-68012-35914	0
	Agriculture and Food Research Initiative (AFRI)	10.310	251,457	Univ Of California Davis	2022-68013-36439	0
	Agriculture and Food Research Initiative (AFRI)	10.310	163,936	Univ Of California Riverside	2020-69012-31914	0
	Agriculture and Food Research Initiative (AFRI)	10.310	94,455	Univ Of Connecticut	2020-69012-31823	0
	Agriculture and Food Research Initiative (AFRI)	10.310	116,199	Univ Of Kansas Ctr For Research Inc	2023-67019-37181	0
	Agriculture and Food Research Initiative (AFRI)	10.310	52,019	Univ Of Maryland	2020-67013-31460	0
	Agriculture and Food Research Initiative (AFRI)	10.310	34,272	Univ Of Maryland	2022-6701336362	0
	Agriculture and Food Research Initiative (AFRI)	10.310	41,052	University Of Missouri (Curators Of The Univ Of Missouri)	2023-68012-38993	0
	Agriculture and Food Research Initiative (AFRI)	10.310	8,834	University Of North Carolina Greensboro	2020-67019-31171	0
	Agriculture and Food Research Initiative (AFRI)	10.310	9,882	University Of Wisconsin-Madison	2022-67015-36372	0
	Agriculture and Food Research Initiative (AFRI)	10.310	34,591	Washington State Univ	2018-68011-28373	0
	Agriculture and Food Research Initiative (AFRI)	10.310	27,765	Washington State Univ	2021-67021-35344	0
	Agriculture and Food Research Initiative (AFRI)	10.310	84,732	Washington State Univ	2021-68012-35955	0
	Beginning Farmer and Rancher Development Program	10.311	29,066	Servicemember Ag Vocation Ed Corp	2021-70033-35590	0
	Sun Grant Program	10.320	254,441	Oklahoma State Univ	2020-38502-32916	0
	Capacity Building for Non-Land Grant Colleges of Agriculture	10.326	9,709	California Polytechnic Corporation Sponsored Programs	2021-70001-34777	0
	Capacity Building for Non-Land Grant Colleges of Agriculture	10.326	3,250	Texas Tech University	2018-70001-32215	0
	Capacity Building for Non-Land Grant Colleges of Agriculture	10.326	15,761	Univ Of Nebraska Lincoln	2020-6701531415	0
	Food Safety Outreach Program	10.328	1,841	Iowa State University Of Science And Technology	2021-70020-35732	0
	Food Safety Outreach Program	10.328	30,271	Iowa State University Of Science And Technology	2022-7002037594	0

Federal Grantor/Program or Cluster Title			Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
		Crop Protection and Pest Management Competitive Grants	10.329	7,024	Iowa State University Of Science And Technology	2022-70006-38001	0
		Gus Schumacher Nutrition Incentive Program	10.331	222,763	Mid-America Regional Council	2020-70030-33185	0
		Enhancing Agricultural Opportunities for Military Veterans	10.334	6,831	Save Farm	2021-77028-35658	0
		Cooperative Extension Service	10.500	1,000	Extension Foundation - National Pesticide Safety Education	2023-4158541325	0
		Cooperative Extension Service	10.500	61,964	North Carolina State University	2020-41480-32520	0
		Cooperative Extension Service	10.500	45,756	Univ Of California Davis	2021-41480-35268	0
		Cooperative Extension Service	10.500	7,696	Univ Of Nebraska	2021-70027-34694	0
		Agriculture Risk Management Education Partnerships Competitive	10.520	170,772	Univ Of Nebraska Lincoln	2021-70027-34694	0
		Farm and Ranch Stress Assistance Network Competitive Grants	10.525	56,479	Univ Of Illinois	2020-70028-32728	0
		Food for Progress	10.606	482,917	American Soybean Association	FCC-442-2018/002-00	0
		Food for Progress	10.606	58,356	Improving Economies For Stronger Communities	FCC-526-2019-010-00	0
		Food for Education	10.608	241,496	Nascent Solutions, Inc	FFE-612-2019/008-00	0
		Soil and Water Conservation	10.902	293,758	Colorado State University	Agreement	0
		Soil and Water Conservation	10.902	293,758	Colorado State University	G-40773-01	0
		Soil and Water Conservation	10.902	6,552	Univ Of Nebraska	NR196526XXXXC009	0
		Environmental Quality Incentives Program	10.912	59,892	Colorado Conservation Tillage Association, Ccta	NR203A750013G008	0
		Environmental Quality Incentives Program	10.912	231,205	Nature Conservancy	NR203A750013G006	0
		Total Research and Development Programs Cluster		$6,258,131			0
SNAP Cluster:							
	Direct Award						
		COVID-19-State Administrative Matching Grants for the	10.561	1,379,479			0
		State Administrative Matching Grants for the Supplemental	10.561	33,578,807			64,209
		Total SNAP Cluster		$34,958,286			$64,209
	Non-Monetary Award	COVID-19-Supplemental Nutrition Assistance Program	10.551	16,017,007			0
		Supplemental Nutrition Assistance Program	10.551	412,518,964			0
		Total SNAP Cluster		$428,535,971			0
Not Clustered:							
	Direct Award						
		Usda Aphis	10.000	3,823			0
		Agricultural Research Basic and Applied Research	10.001	45,437			0
		Plant and Animal Disease, Pest Control, and Animal Care	10.025	1,416,487			0
		Wildlife Services	10.028	10,733			0
		Commodity Loans and Loan Deficiency Payments	10.051	13,319			0
		Conservation Reserve Program	10.069	626,996			0
		Outreach Education and Technical Assistance	10.147	61,066			0
		Federal-State Marketing Improvement Program	10.156	821			0
		Specialty Crop Block Grant Program - Farm Bill	10.170	325,955			310,453
		Organic Certification Cost Share Programs	10.171	25,326			0
		Regional Food System Partnerships	10.177	229,778			27,551
		COVID-19-Pandemic Relief Activities: Local Food Purchase	10.182	3,078,458			3,073,656
		Local Food for Schools Cooperative Agreement Program	10.185	2,037,029			2,037,029
		Regional Food Business Centers	10.186	4,213			0
		The Emergency Food Assistance Program (TEFAP) Commodity	10.187	200,198			0
		COVID-19-Resilient Food System Infrastructure Program	10.190	39,207			0
		Cooperative Forestry Research	10.202	329,892			0
		Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	4,598,146			0
		Animal Health and Disease Research	10.207	215,712			0
		State Mediation Grants	10.435	163,309			0
		Cooperative Agreements with States for Intrastate Meat and	10.475	1,379,238			0
		Smith-Lever Extension Funding	10.511	5,522,952			0
		Expanded Food and Nutrition Education Program	10.514	683,524			0
		Renewable Resources Extension Act	10.515	46,448			0
		Farm and Ranch Stress Assistance Network Competitive Grants	10.525	8,302			0
		Supplemental Nutrition Assistance Program (SNAP) Employment	10.537	6,002			0
		Child Nutrition-Technology Innovation Grant	10.541	201,311			0
		Professional Standards for School Nutrition Employees	10.547	8,493			0
		WIC Special Supplemental Nutrition Program for Women, Infants,	10.557	51,151,770			17,767,360
		Child and Adult Care Food Program	10.558	34,113,843			33,195,564
		COVID-19-Child and Adult Care Food Program	10.558	35,856			0
		State Administrative Expenses for Child Nutrition	10.560	2,729,547			0
		Team Nutrition Grants	10.574	268,262			0
		Farm to School Grant Program	10.575	24,123			19,723
		COVID-19-Senior Farmers Market Nutrition Program	10.576	103,245			0

Federal Grantor/Program or Cluster Title				Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
			Senior Farmers Market Nutrition Program	10.576	188,535			0
			Child Nutrition Discretionary Grants Limited Availability	10.579	408,366			355,450
			COVID-19-Child Nutrition Discretionary Grants Limited Availability	10.579	103,139			103,139
			COVID-19-Farm To School State Program Grant	10.645	138,653			0
			Summer Electronic Benefit Transfer Program for Children	10.646	3,967			0
			COVID-19-Pandemic EBT Administrative Costs	10.649	1,572,552			0
			Cooperative Forestry Assistance	10.664	2,080,047			0
			Forest Legacy Program	10.676	30,737			0
			Forest Stewardship Program	10.678	2,092,407			0
			Forest Health Protection	10.680	8,466			0
			State & Private Forestry Cooperative Fire Assistance	10.698	291,234			0
			Infrastructure Investment and Jobs Act Community Wildfire	10.720	271,375			0
			Inflation Reduction Act Urban & Community Forestry Program	10.727	53,352			0
			Rural eConnectivity Pilot Program	10.752	12,108			0
			Rural Cooperative Development Grants	10.771	197,646			0
			Distance Learning and Telemedicine Loans and Grants	10.855	1,912			0
			Rural Energy for America Program	10.868	152,109			0
			Soil and Water Conservation	10.902	412,576			27,953
			Environmental Quality Incentives Program	10.912	617,135			0
			Conservation Stewardship Program	10.924	143,575			0
			Agricultural Conservation Easement Program	10.931	18,362			0
			Regional Conservation Partnership Program	10.932	141,421			0
			Agricultural Statistics Reports	10.950	22,871			0
			Technical Agricultural Assistance	10.960	98,205			0
			Scientific Cooperation and Research	10.961	550			0
			Cochran Fellowship Program	10.962	30,556			0
			Total Not Clustered		$118,800,677			$56,917,878
		Indirect Award						
			Partnerships for Climate-Smart Commodities	10.937	31,433	National Sorghum Producers	22-NOFO0001139	0
			Total Not Clustered		$31,433			0
	Total U. S. Department of Agriculture				$842,717,031			$272,129,787
U. S. Department of Commerce	Economic Development Cluster:							
		Direct Award						
			COVID-19-Economic Adjustment Assistance	11.307	443,233			0
			Economic Adjustment Assistance	11.307	1,033,416			343,996
			Total Economic Development Cluster		$1,476,649			$343,996
	Research and Development Programs Cluster:	Direct Award						
			Spt Nist Uas Challenge 3.0	11.000	1,567			0
			Economic Development Technical Assistance	11.303	187,673			0
			Economic Adjustment Assistance	11.307	9,241,075			1,147,735
			Measurement and Engineering Research and Standards	11.609	715,513			0
			Total Research and Development Programs Cluster		$10,145,828			$1,147,735
		Indirect Award						
			Agr Synoptic Ksu National Mesonet Project (Nmp)	11.000	176,380	Synoptic Data Pbc	1305M220DNWWG0061	0
			Sua Ccc Nist Uas Challenge 4.0	11.000	161,027	Capital Consulting Corp	1333ND19ANB670003	0
			Congressionally-Identified Projects	11.617	1,040,640	National Institute of Standards and Technology	60NANB22D151	0
			Total Research and Development Programs Cluster		$1,378,047			0
	Not Clustered:							
		Direct Award						
			BUILD TO SCALE	11.024	260,200			116,482
			State Digital Equity Planning and Capacity Grant	11.032	493,382			0
			Middle Mile (Broadband) Grant Program	11.033	189,842			0
			Broadband Equity, Access, and Deployment Program	11.035	4,090,238			0
			Economic Development Technical Assistance	11.303	60,000			0

Federal Grantor/Program or Cluster Title				Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
			Congressionally-Identified Projects	11.617	741,928			0
			Science, Technology, Business and/or Education Outreach	11.620	126,436			0
			Total Not Clustered		$5,962,026			$116,482
	Total U. S. Department of Commerce				$18,962,550			$1,608,213
U. S. Department of Defense	Research and Development Programs Cluster:	Direct Award						
			Hfs Dod Cnic Dod 2019 Dava Study: Hdqmwr-20-C-0004	12.000	372,827			0
			Modernization of Integrated Technology for Ground Systems	12.000	6,486,336			784,608
			Osa Dod Intergovernmental Yr 5- Osa Intergovernmental Support	12.000	245,142			73,949
			Redacted	12.000	654,929			0
			Spt Dod Fy24 K-State Gym Membership	12.000	11,900			0
			Basic and Applied Scientific Research	12.300	56,703,345			28,234,962
			Pest Management and Vector Control Research	12.355	24,513			0
			Basic Scientific Research	12.431	165,413			70,279
			Community Investment	12.600	2,049,717			0
			Basic, Applied, and Advanced Research in Science and	12.630	31,500			0
			Air Force Defense Research Sciences Program	12.800	9,729,882			847,681
			Research and Technology Development	12.910	368,072			144,788
			Total Research and Development Programs Cluster		$76,843,576			$30,156,267
		Indirect Award						
			B-52 Stability Augmentation System (SAS) Mechanical Engineerin	12.000	69,603	Kbr Inc	P000068701	0
			B-52 Stability Augmentation System (SAS) Mechanical Engineerin	12.000	145,052	Kbr Inc	P000081477	0
			Egf Leidos Carbon Nanotube Growth On Nontraditional Catalyst	12.000	138,017	Leidos, Inc	FA9451-21-S-002	130,166
			Egi Adventium Afrl Ph 2 Sbir (Maille-Information Flow Control For	12.000	67,210	Adventium Enterprises Llc	FA8750-21-C-0509	12,241
			Egi Adventium Software Implementation From Rigorous Formal	12.000	76,366	Adventium Enterprises Llc	W31PQ-20-C-00044	47,256
			Egi Rc High Assurance Model Based System Engineering For	12.000	96,082	Rockwell Collins Inc	HR00111890001	85,526
			Egi Rci Industrial Scale Proof Engineering For Critical Trustworthy	12.000	3,763	Rockwell Collins Inc	OVERDRAFT	0
			Eim Crg Silicon Laser Welding	12.000	39,500	Cornerstone Research Group Inc	N64267-24-C-0065	0
			Eim Win Tech, Llc Additively Manufactured Functionally Graded	12.000	17,931	Winchester Technologies, Llc	W31PRQ-22-C-0031	9,977
			MAC Phase 3.7	12.000	315,000	Aelius Exploitation Technologies LLC	0000000036	0
			Redacted	12.000	715,590	Sierra Nevada Corporation	S24TNM117	0
			Redacted	12.000	33,362	The Boeing Company	2440755	0
			Redacted	12.000	64,436	The Boeing Company	2440807	0
			Redacted	12.000	3,814	The Boeing Company	2440873	0
			Redacted	12.000	24,941	The Boeing Company	2441056	0
			Redacted	12.000	40,413	The Boeing Company	2454883	0
			Redacted	12.000	178,877	The Boeing Company	2455834	0
			Redacted	12.000	55,011	The Boeing Company	2479549	0
			Redacted	12.000	134,350	The Boeing Company	2479554	0
			Silicon Laser Welding	12.000	39,500	Cornerstone Research Group Inc	N64267-24-C-0065	0
			Structural Testing MAC Phase 3.7	12.000	80,000	Aelius Exploitation Technologies LLC	0000000015, MOD2	0
			University Consortium for Applied Hypersonics	12.000	15,769	Texas A&M University	M2202718	0
			Vdm Ger Rapid Universal Nucleic Acids Using Fieldable Automate	12.000	15,165	Ge Research	N6600121C4014	0
			Commercial Technologies for Maintenance Activities Program	12.225	6,254,670	National Center for Manufacturing Sciences - NCMS	2021063-142108	94,705
			Commercial Technologies for Maintenance Activities Program	12.225	29,177,869	National Center for Manufacturing Sciences - NCMS	2022038-142169	814,838
			Commercial Technologies for Maintenance Activities Program	12.225	887,664	National Center for Manufacturing Sciences - NCMS	2022087-142209	0
			Commercial Technologies for Maintenance Activities Program	12.225	2,268,424	National Center for Manufacturing Sciences - NCMS	2022114-142249	0
			Commercial Technologies for Maintenance Activities Program	12.225	1,436,653	National Center for Manufacturing Sciences - NCMS	2022152-142255	0
			Commercial Technologies for Maintenance Activities Program	12.225	5,174,966	National Center for Manufacturing Sciences - NCMS	2023083-142311	0
			Basic and Applied Scientific Research	12.300	14,773,397	Advanced Technology International	AMTC-20-02-053 MOD 15	5,143,841
			Basic and Applied Scientific Research	12.300	55,000	Global Engineering & Materials, Inc.	FFP-NIAR-GEM-062223, MOD 1	0
			Basic and Applied Scientific Research	12.300	219,853	Global Engineering & Materials, Inc.	FFP-NIAR-GEM-070721 MOD	0
			Basic and Applied Scientific Research	12.300	10,035	Global Engineering & Materials, Inc.	FFP-NIAR-GEM-081920, MOD1,2	0
			Basic and Applied Scientific Research	12.300	8,263	Millennium Concepts INC	MC20-W31P4Q-18-D-A-003-	0
			Basic and Applied Scientific Research	12.300	88,854	PacMar Technologies	SCN09843 AMD 8	0
			Basic and Applied Scientific Research	12.300	42,498	Univ Of Illinois	N00014-21-1-2286	0
			Scientific Research - Combating Weapons of Mass Destruction	12.351	13,242	Cornell University	HDTRA12010007	0
			Basic Scientific Research	12.431	96,191	Massachusetts Institute Of Technology	W911NF-22-2-0210	0
			Basic, Applied, and Advanced Research in Science and	12.630	174,487	Advanced Robotics for Manufacturing Institute	ARM-TEC-23-01-F-07	0
			Air Force Defense Research Sciences Program	12.800	219,636	Alion Science & Technology	P000039235-001M MOD 3	0
			Air Force Defense Research Sciences Program	12.800	210,308	Battelle Memorial Institute	0000847866, MOD 1	0

