

**STATE OF MARYLAND**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2024**



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

The Honorable Members of the General Assembly and the Governor  
State of Maryland

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 Maryland (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 February 28, 2025.

Our report includes a reference to other auditors who audited the financial statements of certain funds, agencies, and component units of the State of Maryland, which represent the indicated percent of total assets and deferred outflows of resources and total revenues as described in our report on the State's financial statements and as presented in the below table. 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 other auditors.

Opinion Unit	Fund, Agency, or Component Unit	Percentage Audited by Other Auditors	
		Assets and Deferred Outflows	Revenues
Business-type Activities	Department of Housing and Community Development State Funded Loan Programs Maryland Lottery and Gaming Control Agency Maryland Prepaid College Trust	12%	72%
Aggregate Discretely Presented Component Units	Maryland Environmental Service Maryland Technology Development Corporation University System of Maryland Foundation, Inc. University of Maryland College Park Foundation, Inc. University of Maryland Baltimore Foundation, Inc. University of Maryland Faculty Physicians, Inc. University of Maryland Pediatric Associates P.A. University of Maryland Orthopedic Associates, P.A. Bowie State University Foundation, Inc. Towson University Foundation, Inc. Frostburg State University Foundation, Inc. University of Baltimore Foundation, Inc. and University Properties, Inc. Salisbury University Foundation, Inc. UMUC Ventures, Inc. and Subsidiaries Morgan State University Foundation, Inc. Maryland Food Center Authority	22%	12%
Economic Development Loan Programs - Major Proprietary Fund	Department of Housing and Community Development State Funded Loan Programs	12%	4%
Maryland Lottery and Gaming Control Agency - Major Proprietary Fund	Maryland Lottery and Gaming Control Agency	100%	100%
Maryland Prepaid College Trust Fund - Major Proprietary Fund	Maryland Prepaid College Trust Fund	100%	100%
Aggregate Remaining Fund Information	Maryland Teachers and State Employees Supplemental Retirement Plans Maryland Local Government Investment Pool	14%	45%

The financial statements of the Maryland Housing Fund (Economic Development Insurance Programs), Maryland Teachers & State Employees Supplement Retirement Plans, Maryland Local Government Investment Pool, Maryland 529 Plan, Bowie State University Foundation Inc., Frostburg State University Foundation Inc., Salisbury University Foundation Inc., Towson University Foundation Inc., University of Baltimore Foundation Inc., University System of Maryland Foundation Inc., University of Maryland Baltimore Foundation Inc., University of Maryland Orthopedic Associates, P.A., University of Maryland Faculty Physicians, Inc, University of Maryland Pediatric Associates P.A., University of Maryland College Park Foundation Inc., UMBC Research Park, and UMUC Ventures, and Morgan State University Foundation, Inc. were not audited in accordance with *Government Auditing Standards* and accordingly, this report does not include reporting on internal control over the financial reporting on instance of reportable noncompliance 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.

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

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

We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002, 2024-003, and 2024-004, 2024-005, 2024-006, 2024-008, and 2024-009 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2024-007 to be a significant deficiency.

The Honorable Members of the General Assembly and the Governor  
State of Maryland

***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 Maryland's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the State's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The State's responses were 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Baltimore, Maryland  
February 28, 2025



**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**

The Honorable Members of the General Assembly and the Governor  
State of Maryland

**Report on Compliance for Each Major Federal Program**

***Qualified and Unmodified Opinions***

We have audited the State of Maryland's (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's 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.

***Disclaimer of Opinion on Unemployment Insurance***

We do not express an opinion on the State's 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 Unemployment Insurance. Because of the significance of the matters described in the Basis for Disclaimer of Opinion on Unemployment Insurance section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on Unemployment Insurance.

***Qualified Opinion on Major Programs***

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 the programs for the year ended June 30, 2024.

***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 Disclaimer of Opinion on Unemployment Insurance***

As described in the accompanying schedule of findings and questioned costs, we were unable to obtain audit evidence supporting the State's compliance with the allowable activities/costs, matching, period of performance, reporting and special tests and provisions requirements applicable to the Unemployment Insurance as described in finding number 2024-012. As a result of these matters, we were unable to determine whether the State complied with the requirements applicable to Unemployment Insurance.

***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 opinions on compliance for each major federal program. Our audit does not provide a legal determination of the State's compliance with the compliance requirements referred to above.

***Matters Giving Rise to Qualified Opinion***

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

Program/Cluster Title	Assistance Listing	Noncompliance	Finding Number
WIOA Cluster	17.258, 17.259, 17.278	Reporting - FFATA	2024-013
Education Stabilization Fund	84.425 C, D, R, U, V, W	Reporting - FFATA	2024-018
Special Education Cluster (IDEA)	84.027, 84.173	Period of Performance	2024-023
Refugee and Entrant Assistance State Administered Programs	93.566	SEFA Reporting	2024-024
Low-Income Home Energy Assistance	93.568	Period of Performance	2024-025
Opioid-STR	93.788	Reporting - FFATA	2024-028
Block Grants for Substance Use Prevention, Treatment, and Recovery Services	93.959	Reporting - FFATA	2024-029
Coronavirus State and Local Fiscal Recovery Funds	21.027	Allowable Activities/Costs	2024-017

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 Maryland Water Infrastructure Financing Administration, Maryland Environmental Services, Foundations and Maryland Transportation Authority, enterprise funds of the State of Maryland, which received federal awards that are not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of these entities because auditors were engaged to perform a separate audit in accordance with the Uniform Guidance.

***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 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 items 2024-010, 2024-011, 2024-014, 2024-015, 2024-016, 2024-019, 2024-026 and 2024-027. Our opinion on each major federal program is not modified with respect to these matters.

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

### **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 items 2024-012, 2024-013, 2024-017, 2024-018, 2024-023, 2024-024, 2024-025, 2024-028, and 2024-029 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-010, 2024-011, 2024-014, 2024-015, 2024-016, 2024-019, 2024-020, 2024-021, 2024-022, 2024-026, 2024-027, and 2024-030 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.