Federal Grantor/Program or Cluster Title				Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
			Air Force Defense Research Sciences Program	12.800	67,684	Battelle Memorial Institute	804616, CO 2, CO 3, CO 4	0
			Air Force Defense Research Sciences Program	12.800	200,000	Battelle Memorial Institute	832261, MOD 1, MOD 2	0
			Air Force Defense Research Sciences Program	12.800	134,183	Battelle Memorial Institute	883564	0
			Air Force Defense Research Sciences Program	12.800	6,416	ERG Aerospace Corporation	TA 20-01671/PO23662	0
			Air Force Defense Research Sciences Program	12.800	68,616	Foothold Labs Inc	24-00785 NAICS #541715 AMD1	0
			Air Force Defense Research Sciences Program	12.800	701	Griffiss Institute	R51371	0
			Air Force Defense Research Sciences Program	12.800	645,446	National Center for Defense Manufacturing and Machining	MOD1 PO20210009	0
			Air Force Defense Research Sciences Program	12.800	307,858	National Center for Defense Manufacturing and Machining	20230022	0
			Air Force Defense Research Sciences Program	12.800	41,624	National Center for Defense Manufacturing and Machining	20240086	0
			Air Force Defense Research Sciences Program	12.800	87,022	National Center for Defense Manufacturing and Machining	20240092	0
			Air Force Defense Research Sciences Program	12.800	93,870	National Center for Defense Manufacturing and Machining	20240109	0
			Air Force Defense Research Sciences Program	12.800	7,722	Senvol LLC	PSA / SOW #001	0
			Air Force Defense Research Sciences Program	12.800	50,722	Suny Esf	FA9550-22-1-0061	0
			Total Research and Development Programs Cluster		$65,193,626			$6,338,550
	Not Clustered:							
		Direct Award						
			Dcu Dod Learning, Exploration, And Application For Prospective	12.000	811,639			0
			Ded Dfas Command Team Spouse Development Program-Brigade	12.000	279,153			0
			Procurement Technical Assistance For Business Firms	12.002	496,557			91,971
			Conservation and Rehabilitation of Natural Resources on Military	12.005	69,768			0
			National Defense Education Program	12.006	31,452			21,460
			Flood Control Projects	12.106	527,444			527,444
			Navigation Projects	12.107	253,965			0
			State Memorandum of Agreement Program for the	12.113	508,340			0
			Military Construction, National Guard	12.400	16,063,853			0
			National Guard Military Operations and Maintenance (O&M)	12.401	39,419,240			0
			National Guard Challenge Program	12.404	2,680,302			0
			Troops to Teachers Grant Program	12.620	6,814			0
			Information Security Grants	12.902	62,074			0
			Total Not Clustered		$61,210,601			$640,875
		Indirect Award						
			Hfs Cherokee Fy2021 Air Force Medical Readiness Agency	12.000	257,359	Cherokee Insights Llc	FA8052-20-C-0017	0
			Total Not Clustered		$257,359			0
	Total U. S. Department of Defense				$203,505,162			$37,135,692
U. S. Department of Housing and Urban Development	Research and Development Programs Cluster:	Direct Award						
			Agr Loc Us Hud Reducing Bioavailability Of Lead In Urban	14.000	251,009			0
			Total Research and Development Programs Cluster		$251,009			0
	Section 8 Project-Based Cluster:							
		Direct Award						
			Project-Based Rental Assistance (PBRA)	14.195	68,823,266			0
			Total Section 8 Project-Based Cluster		$68,823,266			0
	Not Clustered:							
		Direct Award						
			Community Development Block Grants/State's program and Non-	14.228	15,184,649			14,322,784
			COVID-19-Emergency Solutions Grant Program	14.231	911,568			787,361
			Emergency Solutions Grant Program	14.231	1,862,957			1,696,765
			Supportive Housing Program	14.235	140,424			0
			COVID-19-Home Investment Partnerships Program	14.239	231,491			0
			Home Investment Partnerships Program	14.239	7,000,377			1,668,782
			Housing Opportunities for Persons with AIDS	14.241	772,527			657,688
			Housing Trust Fund	14.275	4,590,224			0
			Total Not Clustered		$30,694,217			$19,133,380
	Total U. S. Department of Housing and Urban Development				$99,768,492			$19,133,380

State of Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Program or Cluter Title				Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
U. S. Department of the Interior	Fish and Wildlife Cluster:							
		Direct Award						
			Sport Fish Restoration	15.605	2,604,413			0
			Wildlife Restoration and Basic Hunter Education and Safety	15.611	9,064,316			0
			Total Fish and Wildlife Cluster		$11,668,729			0
	Research and Development Programs Cluster:	Direct Award						
			Cultural Resources Management	15.511	13,674			0
			Upper Colorado and San Juan River Basins Endangered Fish	15.529	234,244			0
			Sport Fish Restoration	15.605	3,277,323			0
			Fish and Wildlife Management Assistance	15.608	44,383			0
			Wildlife Restoration and Basic Hunter Education and Safety	15.611	2,894,959			0
			Cooperative Endangered Species Conservation Fund	15.615	157,438			0
			State Wildlife Grants	15.634	514,071			0
			Endangered Species Recovery Implementation	15.657	25,926			0
			Fish and Wildlife Coordination and Assistance	15.664	39,060			0
			Assistance to State Water Resources Research Institutes	15.805	212,053			83,623
			U.S. Geological Survey Research and Data Collection	15.808	18,879			0
			Cooperative Research Units	15.812	234,146			8,444
			National Center for Preservation Technology and Training	15.923	4,525			0
			Cooperative Research and Training Programs – Resources of the	15.945	115,894			36,494
			Total Research and Development Programs Cluster		$7,786,575			$128,561
		Indirect Award						
			Cooperative Research and Training Programs – Resources of the	15.945	20,432	Old Dominion University Research Foundation (Odurf)	P19AC00946-P19AC01077	0
			Cooperative Research and Training Programs – Resources of the	15.945	56,964	Old Dominion University Research Foundation (Odurf)	P19AC01077-07	0
			Cooperative Research and Training Programs – Resources of the	15.945	11,034	Old Dominion University Research Foundation (Odurf)	P21AC11936-00	0
			Cooperative Research and Training Programs – Resources of the	15.945	14,845	Old Dominion University Research Foundation (Odurf)	P21AC11936-01	0
			Total Research and Development Programs Cluster		$103,275			0
	Not Clustered:							
		Direct Award						
			Energy Community Revitalization Program (ECRP)	15.018	11,034,724			0
			Joint Fire Science Program	15.232	191,946			0
			Regulation of Surface Coal Mining and Surface Effects of	15.250	35,113			0
			Abandoned Mine Land Reclamation (AMLR)	15.252	4,557,317			0
			Recreation Resources Management	15.524	11,646			0
			Fish and Wildlife Management Assistance	15.608	722,763			0
			Partners for Fish and Wildlife	15.631	16,680			0
			State Wildlife Grants	15.634	284,847			0
			White-nose Syndrome National Response Implementation	15.684	24,853			0
			Historic Preservation Fund Grants-In-Aid	15.904	1,558,675			519,176
			Outdoor Recreation Acquisition, Development and Planning	15.916	3,677,569			3,571,783
			Native American Graves Protection and Repatriation Act	15.922	12,035			0
			Total Not Clustered		$22,128,168			$4,090,959
		Indirect Award						
			National Park Service Conservation, Protection, Outreach, and	15.954	7,000	National Wildlife and Parks	P18AC1307	0
			Total Not Clustered		$7,000			0
	Total U. S. Department of the Interior				$41,693,747			$4,219,520
U. S. Department of Justice	Research and Development Programs Cluster:	Direct Award						
			OVW Research and Evaluation Program	16.026	23,073			0
			Grants to Reduce Domestic Violence, Dating Violence, Sexual	16.525	43,497			0
			State Justice Statistics Program for Statistical Analysis Centers	16.550	3,682			0
			Total Research and Development Programs Cluster		$70,252			0
	Not Clustered:							
		Direct Award						
			DCE/SP - MARIJUANA ERAD	16.000	40,751			0
			Sexual Assault Services Formula Program	16.017	523,737			499,617
			Veterans Treatment Court Discretionary Grant Program	16.043	380,645			0

Federal Grantor/Program or Cluster Title				Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
			Crime Gun Intelligence Training and Education	16.051	388,206			0
			Juvenile Justice and Delinquency Prevention	16.540	261,107			0
			National Criminal History Improvement Program (NCHIP)	16.554	1,799,293			0
			Crime Victim Assistance	16.575	15,674,318			14,208,933
			Crime Victim Compensation	16.576	1,459,908			0
			Crime Victim Assistance/Discretionary Grants	16.582	29,903			0
			Violence Against Women Formula Grants	16.588	1,154,193			955,862
			Grants to Encourage Arrest Policies and Enforcement of	16.590	190,231			174,716
			Residential Substance Abuse Treatment for State Prisoners	16.593	183,194			0
			Bulletproof Vest Partnership Program	16.607	14,104			0
			Project Safe Neighborhoods	16.609	43,441			12,120
			Public Safety Partnership and Community Policing Grants	16.710	932,765			4,967
			Edward Byrne Memorial Justice Assistance Grant Program	16.738	2,459,424			2,047,085
			DNA Backlog Reduction Program	16.741	444,408			0
			Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	268,025			188,379
			Edward Byrne Memorial Competitive Grant Program	16.751	38,823			0
			Congressionally Recommended Awards	16.753	578,387			98,682
			Harold Rogers Prescription Drug Monitoring Program	16.754	296,397			0
			Second Chance Act Reentry Initiative	16.812	485,917			0
			John R. Justice Prosecutors and Defenders Incentive Act	16.816	2,163			0
			Body Worn Camera Policy and Implementation	16.835	54,051			0
			Comprehensive Opioid, Stimulant, and other Substances Use	16.838	776,300			582,487
			Equitable Sharing Program	16.922	1,416,648			0
			Domestic Cannabis Eradication/Suppression Program	16.U01	180,346			0
			Total Not Clustered		$30,076,685			$18,772,848
		Indirect Award						
			Edward Byrne Memorial Justice Assistance Grant Program	16.738	12,356	Wichita Police Department	2019-DG-BX-0006	0
			National Sexual Assault Kit Initiative	16.833	32,721	RTI International	13-312-0217208-67164L	0
			Total Not Clustered		$45,077			0
	Total U. S. Department of Justice				$30,192,014			$18,772,848
U. S. Department of Labor	Employment Service Cluster:							
		Direct Award						
			Employment Service/Wagner-Peyser Funded Activities	17.207	6,151,995			0
			Total Employment Service Cluster		$6,151,995			0
	WIOA Cluster:							
		Direct Award						
			WIOA Adult Program	17.258	4,798,966			4,244,272
			WIOA Youth Activities	17.259	5,324,476			4,700,065
			WIOA Dislocated Worker Formula Grants	17.278	2,252,285			1,299,181
			Total WIOA Cluster		$12,375,727			$10,243,518
	Not Clustered:							
		Direct Award						
			Labor Force Statistics	17.002	716,988			0
			Compensation and Working Conditions	17.005	91,163			0
			Registered Apprenticeship	17.201	2,117,426			1,434,129
			COVID-19-Unemployment Insurance	17.225	7,073,269			0
			Unemployment Insurance	17.225	159,554,906			0
			Senior Community Service Employment Program	17.235	797,140			774,020
			Trade Adjustment Assistance	17.245	678,521			0
			Reentry Employment Opportunities	17.270	1,248,057			1,158,600
			Work Opportunity Tax Credit Program (WOTC)	17.271	69,640			0
			Temporary Labor Certification for Foreign Workers	17.273	161,934			0
			WIOA Dislocated Worker National Reserve Technical Assistance	17.281	377,286			0
			Occupational Safety and Health Susan Harwood Training Grants	17.502	54,633			0
			Consultation Agreements	17.504	626,059			0
			Disability Employment Policy Development	17.720	3,797,270			3,159,280
			Local Veterans' Eployment Representative Program	17.804	1,320,775			0
			Total Not Clustered		$178,685,067			$6,526,029

Federal Grantor/Program or Cluster Title				*Assistance Listing Number*	*Federal Expenditures*	*Pass Through Entity*	*Pass Through Entity Identifying Number*	*Funds passed to Subrecipients*
		Indirect Award						
			H-1B Job Training Grants	17.268	105,531	Workforce Alliance of South Central Kansas	HG-35909-21-60-A-20 AMD 1	0
			Total Not Clustered		$105,531			0
	Total U. S. Department of Labor				$197,318,320			$16,769,547
U. S. Department of State	Not Clustered:							
		Indirect Award						
			Rin Fhi 360 Online Professional English Network (Open) Online	19.000	149,027	Fhi 360	SECAGD22CA0077	0
			Academic Exchange Programs - Undergraduate Programs	19.009	188,167	Irex (International Research And Exchanges Board)	S-ECAGD-21-CA-3082	0
			Academic Exchange Programs - Graduate Students	19.400	204,979	Institute Of International Education	S-ECAGD-23-CA0015	0
			Academic Exchange Programs - Graduate Students	19.400	18,400	Institute Of International Education	S-ECAGD-24-CA-0007	0
			Academic Exchange Programs - English Language Programs	19.421	29,206	Fhi 360	S-ECAGD-18-CA-0067	0
			Academic Exchange Programs - English Language Programs	19.421	5,302	Fhi 360	S-ECAGD-21-CA-3078	0
			Total Not Clustered		$595,081			0
	Total U. S. Department of State				$595,081			0
U. S. Department of Transportation	Federal Transit Cluster:							
		Direct Award						
			Federal Transit Formula Grants	20.507	36,575			36,575
			Buses and Bus Facilities Formula, Competitive, and Low or No	20.526	4,999,867			4,999,867
			Total Federal Transit Cluster		$5,036,442			$5,036,442
	FMCSA Cluster:							
		Direct Award						
			Motor Carrier Safety Assistance	20.218	6,297,573			0
			Motor Carrier Safety Assistance High Priority Activities Grants and	20.237	1,733,530			8,000
			Total FMCSA Cluster		$8,031,103			$8,000
	Highway Safety Cluster:							
		Direct Award						
			State and Community Highway Safety	20.600	4,792,362			1,794,561
			National Priority Safety Programs	20.616	3,780,318			622,137
			Total Highway Safety Cluster		$8,572,680			$2,416,698
	Research and Development Programs Cluster:	Direct Award						
			Eie Faa Aircraft Air Quality And Bleed Air Contamination Detection	20.000	453,244			0
			Aviation Research Grants	20.108	402,508			0
			Air Transportation Centers of Excellence	20.109	10,245,333			289,644
			Highway Research and Development Program	20.200	2,451,763			35,000
			Highway Training and Education	20.215	10,000			0
			Ece Dot Determining The Health Of Prestressed Concrete	20.300	24,715			0
			Consolidated Rail Infrastructure and Safety Improvements	20.325	683,308			492,717
			Total Research and Development Programs Cluster		$14,270,871			$817,361
		Indirect Award						
			Ece Univ Of Ill Development Of Performance-Based Concrete	20.000	24,903	Univ Of Illinois	693JJ621C000009	0
			Highway Research and Development Program	20.200	2,822	NATIONAL ACADEMY OF SCIENCES	HR 20-05(55-20)	0
			Highway Research and Development Program	20.200	68	TRANSPORTATION RESEARCH BOARD	HR 10-95A	0
			Highway Research and Development Program	20.200	7,091	UNIVERSITY OF FLORIDA	SUB00002534	0
			University Transportation Centers Program	20.701	1,674	Univ of Kansas Ctr - Research INC	FY2021-053	0
			Total Research and Development Programs Cluster		$36,558			0
	Transit Services Programs Cluster:							
		Direct Award						
			COVID-19-Enhanced Mobility of Seniors and Individuals with	20.513	71,393			71,393
			Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	1,647,070			1,647,070
			Total Transit Services Programs Cluster		$1,718,463			$1,718,463
	Not Clustered:							
		Direct Award						
			Airport Improvement Program, COVID-19 Airports Programs, and	20.106	130,824			0
			COVID-19-Highway Planning and Construction	20.205	257,704			257,704
			Highway Planning and Construction	20.205	414,897,316			9,405,967

Federal Grantor/Program or Cluster Title				Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
			Highway Training and Education	20.215	99,000			99,000
			Recreational Trails Program	20.219	358,022			35,898
			Fuel Tax Evasion-Intergovernmental Enforcement Effort	20.240	45,025			0
			Consolidated Rail Infrastructure and Safety Improvements	20.325	18,932,194			0
			Metropolitan Transportation Planning and State and Non-	20.505	3,342,187			2,926,594
			COVID-19-Formula Grants for Rural Areas and Tribal Transit	20.509	54,699			54,699
			Formula Grants for Rural Areas and Tribal Transit Program	20.509	16,628,903			16,032,452
			National Highway Traffic Safety Administration (NHTSA)	20.614	105,191			0
			Pipeline Safety Program State Base Grant	20.700	682,754			0
			Interagency Hazardous Materials Public Sector Training and	20.703	346,638			291,647
			State Damage Prevention Program Grants	20.720	125,195			0
			PHMSA Pipeline Safety Program One Call Grant	20.721	48,126			0
			PHMSA Pipeline Safety Underground Natural Gas Storage Grant	20.725	14,075			0
			National Infrastructure Investments	20.933	18,126,530			0
			Total Not Clustered		$474,194,383			$29,103,961
	Total U. S. Department of Transportation				$511,860,500			$39,100,925
U. S. Department of the Treasury	Research and Development Programs Cluster:							
		Indirect Award						
			COVID-19-CORONAVIRUS STATE AND LOCAL FISCAL	21.027	189,561	Wsu Foundation	23-01276	0
			COVID-19-CORONAVIRUS STATE AND LOCAL FISCAL	21.027	16,474	Wsu Foundation	SUBAWARD# SLFRP2098-211692	0
			Total Research and Development Programs Cluster		$206,035			0
	Not Clustered:							
		Direct Award						
			Equitable Sharing	21.016	8,487			0
			COVID-19-Emergency Rental Assistance Program	21.023	1,316,114			514,916
			COVID-19-Homeowner Assistance Fund	21.026	2,414,159			2,043,704
			COVID-19-Coronavirus State and Local Fiscal Recovery Fund	21.027	89,989			0
			COVID-19-CORONAVIRUS STATE AND LOCAL FISCAL	21.027	331,058,783			143,913,598
			COVID-19-Coronavirus Capital Projects Fund	21.029	48,180,796			47,713,235
			Total Not Clustered		$383,068,328			$194,185,453
		Indirect Award						
			COVID-19-CORONAVIRUS STATE AND LOCAL FISCAL	21.027	203,921	City Of Wichita	24-00793	150,734
			COVID-19-CORONAVIRUS STATE AND LOCAL FISCAL	21.027	462,978	City of Wichita	C2823	0
			COVID-19-CORONAVIRUS STATE AND LOCAL FISCAL	21.027	385,555	Johnson County	SLFRP0226, JoCO Subrec Proj	0
			COVID-19-CORONAVIRUS STATE AND LOCAL FISCAL	21.027	72,029	Saline County	SLFRP2900	0
			Total Not Clustered		$1,124,483			$150,734
	Total U. S. Department of the Treasury				$384,398,846			$194,336,187
U. S. Equal Employment Opportunity Commission	Not Clustered:							
		Direct Award						
			Employment Discrimination _State and Local Fair Employment	30.002	306,568			0
			Total Not Clustered		$306,568			0
	Total U. S. Equal Employment Opportunity Commission				$306,568			0
Federal Communications Commission	Not Clustered:							
		Direct Award						
			Affordable Connectivity Outreach Grant Program	32.011	64,875			0
			Total Not Clustered		$64,875			0
	Total Federal Communications Commission				$64,875			0
U. S. General Services Administration	Not Clustered:							
		Direct Award						
			HAVA Title 1	39.011	64,263			0
			Total Not Clustered		$64,263			0

Federal Grantor/Program or Cluster Title				Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
		Non-Monetary Award	Donation of Federal Surplus Personal Property	39.003	1,897,567			0
			Total Not Clustered		$1,897,567			0
	Total U. S. General Services Administration				$1,961,830			0
National Aeronautics and Space Administration	Research and Development Programs Cluster:	Direct Award						
			Science	43.001	335,123			78,955
			Aeronautics	43.002	5,834,815			0
			Office of Stem Engagement (OSTEM)	43.008	1,611,371			530,011
			Mission Support	43.009	3,868,717			0
			Space Technology	43.012	200,826			17,454
			Total Research and Development Programs Cluster		$11,850,852			$626,420
		Indirect Award						
			Egi Adventium Insight To Diverse Information Using Graphs And	43.000	67,668	Adventium Enterprises Llc	80NSSC22CA140	0
			Radiation Transport Simulations In Support Of Active Shielding	43.000	14,281	Kbrwyle	NNJ15HK11B	0
			Science	43.001	35,715	California Institute Of Technology	12-EUCLID12-0004	0
			Science	43.001	2,609	California Institute Of Technology	80NSSC24M0021	0
			Science	43.001	2,400	California Institute Of Technology	RSA #1563212	0
			Exploration	43.003	80,623	National Council On Radiation Protection & Measurements	80NSSC19M0161	0
			Office of Stem Engagement (OSTEM)	43.008	38,848	National Council On Radiation Protection & Measurements	80NSSC23M0129	12,820
			Office of Stem Engagement (OSTEM)	43.008	16,578	Univ of Kansas Ctr - Research INC	FY2023-090	0
			Total Research and Development Programs Cluster		$258,722			$12,820
	Not Clustered:							
		Direct Award						
			Office of Stem Engagement (OSTEM)	43.008	195,050			0
			Total Not Clustered		$195,050			0
	Total National Aeronautics and Space Administration				$12,304,624			$639,240
Federal Council on the Arts and the Humanities / Institute of Museum and Library Services / National Endowment for the Arts / National Endowment for the Humanities/Peace Corps	Research and Development Programs Cluster:	Direct Award						
			Promotion of the Humanities Challenge Grants	45.130	18,170			0
			Museums for America	45.301	32,366			0
			Total Research and Development Programs Cluster		$50,536			0
		Indirect Award						
			Promotion of the Humanities Federal/State Partnership	45.129	10,038	Humanities Kansas	SO-289852-23	0
			Promotion of the Humanities Challenge Grants	45.130	10,131	Ks State Univ Foundation	CH-50149-05	0
			National Leadership Grants	45.312	3,002	University Of Idaho	LG-252316-OLS-22	0
			Total Research and Development Programs Cluster		$23,171			0
	Not Clustered:							
		Direct Award						
			Promotion of the Arts Grants to Organizations and Individuals	45.024	2,981			0
			Promotion of the Arts Partnership Agreements	45.025	698,477			557,754
			Promotion of the Humanities Challenge Grants	45.130	664,321			0
			Promotion of the Humanities Teaching and Learning Resources	45.162	17,869			0
			Promotion of the Humanities Office of Digital Humanities	45.169	127,003			0
			Grants to States	45.310	1,858,839			54,684
			Total Not Clustered		$3,369,490			$612,438
		Indirect Award						
			National Leadership Grants	45.312	11,210	University of Kentucky Research Foundation	32000036000-21-093	0
			Total Not Clustered		$11,210			0
	Total Federal Council on the Arts and the Humanities / Institute of Museum and Library Services / National Endowment for the Arts / National Endowment for the Humanities/Peace Corps				$3,454,407			$612,438
National Science Foundation	Research and Development Programs Cluster:	Direct Award						
			National Science Foundation - Intergovernmental Personnel Act	47.000	273,267			0
			Univ Of Mn Master Irrigator Program In Kansas: Creating A Peer	47.000	1,170			0
			Engineering	47.041	1,931,683			196,169

Federal Grantor/Program or Cluster Title		Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
	Mathematical and Physical Sciences	47.049	3,027,968			14,343
	Geosciences	47.050	529,878			126,509
	Computer and Information Science and Engineering	47.070	751,796			82,996
	Biological Sciences	47.074	3,171,243			104,998
	Social, Behavioral, and Economic Sciences	47.075	79,779			0
	STEM Education (formerly Education and Human Resources)	47.076	2,406,557			326,310
	Polar Programs	47.078	55,559			25,520
	Office of International Science and Engineering	47.079	466,382			293,399
	Integrative Activities	47.083	2,875,179			1,445,756
	NSF Technology, Innovation, and Partnerships	47.084	249,269			60,706
	Total Research and Development Programs Cluster		$15,819,730			$2,676,706
Indirect Award						
	Ecological Observation And Access Agreement - Neon D06 Konza	47.000	34,382	Battelle Memorial Institute	Land use agreement	0
	Ecological Observation And Access Agreement For Aquatic	47.000	6,295	National Ecological Observatory Network	Agreement	0
	Opy Uond Year 5 Quarknet	47.000	329	Fermilab	PHY-1806631	0
	Engineering	47.041	570	Iowa State University	022873A	0
	Engineering	47.041	2,908	Precision Microwave Inc	1951186	0
	Engineering	47.041	89,304	The Board Of Regents Of The University Of Oklahoma	2200299	0
	Engineering	47.041	224,168	Univ of Kansas Ctr - Research INC	FY2022-086	0
	Engineering	47.041	149,196	Univ Of Kansas Ctr For Research Inc	1856084	0
	Engineering	47.041	136,669	Univ Of Ks Med Ctr Research Institute Inc	2129617	0
	Mathematical and Physical Sciences	47.049	187,687	Cornell University	PHY-1946735	0
	Mathematical and Physical Sciences	47.049	7,880	Fermilab	PHY-2309272	0
	Mathematical and Physical Sciences	47.049	814	The University Of Arizona	1919486	0
	Mathematical and Physical Sciences	47.049	12,046	University Of Minnesota	P010341302	0
	Geosciences	47.050	14	Texas Tech University	P1051011	0
	Geosciences	47.050	20,000	Trustees Of Columbia Univ	OCCE-1450528	0
	Geosciences	47.050	501	Virginia Polytechnic Institute & State University	1935110	0
	Computer and Information Science and Engineering	47.070	43,277	Lehigh University	544959-78002	0
	Computer and Information Science and Engineering	47.070	22,383	The University of Texas at Austin	UTA21-000944	0
	Computer and Information Science and Engineering	47.070	41,942	University Of Georgia	2306603	0
	Computer and Information Science and Engineering	47.070	20,198	University Of Missouri (Curators Of The Univ Of Missouri)	1925681	0
	Biological Sciences	47.074	43,529	Arizona State University	2153503	0
	Biological Sciences	47.074	27,784	Trustees Of Indiana University	2243900	0
	Biological Sciences	47.074	424	University Of Georgia	1928860	0
	Social, Behavioral, and Economic Sciences	47.075	90,901	State Of La Board Of Regents	1946231	0
	Social, Behavioral, and Economic Sciences	47.075	10,790	Univ Of Kansas Ctr For Research Inc	2021044	0
	STEM Education (formerly Education and Human Resources)	47.076	32,107	Curators of Univ of MO on behalf of Univ of Missouri-KC	0011107/00074106	0
	STEM Education (formerly Education and Human Resources)	47.076	27,736	Illinois State University	2001058	0
	STEM Education (formerly Education and Human Resources)	47.076	27,094	Univ Of Kansas Ctr For Research Inc	1922649	0
	STEM Education (formerly Education and Human Resources)	47.076	31,905	University Of Delaware	2125703	0
	STEM Education (formerly Education and Human Resources)	47.076	7,326	University Of Maine System	2244117	0
	Polar Programs	47.078	6,638	Regents Of The University Of Colorado	OPP 2224760	0
	Integrative Activities	47.083	11,362	Auburn University	2316278	0
	Integrative Activities	47.083	34,572	Kansas NSF EPSCoR	OIA-1656006 NSF	0
	Integrative Activities	47.083	33,980	Louisiana State University	2119435	0
	Integrative Activities	47.083	112,896	Oklahoma State Univ	1656006	0
	Integrative Activities	47.083	55,502	Oklahoma State Univ	1946093	0
	Integrative Activities	47.083	60,966	Oklahoma State Univ	2316366	0
	Integrative Activities	47.083	55,000	Southern University And Agricultural & Mechanical College	OIA2118756	0
	Integrative Activities	47.083	91,711	Univ Of California Santa Barbara	2033521	0
	Integrative Activities	47.083	26,237	Univ of Kansas Ctr - Research INC	2148878 FY2024-44	0
	Integrative Activities	47.083	86,961	Univ of Kansas Ctr - Research INC	FY2023-050	0
	Integrative Activities	47.083	5,390	Univ of Kansas Ctr - Research INC	FY2023-094	0
	Integrative Activities	47.083	32,194	Univ of Kansas Ctr - Research INC	FY2023-095	0
	Integrative Activities	47.083	33,548	Univ of Kansas Ctr - Research INC	FY2024-045	0
	Integrative Activities	47.083	58,627	Univ of Kansas Ctr - Research INC	SUBAWARD #NSF0079088-M7	0
	Integrative Activities	47.083	3,687	Univ of Kansas Ctr - Research INC	SUBAWARD NO. 1003153-M1	0
	Integrative Activities	47.083	99,868	Univ Of Kansas Ctr For Research Inc	2019603	0
	Integrative Activities	47.083	87,225	Univ Of Kansas Ctr For Research Inc	2119754	0
	Integrative Activities	47.083	1,154,564	Univ Of Kansas Ctr For Research Inc	2148878	0
	Integrative Activities	47.083	6,013	Univ of Louisiana at Lafayette	SUBAWARD #330175-03	0

Federal Grantor/Program or Cluster Title				*Assistance Listing Number*	*Federal Expenditures*	*Pass Through Entity*	*Pass Through Entity Identifying Number*	*Funds passed to Subrecipients*
			Integrative Activities	47.083	52,265	Univ Of Nebraska	2044049	0
			Integrative Activities	47.083	176,236	Univ Of North Dakota (Univ Of N Dakota)	2316355	0
			Integrative Activities	47.083	16,226	University Of Delaware	1757353	0
			Integrative Activities	47.083	164,443	University of Kansas Center for Research	PTE Federal Award # 1920946,	0
			Integrative Activities	47.083	89,486	University Of Maine System	1849227	0
			NSF Technology, Innovation, and Partnerships	47.084	1,102	George Maddison University	2345039	0
			NSF Technology, Innovation, and Partnerships	47.084	56,664	George Mason University	2236137	47,256
			NSF Technology, Innovation, and Partnerships	47.084	10,709	Lehigh University	ITE-2345057	0
			NSF Technology, Innovation, and Partnerships	47.084	47,514	Mespilus Inc.	2222557	42,130
			NSF Technology, Innovation, and Partnerships	47.084	6,002	Tiami LLC	24-01033/R54134	0
			NSF Technology, Innovation, and Partnerships	47.084	20,877	Univ of Kansas Ctr - Research INC	FY2023-007	0
			NSF Technology, Innovation, and Partnerships	47.084	73,531	Univ of Kansas Ctr - Research INC	FY2024-030	0
			NSF Technology, Innovation, and Partnerships	47.084	58,066	University Of Maine System	2333782	0
			NSF Technology, Innovation, and Partnerships	47.084	3,308	Virginia Polytechnic Institute And State University	TI-2234562	0
			NSF Technology, Innovation, and Partnerships	47.084	32,116	Wright State University	2333532	31,744
			Total Research and Development Programs Cluster		$4,165,645			$121,130
	Not Clustered:							
		Direct Award						
			Computer and Information Science and Engineering	47.070	117,887			0
			STEM Education (formerly Education and Human Resources)	47.076	578,778			0
			NSF Technology, Innovation, and Partnerships	47.084	330,711			0
			Total Not Clustered		$1,027,376			0
		Indirect Award						
			Integrative Activities	47.083	9,841	University of Kansas Center for Research, Inc	2148878, Subaward # FY2024-	0
			Total Not Clustered		$9,841			0
	Total National Science Foundation				$21,022,592			$2,797,836
U. S. Small Business Administration	Research and Development Programs Cluster:	Direct Award						
			Regional Innovation Clusters	59.067	329,004			0
			Total Research and Development Programs Cluster		$329,004			0
	Not Clustered:							
		Direct Award						
			Small Business Development Centers	59.037	1,267,400			316,132
			Federal and State Technology Partnership Program	59.058	130,955			6,400
			State Trade Expansion	59.061	198,802			59,912
			Total Not Clustered		$1,597,157			$382,444
	Total U. S. Small Business Administration				$1,926,161			$382,444
U. S. Department of Veterans Affairs	Not Clustered:							
		Direct Award						
			Veterans State Domiciliary Care	64.014	1,029,007			0
			Veterans State Nursing Home Care	64.015	11,392,004			0
			Veterans Cemetery Grants Program	64.203	692,417			0
			Total Not Clustered		$13,113,428			0
	Total U. S. Department of Veterans Affairs				$13,113,428			0
Environmental Protection Agency	Research and Development Programs Cluster:	Direct Award						
			Air Pollution Control Program Support	66.001	8,816			0
			State Indoor Radon Grants	66.032	185,412			0
			Surveys, Studies, Research, Investigations, Demonstrations, and	66.034	185,532			0
			Surveys, Studies, Investigations, Training and Special Purpose	66.309	20,933			0
			Nonpoint Source Implementation Grants	66.460	61,908			0
			Environmental Information Exchange Network Grant Program and	66.608	174,400			0
			Protection of Children from Environmental Health Risks	66.609	16,102			0
			Surveys, Studies, Investigations and Special Purpose Grants	66.610	111,192			17,312
			Pollution Prevention Grants Program	66.708	424,721			23,792
			Source Reduction Assistance	66.717	109,843			0
			Solid Waste Management Assistance Grants	66.808	47,584			0

Federal Grantor/Program or Cluster Title				Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
			Brownfields Training, Research, and Technical Assistance Grants	66.814	3,599,631			160,367
			Total Research and Development Programs Cluster		$4,946,074			$201,471
		Indirect Award						
			State Indoor Radon Grants	66.032	5,536	University Of Nevada - Reno	98T37923	0
			Environmental Finance Center Grants	66.203	6,904	Wichita State Univ	96701701	0
			Regional Wetland Program Development Grants	66.461	17,891	Univ Of Kansas Ctr For Research Inc	FY2023-051	0
			Science To Achieve Results (STAR) Research Program	66.509	87,854	University Of Missouri (Curators Of The Univ Of Missouri)	84046701	0
			Total Research and Development Programs Cluster		$118,185			0
	Not Clustered:							
		Direct Award						
			Air Pollution Control Program Support	66.001	1,423,872			268,531
			State Indoor Radon Grants	66.032	76,783			0
			COVID-19-Surveys, Studies, Research, Investigations,	66.034	51,226			0
			Surveys, Studies, Research, Investigations, Demonstrations, and	66.034	244,995			0
			Diesel Emission Reduction Act (DERA) National Grants	66.039	40,287			0
			Diesel Emissions Reduction Act (DERA) State Grants	66.040	341,224			325,847
			Climate Pollution Reduction Grants	66.046	237,839			0
			Environmental Finance Center Grants	66.203	707,505			258,510
			Multipurpose Grants to States and Tribes	66.204	146,692			0
			Surveys, Studies, Investigations, Training and Special Purpose	66.309	878,253			365,359
			Water Pollution Control State, Interstate, and Tribal Program	66.419	272,479			0
			State Underground Water Source Protection	66.433	398,000			0
			Water Infrastructure Improvements for the Nation Small and	66.442	2,250			0
			Voluntary School and Child Care Lead Testing and Reduction	66.444	194,634			0
			Innovative Water Infrastructure Workforce Development Program	66.445	101,068			77,661
			Water Quality Management Planning	66.454	311,336			0
			Clean Water State Revolving Fund	66.458	8,863,260			0
			Nonpoint Source Implementation Grants	66.460	3,030,022			2,280,658
			Regional Wetland Program Development Grants	66.461	170,812			0
			Drinking Water State Revolving Fund	66.468	11,997,813			0
			Geographic Programs – Gulf of Mexico Program	66.475	71,365			71,365
			Performance Partnership Grants	66.605	5,117,878			0
			Environmental Information Exchange Network Grant Program and	66.608	342,052			0
			Hazardous Waste Management State Program Support	66.801	1,431,932			0
			Superfund State, Political Subdivision, and Indian Tribe Site-	66.802	817,673			0
			Underground Storage Tank (UST) Prevention, Detection, and	66.804	364,089			0
			Leaking Underground Storage Tank Trust Fund Corrective Action	66.805	553,555			0
			COVID-19-State and Tribal Response Program Grants	66.817	601,172			0
			State and Tribal Response Program Grants	66.817	799,645			0
			STATE PROGRAMS FOR CONTROL OF COAL COMBUSTION	66.820	140,856			0
			Solid Waste Infrastructure for Recycling Infrastructure Grants	66.920	1,147			0
			Total Not Clustered		$39,731,714			$3,647,931
		Indirect Award						
			Environmental Finance Center Grants	66.203	60,949	University Enterprises Inc	539001B	0
			Surveys, Studies, Investigations, Demonstrations, and Training	66.424	37,593	University of New Mexico	SUBAWARD #281131-87W5	0
			Surveys, Studies, Investigations, Demonstrations, and Training	66.436	728	University of New Mexico	SUBAWARD #281132-87W5	0
			Innovative Water Infrastructure Workforce Development Program	66.445	25,082	Syracuse University	32421-06144-S02	0
			Technical Assistance for Treatment Works (Clean Water Act	66.446	212,150	University of New Mexico	281154-87W5	0
			Technical Assistance for Treatment Works (Clean Water Act	66.446	20,554	University of New Mexico	281177 - 87W5	0
			Technical Assistance for Treatment Works (Clean Water Act	66.446	12,649	University of New Mexico	281180 - 87W5	0
			Technical Assistance for Treatment Works (Clean Water Act	66.446	47,917	University of New Mexico	SUB AWARD 281176-87W5	0
			Nonpoint Source Implementation Grants	66.460	69,481	Kansas Association of Conservation Districts (KACD)	Information not available	0
			Total Not Clustered		$487,103			0
	Total Environmental Protection Agency				$45,283,076			$3,849,402
U. S. Nuclear Regulatory Commission	Research and Development Programs Cluster:	Direct Award						
			U.S. Nuclear Regulatory Commission Scholarship and Fellowship	77.008	300,667			160,152
			Total Research and Development Programs Cluster		$300,667			$160,152