The Honorable Members of the General Assembly and the Governor  
State of Maryland

*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 responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

#### **Report on the 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 as of and for the year ended June 30, 2024, which includes reference to other auditors and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated February 28, 2025, which 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 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**

Baltimore, Maryland  
March 31, 2025



# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Agriculture</b>				
Agricultural Research Basic and Applied Research	10,001		\$ 5,000	\$ -
Plant and Animal Disease, Pest Control, and Animal Care	10,025		1,551,022	-
Pass-Through Colorado State University		156096	217,020	-
Total ALN 10,025 Plant and Animal Disease, Pest Control, and Animal Care			1,768,042	-
Wildlife Services	10,028		52,204	-
Farm Service Agency Taxpayer Outreach Education and Technical Assistance (American Rescue Plan Assistance)	10,146			
Pass-Through University of Delaware		UDR0000338	8,041	-
Outreach Education and Technical Assistance	10,147			
Pass-Through Alcorn State Univ/USDA-FSA		ASU330292	32,024	-
Market News	10,153		41,472	-
Inspection Grading and Standardization	10,162		133,517	-
Market Protection and Promotion	10,163		75,685	-
Wholesale Farmers and Alternative Market Development	10,164		226,065	-
Pass-Through FAMU/USDA-AMS		C-5162	251,528	-
Total ALN 10,164 Wholesale Farmers and Alternative Market Development			477,593	-
Specialty Crop Block Grant Program- Farm Bill	10,170		518,607	-
COVID-19 Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments	10,182		3,987,897	-
Local Food for Schools Cooperative Agreement Program	10,185		142,996	142,996
Resilient Food System Infrastructure Program	10,190		105	-
Grants for Agricultural Research, Special Research Grants	10,200			
Pass-Through NCSU/USDA-NIFA		2021-2884-02	283,056	120,314
Pass-Through NCSU/USDA-NIFA		PAM-P24-000837-SA02	46,505	-
Total ALN 10,200 Grants for Agricultural Research, Special Research Grants			329,561	120,314
Sustainable Agriculture Research and Education	10,215		1,928,217	212,414
Pass-Through Northeast SARE by University of Vermont		ENE2016534268	3,209	-
Pass-Through Northeast SARE by University of Vermont		LNE23460AWD00001024	11,921	-
Pass-Through Northeast SARE by University of Vermont		PDP22AWD00001024	110,809	-
Pass-Through Northeast SARE by University of Vermont		SNE22-006-AWD00000495	22,542	-
Total ALN 10,215 Sustainable Agriculture Research and Education			2,076,698	212,414
1890 Institution Capacity Building Grants	10,216			
Pass-Through 1890 Universities Foundation/DSU/ USDA		2021-SSWD-UMES-34837-1	8,316	-
Pass-Through Alcorn State Univ/USDA		ASU330257	65,552	-
Pass-Through UVSU/USDA-NIFA		R000060	18,247	-
Pass-Through VSU/USDA		R000066	44,096	-
Total ALN 10,216 1890 Institution Capacity Building Grants			136,211	-
Higher Education - Institution Challenge Grants Program	10,217			
Pass-Through Penn State/USDA-NIFA		S003827-USDA	33,289	-
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10,226		4,927	-
1994 Institutions Research Program	10,227			
Pass-Through Navajo Tech University		NTU-30701-01	6,547	-
From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals	10,237		64,813	51,214
Pass-Through VSU/USDA-NIFA		R000107	29,056	-
Consumer Data and Nutrition Research	10,253		39,254	-
Agriculture and Food Research Initiative (AFRI)	10,310		191,440	-
Pass-Through Texas A&M/USDA-NIFA		M2301603	620	-
Pass-Through Univ of CA Davis/CA Dept of Food & Ag		A21-0139-S003	25,548	-
Pass-Through Univ of FL/USDA		SUB00001461	34,635	-
Total ALN 10,310 Agriculture and Food Research Initiative (AFRI)			252,243	-
Beginning Farmer and Rancher Development Program	10,311		69,297	43,857
Farm Business Management and Benchmarking Competitive Grants Program	10,319			
Pass-Through University of Minnesota		P010062903	7,032	-
Crop Protection and Pest Management Competitive Grants Program	10,329		148,077	27,046
Pass-Through Northeastern IPM Center		14380923177	12,213	-
Total ALN 10,329 Crop Protection and Pest Management Competitive Grants Program			160,290	27,046
Urban, Indoor, and Other Emerging Agricultural Production Research, Education, and Extension Initiative	10,333		12,046	-
State Mediation Grants	10,435		71,251	-
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10,443		189,065	-
Cooperative Extension Service	10,500		183,218	-
Pass-Through University of Delaware		UDR0000384	21,126	-
Total ALN 10,500 Cooperative Extension Service			204,344	-
Smith-Lever Funding (Various Programs)	10,511		3,505,355	-
Extension Services at 1890 Colleges and Tuskegee University, West Virginia State College, and Central State University	10,512		44,829	-
Expanded Food and Nutrition Education Program	10,514		668,835	-
Renewable Resources Extension Act and National Focus Fund Projects	10,515		56,767	-
Rural Health and Safety Education Competitive Grants Program	10,516		76,166	-
Agriculture Risk Management Education Partnerships Competitive Grants Program	10,520			
Pass-Through Northeast Center for Risk Management Education		UDR0000352	17,034	-
Pass-Through Northeast Center for Risk Management Education		UDR0000355	22,611	-
Total ALN 10,520 Agriculture Risk Management Education Partnerships Competitive Grants Program			39,645	-
Centers of Excellence at 1890 Institutions	10,523			
Pass-Through 1890 Universities Foundation/ Tuskegee Univ/ USDA-NIFA		Unknown	40,203	-
Pass-Through 1890 Universities Foundation/ USDA-NIFA		FY22-SWED-UEMS-34837	26,377	-
Pass-Through NCA&T/USDA		241005F	34,859	-
Pass-Through NCAT/USDA-NIFA		240960E	1,197	-
Pass-Through Tuskegee Univ/ 1890 Universities Foundation/ USDA-NIFA		FY20-MEA-TU-Dawkins	478	-
Total ALN 10,523 Centers of Excellence at 1890 Institutions			103,114	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Scholarships for Students at 1890 Institutions	10,524		\$ 981,889	\$ -
CN-TECH INNOVATION GRANT	10,541		165,888	-
COVID-19 Pandemic EBT Food Benefits (Noncash)	10,542		68,153,163	-
<b>SNAP Cluster</b>				
Supplemental Nutrition Assistance Program (Noncash)	10,551		1,558,238,930	2,780,050
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10,561		109,846,293	-
<b>Total SNAP Cluster</b>			<b>1,668,085,223</b>	<b>2,780,050</b>
<b>Child Nutrition Cluster</b>				
School Breakfast Program	10,553		88,479,723	87,373,630
National School Lunch Program	10,555		257,236,543	256,652,898
Special Milk Program for Children	10,556		142,124	142,124
Summer Food Service Program for Children	10,559		21,897,266	21,003,377
Fresh Fruit and Vegetable Program	10,582		4,747,256	4,747,256
<b>Total Child Nutrition Cluster</b>			<b>372,502,912</b>	<b>369,919,285</b>
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10,557		121,878,677	33,498,615
Child and Adult Care Food Program	10,558		50,856,365	50,598,870
State Administrative Expenses for Child Nutrition	10,560		6,385,762	-
<b>Food Distribution Cluster</b>				
Commodity Supplemental Food Program	10,565		316,666	27,925
Emergency Food Assistance Program (Administrative Costs)	10,568		427,190	-
Emergency Food Assistance Program (Food Commodities)	10,569		15,797,283	-
<b>Total Food Distribution Cluster</b>			<b>16,541,139</b>	<b>27,925</b>
WIC Farmers' Market Nutrition Program (FMNP)	10,572		775,622	-
Team Nutrition Grants	10,574		69,263	4,057
Farm to School Grant Program	10,575		45,516	-
Child Nutrition Discretionary Grants Limited Availability	10,579		550,518	550,518
COVID-19 Farm to School State Formula Grant	10,645		279	-
Summer Electronic Benefit Transfer Program for Children	10,646		21,747,977	-
COVID-19 Pandemic EBT Administrative Costs	10,649		112,626	111,973
Cooperative Forestry Assistance	10,664		760,743	101,519
Wood Utilization Assistance	10,674		6,547	6,547
Urban and Community Forestry Program	10,675		183,890	40,917
Forest Legacy Program	10,676		106,978	-
Forest Stewardship Program	10,678		126,099	33,147
Forest Health Protection	10,680		88,010	-
State & Private Forestry Cooperative Fire Assistance	10,698		662,635	-
Partnership Agreements	10,699		15,273	-
Soil and Water Conservation	10,902		24,052	-
Partnerships for Climate-Smart Commodities	10,937		10,007	6,015
Technical Agricultural Assistance	10,960		34,453	-
Cochran Fellowship Program-International Training-Foreign Participant	10,962		2,939	-
Contract/Other	10,999			
Pass-Through Pennsylvania Certified Organic		24020884	5,045	-
Pass-Through Delaware Department of Agriculture		0000649789	9,985	-
Pass-Through University of Arkansas System		RA1204086	53,359	-
<b>Total ALN 10,999 Contract/Other</b>			<b>68,389</b>	<b>-</b>
<b>Total U.S. Department of Agriculture</b>			<b>2,346,386,652</b>	<b>458,277,279</b>
<b>U.S. Department of Commerce</b>				
BUILD TO SCALE	11,024		91,351	-
Connecting Minority Communities Pilot Program	11,028		3,104,559	-
State Digital Equity Planning Grants	11,032		1,674,918	-
Broadband Equity, Access, and Deployment Program	11,035		565,325	-
<b>Economic Development Cluster</b>				
Investments for Public Works and Economic Development Facilities	11,300		20,852	-
Economic Adjustment Assistance	11,307		5,493,869	-
Pass-Through Operation HOPE INC		01-79-14965 URI 114558	1	-
<b>Total ALN 11,307 Economic Adjustment Assistance</b>			<b>5,493,870</b>	<b>-</b>
<b>Total Economic Development Cluster</b>			<b>5,514,722</b>	<b>-</b>
Economic Development Technical Assistance	11,303		148,238	48,464
Interjurisdictional Fisheries Act of 1986	11,407		64,761	-
Sea Grant Support	11,417			
Pass-Through University of Maryland Center for Environmental Science Sea Grant		111540	10,470	-
Pass-Through Mississippi State University		01620032056506	2,432	-
<b>Total ALN 11,417 Sea Grant Support</b>			<b>12,902</b>	<b>-</b>
Coastal Zone Management Administration Awards	11,419		3,616,862	1,801,818
Coastal Zone Management Estuarine Research Reserves	11,420		963,413	72,534
Financial Assistance for National Centers for Coastal Ocean Science	11,426		491,755	-
Climate and Atmospheric Research	11,431		3,005	-
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11,432			
Pass-Through Woods Hole Oceanographic Institution		A101449	212,275	-
Marine Mammal Data Program	11,439		3,503	-
Chesapeake Bay Studies	11,457		110,542	-
Habitat Conservation	11,463		1,149,873	1,149,873
Unaffiliated Science Program	11,472		193,830	193,830
Office for Coastal Management	11,473		775,757	180,000
Pass-Through National Fish and Wildlife Foundation		031823075878	20,720	-
<b>Total ALN 11,473 Office for Coastal Management</b>			<b>796,477</b>	<b>180,000</b>
Atlantic Coastal Fisheries Cooperative Management Act	11,474		394,228	-