Federal Grantor/Program or Cluster Title				Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
	Not Clustered:							
		Direct Award						
			U.S. Nuclear Regulatory Commission Scholarship and Fellowship	77.008	49,871			0
			Total Not Clustered		$49,871			0
	Total U. S. Nuclear Regulatory Commission				$350,538			$160,152
U. S. Department of Energy	Research and Development Programs Cluster:	Direct Award						
			Gbc Dhs Food, Agriculture & Veterinary Resiliency Effort To	81.000	211,659			0
			Office of Science Financial Assistance Program	81.049	5,957,878			27,725
			University Coal Research	81.057	102,450			87,756
			Conservation Research and Development	81.086	392,015			188,482
			Renewable Energy Research and Development	81.087	357,664			53,496
			Fossil Energy Research and Development	81.089	130,431			112,325
			Nuclear Energy Research, Development and Demonstration	81.121	826,409			735,132
			Total Research and Development Programs Cluster		$7,978,506			$1,204,916
		Indirect Award						
			Eec Honeywell Radar Consortium - Kansas State University	81.000	460,364	Honeywell Fm And T Llc	DE-NA0002839	0
			Eec Nrel Collegiate Wind Competition 2023	81.000	5,405	National Renewable Energy Laboratory	DE-AC36-08GO28308	0
			Egi Sandia Sandia: Thermal Battery Model Interface Development	81.000	125,503	National Technology And Engineering Solutions Of Sandia	FAR Contract	0
			Emn Rdt X-Dsmsnd: A Dual-Sided Microstructured Semiconductor	81.000	13,737	Radiation Detection Technologies, Inc.	HDTRA120C0044	0
			Emn Rdti Discrete 3-D Electronics For Radiation Detection	81.000	356	Univ Of California (Lawrence Livermore National Lab)	DE-AC52-07NA27344	0
			Opy Doe Contributions To The Mu2E Project	81.000	583,828	Fermilab	DE-AC02-07CH11359	0
			Opy Doe Lanl Soot Absorption Cross Section Measurements	81.000	133,679	Doe - Nnsa - Los Alamos National Laboratory	FAR Contract	0
			Office of Science Financial Assistance Program	81.049	95,139	Oregon State University	DE-SC0022271/G0200A-C	0
			Office of Science Financial Assistance Program	81.049	40,549	Phase III Physics	WSU#23-01531	0
			Office of Science Financial Assistance Program	81.049	125,518	Radiation Detection Technologies, Inc.	DE-SC0023138	0
			Office of Science Financial Assistance Program	81.049	392,010	Univ Of Nebraska Lincoln	DE-SC0020276	0
			Office of Science Financial Assistance Program	81.049	419,329	Univ Of Nebraska Lincoln	DE-SC0023-142	0
			Office of Science Financial Assistance Program	81.049	40,481	Ut-Battelle, Llc	DE-AC05-000R22725	0
			Renewable Energy Research and Development	81.087	13,409	Iowa State University	DE-EE0010742	0
			Renewable Energy Research and Development	81.087	72,390	University Of Kentucky	DE-EE0008909	0
			Fossil Energy Research and Development	81.089	45,277	The Board Of Regents Of The University Of Oklahoma	DE-FE0032294	0
			Energy Efficiency and Renewable Energy Information	81.117	69,482	Oklahoma State University	1-508962-01	0
			Energy Efficiency and Renewable Energy Information	81.117	34,249	University of Missouri	C00075062-1	0
			National Nuclear Security Administration (NNSA) Minority Serving	81.123	37,348	National Technology And Engineering Solutions Of Sandia	2561490	0
			National Nuclear Security Administration (NNSA) Minority Serving	81.123	24,611	National Technology And Engineering Solutions Of Sandia	2562586	0
			National Nuclear Security Administration (NNSA) Minority Serving	81.123	32,212	National Technology And Engineering Solutions Of Sandia	2562715	0
			National Nuclear Security Administration (NNSA) Minority Serving	81.123	29,809	National Technology And Engineering Solutions Of Sandia	2565886	0
			National Nuclear Security Administration (NNSA) Minority Serving	81.123	39,496	National Technology And Engineering Solutions Of Sandia	2591545	0
			Advanced Research Projects Agency - Energy	81.135	432,295	Univ Of Florida	DE-AR0001655	0
			Total Research and Development Programs Cluster		$3,266,476			0
	Not Clustered:							
		Direct Award						
			State Energy Program	81.041	739,884			0
			Weatherization Assistance for Low-Income Persons	81.042	6,674,351			5,501,690
			Energy Efficiency and Conservation Block Grant Program	81.128	1,020,113			1,019,090
			Total Not Clustered		$8,434,348			$6,520,780
	Total U. S. Department of Energy				$19,679,330			$7,725,696
U. S. Department of Education	COVID-19-Special Education Cluster (IDEA):	Direct Award						
			COVID-19-Special Education Preschool Grants	84.173	242,007			242,007
			Total COVID-19-Special Education Cluster (IDEA)		$242,007			$242,007

Federal Grantor/Program or Cluster Title			Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
Research and Development Programs Cluster:	Direct Award						
		TRIO Student Support Services	84.042	293,879			0
		Statewide Longitudinal Data Systems	84.372	772,008			0
		Postsecondary Education Scholarships for Veteran's Dependents	84.408	6,973			0
		Total Research and Development Programs Cluster		$1,072,860			0
	Indirect Award						
		Education Innovation and Research (formerly Investing in	84.411	2,623	Center For Civic Education	S411B210038	0
		Education Innovation and Research (formerly Investing in	84.411	12,354	Univ Of Kansas Ctr For Research Inc	S411A220001	0
		Education Innovation and Research (formerly Investing in	84.411	54,720	University Of Montana	PO 169859	0
		Total Research and Development Programs Cluster		$69,697			0
Special Education Cluster (IDEA):							
	Direct Award						
		COVID-19-Special Education Grants to States	84.027	2,326,736			2,326,736
		Special Education Grants to States	84.027	133,178,214			120,707,278
		Special Education Preschool Grants	84.173	3,704,477			3,229,469
		Total Special Education Cluster (IDEA)		$139,209,427			$126,263,483
	Indirect Award						
		Special Education Grants to States	84.027	608,196	OREGON DEPARTMENT OF EDUCATION	15543	0
		Special Education Grants to States	84.027	687,374	TENNESSEE DEPARTMENT OF EDUCATION	33101-2100433136GR5E	240,147
		Special Education Grants to States	84.027	313,389	TENNESSEE DEPARTMENT OF EDUCATION	33101-23178FAF0	0
		Total Special Education Cluster (IDEA)		$1,608,959			$240,147
Student Financial Assistance:							
	Direct Award						
		Federal Supplemental Educational Opportunity Grants	84.007	2,730,024			0
		Federal Work-Study Program	84.033	3,900,020			0
		Federal Perkins Loan Program	84.038	1,939,384			0
		Federal Perkins Loan Program Fed Capital Contributions	84.038	11,257,490			0
		Federal Pell Grant Program	84.063	86,898,441			0
		Federal Direct Student Loans	84.268	394,984,568			0
		Teacher Education Assistance for College and Higher Education	84.379	333,180			0
		Total Student Financial Assistance		$502,043,107			0
TRIO Cluster:							
	Direct Award						
		TRIO Student Support Services	84.042	1,546,619			0
		TRIO Talent Search	84.044	1,191,116			0
		TRIO Upward Bound	84.047	1,930,222			0
		TRIO Educational Opportunity Centers	84.066	242,877			0
		TRIO McNair Post-Baccalaureate Achievement	84.217	866,547			0
		Total TRIO Cluster		$5,777,381			0
Not Clustered:							
	Direct Award						
		Adult Education - Basic Grants to States	84.002	4,645,953			4,118,469
		Title I Grants to Local Educational Agencies	84.010	115,421,034			112,497,144
		Migrant Education State Grant Program	84.011	6,377,382			5,966,096
		Title I State Agency Program for Neglected and Delinquent	84.013	623,646			0
		Career and Technical Education -- Basic Grants to States	84.048	13,136,781			11,670,161
		Career and Technical Education-Basic Grants to States (Perkins	84.048A	55,308			0
		Career and Technical Education -- National Programs	84.051	23,168			0
		Fund for the Improvement of Postsecondary Education	84.116	45,902			0
		Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	22,077,867			0
		Rehabilitation Long-Term Training	84.129	339,783			0
		Migrant Education High School Equivalency Program	84.141	494,271			143,918
		Migrant Education Coordination Program	84.144	73,031			0
		Migrant Education College Assistance Migrant Program	84.149	471,886			188,632
		Rehabilitation Services Independent Living Services for Older	84.177	186,982			186,982
		COVID-19-Special Education-Grants for Infants and Families	84.181	1,474,281			0
		Special Education-Grants for Infants and Families	84.181	4,130,571			3,614,399
		School Safely National Activities	84.184	301,783			0
		Education for Homeless Children and Youth	84.196	641,740			483,135
		Graduate Assistance in Areas of National Need	84.200	109,759			0
		Innovative Approaches to Literacy; Promise Neighborhoods; Full-	84.215	13,282			0
		Innovative Rehabilitation Training	84.263	165,474			0

Federal Grantor/Program or Cluster Title				Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
			Twenty-First Century Community Learning Centers	84.287	8,726,073			8,152,599
			Special Education - State Personnel Development	84.323	1,300,061			787,237
			Special Education Technical Assistance and Dissemination to	84.326	112,368			0
			Gaining Early Awareness and Readiness for Undergraduate	84.334	1,895,350			0
			Child Care Access Means Parents in School	84.335	74,091			0
			Teacher Quality Partnership Grants	84.336	340,752			180,343
			Rural Education	84.358	256,761			234,554
			English Language Acquisition State Grants	84.365	5,238,429			4,401,024
			Supporting Effective Instruction State Grants (formerly Improving	84.367	15,801,407			15,206,109
			Competitive Grants for State Assessments	84.368	484			0
			Grants for State Assessments and Related Activities	84.369	6,460,163			0
			School Improvement Grants	84.377	20,255			0
			Statewide Longitudinal Data Systems	84.384	17,747			0
			Disability Innovation Fund (DIF)	84.421	7,943			0
			Supporting Effective Educator Development Program	84.423	2,582,246			85,875
			Student Support and Academic Enrichment Program	84.424	9,386,345			9,084,088
			COVID-19-Education Stabilization Fund	84.425	239,566			0
			COVID-19-Governor's Emergency Education Relief (GEER) Fund	84.425C	5,567,039			177,244
			COVID-19-Elementary and Secondary School Emergency Relief	84.425D	3,463,301			3,438,485
			COVID-19-Emergency Assistance to Non-Public Schools	84.425R	6,483,260			1,500,000
			COVID-19-American Rescue Plan Elementary and Secondary	84.425U	344,636,396			333,223,609
			COVID-19-American Rescue Plan Emergency Assistance to Non-	84.425V	8,640,502			5,934,401
			COVID-19-American Rescue Plan Elementary and Secondary	84.425W	1,760,945			1,664,809
			Total Not Clustered		$593,821,368			$522,939,313
		Indirect Award						
			FCCLA State Advisor	84.000	55,103	Kansas State Department Of Education (Ksde)	652-23-2256	0
			Great Plains Idea	84.000	420,916	Great Plains Idea	SPONSORSHIP AGREEMENT	0
			Education Research, Development and Dissemination	84.305	8,934	Center For Civic Education	R305A190360	0
			English Language Acquisition State Grants	84.365	38,316	Univ Of Kansas Ctr For Research Inc	T365Z210171	0
			Supporting Effective Educator Development Program	84.423	135,409	Center For Civic Education	S423A220078	0
			COVID-19-Education Stabilization Fund	84.425	10,877	Child Care Aware Of Kansas	US DEPT OF ED AWARD	0
			Total Not Clustered		$669,555			0
	Total U. S. Department of Education				$1,244,514,361			$649,684,950
Election Assistance Commission	Not Clustered:							
		Direct Award						
			HAVA Election Security Grants	90.404	1,713,494			0
			Total Not Clustered		$1,713,494			0
	Total Election Assistance Commission				$1,713,494			0
U. S. Department of Health and Human Services	Aging Cluster:							
		Direct Award						
			COVID19-Special Programs for the Aging, Title III, Part B, Grants	93.044	322,105			322,105
			Special Programs for the Aging, Title III, Part B, Grants for	93.044	4,894,887			3,955,168
			Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	10,066,124			9,475,429
			Nutrition Services Incentive Program	93.053	2,232,938			2,232,938
			Total Aging Cluster		$17,516,054			$15,985,640
	CCDF Cluster:							
		Direct Award						
			Child Care and Development Block Grant	93.575	72,940,784			34,155,400
			COVID-19-Child Care and Development Block Grant	93.575	34,041,151			23,073,061
			Child Care Mandatory and Matching Funds of the Child Care and	93.596	31,494,882			0
			Total CCDF Cluster		$138,476,817			$57,228,461
		Indirect Award						
			Child Care and Development Block Grant	93.575	1,049	CHILD CARE AWARE	AWARD	0
			COVID-19-Child Care and Development Block Grant	93.575	268	CHILD CARE AWARE	AWARD	0
			Total CCDF Cluster		$1,317			0
	Head Start Cluster:							
		Direct Award						

Federal Grantor/Program or Cluster Title			Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
		Head Start	93.600	104,550			10,638
		Total Head Start Cluster		$104,550			$10,638
Health Center Program Cluster:							
	Direct Award						
		Community Health Centers	93.224	1,834,891			313,450
		COVID-19-Community Health Centers	93.224	383,953			0
		COVID-19-Affordable Care Act (ACA) Grants for New and	93.527	109,105			26,550
		Total Health Center Program Cluster		$2,327,949			$340,000
Medicaid Cluster:							
	Direct Award						
		State Medicaid Fraud Control Units	93.775	1,554,183			0
		State Survey and Certification of Health Care Providers and	93.777	4,980,881			0
		COVID-19-Medical Assistance Program	93.778	25,325,925			0
		Medical Assistance Program	93.778	3,335,560,638			2,469,806
		Total Medicaid Cluster		$3,367,421,627			$2,469,806
Research and Development Programs Cluster:	Direct Award						
		Vap Fda Diagnostic Option Yr 3 Rfq # 1215022 - Diagnostic	93.000	12,086			0
		Vap Fda Diagnostic Option Yr 4 Rfq # 1215022 - Diagnostic	93.000	3,298			0
		Affordable Care Act (ACA) Personal Responsibility Education	93.092	306,042			0
		Food and Drug Administration Research	93.103	1,785,816			0
		Community Programs to Improve Minority Health Grant Program	93.137	453,284			0
		Mental Health Research Grants	93.242	306,508			161,714
		Occupational Safety and Health Program	93.262	47,613			0
		Discovery and Applied Research for Technological Innovations to	93.286	279,694			91,641
		Research Infrastructure Programs	93.351	56,860			0
		Construction Support	93.352	2,422,035			0
		Flexible Funding Model - Infrastructure Development and	93.367	63,000			0
		Cancer Detection and Diagnosis Research	93.394	174,769			114,348
		Cancer Biology Research	93.396	139,289			0
		The National Cardiovascular Health Program	93.426	7,491			0
		Cardiovascular Diseases Research	93.837	745,220			244,217
		Lung Diseases Research	93.838	32,403			0
		Arthritis, Musculoskeletal and Skin Diseases Research	93.846	467,325			0
		Extramural Research Programs in the Neurosciences and	93.853	175,475			39,000
		Allergy and Infectious Diseases Research	93.855	2,363,854			971,473
		Biomedical Research and Research Training	93.859	6,650,349			245,208
		Child Health and Human Development Extramural Research	93.865	136,354			0
		Aging Research	93.866	2,776,141			1,337,346
		Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876	171,548			0
		Cooperative Agreements for Diabetes Control Programs	93.988	4,296			0
		Preventive Health and Health Services Block Grant	93.991	343			0
		Total Research and Development Programs Cluster		$19,581,093			$3,204,947
	Indirect Award						
		Obo Ukmcri K-Inbre Data Science Core	93.000	6,776	Univ Of Ks Med Ctr Research Institute Inc	OVERDRAFT	0
		Vdm Sjcrh Human-Animal Interface: Zoonotic Risk Assessment Of	93.000	75,466	St Jude Childrens Research Hospital	75N93021C00016	0
		Vdm St Jude Human-Animal Interface: Zoonotic Risk Assessment	93.000	3,939	St Jude Childrens Research Hospital	75N93021C00016	0
		Enhance Safety of Children Affected by Substance Abuse	93.087	8,628	IOWA JUDICIAL BRANCH	19192	0
		Food and Drug Administration Research	93.103	4,609	Association of Food and Drug Officials (AFDO)	G-2210-03557	0
		Food and Drug Administration Research	93.103	8,929	Association of Food and Drug Officials (AFDO)	G-2211-03662	0
		Food and Drug Administration Research	93.103	7,700	Association of Food and Drug Officials (AFDO)	G-2310-04238	0
		Food and Drug Administration Research	93.103	2,047	Association of Food and Drug Officials (AFDO)	G-2311-04368	0
		Food and Drug Administration Research	93.103	23,895	Association of Food and Drug Officials (AFDO)	G-ME-2306-04048	0
		Food and Drug Administration Research	93.103	96,149	National Environmental Health Association (NEHA)	G-BM&A-202109-00778	0
		Food and Drug Administration Research	93.103	7,652	National Environmental Health Association (NEHA)	G-OAME-202209-02446	0
		Food and Drug Administration Research	93.103	5,929	National Environmental Health Association (NEHA)	G-OAME-202308-04223	0
		Food and Drug Administration Research	93.103	109	National Environmental Health Association (NEHA)	G-OATR-202209-02447	0
		Food and Drug Administration Research	93.103	2,092	National Environmental Health Association (NEHA)	G-OATR-202308-04224	0
		Mental Health Research Grants	93.242	13,913	Ohio State University	R01MH085739	0
		Occupational Safety and Health Program	93.262	12,471	Heartland Center University of Iowa	S04226-01	0
		Occupational Safety and Health Program	93.262	4,937	Univ Of Nebraska Medical Center	U54OH010162	0
		Trans-NIH Research Support	93.310	26,103	University Of Missouri (Curators Of The Univ Of Missouri)	U01HL152410	0
		Trans-NIH Research Support	93.310	3,146	Xavier Univ	UL1GM118967	0
		Cancer Treatment Research	93.395	26,630	University Of Texas M. D. Anderson Cancer Center	R37CA269622	0