Measurement and Engineering Research and Standards	11,609		31,988	-
Arrangements for Interdisciplinary Research Infrastructure	11,619			
Pass-Through University of Delaware - Newark		21100689 PO UDR0000100	363,754	-
Science, Technology, Business and/or Education Outreach	11,620		108,186	-
Pass-Through J.H.U. Bus & Research Admin.		2005972415	760,179	-
Pass-Through John Hopkins University Office of Research Administration		70NANB18H162 /2004301700	8,328	-
<b>Total ALN 11,620 Science, Technology, Business and/or Education Outreach</b>			<b>876,693</b>	<b>-</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Identifying Number</b>	<b>Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
Minority Business Resource Development	11,802		\$ 267,066	\$ -
MBDA Business Center	11,805		71,590	-
Contract/Other	11,999		59,268	-
Pass-Through National Institute Of Standards & Technology		Unknown	7,345	-
Total ALN 11,999 Contract/Other			138,203	-
<b>Total U.S. Department of Commerce</b>			<b>20,790,243</b>	<b>3,446,519</b>
<b>U.S. Department of Defense</b>				
Procurement Technical Assistance For Business Firms	12,002		763,763	-
OnRampII	12,014		13,456	-
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12,113		1,343,383	-
Basic and Applied Scientific Research	12,300		2,484,526	-
ROTC Language and Culture Training Grants	12,357			
Pass-Through Institute of International Education Inc.		PGO1801UMCP19LTC051PO5	149	-
Pass-Through Institute of International Education Inc.		PGO1801UMCP19PGO051PO6	277,097	-
Pass-Through Institute of International Education Inc.		PGO2301UMCP19LTCPO1	320,354	-
Pass-Through Institute of International Education Inc.		PGO2301UMCP19PGOP02	275,972	-
Total ALN 12,357 ROTC Language and Culture Training Grants			873,572	-
National Guard Military Operations and Maintenance (O&M) Projects	12,401		69,617,679	-
National Guard Challenge Program	12,404		4,908,627	-
Military Medical Research and Development	12,420			
Pass-Through Johns Hopkins University		2004775932	28,497	-
Pass-Through Johns Hopkins University		2005078734	6,956	-
Pass-Through Johns Hopkins University		2005383823	36,517	-
Pass-Through HJF Medical Research International, INC		CON000774	233,995	-
Pass-Through HJF Medical Research International, INC		CON000827	226,727	-
Pass-Through Dartmouth Hitchcock Clinic		GC10494-02-DGR15450	56,203	-
Total ALN 12,420 Military Medical Research and Development			588,895	-
Basic Scientific Research	12,431		8,974	-
The Language Flagship Grants to Institutions of Higher Education	12,550			
Pass-Through Institute of International Education Inc.		BOR21UMCP13ARAP01	253,878	-
Pass-Through Institute of International Education Inc.		BOR21UMCP13PERP02	553,075	-
Pass-Through Institute of International Education Inc.		BOR21UMCP13SSAP03	19,250	-
Pass-Through Institute of International Education Inc.		BOR21UMCP13SSAP05	34,372	-
Pass-Through Institute of International Education Inc.		BOR21UMCP13SSPP04	5,000	-
Pass-Through Institute of International Education Inc.		BOR21UMCP13SSPP06	5,000	-
Total ALN 12,550 The Language Flagship Grants to Institutions of Higher Education			870,575	-
DOD, NDEP, DOTC-STEM Education Outreach Implementation	12,560		117,416	-
Pass-Through RTI International		14-312-0216908-65633L	254,619	-
Total ALN 12,560 DOD, NDEP, DOTC-STEM Education Outreach Implementation			382,035	-
Economic Adjustment Assistance for State Governments	12,617		4,944,465	268,949
Basic, Applied, and Advanced Research in Science and Engineering	12,630			
Pass-Through Technology Student Association		V611SR=15-2-0001	22,608	-
Uniformed Services University Medical Research Projects	12,750		27,357	-
Air Force Defense Research Sciences Program	12,800		58,305	-
Language Grant Program	12,900		93,966	-
Mathematical Sciences Grants	12,901		32,063	-
Information Security Grants	12,902		238,293	-
GenCyber Grants Program	12,903		8,311	-
CyberSecurity Core Curriculum	12,905		1,164,629	-
Contract/Other	12,999		2,879,122	-
Pass-Through Amentum		100004620	146,623	-
Pass-Through Catalyst Campus		22125769	2,917	-
Pass-Through Johns Hopkins University Applied Physics Labo		158224	125,062	-
Pass-Through Lynntech		Lynntech project #ARM-021	3,605	-
Pass-Through Massachusetts Institute of Technology		9779682	41,764	-
Pass-Through University of Pittsburgh		AVD00005137-3	302,248	-
Pass-Through University Technical Services, Inc.		24041795	10,004	-
Pass-Through Texas A&M Engineering Experiment Station		Unknown	2,052	-
Pass-Through Booz Allen Hamilton INC		A23680-2	37,818	-
Pass-Through CALSTART, Inc		110-210-008-R2	19,400	-
Pass-Through GRIFFISS INSTITUTE, INC		MOU	50,479	-
Pass-Through SWAIN TECHS		PO NUMBER: 23- 100001	244,800	-
Total ALN 12,999 Contract/Other			3,865,894	-
<b>Total U.S. Department of Defense</b>			<b>92,311,376</b>	<b>268,949</b>
<b>U.S. Department of Housing and Urban Development</b>				
Supportive Housing for Persons with Disabilities	14,181		855,241	-
COVID-19 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14,228		3,818,680	3,543,410
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii			8,563,099	8,069,028
Total ALN 14,228 Community Development Block Grants/State's program			12,381,779	11,612,438
COVID-19 Emergency Solutions Grant Program	14,231		2,443,576	2,317,609
Emergency Solutions Grant Program			1,424,560	1,300,872
Total ALN 14,231 Emergency Solutions Grant Program			3,868,136	3,618,481
Supportive Housing Program	14,235		774,787	-
COVID-19 Home Investment Partnerships Program	14,239		7,752	-
Home Investment Partnerships Program			4,565,007	-
Total ALN 14,239 Home Investment Partnerships Program			4,572,759	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
COVID-19 Housing Opportunities for Persons with AIDS	14,241		\$ 7,765	\$ 7,765
Housing Opportunities for Persons with AIDS			2,564,476	2,089,879
Pass-Through Baltimore City Department of Housing & Community Development		SC630313	135,957	-
Total ALN 14,241 Housing Opportunities for Persons with AIDS			<u>2,700,432</u>	<u>2,097,644</u>
Continuum of Care Program	14,267		5,739,663	-
Housing Trust Fund	14,275		9,064,758	-
Youth Homelessness Demonstration Program	14,276			
Pass-Through Maryland Multicultural Youth Center		22052489	17,256	-
Project Rental Assistance Demonstration (PRA Demo) Program of Section 811 Supportive Housing for Persons with Disabilities	14,326		3,461,314	-
Fair Housing Assistance Program State and Local	14,401		666,004	-
Older Adults Home Modification Grant Program	14,921		222,523	-
<i>CDBG - Disaster Recovery Grants Cluster</i>				
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14,269		658	-
Total CDBG - Disaster Recovery Grants Cluster			<u>658</u>	<u>-</u>
<i>Housing Voucher Cluster</i>				
COVID-19 Section 8 Housing Choice Vouchers	14,871		2,285,091	-
Section 8 Housing Choice Vouchers			<u>26,028,711</u>	<u>-</u>
Total Housing Voucher Cluster			<u>28,313,802</u>	<u>-</u>
<i>Section 8 Project-Based Cluster</i>				
Section 8 Housing Assistance Payments Program	14,195		275,250,324	-
Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation	14,856		288,665	-
Total Section 8 Project-Based Cluster			<u>275,538,989</u>	<u>-</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>3,481,185,867</u></b>	<b><u>17,328,563</u></b>
<b>U.S. Department of the Interior</b>				
Zoonotic Disease Initiative	15,069		55,822	-
Earth Mapping Resources Initiative	15,073		510	-
Cultural and Paleontological Resources Management	15,224		10,413	-
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15,250		2,095,404	-
Abandoned Mine Land Reclamation (AMLR)	15,252		1,590,071	-
Cultural Resources Management				
Pass-Through The Antiquities Coalition	15,511	20231USAID0001	19,378	-
Fish and Wildlife Management Assistance	15,608		151,702	137,167
Coastal Wetlands Planning, Protection and Restoration	15,614		208,477	-
Cooperative Endangered Species Conservation Fund	15,615		47,315	-
Clean Vessel Act	15,616		604,336	298,548
State Wildlife Grants	15,634		976,745	-
Endangered Species Recovery Implementation	15,657		26,511	-
Hurricane Sandy Disaster Relief Activities-FWS	15,677		8,595	-
White-nose Syndrome National Response Implementation	15,684		35,727	-
U.S. Geological Survey Research and Data Collection	15,808		145,190	-
National Cooperative Geologic Mapping	15,810		177,813	-
National Geological and Geophysical Data Preservation	15,814		59,572	-
Historic Preservation Fund Grants-In-Aid	15,904		1,005,844	80,213
Outdoor Recreation Acquisition, Development and Planning	15,916		1,593,438	1,584,715
American Battlefield Protection	15,926		10,129	-
Save America's Treasures	15,929		45,961	-
Chesapeake Bay Gateways Network	15,930		141,296	-
Preservation of Historic Structures on the Campuses of Historically Black Colleges and Universities (HBCUs)	15,932		2,047	-
Cooperative Research and Training Programs-Resources of the National Park System	15,945		87,895	-
Contract/Other	15,999		3,215	-
<i>Fish and Wildlife Cluster</i>				
Sport Fish Restoration	15,605		3,497,081	117,726
Wildlife Restoration and Basic Hunter Education	15,611		10,184,031	483,328
Enhanced Hunter Education and Safety	15,626		531,068	-
Total Fish and Wildlife Cluster			<u>14,212,180</u>	<u>601,054</u>
<b>Total U.S. Department of the Interior</b>			<b><u>23,315,686</u></b>	<b><u>2,701,697</u></b>
<b>U.S. Department of Justice</b>				
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	16,004		166,398	-
Sexual Assault Services Formula Program	16,017		645,120	645,120
Emmett Till Cold Case Investigations Program	16,031		69,481	-
Services for Trafficking Victims	16,320		710,727	144,317
Legal Assistance for Victims	16,524		47,939	-
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16,525		911	-
Juvenile Justice and Delinquency Prevention	16,540		1,025,999	1,025,999
Missing Children's Assistance	16,543		409,819	-
State Justice Statistics Program for Statistical Analysis Centers	16,550		105,198	105,198
National Criminal History Improvement Program (NCHIP)	16,554		118,951	-
National Institute of Justice Research, Evaluation, and Development Project Grants	16,560		173,490	-
Crime Victim Assistance	16,575		17,938,130	17,938,130
Crime Victim Compensation	16,576		3,295,607	3,295,607
Crime Victim Assistance/Discretionary Grants	16,582		55,335	-
Drug Court Discretionary Grant Program	16,585		247,159	29,004
Violence Against Women Formula Grants	16,588		2,512,928	2,512,928
Residential Substance Abuse Treatment for State Prisoners	16,593		470,587	470,587
State Criminal Alien Assistance Program	16,606		7,055,147	-
Bulletproof Vest Partnership Program	16,607		45,893	-
Project Safe Neighborhoods	16,609		581,855	581,855
State and Local Anti-Terrorism Training	16,614			
Pass-Through Institute For Intergovernmental Research		41442023001	173,562	-