Federal Grantor/Program or Cluster Title			Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
		Cardiovascular Diseases Research	93.837	35,957	Trustees Of The University Of Pennsylvania	5-R01-HL-155599-03	0
		Blood Diseases and Resources Research	93.839	17,914	Case Western Reserve University	RES516890	0
		Blood Diseases and Resources Research	93.839	4,399	Case Western Reserve University	RES602550	0
		Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	20,813	Univ Of Kansas Medical Center	1R01DK132362-01A1	0
		Extramural Research Programs in the Neurosciences and	93.853	214,049	University Of Texas M. D. Anderson Cancer Center	5R01NS126252-02	0
		Allergy and Infectious Diseases Research	93.855	143,180	University Of Missouri (Curators Of The Univ Of Missouri)	R01AI158477	0
		Allergy and Infectious Diseases Research	93.855	81,336	University Of South Carolina (Univ Sc)	1R01AI179840-01	0
		Biomedical Research and Research Training	93.859	2,424	Purdue Univ	1R25GM137169-01	0
		Biomedical Research and Research Training	93.859	1,061	Univ Of Kansas Ctr For Research Inc	5P20GM113117-07	0
		Biomedical Research and Research Training	93.859	93,328	Univ Of Kansas Ctr For Research Inc	5P20GM113117-08	0
		Biomedical Research and Research Training	93.859	12,437	Univ of Kansas Medical Research Institute INC	OVERDRAFT	0
		Biomedical Research and Research Training	93.859	508,827	Univ Of Ks Med Ctr Research Institute Inc	5P20GM103418-23	0
		Biomedical Research and Research Training	93.859	12,437	Univ Of Ks Med Ctr Research Institute Inc	OVERDRAFT	0
		Biomedical Research and Research Training	93.859	39,910	Univ Of Ks Med Ctr Research Institute Inc	P20GM103418	0
		Biomedical Research and Research Training	93.859	53	Univ of KS Medical Ctr Research Inst Inc	5P20GM103418-	0
		Biomedical Research and Research Training	93.859	14,785	Univ of KS Medical Ctr Research Inst Inc	GR17853	0
		Biomedical Research and Research Training	93.859	14,799	Univ of KS Medical Ctr Research Inst Inc	GR509045	0
		Biomedical Research and Research Training	93.859	1,745	Univ of KS Medical Ctr Research Inst Inc	GR509073	0
		Biomedical Research and Research Training	93.859	128,452	Univ of KS Medical Ctr Research Inst Inc	GR509081	17,694
		Biomedical Research and Research Training	93.859	26,312	Univ of KS Medical Ctr Research Inst Inc	GR509105	0
		Biomedical Research and Research Training	93.859	57,884	Univ of KS Medical Ctr Research Inst Inc	GR509162	0
		Biomedical Research and Research Training	93.859	19,458	Univ of KS Medical Ctr Research Inst Inc	GR509954	0
		Biomedical Research and Research Training	93.859	27,999	Univ of KS Medical Ctr Research Inst Inc	GR509958	0
		Biomedical Research and Research Training	93.859	168,858	University of Kansas Center for Research	5P20GM103418-20	0
		Biomedical Research and Research Training	93.859	176,207	University of Kansas Center for Research	5P20GM103418-23	0
		Biomedical Research and Research Training	93.859	319	University of Kansas Center for Research	NONE	0
		Biomedical Research and Research Training	93.859	122,417	University of Kansas Medical Center Research Institute, Inc	5P20GM103418-23,	0
		Aging Research	93.866	17,104	Univ Of Kansas Ctr For Research Inc	1R21AG080923-01	0
		Aging Research	93.866	12,568	University of Kansas Medical Center Research Institute, Inc	5R01AG070036-02, Subaward	0
		Total Research and Development Programs Cluster		$2,318,152			$17,694
Student Financial Assistance:							
	Direct Award						
		Nurse Faculty Loan Program (NFLP)	93.264	426,124			0
		Health Professions Student Loans, including Primary Care	93.342	5,131,822			0
		Nursing Student Loans	93.364	414,668			0
		Total Student Financial Assistance		$5,972,614			0
Not Clustered:							
	Direct Award						
		Medical Reserve Corps Small Grant Program	93.008	490,244			198,475
		Special Programs for the Aging, Title VII, Chapter 3, Programs for	93.041	30,460			0
		Special Programs for the Aging, Title VII, Chapter 2, Long Term	93.042	145,444			0
		Special Programs for the Aging, Title III, Part D, Disease	93.043	242,667			242,667
		Special Programs for the Aging, Title IV, and Title II, Discretionary	93.048	660,637			227,197
		National Family Caregiver Support, Title III, Part E	93.052	1,913,258			1,835,270
		Public Health Emergency Preparedness	93.069	7,069,995			3,531,144
		Environmental Public Health and Emergency Response	93.070	615,182			0
		Medicare Enrollment Assistance Program	93.071	574,716			214,760
		Cooperative Agreements to Promote Adolescent Health through	93.079	10,252			0
		Advancing System Improvements for Key Issues in Women's	93.088	277,159			42,500
		Maternal and Child Health Federal Consolidated Programs	93.110	1,763,428			0
		Project Grants and Cooperative Agreements for Tuberculosis	93.116	559,826			0
		Emergency Medical Services for Children	93.127	90,028			0
		Cooperative Agreements to States/Territories for the Coordination	93.130	147,076			0
		Injury Prevention and Control Research and State and Community	93.136	4,760,315			894,550
		Projects for Assistance in Transition from Homelessness (PATH)	93.150	443,035			429,636
		Grants to States for Loan Repayment	93.165	245,906			181,180
		Childhood Lead Poisoning Prevention Projects, State and Local	93.197	410,880			56,803
		Family Planning Services	93.217	2,633,491			2,058,317
		Traumatic Brain Injury State Demonstration Grant Program	93.234	222,608			207,642
		State Rural Health Flexibility Program	93.241	1,039,324			683,000
		Substance Abuse and Mental Health Services Projects of Regional	93.243	3,691,886			2,812,869
		Advanced Education Nursing Grant Program	93.247	1,595,084			0

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
Universal Newborn Hearing and Screening	93.251	231,592			7,558
COVID-19-Immunization Cooperative Agreements	93.268	13,443,634			5,972,645
Immunization Cooperative Agreements	93.268	4,205,854			288,676
Viral Hepatitis Prevention and Control	93.270	392,109			0
Small Rural Hospital Improvement Grant Program	93.301	2,287,535			1,184,262
Early Hearing Detection and Intervention Information System	93.314	76,808			0
COVID-19-Epidemiology and Laboratory Capacity for Infectious	93.323	75,041,317			42,473,185
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	2,718,005			24,000
The Healthy Brain Initiative: Technical Assistance to Implement	93.334	157,013			0
Behavioral Risk Factor Surveillance System	93.336	797,307			0
COVID-19-Behavioral Risk Factor Surveillance System	93.336	1,650			0
COVID-19-Public Health Emergency Response: Cooperative	93.354	7,305,952			1,405,210
Public Health Emergency Response: Cooperative Agreement for	93.354	6,669			5,584
Nurse Education, Practice, Quality and Retention Grants	93.359	894,626			0
State Actions to Improve Oral Health Outcomes and Partner	93.366	367,350			112,500
ACL Independent Living State Grants	93.369	1,218,094			1,218,070
COVID-19-ACL Independent Living State Grants	93.369	39,758			39,758
National and State Tobacco Control Program	93.387	1,536,827			146,925
COVID-19-Activities to Support State, Tribal, Local and Territorial	93.391	10,986,065			2,202,190
The National Cardiovascular Health Program	93.426	980,061			225,418
Every Student Succeeds Act/Preschool Development Grants	93.434	5,842,903			4,893,009
The Innovative Cardiovascular Health Program	93.435	428,434			364,941
WELL-INTEGRATED SCREENING AND EVALUATION FOR	93.436	192,951			0
Title IV-E Prevention Program	93.472	6,639,674			6,298,947
Preventing Maternal Deaths: Supporting Maternal Mortality Review	93.478	294,544			0
COVID-19-Community Health Workers for Public Health Response	93.495	1,383,530			274,886
COVID-19-Family Violence Prevention and Services/ Sexual	93.497	264,823			254,683
COVID-19-Low Income Household Water Assistance Program	93.499	4,764,799			0
Public Health Training Centers Program	93.516	583,186			0
National Health Service Corps	93.547	51,426			0
MaryLee Allen Promoting Safe and Stable Families Program	93.556	3,531,412			2,473,561
COVID-19-Temporary Assistance for Needy Families	93.558	615,096			0
Temporary Assistance for Needy Families	93.558	88,097,792			51,118,155
Child Support Services	93.563	26,148,473			0
Low-Income Home Energy Assistance	93.568	72,061,564			5,554,452
COVID-19-Community Services Block Grant	93.569	6,569,178			6,117,853
State Court Improvement Program	93.586	399,528			0
Community-Based Child Abuse Prevention Grants	93.590	1,433,068			1,260,031
COVID-19-Community Based Child Abuse Prevention Grants	93.590	734,757			734,757
Grants to States for Access and Visitation Programs	93.597	77,381			73,147
Chafee Education and Training Vouchers Program (ETV)	93.599	630,104			0
Adoption and Legal Guardianship Incentive Payments	93.603	1,100,674			752,984
COVID-19-Developmental Disabilities Basic Support and Advocacy	93.630	95,319			0
Developmental Disabilities Basic Support and Advocacy Grants	93.630	513,922			138,473
Children's Justice Grants to States	93.643	186,168			137,162
Stephanie Tubbs Jones Child Welfare Services Program	93.645	2,468,749			1,676,143
Foster Care Title IV-E	93.658	33,824,524			27,966,060
Adoption Assistance	93.659	30,717,802			734,958
COVID-19-Emergency Grants to Address Mental and Substance	93.665	22,653			22,653
Social Services Block Grant	93.667	24,138,660			19,530,281
Child Abuse and Neglect State Grants	93.669	1,036,947			171,329
COVID-19-Child Abuse and Neglect State Grants	93.669	357,156			0
Child Abuse and Neglect Discretionary Activities	93.670	91,158			83,922
COVID-19-Family Violence Prevention and Services/Domestic	93.671	883,733			865,380
Family Violence Prevention and Services/Domestic Violence	93.671	1,235,142			1,155,199
John H. Chafee Foster Care Program for Successful Transition to	93.674	3,062,599			517,899
COVID-19-Elder Abuse Prevention Interventions Program	93.747	728,676			125,068
Elder Abuse Prevention Interventions Program	93.747	2,038			0
Children's Health Insurance Program	93.767	132,665,064			0
COVID-19-Children's Health Insurance Program	93.767	982,243			0
Centers for Medicare and Medicaid Services (CMS) Research,	93.779	540,506			396,107
COVID-19-Opioid STR	93.788	8,693,747			7,416,825
Money Follows the Person Rebalancing Demonstration	93.791	229,421			0
State Survey Certification of Health Care Providers and Suppliers	93.796	2,160,307			0

Federal Grantor/Program or Cluster Title	Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
Organized Approaches to Increase Colorectal Cancer Screening	93.800	601,888			39,105
Section 223 Demonstration Programs to Improve Community	93.829	646,622			0
COVID-19-Maternal, Infant and Early Childhood Homevisiting	93.870	671,363			302,931
Maternal, Infant and Early Childhood Homevisiting Grant Program	93.870	5,170,974			3,820,931
National Bioterrorism Hospital Preparedness Program	93.889	1,938,727			316,891
Cancer Prevention and Control Programs for State, Territorial and	93.898	4,355,539			405,846
Grants to States for Operation of Offices of Rural Health	93.913	216,394			0
HIV Care Formula Grants	93.917	5,707,615			1,492,465
Cooperative Agreements to Support Comprehensive School Health	93.938	12,219			0
HIV Prevention Activities Health Department Based	93.940	900,538			235,480
Assistance Programs for Chronic Disease Prevention and Control	93.945	91,519			0
Cooperative Agreements to Support State-Based Safe	93.946	217,242			0
Block Grants for Community Mental Health Services	93.958	11,563,585			9,978,862
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16,085,360			13,816,359
COVID-19-Centers for Disease Control and Prevention	93.967	3,745,178			1,149,971
COVID-19-Sexually Transmitted Diseases (STD) Prevention and	93.977	1,745,088			87,379
Sexually Transmitted Diseases (STD) Prevention and Control	93.977	871,833			255,420
Cooperative Agreements for Diabetes Control Programs	93.988	540,050			178,846
Preventive Health and Health Services Block Grant	93.991	1,411,737			370,712
Maternal and Child Health Services Block Grant to the States	93.994	5,251,136			2,012,808
Assisted Outpatient Treatment	93.997	993,696			845,284
Total Not Clustered		$681,541,261			$245,340,146
Indirect Award					
Maternal and Child Health Federal Consolidated Programs	93.110	16,304	American College of Obstetricians and Gynecologists	UC4MC28042-09	0
Maternal and Child Health Federal Consolidated Programs	93.110	12,470	Association of Public Health Laboratories	U22MC24078	0
Substance Abuse and Mental Health Services Projects of Regional	93.243	61,727	OKLAHOMA STATE DEPARTMENT OF EDUCATION	2659022429	0
Substance Abuse and Mental Health Services Projects of Regional	93.243	59,383	OKLAHOMA STATE DEPARTMENT OF EDUCATION	OSDE-EAST-PO2659021657	0
Substance Abuse and Mental Health Services Projects of Regional	93.243	48,316	OKLAHOMA STATE DEPARTMENT OF EDUCATION	OSDE-South-PO2659021655	0
Occupational Safety and Health Program	93.262	28,490	Marshfield Clinic Research Institute	5 U54OH009568-13-00	0
Occupational Safety and Health Program	93.262	10,080	Marshfield Clinic Research Institute	5 U54OH009568-14-00	0
Occupational Safety and Health Program	93.262	33,711	The Mary Imogene Bassett Hospital	5 R01OH011668	0
Occupational Safety and Health Program	93.262	5,140	The Mary Imogene Bassett Hospital	5 R01OH011668-03-00	0
Immunization Cooperative Agreements	93.268	19,890	KS Assn of Local Health Departments	24-00770	0
Drug Abuse and Addiction Research Programs	93.279	29,052	Nxtech, Inc.	1R44DA058531-01	0
Minority Health and Health Disparities Research	93.307	599,000	KU-Endowment	36126.01	0
CDC Partnership: Strengthening Public Health Laboratories	93.322	7,689	Association Of Public Health Laboratories, Inc	NU60OE000104	0
The Healthy Brain Initiative: Technical Assistance to Implement	93.334	31,500	Kansas BOLD Public Health Programs to address	NU58DP007501-01	0
Cancer Treatment Research	93.395	57,668	Precision Microwave Inc	R43CA265482	0
Strengthening Public Health Systems and Services through	93.421	12,329	CSTE- Social Determinants of Health Supplemental	NU38OT000297	0
Strengthening Public Health Systems and Services through	93.421	2,243	Immunize Kansas Coalition	NU38OT000288-05-00	0
Strengthening Public Health Systems and Services through	93.421	40,847	National Association of Chronic Disease Directors	5-NU38OT000286-3	15,413
Strengthening Public Health Systems and Services through	93.421	23,665	National Association of Chronic Disease Directors	5-NU38OT000286-4	19,000
Strengthening Public Health Systems and Services through	93.421	74,911	National Association of Chronic Disease Directors	5-NU38OT000286-5	59,089
Strengthening Public Health Systems and Services through	93.421	8,011	Ntl Assoc County and City Health Officials (NACCHO)	2023-042801	0
State of Iowa Family Support Program Performance Management	93.505	388,506	IOWA DEPARTMENT OF PUBLIC HEALTH	18218-M6	0
Public Health Training Centers Program	93.516	135,975	University of Iowa	S03546-01	0
Temporary Assistance for Needy Families	93.558	13,493	Mississippi State University	6026193/6026194	0
Temporary Assistance for Needy Families	93.558	3,835	Mississippi State University	6028543/6028544	0
Maternal, Infant and Early Childhood Homevisiting Grant Program	93.870	924,006	IOWA DEPARTMENT OF PUBLIC HEALTH	5880CH32	0
Maternal, Infant and Early Childhood Homevisiting Grant Program	93.870	133,572	IOWA DEPARTMENT OF PUBLIC HEALTH	5880CH32-8	0
Centers for Disease Control and Prevention Collaboration with	93.967	25,904	Kansas Health Institute	44000-02	0
Total Not Clustered		$2,807,717			$93,502
Non-Monetary Award					
Immunization Cooperative Agreements	93.268	37,087,717			0
Total Not Clustered		$37,087,717			0

Federal Grantor/Program or Cluster Title				Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
	Total U. S. Department of Health and Human Services				$4,275,156,868			$324,690,834
Corporation for National and Community Service	Foster Grandparent/Senior Companion Cluster:	Direct Award						
			AmeriCorps Seniors Foster Grandparent Program (FGP) 94.011	94.011	389,192			0
			AmeriCorps Seniors Senior Companion Program (SCP) 94.016	94.016	504,679			0
			Total Foster Grandparent/Senior Companion Cluster		$893,871			0
	Research and Development Programs Cluster:	Direct Award						
			AmeriCorps State and National 94.006	94.006	124,631			0
			Total Research and Development Programs Cluster		$124,631			0
	Not Clustered:	Direct Award						
			AmeriCorps State Commissions Support Grant	94.003	399,273			88,683
			AmeriCorps State and National 94.006	94.006	1,987,357			1,612,219
			AmeriCorps Commission Investment Fund 94.008	94.008	174,569			0
			AmeriCorps Volunteers In Service to America 94.013	94.013	98,708			0
			AmeriCorps Volunteer Generation Fund 94.021	94.021	191,988			112,517
			Total Not Clustered		$2,851,895			$1,813,419
	Total Corporation for National and Community Service				$3,870,397			$1,813,419
Executive Office of the President	Not Clustered:	Direct Award						
			High Intensity Drug Trafficking Areas Program	95.001	3,770,875			1,364,873
			Total Not Clustered		$3,770,875			$1,364,873
	Total Executive Office of the President				$3,770,875			$1,364,873
Social Security Administration	Disability Insurance/SSI Cluster:	Direct Award						
			Social Security Disability Insurance	96.001	14,750,178			0
			Total Disability Insurance/SSI Cluster		$14,750,178			0
	Total Social Security Administration				$14,750,178			0
U. S. Department of Homeland Security	Research and Development Programs Cluster:	Direct Award						
			Egi Usss Technical Undergraduate And Graduate Level Internship	97.000	19,769			0
			Vdm Dhs Animal Models For Sars-Cov-2 Therapeutic Approaches	97.000	2,053			0
			Total Research and Development Programs Cluster		$21,822			0
		Indirect Award						
			State and Local Homeland Security National Training Program	97.005	208,295	Mississippi State University	EMW-2021-CA-00070-S01	0
			State and Local Homeland Security National Training Program	97.005	55,121	Mississippi State University	EMW-2022-CA-0024	0
			State and Local Homeland Security National Training Program	97.005	4,440	Mississippi State University	EMW-2023-CA-05044	0
			Assistance to Firefighters Grant	97.044	1,932	Fire Dept Safety Officers Assoc (Fdsoa)	EMW-2020-FP-00980	0
			Centers for Homeland Security	97.061	356,147	Texas A&M Agrilife Research	18STCBT00001	0
			Total Research and Development Programs Cluster		$625,935			0
	Not Clustered:	Direct Award						
			Non-Profit Security Program	97.008	1,899,118			1,811,793
			Boating Safety Financial Assistance	97.012	1,009,692			0
			Community Assistance Program State Support Services Element	97.023	208,147			0
			COVID-19-Disaster Grants - Public Assistance (Presidentially	97.036	227,587			0
			Disaster Grants - Public Assistance (Presidentially Declared	97.036	52,107,355			50,165,020
			Hazard Mitigation Grant	97.039	2,274,843			2,203,416
			National Dam Safety Program	97.041	179,195			0
			Emergency Management Performance Grants	97.042	5,085,161			1,566,687
			Cooperating Technical Partners	97.045	4,007,780			0