Public Safety Partnership and Community Policing Grants	16,710		2,041,508	-
Juvenile Mentoring Program	16,726			
Pass-Through National Police Athletic/Activity League		15PJDP-21-GG-02747-MENT	22,296	-
Pass-Through National Police Athletic/Activity League		15PJDP-21-GG-02764-MENT	28,694	-
Pass-Through National Police Athletic/Activity League		2020-JU-FX-0032	26,654	-
Total ALN 16,726 Juvenile Mentoring Program			<u>77,644</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
PREA Program: Strategic Support for PREA Implementation	16,735		\$ 13,694	\$ 13,694
Edward Byrne Memorial Justice Assistance Grant Program	16,738		3,819,487	3,725,850
DNA Backlog Reduction Program	16,741		602,988	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16,742		206,423	206,423
Criminal and Juvenile Justice and Mental Health Collaboration Program	16,745		145,067	-
Congressionally Recommended Awards	16,753		1,010,605	35,935
Harold Rogers Prescription Drug Monitoring Program	16,754		546,278	265,106
Second Chance Act Reentry Initiative	16,812		130,708	-
NICS Act Record Improvement Program	16,813		330,679	-
John R. Justice Prosecutors and Defenders Incentive Act	16,816		11,366	-
Justice Reinvestment Initiative	16,827		337,737	321,088
National Sexual Assault Kit Initiative	16,833		757,002	757,002
Domestic Trafficking Victim Program	16,834		618,380	618,380
Indigent Defense	16,836		96,052	-
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16,838		2,664,808	2,367,626
STOP School Violence	16,839		135,328	-
Opioid Affected Youth Initiative	16,842		137,428	-
Equitable Sharing Program	16,922		2,629,338	-
<b>Total U.S. Department of Justice</b>			<b>52,162,756</b>	<b>35,059,849</b>
<b>U.S. Department of Labor</b>				
Labor Force Statistics	17,002		1,204,214	-
Compensation and Working Conditions	17,005		197,755	-
COVID-19 Unemployment Insurance	17,225		27,920,897	-
Unemployment Insurance			454,191,409	-
Total ALN 17,225 Unemployment Insurance			482,112,306	-
Senior Community Service Employment Program	17,235		3,192,727	-
Trade Adjustment Assistance	17,245		915,262	-
WIOA Pilots, Demonstrations, and Research Projects	17,261		268,537	-
Work Opportunity Tax Credit Program (WOTC)	17,271		279,111	-
Temporary Labor Certification for Foreign Workers	17,273		403,253	-
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17,277		199,193	-
WIOA Dislocated Worker National Reserve Demonstration Grants	17,280		1,415,051	-
WIOA Dislocated Worker National Reserve Technical Assistance and Training	17,281		1,112,580	-
Apprenticeship USA Grants	17,285		4,329,106	-
Occupational Safety and Health State Program	17,503		5,566,989	-
Consultation Agreements	17,504		1,017,894	-
<i>Employment Service Cluster</i>				
Employment Service/Magner-Peyser Funded Activities	17,207		35,230,985	-
Jobs for Veterans State Grants	17,801		4,647,162	-
Total Employment Service Cluster			39,878,147	-
<i>WIOA Cluster</i>				
WIOA Adult Program	17,258		13,067,573	12,592,910
WIOA Youth Activities	17,259		12,191,111	12,092,910
WIOA Dislocated Worker Formula Grants	17,278		16,787,959	13,092,910
Total WIOA Cluster			42,046,643	37,778,730
<b>Total U.S. Department of Labor</b>			<b>584,138,768</b>	<b>37,778,730</b>
<b>U.S. Department of State</b>				
Academic Exchange Programs - Undergraduate Programs	19,009			
Pass-Through International Research & Exchanges Board		FY23-YALF-CL-UMBC-01	140,504	-
Pass-Through International Research & Exchanges Board		FY24-YALF-CL-UMBC-02	19,253	-
Pass-Through World Learning, Inc.		IDEAS22-UMBC01	3,362	-
Total ALN 19,009 Academic Exchange Programs - Undergraduate Programs			163,119	-
Public Diplomacy Programs	19,040		286,907	284,953
Trans-Sahara Counterterrorism Partnership (TSCTP)	19,222		36,785	30,985
Contract/Other	19,999		29,999	-
<b>Total U.S. Department of State</b>			<b>516,810</b>	<b>315,938</b>
<b>U.S. Department of Transportation</b>				
COVID-19 Airport Improvement Program	20,106		13,904,999	-
Airport Improvement Program			42,991,171	-
Total ALN 20,106 Airport Improvement Program			56,896,170	-
Aircraft Pilots Workforce Development Grant Program	20,111		9,576	-
Highway Research and Development Program	20,200		2,576,745	-
Highway Planning and Construction	20,205		770,502,093	45,692,267
Highway Training and Education	20,215		18,500	-
<i>FMCSA Cluster</i>				
Motor Carrier Safety Assistance	20,218		5,090,467	-
Total FMCSA Cluster			5,090,467	-
Recreational Trails Program	20,219		1,430,543	1,429,381
Federal Lands Access Program	20,224		468,968	468,968
Commercial Driver's License Program Implementation Grant	20,232		735,625	-
Railroad Safety Technology Grants	20,321		330,225	-
Consolidated Rail Infrastructure and Safety Improvements	20,325		1,570,214	-
Pass-Through University of Delaware		Subaward No: FUDR0000363	150,840	-
Total ALN 20,325 Consolidated Rail Infrastructure and Safety Improvements			1,721,054	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20,505		10,250,588	-
COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	20,509		401,402	-
Formula Grants for Rural Areas and Tribal Transit Program			13,098,316	4,107,552
Total ALN 20,509 Formula Grants for Rural Areas and Tribal Transit Program			13,499,718	4,107,552
<i>Transit Services Programs Cluster</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20,513		1,987,219	1,855,252
Total Transit Services Programs Cluster			1,987,219	1,855,252