State of Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Program or Cluster Title				Assistance Listing Number	Federal Expenditures	Pass Through Entity	Pass Through Entity Identifying Number	Funds passed to Subrecipients
			BRIC: Building Resilient Infrastructure and Communities	97.047	2,665,824			2,665,824
			Homeland Security Grant Program	97.067	4,692,632			3,711,262
			Total Not Clustered		$74,357,334			$62,124,002
	Total U. S. Department of Homeland Security				$75,005,091			$62,124,002
U. S. Agency for International Development	Research and Development Programs Cluster:	Direct Award						
			USAID Foreign Assistance for Programs Overseas	98.001	57,378			0
			Total Research and Development Programs Cluster		$57,378			0
		Indirect Award						
			USAID Foreign Assistance for Programs Overseas	98.001	48,192	Cornell University	7200AA19LE00005	0
			USAID Foreign Assistance for Programs Overseas	98.001	4,725	Univ Of California Davis	EPP-A-00-09-00004	0
			USAID Foreign Assistance for Programs Overseas	98.001	617,533	University Of Georgia	7200AA19LE00003	356,364
			Total Research and Development Programs Cluster		$670,450			$356,364
	Not Clustered:	Direct Award						
			USAID Foreign Assistance for Programs Overseas	98.001	15,151,039			8,622,803
			Total Not Clustered		$15,151,039			$8,622,803
	Total U. S. Agency for International Development				$15,878,867			$8,979,167
Other Federal Grants	Research and Development Programs Cluster:	Indirect Award						
			Project 1: Fort Leavenworth MOTUS Station Acquisition	99.999	6	Fort Leavenworth	W6B7AA-IGSA-A60TF-21001	0
			Project 2: Fort Leavenworth MOTUS Station Installation and	99.999	3,034	Fort Leavenworth	W6B7AA-IGSA-A60TF-21001	0
			Project 3: Preliminary Herpetofaunal Survey, Fort Leavenworth,	99.999	31,403	Fort Leavenworth	W6B7AA-IGSA-A60TF-21001	0
			Project 4: Evaluation of Effects on Fauna of Construction of	99.999	89,452	Fort Leavenworth	W6B7AA-IGSA-A60TF-21001	0
			Project 5: Wetland Faunal Survey	99.999	101,863	Fort Leavenworth	S.0070016.19.5.3 DOC	0
			Project 6: Survey Detection of Volant Species: Southern Flying	99.999	27,103	Fort Leavenworth	W6B7AA-IGSA-A60TF-21001	0
			Project 7: Developing Traditional and Electronic Outdoor	99.999	9,610	Fort Leavenworth	W6B7AA-IGSA-A60TF-21001	0
			Project 8: Survey of the Insect Biodiversity on the Fort	99.999	9,841	Fort Leavenworth	W6B7AA-IGSA-A60TF-21001	0
			Total Research and Development Programs Cluster		$272,312			0
	Not Clustered:	Direct Award						
			Department of Veterans Affairs	99.999	1,454			0
			Public Broadcasting	99.999	167,739			0
			Total Not Clustered		$169,193			0
	Total Other Federal Grants				$441,505			0
Total Federal Award Expenditures					**$8,085,580,808**			**$1,668,030,552**

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 $130,684,676.*

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, 2024. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule. The federal awards of the component units of the six state universities are audited by other auditors in accordance with 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), as a separate engagement from the State's audit and are not included on the schedule of expenditures of federal awards. The schedule of expenditures of federal awards does include the federal awards received by Kansas Housing Resources Corporation, which is a component unit of the State. Federal awards passed through other third-party entities are shown as indirect awards in the schedule. The schedule of expenditures of federal awards does not include any federal awards received by the Kansas Development Finance Authority (KDFA), the Kansas Center for Entrepreneurship (KCE), the Kansas Turnpike Authority (KTA), Information Network of Kansas, Inc. (INK), and the Kansas Lottery because those are audited by other auditors.

Basis of Accounting

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the State of Kansas and is presented on the modified-accrual basis of accounting, with the exception of amounts reported by the Kansas Department of Transportation (KDOT) and the Board of Regents. 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. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance for all awards. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. 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.

Indirect Costs

The State of Kansas has elected not to use the 10 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)	$ 428,535,971
10.565	Commodity Supplemental Food Program (Commodities)	1,103,724
10.569	Emergency Food Assistance Program (Commodities)	13,827,615
39.003	Donation of Federal Surplus Personal Property	1,897,567
93.268	Immunization Cooperative Agreements (Vaccines)	37,087,717
		$ 482,452,594

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 # 84.038). As of June 30, 2024, the balance of loans outstanding was $13,196,874.

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. Only disbursements related to equivalency projects are included as expenditures on the schedule of expenditures of Federal awards under these programs. Equivalency projects represent a subset of state revolving fund assistance agreements where certain program requirements apply to only those agreements. 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, 2024:

Assistance Listing	Program Name	Amount
66.458	Water Pollution Control Revolving Fund	$ 384,913,210
66.468	Public Water Supply Loan Fund	439,468,110

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, 2024, state UI funds in the amount of $130,684,976 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	$ 72,941,833
CCDF Mandatory and Matching	31,494,882
CCDF CRRSA	13,930,740
CCDF ARP Supplemental	18,128,995
CCDF ARP Child Care Stabilization Funds	1,981,415
Unknown (Indirect Award)	269
	$ 138,478,134

STATE OF KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED June 30, 2024

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: $ 24,256,742

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
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Unmodified
Coronavirus State and Local Fiscal Recovery Funds	21.027	Unmodified
Coronavirus Capital Projects Fund	21.029	Unmodified
Student Financial Assistance Cluster	84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364	Unmodified
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	Qualified
Child Support Enforcement	93.563	Unmodified
CCDF Cluster	93.575, 93.596	Unmodified
Social Services Block Grant	93.667	Unmodified
Medicaid Cluster	93.775, 93.777, 93.778	Qualified
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Qualified
Research and Development Cluster	Various	Unmodified

Section 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.

Criteria or specific requirement: Many regulatory frameworks and internal control standards require segregation of duties to ensure the integrity of financial reporting. Journal entries should be entered and approved by separate individuals to reduce the risk of material misstatement due to fraud or error.

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

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.

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: Management at Wichita State University agrees that the best business practice for journal entries is to ensure that each journal entry is subject to secondary review/ approval by an individual who did not initiate the journal entry and who has an appropriate role within the Financial Services department. Management intends to revise system setup within its accounting system to require explicit approval for journal entries. This will ensure proper segregation of duties for journal entries and reduce the risk of material misstatement due to fraud or error. With support of David Miller, Interim Senior Vice President for Administration, Finance and Operations, and Michelle Locke, Controller, will oversee the necessary revisions to system setup and testing to accommodate this change.

Section II – Financial Statement Findings (Continued)

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.

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.

Effect: Improper journal entry authorization could increase the risk of material misstatement due to fraud or error.

Cause: The University did not have a policy for managing the addition and removal of journal entry approval access rights.

Repeat Finding: No

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.

Views of responsible officials and planned corrective actions: Management agrees that journal entries should be approved by an authorized individual with an appropriate role within the Financial Services Department. Management will review the list of users in approval queues and remove any users who do not have an appropriate role within the Financial Services department. In addition, management will review system access to ensure that users are assigned appropriate access based on their job functions. Any inappropriate access will be revoked. With support of David Miller, Interim Senior Vice President for Administration, Finance and Operations, Troy Bruun, Associate Vice President for Financial Services will oversee the review of system access related to finance and finance approval queues and revoke any access that does not align with users' job functions.

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**
Student Financial Assistance Cluster	U.S. DOE (84)	84.268	2024-003		X	X	Special Tests and Provisions - Disbursements to or on Behalf of Students
Student Financial Assistance Cluster	U.S. DOE (84)	84.268	2024-004		X	X	Cash Management
Student Financial Assistance Cluster	U.S. DOE (84)	84.268, 84.063, 84.007, 84.033, 84.038, 84.379	2024-005		X		Special Tests and Provisions - Return of Title IV Funds and Verification
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	U.S. HHS (93)	93.323	2024-006	X		X	Subrecipient Monitoring
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	U.S. HHS (93)	93.323	2024-007	X		X	Suspension and Debarment
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	U.S. HHS (93)	93.323	2024-008		X	X	Reporting - FFATA
Medicaid Cluster	U.S. HHS (93)	93.775, 93.777, 93.778	2024-009	X		X	Special Tests and Provisions - Provider Health and Safety Standards
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	U.S. DHS (97)	97.036	2024-010	X		X	Reporting - FFATA
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	U.S. DHS (97)	97.036	2024-011	X		X	Subrecipient Monitoring
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	U.S. DHS (97)	97.036	2024-012	X		X	Subrecipient Monitoring
Medicaid Cluster	U.S. HHS (93)	93.775, 93.777, 93.778	2024-013		X	X	Special Tests and Provisions – Utilization Control
Student Financial Assistance Cluster	U.S. DOE (84)	84.268, 84.063	2024-014		X	X	Special Tests and Provisions – NSLDS Student Status Changes
Student Financial Assistance Cluster	U.S. DOE (84)	84.268, 84.063, 84.379	2024-015		X	X	Reporting

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

2024 – 003

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

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

Award Number: P268K241464

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: Prior to making a student financial assistance disbursement, a school must 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) (34 CFR 668.165(a)(1)).

Additionally, when Direct Loans are being credited to a student's account, the institution must notify the student, or parent, in writing of (1) the date and amount of the disbursement; (2) the student's right, or parent's right, to cancel all or a portion of that loan or loan disbursement and have the loan proceeds returned to the holder of that loan returned to the Department of Education (ED); and (3) the procedure and time by which the student or parent must notify the institution that he or she wishes to cancel the loan (a minimum of 14 or 30 days depending on confirmation process). The notification requirement for loan funds applies only if the funds are disbursed by EFT payment or master check (34 CFR 668.165). Institutions that implement an affirmative confirmation process (as described in 34 CFR 668.165 (a)(6)(i)) must make this notification to the student or parent no earlier than 30 days before, and no later than 30 days after, crediting the student's account at the institution with Direct Loan. Institutions that do not implement an affirmative confirmation process must notify a student no earlier than 30 days before, but no later than seven days after, crediting the student's account and must give the student 30 days (instead of 14) to cancel all or part of the loan.

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: 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.

Context: Of a total of eight Direct Loan disbursements tested from FHSU, there were two instances identified where the University did not make the required notifications. Upon discussion with the

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

University, this was due to an information technology failure (see Cause section below) – as such, this impacted all disbursements going out during that time period.

Questioned costs: None.

Effect: The University was not in compliance with the ED's requirements over Direct Loan notifications to students. As such, students may not have been aware of their right to cancel all or a portion of the loan.

Cause: Per discussion with FHSU management, the University developed engagement plans in 2021 to automatically sent out loan disbursement notifications weekly to students via our student ERP system. In 2023, during a time when the maintenance of these engagement plans was being transitioned from Tech Services over to Student Fiscal Services staff, there was an unnoticed expiration of the scheduled engagement plan and a lapse of time when the notices were not sent to students. This oversight and error spanned from April 2023 to September 2023. At the time the expiration of the engagement plan was discovered in September 2023, it was immediately resolved and put back into place to continue sending notices and return to compliance.

Repeat finding: No.

Recommendation: We recommend the University implement review procedures to ensure disbursement notifications are properly functioning prior to disbursing Direct Loans.

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

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

2024 – 004

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

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

Award Number: P268K241464

Compliance Requirement: Cash Management

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

Criteria or specific requirement: Schools participating in the Direct Loan program are required to perform monthly Direct Loan reconciliations (34 CFR 685.300(b)(5)). Electronic Announcements Direct Loan (DL) DL-22-07 and GENERAL-22-86 explain that a school must reconcile the funds it received from the U.S. Department of Education's grants management system, called the G5, with actual disbursement records the school submitted to the Common Origination and Disbursement (COD) System. Each month, COD sends the school a School Account Statement, which is the U.S. Department of Education's (ED's) official record of the school's cash and disbursement records and identifies the difference between the net draws from G5 and the actual disbursement information reported to COD by the school. The school is required to account for any differences by reconciling ED's records (School Account Statements) with the school's financial and business records.

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

Context: Of a total of eleven monthly Direct Loan disbursements tested, we identified one monthly selection in which FHSU did not perform the reconciliation.

Questioned costs: None.

Effect: The University was not in compliance with the ED's requirements over Direct Loan reconciliation. As such, this increases the risks that there could be differences between the ED and the University's records that were not resolved.

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

Cause: Per discussion with FHSU management, the University was unable to process the Direct Loan reconciliation reports due to a system issue with loading files. Due to a recent ERP implementation, the University had to request a work order from a consultant outside of the University. The consultant who originally built the reporting structure was no longer available. So by the time the issue was resolved, the March reports were processed and the University could not process February.

Repeat finding: No.

Recommendation: We recommend the University implement procedures to ensure reconciliations are properly completed and reviewed each month.

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

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

2024 – 005

Federal Agency: U.S. Department of Education

State Department/Agency: Emporia State University and Kansas State University

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number:
84.268 – Federal Direct Loans
84.063 – Federal Pell Grant Program
84.007 – Federal Supplemental Educational Opportunity Grants
84.033 – Federal Work Study Program
84.038 – Federal Perkins Loan Program
84.379 – Teacher Education Assistance for College and Higher Education Grants

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

Award Number: Various

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: 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. These internal controls should be in compliance 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: We noted that for the following during our testing:

- Return of Title IV: When a student withdraws from an institution, the institution must calculate the amount of aid to be returned to the Department of Education (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
  - 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

Questioned costs: None

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

Context: The institutions do not have internal controls in place to ensure compliance with certain Special Tests and Provisions, specifically 1) Return of Title IV and 2) Verification. That said, we did not identify any compliance exceptions.

Cause: For Emporia State University, the absence of the above-mentioned controls was due to a reduction in the applicable workforce. For Kansas State University, the institution did not retain documentation or other observable inputs of any internal controls being performed.

Effect: Noncompliance, errors, and/or fraud in the Return of Title IV and Verification processes could go undetected or not be identified in a timely manner.

Repeat finding: No

Recommendation: The institutions should implement observable, auditable internal controls over the Return of Title IV and Verification processes to 1) be compliant with federal regulations and 2) prevent possible instances of noncompliance, errors, and/or fraud.

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

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

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 Number: 93.323

Award Number and Period: NU50CK000549 (7/1/2019 – 7/31/2027)

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

Questioned costs: None.

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

Context: Fifteen of fifteen subawards selected for testing, totaling $2,661,654, did not include all required federal award information. Specifically, the following was omitted:

- Assistance Listing Number and Program Title
- Subrecipient's Unique Identifier
- Federal Award Identification Number (FAIN)
- Identification of whether the award is research and development
- Indirect cost rate for federal award

Cause: The Department's procedures were not sufficient to ensure that subawards included all required federal award information. 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.

Repeat Finding: Yes, finding 2023-007.

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: Management disagrees with the finding. Multi-year subrecipient agreements executed prior to March 2024 did not include the Sub-Recipient Agreement Submission Form. The agreements were not re-executed after March 2024 to include the form. The audit findings should only pertain to agreements newly executed after March 2024; however, because the audit included agreements executed prior to March 2024, the audit found that information is missing.

Auditor's Concluding Remarks: Management's response did not persuade the auditor to revise the finding. Evidence of that the missing information from the subawards occurring prior to or the same time as the subaward being entered into was not provided.

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

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 Number: 93.323

Award Number and Period: NU50CK000549 (7/1/2019 – 7/31/2027)

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

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

Questioned costs: None.

Context: Twenty-eight transactions were selected for testing which included fifteen contracts and thirteen subawards. For twelve of fifteen contracts (80%), 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 thirteen subawards tested.

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.

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

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 2023 – 008.

Recommendation: We recommend that the Department enhance 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: Management disagrees with this finding. KDHE disagrees with this finding. KDHE has an established process in place which is documented in the Procurement Policies and Procedures manual that was provided as part of the audit request which shows that verification of suspension and debarment in the System for Award Management takes place prior to contractual agreements being fully executed as part of the agency's established process. There is no requirement that KDHE is aware of that requires that the date of verification be documented.

Auditor's Concluding Remarks: Management's response did not persuade the auditor to revise the finding. Evidence of SAM verification occurring prior to or the same time as the contract being signed was not provided.

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

2024 – 008

Federal Agency: Department of Health and Human Services

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

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

Assistance Listing Number: 93.323

Award Number and Period: NU50CK000549 (7/1/2019 – 7/31/2027)

Compliance Requirement: Reporting - Federal Funding Accountability 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, 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

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

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 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.

Questioned costs: None.

Context: Two of two contractor agreements selected for testing were reported to FSRS when those awards should not have been reported. Auditors selected four subawards for testing and two contractor agreements for a total of six transactions tested. The contractor agreements were selected for testing as part of auditors’ follow-up testing related to the prior year finding.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
6	0	0	2	0
Dollar Amount of Tested Transactions	**Subaward not reported**	**Report not timely**	**Subaward amount incorrect**	**Subaward missing key elements**
$ 778,921	$0	$0	$329,071	$0

Cause: The Department does not have procedures or controls in place to ensure that contractor agreements are not reported to FSRS in accordance with FFATA requirements.

Effect: Subawards reported to FSRS incorrectly included contractor agreements which should not have been reported.

Repeat Finding: Yes, finding 2023-009.

Recommendation: We recommend that the Department develop procedures and internal controls to ensure that required subawards are reported accurately to FSRS and that contractor agreements are not reported to FSRS as subawards.

Views of responsible officials: Management agrees with the finding.

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

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

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.

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.

Questioned costs: Unable to determine.

Context: Out of sixty providers selected for testing, we noted the following exceptions:

- 21 providers received payments from the State without meeting the prescribed health and safety standards.