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Identifying Number</b>	<b>Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
<i>Federal Transit Cluster</i>				
COVID-19 Federal Transit Capital Investment Grants	20.500		\$ 106,163,372	\$ -
Federal Transit Capital Investment Grants			151,160,329	-
Total ALN 20,500 Federal Transit Capital Investment Grants			257,323,701	-
COVID-19 Federal Transit Formula Grants	20.507		192,363,748	-
Federal Transit Formula Grants			62,505,501	11,060,612
Total ALN 20,507 Federal Transit Formula Grants			254,869,249	11,060,612
State of Good Repair Grants Program	20.525		28,183,636	-
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		6,730,001	4,750,489
Total Federal Transit Cluster			547,106,587	15,811,101
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		997,364	-
COVID-19 Public Transportation Innovation	20.530		7,495	-
Public Transportation Innovation			28,314	-
Total ALN 20,530 Public Transportation Innovation			35,809	-
<i>Highway Safety Cluster</i>				
State and Community Highway Safety	20.600		6,582,207	3,385,763
National Priority Safety Programs	20.616		4,104,267	2,070,312
Total Highway Safety Cluster			10,686,474	5,456,075
Incentive Grant Program to Prohibit Racial Profiling	20.611		12,750	12,750
National Highway Traffic Safety Administration (NHTSA) Discretionary				
Safety Grants and Cooperative Agreements	20.614		402,746	-
Pass-Through Dunlap and Associates		DTNH2217D00031	1,501	-
Total ALN 20,614 National Highway Traffic Safety Administration (NHTSA)				
Discretionary Safety Grants and Cooperative Agreements			404,247	-
Pipeline Safety Program State Base Grant	20.700		701,562	-
University Transportation Centers Program	20.701			
Pass-Through Pennsylvania State University		5906-MSU-DOT-7103	32,883	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		236,914	-
National Infrastructure Investments	20.933		6,234,063	4,253,156
Contract/Other	20.999		3,006,657	1,012,972
Pass-Through MacroSys Research and Technology		QR2024001UMD001	11,982	-
Total ALN 20,999 Contract/Other			3,018,639	1,012,972
<b>Total U.S. Department of Transportation</b>			<b>1,434,984,783</b>	<b>80,099,474</b>
<b>U.S. Department of the Treasury</b>				
Low Income Taxpayer Clinics	21.008		191,085	-
Equitable Sharing	21.016		78,494	-
COVID-19 Emergency Rental Assistance Program	21.023		50,462,212	35,544,941
COVID-19 Homeowner Assistance Fund	21.026		82,367,553	1,577,526
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		248,299,565	102,986,319
Pass-Through Baltimore City Mayor's Office		Unknown	8,181	-
Pass-Through City of Baltimore Development Corporation		Unknown	192,987	-
Pass-Through Mayor's Office of Neighborhood Safety and Engagement		442207	69,399	30,249
Total ALN 21,027 Coronavirus State and Local Fiscal Recovery Funds			248,570,132	103,016,568
State Small Business Credit Initiative Technical Assistance Grant Program	21.031		199,436	-
<b>Total U.S. Department of the Treasury</b>			<b>381,868,912</b>	<b>140,139,035</b>
<b>Appalachian Regional Commission</b>				
Appalachian Area Development	23.002		538,601	-
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011		1,282,690	1,109,374
Pass-Through East Tennessee State University		P23-0121-T-S4,1	4,465	-
Total ALN 23,011 Appalachian Research, Technical Assistance, and Demonstration Projects			1,287,155	1,109,374
<b>Total Appalachian Regional Commission</b>			<b>1,825,756</b>	<b>1,109,374</b>
<b>U.S. Equal Employment Opportunity Commission</b>				
Employment Discrimination Title VII of the Civil Rights Act of 1964	30.001		720,638	-
<b>Total U.S. Equal Employment Opportunity Commission</b>			<b>720,638</b>	<b>-</b>
<b>Federal Communications Commission</b>				
Emergency Connectivity Fund Program	32.009		30,073	-
<b>Total Federal Communications Commission</b>			<b>30,073</b>	<b>-</b>
<b>General Services Administration</b>				
Donation of Federal Surplus Personal Property (Noncash)	39.003		13,298,184	-
<b>Total General Services Administration</b>			<b>13,298,184</b>	<b>-</b>
<b>National Aeronautics and Space Administration</b>				
Science	43.001		773,242	-
Pass-Through Peraton Inc.		80GSFC19C0063	69,047	-
Pass-Through University of California		2024-211	544	-
Pass-Through Universities Space Research Association		SUBK230007	24,617	-
Pass-Through University of Montana		PG236801701	80,216	-
Total ALN 43.001 Science			947,666	-
Aeronautics	43.002			
Pass-Through University of Texas, Austin		UTA21-000385	9,866	-
Pass-Through Georgia Institute of Technology		D9104-S14	2,771	-
Total ALN 43.002 Aeronautics			12,637	-
Office of STEM Engagement (OSTEM)	43.008		178,206	20,747
Pass-Through University of Virgin Islands		219013	48,607	-
Total ALN 43.008 Office of STEM Engagement (OSTEM)			226,813	20,747
Space Technology	43.012		208,903	-
Contract/Other	43.999			
Pass-Through Advanced Analyzer Labs, Inc.		Unknown	184	-
<b>Total National Aeronautics and Space Administration</b>			<b>1,396,203</b>	<b>20,747</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<b>National Endowment for the Humanities</b>				
Promotion of the Arts Grants to Organizations and Individuals	45.024		\$ 75,984	\$ -
Promotion of the Arts Partnership Agreements	45.025		2,271,198	-
Pass-Through Mid-Atlantic Arts Foundation		2023-6301	311	-
Pass-Through Mid-Atlantic Arts Foundation		2024-4784	3,750	-
Pass-Through Mid-Atlantic Arts Foundation		20244171	7,600	-
Pass-Through Mid-Atlantic Arts Foundation		20244273	8,400	-
Total ALN 45,025 Promotion of the Arts Partnership Agreements			2,291,259	-
Promotion of the Humanities Division of Preservation and Access	45.149		1,800	-
Promotion of the Humanities Fellowships and Stipends	45.160		183,118	-
Promotion of the Humanities Research	45.161		185,145	-
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		45,814	-
Promotion of the Humanities Office of Digital Humanities	45.169		47,221	42,149
Grants to States	45.310		3,354,251	1,891,847
National Leadership Grants	45.312		60,989	-
Laura Bush 21st Century Librarian Program	45.313		182,039	29,201
Pass-Through University of Washington		UWSC12126BPO50708	19,749	-