These exceptions resulted in an error rate of 35%.

Cause: The Department’s procedures and internal controls were not operating effectively, which were impacted by staffing shortages and a focus on completing Tier One workload requirements, to ensure that recertification surveys were completed within the required timeframe and prior to payment being made.

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 2023-014.

Recommendation: We recommend the State focus on ensuring the Department's procedures and internal controls are being followed and have proper supporting documentation, and to continue to focus on training all staff members to properly verify providers are meeting the prescribed health and safety standards before making payments to those providers.

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

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

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

Award Number: Various

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: 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, 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

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

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

Questioned costs: None.

Context: Twenty-two subawards were selected for testing, totaling $59,050,029. The following exceptions were noted:

- 21 of 22 subawards (95%), totaling $59,039,938, were not submitted timely and reviewed timely prior to being submitted to FSRS as of June 30, 2024.

Transactions Tested	Report not filed timely
22	21
Dollar Amount of Tested Transactions	**Report not filed timely**
$ 59,050,029	$59,039,938

Cause: Management has not fully implemented its corrective action plan from the prior year audit during SFY 2024 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 2023-011.

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

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

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

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

Award Number: Various

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.

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.

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

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

Questioned costs: None.

Context: For 22 of 22 subrecipients selected for testing, Management did not issue subawards until after the fiscal year ended.

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 subaward information was not communicated to subrecipients under after the fiscal year ended June 30, 2024, and should have been communicated at the time the subawards were awarded during the fiscal year subject to audit.

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: No.

Recommendation: We recommend that Management reviews and enhances its internal controls and procedures to ensure that subawards are issued timely to subrecipients, and that subawards that include all required federal award information is communicated at the time of the subaward.

Views of responsible officials: Management partially agrees with this finding. Although the 2023 2 CFR § 200.332 does state that the award letters should be sent at the time of the award, there needs to be some reasonableness to the interpretation of this regulation. KDEM currently has 13 open disasters with over 100 open projects and more being written. It is not reasonable to interpret that the award letters be sent on the date that the award is granted.

Auditor's Concluding Remarks: Management's response did not persuade the auditor to revise the finding. Evidence that the required information per 2 CFR 200.332 being provided to subrecipients at the time of the subawards was not provided.

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

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

Award Number: Various

Compliance Requirement: Subrecipient Monitoring

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

Criteria or specific requirement: 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.

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

Questioned costs: None

Context: For 18 of 22 subrecipients selected for testing (82%), Management did not timely verify subrecipients were audited in accordance with Subpart F. Management did not send the annual audit letter to the subrecipients on a timely basis or provide an adequate documentation for the audit verification to verify this was conducted during the fiscal year ended June 30, 2024.

Cause: Procedures and controls were not sufficient to ensure that it verified that subrecipients were audited in accordance with Subpart F timely.

Effect: Without being able to verify through supporting documentation that subrecipients have obtained audits as required by Subpart F and management met the requirements in 2 CFR Part 200 Subpart F and 2 CFR 200.303,, there is an increased risk that subrecipients could be inappropriately spending and/or inaccurately tracking and reporting federal funds over multiple year periods, and these discrepancies may not be properly monitored, detected, and corrected by Management on a timely basis.

Repeat Finding: No.

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

Recommendation: We recommend that the agency review its procedures for monitoring of annual audits for subrecipients to ensure that subrecipients are audited in accordance with Subpart F timely and that supporting documentation is maintained to evidence this was done timely. We recommend that a clear timeline and tracking for this monitoring be added to the policies and procedures.

Views of responsible officials: Management does not agree with this finding.

Explanation of disagreement with audit finding:

- KDEM manages the grant expenditures during the entire lifespan of the project. Scope of work is matched with actual expenses and validated before sending to FEMA for close-out.
- KDEM's audit tracker identifies when audit letters were sent and can be verified through email verification sent to sub-recipients.
- There is *no* regulation stipulating what is "timely". KDEM verifies audits annually.

Auditor's Concluding Remarks: Management's response did not persuade the auditor to revise the finding. Sufficient supporting evidence to demonstrate when the audit letters were sent and returned was not provided during the single audit testing process. We also did not see a detailed timeline and tracking process documented in policies and procedures to support evidence of compliance with these requirements.

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

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

Award Number: Various

Compliance Requirement: Special Tests and Provisions – Utilization Control

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

Criteria or specific requirement: 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.

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 evidenced the auditors performing the Utilization Control review were qualified.

Questioned costs: None.

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

Context: From a sample of sixty providers, one auditor performing a review of the provider files did not have evidence that they were qualified to perform the review. No support was provided to ensure that the individual performing the review was qualified (via professional certification, license or training, relevant reputation, and experience).

Cause: The Department's procedures and internal controls were not operating effectively to ensure that qualified individuals were performing the Utilization Control review.

Effect: Compliance with the utilization control requirements for this program were not being met.

Repeat Finding: No.

Recommendation: We recommend the Department conduct training of all staff members to properly verify that supporting documents evidencing the qualification of individuals performing utilization control reviews are maintained.

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

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

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

Award Number: Various

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: 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).The administration of the Title IV programs depends heavily on the accuracy and timeliness of the enrollment information reported by institutions. Institutions must review, update, and certify student enrollment statuses, program information, and effective dates that appear on the Enrollment Reporting Roster file or on the Enrollment Maintenance page of the NSLDS Professional Access (NSLDSFAP) website which the financial aid administrator can access for the auditor. Enrollment status should be reported as full-time (F), three-quarter time (Q), half-time (H), less than half-time (L), leave of absence (A), graduated (G), withdrawn (W), deceased (D), never attended (X) and record not found (Z).

Further, when considering the graduated (G) status versus the withdrawn (W) status, the *NSLDS Enrollment Reporting Guide* (the Guide) discusses when a student completes a program. The Guide noted that some schools may wait to assess a students' completion of a program requirements, therefore, report a "W" when the student is no longer attending classes followed by a "G" when completion is confirmed with whatever effective date the school give the graduation date. The Guide continues to note that for a student who has graduated, schools who initially report a withdrawn status must subsequently report the student as having graduated by certifying a "G" status.

Lastly, 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. These internal controls should be in compliance 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: 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.

Questioned costs: None

Context: We selected 40 students to test enrollment status and other NSLDS reporting requirements. We identified two students, one from the University of Kansas and one from Fort Hays State University, in which the enrollment statuses were not properly updated in NSLDS. In addition, we noted that four of the institutions – Fort Hays State University, Kansas State University, Pittsburgh State University, and Emporia State University did not have an observable, auditable internal control at time of testing.

Cause: Per discussion with FHSU management, this was an oversight. Per discussion with KU management, the graduated status was reported to their third-party service provider responsible for updating NSLDS, but the information was not properly updated in NSLDS.

Effect: The institutions were not in compliance with the requirements to properly report student enrollment data correctly to NSLDS.

Repeat finding: No

Recommendation: We recommend that the institutions implement procedures to ensure that enrollment statuses, particularly those who were initially marked as withdrawn but need to be moved to graduated, are reported correctly and timely.

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

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

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

Award Number: Various

Compliance Requirement: Reporting

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

Criteria or specific requirement: 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. In accordance with 34 CFR 668.164 (a), funds are considered disbursed on the date that the institution (a) credits those funds to a student's account in the institutions general ledger or any subledger, or (b) pay those funds to a student directly. The funds are considered disbursed even if an institution uses its own funds in advance of receiving program funds from the Department of Education.

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: 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.

Questioned costs: None

Context: We selected 40 students to test that COD reporting was being performed timely. We identified one student at Fort Hays State University that had a disbursement on January 8, 2024, in which the COD system originally rejected the submission. Accordingly, the University should have resolved and resubmitted the information within 15 days. The University did not resubmit the information until March 6, 2024.

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

Cause: Per discussion with management, this was due to a new ERP implementation. The new system reported certain information incorrectly to the COD, causing the initial rejection. Then, it took the University time to research various rejections and resolve each one.

Effect: The University was not in compliance with the timing requirements of reporting disbursement to the COD System.

Repeat finding: No.

Recommendation: We recommend that the University implement procedures to ensure that student disbursements are reported to the COD on a timely basis, particularly those that are originally rejected.

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

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Laura Kelly, Governor

STATE OF KANSAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2024

The State of Kansas respectfully submits the following Summary Schedule of Prior Audit Findings for the year ended June 30, 2024.

Audit period: Year Ended June 30, 2024

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

2023 – 001 – Grant Revenue Recognition

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: Grant revenue and unearned revenue balances primarily related to the American Rescue Plan Act (ARPA) were not reported correctly based on eligibility requirements.

Recommendation: CLA recommends that the university ensure that appropriate accounting personnel are in place with ample time for financial close procedures to occur.

Status: Corrective action taken.

2023 – 002 – Misstatements of the Fort Hays State University Financial Statements

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

Condition: Fort Hays State University (the University) did not submit required financial statement information and audit related schedules in accordance with the stipulated timeline. Information was submitted by the University a month past the required deadlines.

Recommendation: CLA recommends the State review journal entries over revenue and unearned revenue to ensure eligibility requirements have been met prior to recognizing revenue.

Status: Corrective action taken.

III. Federal Award Findings and Questioned Costs

2023-003

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

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

Federal Program Name: Low-Income Home Energy Assistance Program (LIHEAP) and COVID-19 Low-Income Home Energy Assistance Program (LIHEAP)

Assistance Listing Numbers: 93.568

Award Period: July 1, 2022 through June 30, 2023

Compliance Requirement: Eligibility

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

Criteria or specific requirement: 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.

Also, 45 CFR 96.85 requires recipients to meet income eligibility thresholds for the LIHEAP program.

Condition: During testing of eligibility, the following items were noted:
- Two beneficiaries had income entered incorrectly, causing the benefits to be overstated.
- One beneficiary had income entered incorrectly but there was no impact on the benefit.
- One beneficiary's income was not entered for consideration, which caused the beneficiary to be incorrectly labeled as eligible.

Status: Corrective action taken.

2023 – 004

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

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

Federal Program Name: Low-Income Home Energy Assistance Program (LIHEAP) and COVID-19 Low-Income Home Energy Assistance Program (LIHEAP)

Assistance Listing Numbers: 93.568

Award Period: July 1, 2022 through June 30, 2023

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

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

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 Part 170 requires subawards to be reported to the Federal Funding and Accountability Transparency Act Subaward Reporting System (FSRS).

Condition: During testing of the *Federal Funding Accountability and Transparency Act* (FFATA*)* report, it was noted that the one report tested was not filed timely.

ransactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
1	0	1	0	0
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
$ 5,850,379	$ 0	$ 5,850,379	$ 0	$ 0

Status: Corrective action taken.

<u>2023– 005</u>

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

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

Federal Programs: Foster Care Title IV-E

Assistance Listing Numbers: 93.658

Award Period: July 1, 20221 through June 30, 2023

Reporting - Federal Funding Accountability and Transparency Act
(FFATA)

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

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 Part 170 requires subawards to be reported to the Federal Funding and Accountability Transparency Act Subaward Reporting System (FSRS).

Condition: During testing of the *Federal Funding Accountability and Transparency Act* (FFATA) report, it was noted that the reports were not filed timely or not filed at all for the fiscal year.

Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
8	1	8	0	0
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
$ 6,046,626	$ 166,455	$ 6,046,626	$ 0	$ 0

Status: Corrective action taken.

2023-006

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, 2022 through June 30, 2023

Compliance Requirement: Reporting - Performance

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 internal control designed to reasonably ensure compliance with federal statutes, regulations, and the terms and conditions of the federal award. Effective internal controls should include timely submission to ensure the compliance of all reports submitted to the federal agency.

Condition: During our testing of performance reports, we noted five out the five tested reports lacked documentation of review.

Status: Corrective action taken.

2023 – 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, 2022 through June 30, 2023

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.

Condition: During our testing, we noted subrecipients had required information omitted from the sub agreements to the subrecipients including Assistance Listing Number (ALN) and title, subrecipient's DUNS/UEI number, Federal Award Identification Number (FAIN), identification of whether the award is R&D, and indirect cost rate for federal award.

Status: See current year finding 2024-006.

Reason for finding's recurrence: Multi-year subrecipient agreements executed prior to March 2024 did not include the Sub-Recipient Agreement Submission Form. The agreements were not re-executed after March 2024 to include the form. The audit findings should only pertain to agreements newly executed after March 2024; however, because the audit included agreements executed prior to March 2024, the audit found that information is missing.

Corrective Action: All subrecipient agreements executed after March 2024 include the Sub-Recipient Agreement Submission Form.

<u>2023-008</u>

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, 2022 through June 30, 2023

Compliance Requirement: Suspension and Debarment

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

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: During our testing of twenty-seven covered transactions (twelve vendors and fifteen subrecipients), we noted that management was not able to provide supporting documentation for one vendor that suspension and debarment procedures were performed before the start of the procurement contract.

Status: See current year finding 2024-007.

Reason for finding's recurrence: Evidence of SAM verification occurring prior to or the same time as the contract being signed was not provided.

Corrective Action: KDHE disagrees with this finding. KDHE has an established process in place which is documented in the Procurement Policies and Procedures manual that was provided as part of the audit request which shows that verification of suspension and debarment in the System for Award Management takes place prior to contractual agreements being fully executed as part of the agency's established process. There is no requirement that KDHE is aware of that requires that the date of verification be documented.

2023 – 009

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, 2022 through June 30, 2023

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 subaward 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: During testing it was discovered that management did not document the review of the submitted reports. Also, we noted that the State also has submitted FFATA Reports to FSRS for vendors when this reporting is not required for vendors.

Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
1	0	0	0	0
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
$ 41,680	0	0	0	0

Status: See current year finding 2024-008.

Reason for finding's recurrence: Management is still in the process as February 2025 ensuring that only subrecipients are reported during FFATA reporting requirements to FSRS.

Corrective Action: Process has been updated so that only POs coded as Aid To Local (550100, 550600) will be submitted on FFATA reports.

2023 – 010

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

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

Federal Program: Immunization Cooperative Agreements

Assistance Listing Numbers: 93.268

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 subaward 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: During testing, we noted that FFATA reports were not submitted timely and there was not a documented review of the submitted reports. Also, we noted that the State also has submitted FFATA Reports to FSRS for vendors when this reporting is not required for vendors.

Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
6	0	6	0	0
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
$ 2,291,464	0	$ 2,291,464	0	0

Status: Corrective action taken.

2023 – 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 Numbers: 97.036

Award Period: July 1, 2022 through June 30, 2023

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

Type of Finding: Material Weakness in Internal Control over Compliance, Material Non- Compliance (Modified Opinion)

Criteria or specific requirement: 2 CFR Part 170 requires subaward 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: During testing, we noted that FFATA reports were not submitted timely and there was not a documented review of the submitted reports. Also, we noted that the State also has submitted FFATA Reports to FSRS for vendors when this reporting is not required for vendors.

Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
33	14	33	14 not reported	14 not reported
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
$ 2,775,992	$ 961,031	$ 2,775,992	$ 961,031 Not Reported	$ 961,031 Not Reported

Status: See current year finding 2024-010.

Reason for finding's recurrence: KDEM agrees that FFATA reporting was not done timely. KDEM will download awards every 2 weeks to ensure that the data is reviewed and entered timely.

Corrective Action: Management will continue to work towards timely filing.

<u>2023 – 012</u>

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, 2022 through June 30, 2023

Compliance Requirement: Subrecipient Monitoring

Type of Finding: Material Weakness in Internal Control over Compliance, Material Non-Compliance (Modified Opinion)

Criteria or specific requirement: 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 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 number (ALN) and name, identification of whether the award is R&D and indirect cost rate for federal award.

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: Subaward agreements with subrecipients, including Assistance Listing Number (ALN) and title, subrecipient's DUNS/UEI number, Federal Award Identification Number (FAIN), identification of whether the award is research and development, and indirect cost rate for federal award, were not included.

Status: Corrective action taken.

<u>2023 – 013</u>

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, 2022 through June 30, 2023

Compliance Requirement: Subrecipient Monitoring

Type of Finding: Material Weakness in Internal Control over Compliance, Material Non-Compliance (Modified Opinion)

Criteria or specific requirement: CFR Part 200, Subpart F requires the pass-through entity to verify that subrecipients expected to be audited, met this 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.

Condition: Management did not track, determine or monitor the audit verification requirement for any subrecipients.

Status: Corrective action taken.

<u>2023 – 014</u>

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

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

Federal Program: State Medicaid Fraud Control Units, State Survey and Certification of Healthcare Providers and Suppliers (Title XVIII) Medicare, Medical Assistance Program (Medicaid; Title XIX), COVID-19-Medical Assistance Program – Medicaid Cluster

Assistance Listing Number: 93.775, 93.777, 93.778

Award Period: July 1, 2022 through June 30, 2023

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

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

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 (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: From a sample of sixty providers, nine of the providers did not have a recertification survey completed within the required timeframe which is used to meet the provider health and safety standards.

Status: See current year finding 2024-009.

Reason for finding's recurrence: There is no disagreement with the audit finding.

KDHE/Bureau of Facilities and Licensing (BFL) recognizes the recertification survey deadlines was not met for twenty of the sixty non-deemed acute and continuing care providers and supplier types included in this audit consisting of Hospitals, Critical Access Hospitals (CAH), Ambulatory Surgery Centers (ASC), End Stage Renal Disease Facilities (ESRD), Rural Health Clinics (RHC), Hospice and or Home Health Agencies (HHA).

The KDHE/BFL would like to clarify that Section 1865(a)(1) of the Social Security Act (the Act) permits providers and suppliers "accredited" or "deemed" by an approved national accreditation organization (AO) to be exempt from routine surveys by State survey agencies to determine compliance with Medicare conditions. Accreditation by an AO is voluntary and is not required for Medicare certification or participation in the Medicare Program.)
KDHE/BFL does not disagree with the findings above but does want to identify some of the challenges the State Survey Agency (SSA) faces hindering continued progress with corrective action plans.

CMS's annual appropriation to the SSA has continued to remain unchanged since FY 2015. This significantly limits the SSA's capacity to conduct initial, complaint, recertification, and validation surveys. This limitation in funding, coupled with the continuing effects of the COVID-19 Public Health Emergency (PHE), accelerated the loss of SSA surveyor resources and resulted in an ongoing continued survey backlog. Even though this backlog has decreased from the previous year, it still exists. Also, as complaints about provider and supplier quality of care increases, non-statutory recertification surveys and less severe complaint allegations receive a lower priority. Complaint surveys, especially those alleging immediate jeopardy or actual harm to patient health and safety continue to be the primary oversight provided by the SSA, outside of statutory recertification surveys. These investigations of the most serious allegations also lead to more severe findings, higher numbers of revisits, and additional enforcement workload. Complaint surveys continue to be the primary oversight mechanism for most provider types.

CMS has established the following priorities for the SSA's:

1. Investigation of patient complaints, as these are active quality concerns that must be reviewed to protect the health and safety of the public.

2. Survey and recertification of statutory facilities such as home health agencies (HHAs), and hospices as required by current law; and

3. Survey and recertification of non-statutory facilities, as required by CMS policy with consideration of available funding once priorities one and two have been accomplished.

Corrective Action: At the beginning of each federal fiscal year including current FFY25, the BFL utilizes the CMS Mission and Priority Document (MPD) which directs and outlines the work of the SA based on regulatory changes, adjustments in budget allocations, and new initiatives, as well as new requirements based on statutes to prioritize and categorize survey plans.

During this current FFY we continue our efforts at restructuring the program manager responsibilities, filling health facility surveyor positions, adding quality assurance responsibilities, and effectively managing contracted services. Our goal is always to be able to consistently meet our MPD Tier 1 and Tier 2 priorities. Recruitment, training, fiscal management & strategies are always a priority and part of action plans to meet these goals. During this current audit process, we did identify opportunities for record management, education and training opportunities. Therefore, this year we will be implementing education and training to our non-surveyor licensure and certification staff ensuring they understand the CMS provider certification requirements and the certification process utilizing specific chapters of the State Operations Manual (SOM) as well as the iQIES & ASPEN database systems. We additionally will be seeking collaboration will the CMS Regional Office.

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STATE OF KANSAS
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2024

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, 2024.

Audit period: Year ended June 30, 2024

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

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.

Views of responsible officials and planned corrective actions: Management at Wichita State University agrees that the best business practice for journal entries is to ensure that each journal entry is subject to secondary review/ approval by an individual who did not initiate the journal entry and who has an appropriate role within the Financial Services department. Management intends to revise system setup within its accounting system to require explicit approval for journal entries. This will ensure proper segregation of duties for journal entries and reduce the risk of material misstatement due to fraud or error. With support of David Miller, Interim Senior Vice President for Administration, Finance and Operations, and Michelle Locke, Controller, will oversee the necessary revisions to system setup and testing to accommodate this change.

Name(s) of the contact person(s) responsible for corrective action: Michelle Locke, Controller, Wichita State University

Planned completion date for corrective action plan: For the year ending June 30, 2025

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STATE OF KANSAS
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2024

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.

Views of responsible officials and planned corrective actions: Management agrees that journal entries should be approved by an authorized individual with an appropriate role within the Financial Services Department. Management will review the list of users in approval queues and remove any users who do not have an appropriate role within the Financial Services department. In addition, management will review system access to ensure that users are assigned appropriate access based on their job functions. Any inappropriate access will be revoked. With support of David Miller, Interim Senior Vice President for Administration, Finance and Operations, Troy Bruun, Associate Vice President for Financial Services will oversee the review of system access related to finance and finance approval queues and revoke any access that does not align with users' job functions.

Name(s) of the contact person(s) responsible for corrective action: Troy Bruun, Associate Vice President for Financial Services, Wichita State University

Planned completion date for corrective action plan: For the year ending June 30, 2025

STATE OF KANSAS
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2024

FINDINGS – FEDERAL AWARD PROGRAMS AUDIT

2024 – 003

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

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

Award Number: P268K241464

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

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.

Recommendation: We recommend the University implement review procedures to ensure disbursement notifications are properly functioning prior to disbursing Direct Loans.

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

Action taken in response to finding: At the time the expiration of the engagement plan was discovered in September 2023, it was immediately resolved and put back into place to continue sending notices. We have implemented new ERP functionality and safeguards in place to ensure these engagement plans don't expire and stop running without our knowledge and action to extend or update them.

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

Planned completion date for corrective action plan: September 2023 and ongoing

2024 – 004

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

STATE OF KANSAS
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2024

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

Award Number: P268K241464

Compliance Requirement: Cash Management

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

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

Recommendation: We recommend the University implement procedures to ensure reconciliations are properly completed and reviewed each month.

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

Action taken in response to finding: After the system issues were identified in February 2024 the University utilized a consultant to resolve these issues and were able to successfully complete reconciliations through the remainder of the year. Workday has since delivered functionality that allows for the SAS reports to import directly into Workday. This delivered functionality will prevent the failure for the February 2024 reconciliation from occurring in the future.

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

Planned completion date for corrective action plan: August 2024

<u>2024 – 005</u>

Federal Agency: U.S. Department of Education

State Department/Agency: Emporia State University and Kansas State University

Federal Program Title: Student Financial Assistance Cluster

Assistance Listing Number:

84.268 – Federal Direct Loans

84.063 – Federal Pell Grant Program

84.007 – Federal Supplemental Educational Opportunity Grants

84.033 – Federal Work Study Program

84.038 – Federal Perkins Loan Program

84.379 – Teacher Education Assistance for College and Higher Education Grants

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STATE OF KANSAS
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2024

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

Award Number: Various

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

Type of Finding: Significant Deficiency in Internal Control over Compliance

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

- Return of Title IV: When a student withdraws from an institution, the institution must calculate the amount of aid to be returned to the Department of Education (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
  - 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

Recommendation: The institutions should implement observable, auditable internal controls over the Return of Title IV and Verification processes to 1) be compliant with federal regulations and 2) prevent possible instances of noncompliance, errors, and/or fraud.

Views of responsible officials: There is no disagreement with the audit finding. Kansas State University management would like to stress that this was not an identified issue in previous audits and there were no issues identified with the calculation of the amounts to be returned, the return of the funds, or the timing in which Title IV Funds were returned for the items selected for compliance testing.

Action taken in response to finding:

Kansas State University: The University will take immediate action to implement a business practice that will allow for the documentation of a review process for processing R2T4 calculations and return of federal funds. Specifically, the individual responsible for carrying out the R2T4 process will submit the calculation to an assistant or associate director for review and approval. The reviewer, in turn, will provide their signature if approved. The approval will be associated with the R2T4 supporting documentation within the student's financial aid file.

Emporia State University: The University will evaluate internal controls around Return of Title IV and Verification and implement a formalized process to document the review of these processes, including:

1. Hiring additional staff in the Office of Financial Aid to provide support in the area of Return of Title IV, Verification, and other program administration.

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STATE OF KANSAS
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2024

a. As of March 5, 2025 a position was posted for an "Assistant Director of Compliance" who will be responsible for the oversight of these specific areas as well as contributing toward quality assurance and policy and procedure development.

b. As of March 5, 2025, a position was posted for a Financial Aid Coordinator to support internal processes for the administration of financial aid.

2. Drafting of an internal controls document to identify compliance controls within office policy and procedures. This will specifically include controls for Return of Title IV funds and Verification, as well as other key areas.

    a. Verification Controls – Ensure accuracy and completeness of verification files by:

        i. Implementing a comprehensive policy and procedure for verification processing. Include specific steps for completing verification, monitoring/logging completed verification files and corrections, and executing internal audits by a second individual.

    b. Return of Title IV Funds - Ensure accuracy and completeness of R2T4 files by:

        i. Implementing a comprehensive policy and procedure for withdrawal/return of funds processing. Include specific steps for identifying withdrawals, completing the return calculation, and executing internal audits by a second individual.

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

Kansas State University: Tanya McGee, Associate Director within the Office of Student Financial Assistance.

Emporia State University: Rebecca Grooters, Director of Financial Aid, Scholarships, Veteran Services

Planned completion date for corrective action plan:

Kansas State University: Full implementation to begin with R2T4 processes no later than March 15, 2025

Emporia State University: Onboarding new staff is critical to implementing the corrective action plan to ensure adequate staffing for training and oversight as described above.

- By March 14, 2025: Approve Internal Controls document for outlining control parameters. Also, begin review of office policy and procedures related to Return of Title IV and Verification for completeness and accuracy.

- By April 14, 2025: Have internal policy and procedure document edits completed and begin training new Assistant Director of Compliance on these processes using updated/comprehensive policy and procedure documentation.
- By May 1, 2025: Fully implement internal audit protocol for a second reviewer to include monitoring of 1/4 of processed return calculations and verification records.

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 Number: 93.323

Award Number and Period: NU50CK000549 (7/1/2019 – 7/31/2027)

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.

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: Management disagrees with the finding. Multi-year subrecipient agreements executed prior to March 2024 did not include the Sub-Recipient Agreement Submission Form. The agreements were not re-executed after March 2024 to include the form. The audit findings should only pertain to agreements newly executed after March 2024; however, because the audit included agreements executed prior to March 2024, the audit found that information is missing.

Action taken in response to finding: All subrecipient agreements executed after March 2024 include the Sub-Recipient Agreement Submission Form.

Name(s) of the contact person(s) responsible for corrective action: Farah Ahmed and Sheri Tubach, Bureau of Epidemiology and Public Health Informatics

Planned completion date for corrective action plan: Completed

2024 – 007

STATE OF KANSAS
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2024

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 Number: 93.323

Award Number and Period: NU50CK000549 (7/1/2019 – 7/31/2027)

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

Recommendation: We recommend that the Department enhance 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: Management disagrees with this finding. KDHE disagrees with this finding. KDHE has an established process in place which is documented in the Procurement Policies and Procedures manual that was provided as part of the audit request which shows that verification of suspension and debarment in the System for Award Management takes place prior to contractual agreements being fully executed as part of the agency's established process. There is no requirement that KDHE is aware of that requires that the date of verification be documented.

Action taken in response to finding: KDHE will make sure the date the verification was done is on the documentation.

Name(s) of the contact person(s) responsible for corrective action: Kelly Chilson, Director of Procurement

Planned completion date for corrective action plan: Immediately when new contracts are being created.

<u>2024 – 008</u>

Federal Agency: Department of Health and Human Services

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

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

Assistance Listing Number: 93.323

Award Number and Period: NU50CK000549 (7/1/2019 – 7/31/2027)

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

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

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.

Recommendation: We recommend that the Department develop procedures and internal controls to ensure that required subawards are reported accurately to FSRS and that contractor agreements are not reported to FSRS as subawards.

Views of responsible officials: Management agrees with the finding.

Action taken in response to finding: Process has been updated so that only POs coded as Aid To Local (550100, 550600) will be submitted on FFATA reports.

Name(s) of the contact person(s) responsible for corrective action: Shelley Russell, Lead Fiscal Analyst, Division of Public Health

Planned completion date for corrective action plan: Immediately. New process will be used for any reports moving forward. Reports that have already been submitted will be reviewed and updated so that only ATL obligations are reflected on the reports.

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

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)

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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 State focus on ensuring the Department's procedures and internal controls are being followed and have proper supporting documentation, and to continue to focus on training all staff members to properly verify providers are meeting the prescribed health and safety standards before making payments to those providers.

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

KDHE/Bureau of Facilities and Licensing (BFL) recognizes the recertification survey deadlines was not met for twenty of the sixty non-deemed acute and continuing care providers and supplier types included in this audit consisting of Hospitals, Critical Access Hospitals (CAH), Ambulatory Surgery Centers (ASC), End Stage Renal Disease Facilities (ESRD), Rural Health Clinics (RHC), Hospice and or Home Health Agencies (HHA).

The KDHE/BFL would like to clarify that Section 1865(a)(1) of the Social Security Act (the Act) permits providers and suppliers "accredited" or "deemed" by an approved national accreditation organization (AO) to be exempt from routine surveys by State survey agencies to determine compliance with Medicare conditions. Accreditation by an AO is voluntary and is not required for Medicare certification or participation in the Medicare Program.)

KDHE/BFL does not disagree with the findings above but does want to identify some of the challenges the State Survey Agency (SSA) faces hindering continued progress with corrective action plans.

CMS's annual appropriation to the SSA has continued to remain unchanged since FY 2015. This significantly limits the SSA's capacity to conduct initial, complaint, recertification, and validation surveys. This limitation in funding, coupled with the continuing effects of the COVID-19 Public Health Emergency (PHE), accelerated the loss of SSA surveyor resources and resulted in an ongoing continued survey backlog. Even though this backlog has decreased from the previous year, it still exists. Also, as complaints about provider and supplier quality of care increases, non-statutory recertification surveys and less severe complaint allegations receive a lower priority. Complaint surveys, especially those alleging immediate jeopardy or actual harm to patient health and safety continue to be the primary oversight provided by the SSA, outside of statutory recertification surveys. These investigations of the most serious allegations also lead to more severe findings, higher numbers of revisits, and additional enforcement workload. Complaint surveys continue to be the primary oversight mechanism for most provider types.

CMS has established the following priorities for the SSA's:

1. Investigation of patient complaints, as these are active quality concerns that must be reviewed to protect the health and safety of the public.

2. Survey and recertification of statutory facilities such as home health agencies (HHAs), and hospices as required by current law; and

3. Survey and recertification of non-statutory facilities, as required by CMS policy with consideration of available funding once priorities one and two have been accomplished.

Action taken in response to finding: At the beginning of each federal fiscal year including current FFY25, the BFL utilizes the CMS Mission and Priority Document (MPD) which directs and outlines the work of the SA based on regulatory changes, adjustments in budget allocations, and new initiatives, as well as new requirements based on statutes to prioritize and categorize survey plans.

During this current FFY we continue our efforts at restructuring the program manager responsibilities, filling health facility surveyor positions, adding quality assurance responsibilities, and effectively managing contracted services. Our goal is always to be able to consistently meet our MPD Tier 1 and Tier 2 priorities. Recruitment, training, fiscal management & strategies are always a priority and part of action plans to meet these goals. During this current audit process, we did identify opportunities for record management, education and training opportunities. Therefore, this year we will be implementing education and training to our non-surveyor licensure and certification staff ensuring they understand the CMS provider certification requirements and the certification process utilizing specific chapters of the State Operations Manual (SOM) as well as the iQIES & ASPEN database systems. We additionally will be seeking collaboration will the CMS Regional Office.

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

Rebecca Gonzales, Medicaid Federal Audits Team Manager, KDHE

Breanna Lester, Medicaid Federal Audits Program Manager, KDHE

Jerry Smith, Bureau Director, Bureau of Facilities and Licensing, KDHE

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

Planned completion date for corrective action plan: June 30, 2025

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

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Award Number: Various

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

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

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

Recommendation: We recommend that Management continue to implement its corrective action plan from the prior year. Management should review and update 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: Management will download awards every 2 weeks to ensure that the data is reviewed and entered timely.

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

Planned completion date for corrective action plan: Ongoing

<u>2024 – 011</u>

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

Award Number: Various

Compliance Requirement: Subrecipient Monitoring

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

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

Recommendation: We recommend that Management reviews and enhances its internal controls and procedures to ensure that subawards are issued timely to subrecipients, and that subawards include all required federal award information.

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Views of responsible officials: Management partially agrees with this finding.

Although the 2023 2 CFR § 200.332 does state that the award letters should be sent at the time of the award, there needs to be some reasonableness to the interpretation of this regulation. KDEM currently has 13 open disasters with over 100 open projects and more being written. It is not reasonable to interpret that the award letters be sent on the date that the award is granted.

Action taken in response to finding: Management will utilize the report run for FFATA to send award letters to sub-recipients.

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

Planned completion date for corrective action plan: Ongoing

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

Award Number: Various

Compliance Requirement: Subrecipient Monitoring

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

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

Recommendation: We recommend that the agency review its procedures for monitoring of annual audits for subrecipients to ensure that subrecipients are audited in accordance with Subpart F timely. We recommend that a clear timeline and tracking for this monitoring be added to the policies and procedures.

Views of responsible officials: Management does not agree with this finding.

Action taken in response to finding:

Explanation of disagreement with audit finding:

- KDEM manages the grant expenditures during the entire lifespan of the project. Scope of work is matched with actual expenses and validated before sending to FEMA for close-out.

- KDEM's audit tracker identifies when audit letters were sent and can be verified through email verification sent to sub-recipients.
- There is *no* regulation stipulating what is "timely". KDEM verifies audits annually.

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

Planned completion date for corrective action plan: See above.

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

Award Number: Various

Compliance Requirement: Special Tests and Provisions – Utilization Control

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

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.

Recommendation: We recommend the Department conduct training of all staff members to properly verify that supporting documents evidencing the qualification of individuals performing utilization control reviews are maintained.

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

The SSA Goals for FFY25:

- KDHE team will collaborate with Policy to create materials for all contractors regarding maintaining and retaining records for all staff based off KanCare contracts timeframes.
- Contractors will receive training focusing on retention of records and policy.
- Contractors will receive education over documentation requirements throughout the year to strengthen their knowledge or record retention.

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- KDHE Audit Team will work with our Contracts and Compliance department to discuss any needed updates in the KanCare 3.0 contract section(s) relevant to the retention of records regarding subcontractors and their required documentation.

Action taken in response to finding: KDHE is working with our subject matter experts to create a policy that will ensure all contractors through the state understand and follow procedures to properly verify that all supporting documentation and evidence involving any staff contracted or subcontracted through them is held for the appropriate timeframes as described in our contracts.

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

Rebecca Gonzales, Medicaid Federal Audits Team Manager, KDHE

Breanna Lester, Medicaid Federal Audits Program Manager, KDHE

Planned completion date for corrective action plan: Ongoing

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

Award Number: Various

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

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

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.

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Recommendation: We recommend that the institutions implement procedures to ensure that enrollment statuses, particularly those who were initially marked as withdrawn but need to be moved to graduated, are reported correctly and timely.

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

Action taken in response to finding:

Fort Hays State University: The University will evaluate and enhance current procedures to ensure the accurate and timely reporting of student status changes to NSLDS.

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

Pittsburg State University: The University will evaluate internal controls around NSLDS status change submission process and work with the IT department to implement an observable control procedure.

Kansas State University: The University has reviewed their process and identified a control and will maintain documentation of this control occurring.

Emporia State University: The University will evaluate their procedures around NSLDS status change submissions and implement a formalized control procedure to document the review of this process.

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

Fort Hays State University: Chantelle Arnold, Doug Storer

University of Kansas: Casey Wallace, University of Kansas Registrar

Pittsburg State University: Melinda Roelfs, Registrar

Kansas State University: Kelley Brundage, University Registrar

Emporia State University: Sheri Brooks, Registrar

Planned completion date for corrective action plan:

Fort Hays State University: April 2025

University of Kansas: March 4, 2025.

Pittsburg State University: July 2025

Kansas State University: March 10, 2025

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Emporia State University: April 2025

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

Award Number: Various

Compliance Requirement: Reporting

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

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.

Recommendation: We recommend that the University implement procedures to ensure that student disbursements are reported to the COD on a timely basis, particularly those that are originally rejected.

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

Action taken in response to finding: The University will evaluate and enhance current procedures to ensure the timely reporting of student disbursements to COD.

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

Planned completion date for corrective action plan: March 2025

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