Total ALN 45,313 Laura Bush 21st Century Librarian Program			201,788	29,201
<b>Total National Endowment for the Humanities</b>			<b>6,447,369</b>	<b>1,963,197</b>
<b>National Science Foundation</b>				
Engineering	47.041		78,830	-
Pass-Through Florida A&M University		2055347	47,473	-
Pass-Through American University		31663-A220027-S06	205,349	-
Pass-Through American Society for Engineering Education (ASEEA)		Subaward #769-2076	67,531	-
Pass-Through American Society for Engineering Education (ASEEA)		Subaward #769-2103	176,666	-
Pass-Through Regents of the University of Minnesota		A010559501 2311210	2,597	-
Total ALN 47,041 Engineering			578,446	-
Mathematical and Physical Sciences	47.049		10,899	-
Geosciences	47.050		31,922	-
Pass-Through University of Delaware		UDR0000103	66,799	-
Total ALN 47,050 Geosciences			98,721	-
Computer and Information Science and Engineering	47.070		209,322	-
Pass-Through American Association for Engineering Education		Subaward #2233087-007- MORG	2,702	-
Total ALN 47,070 Computer and Information Science and Engineering			212,024	-
Biological Sciences	47.074		265,712	-
Social, Behavioral, and Economic Sciences	47.075		23,567	-
STEM Education (formerly Education and Human Resources)	47.076		2,949,028	727,561
Pass-Through Skidmore College		32205-3	4,495	-
Total ALN 47,076 STEM Education (formerly Education and Human Resources)			2,953,523	727,561
Integrative Activities	47.083		182,249	-
Pass-Through George Mason University		E2059543	22,244	-
Total ALN 47,083 Integrative Activities			204,493	-
NSF Technology, Innovation, and Partnerships	47.084		-	-
Pass-Through University Corporation for Advanced Internet Development		d/b/a/Internet2- 1066UMES	48,516	-
Total ALN 47,084 NSF Technology, Innovation, and Partnerships			48,516	-
<b>Total National Science Foundation</b>			<b>4,395,901</b>	<b>727,561</b>
<b>Small Business Administration</b>				
Small Business Development Centers	59.037		3,246,527	718,640
Veterans Outreach Program	59.044		505,422	-
Microloan Program	59.046		68,884	-
Congressional Grants	59.059		2,394,604	250,833
State Trade Expansion	59.061		544,111	-
Cybersecurity for Small Business Pilot Program	59.079		360,769	-
<b>Total Small Business Administration</b>			<b>7,120,317</b>	<b>969,473</b>
<b>U.S. Department of Veterans Affairs</b>				
Veterans State Domiciliary Care	64.014		1,065,031	-
Veterans State Nursing Home Care	64.015		14,026,808	-
VHA Home Care	64.044		3,467,121	93,852
Burial Expenses Allowance for Veterans	64.101		1,544,787	-
Vocational and Educational Counseling for Servicemembers and Veterans	64.125		452,006	-
Veterans Cemetery Grants Program	64.203		7,495,950	-
Contract/Other	64.999		873,446	-
<b>Total U.S. Department of Veterans Affairs</b>			<b>28,925,149</b>	<b>93,852</b>
<b>Environmental Protection Agency</b>				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		455,474	-
Diesel Emission Reduction Act (DERA) National Grants	66.039		853,588	-
Pass-Through Mid-Atlantic Regional Air Management Association		DL202100101	11,290	-
Total ALN 66,039 Diesel Emission Reduction Act (DERA) National Grants			864,878	-
Diesel Emissions Reduction Act (DERA) State Grants	66.040		713,047	-
Climate Pollution Reduction Grants	66.046		185,625	-
Environmental Finance Center Grants	66.203		740,161	113,458
Pass-Through University of North Carolina at Chapel Hill		5127794	42,039	-
Total ALN 66,203 Environmental Finance Center Grants			782,200	113,458
Technical Assistance for Treatment Works (CWA 104(b)(8))	66.446		-	-
Pass-Through University of New Mexico		281176871D	10,811	-
Pass-Through University of New Mexico		281177871D	11,542	-
Total ALN 66,446 Technical Assistance for Treatment Works (CWA 104(b)(8))			22,353	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Identifying Number</b>	<b>Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
Water Quality Management Planning	66,454		\$ 697,691	\$ -
Capitalization Grants for Clean Water State Revolving Funds	66,458		426,000	-
Nonpoint Source Implementation Grants	66,460		1,685,148	-
Regional Wetland Program Development Grants	66,461		135,163	-
Chesapeake Bay Program	66,466		2,631,463	58,868
Beach Monitoring and Notification Program Implementation Grants	66,472		288,890	-
Science to Achieve Results (STAR) Research Program	66,509		15,291	-
P3 Award: National Student Design Competition for Sustainability	66,516		8,446	-
Performance Partnership Grants	66,605		9,531,020	-
Pollution Prevention Grants Program	66,708		184,335	-
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66,802		374,175	-
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66,804		1,992,617	-
Superfund State and Indian Tribe Core Program Cooperative Agreements	66,809		99,654	-
State and Tribal Response Program Grants	66,817		323,483	-
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66,818		9,574	-
Chesapeake Bay Program Implementation, Regulatory/Accountability and Monitoring Grants	66,964		9,199,292	4,220,603
Contract/Other	66,999		100,588	-
Pass-Through Chesapeake Bay Trust		21093	15,297	-
Pass-Through eXtention Foundation		PSEFMP20242407	17,709	-
Total ALN 66,999 Contract/Other			133,594	-
<b>Total Environmental Protection Agency</b>			<b>30,759,433</b>	<b>4,392,929</b>
<b>U.S. Department of Energy</b>				
State Energy Program	81,041		2,227,405	-
Weatherization Assistance for Low-Income Persons	81,042		8,738,670	7,941,065
Office of Science Financial Assistance Program	81,049		386,680	172,475
Pass-Through Johns Hopkins University Bus & Research Administration		Unknown	1,650	-
Total ALN 81,049 Office of Science Financial Assistance Program			388,330	172,475
Conservation Research and Development	81,086		16,531	-
Epidemiology and Other Health Studies Financial Assistance Program	81,108			
Pass-Through The Center for Construction Research and Training		1080-90/DE-FCO1-06EH06004	160,127	-
Total ALN 81,108 Epidemiology and Other Health Studies Financial Assistance Program			160,127	-
Nuclear Energy Research, Development and Demonstration	81,121			
Pass-Through University of Nevada		GR16238	86,203	-
Total ALN 81,121 Nuclear Energy Research Development and Demonstration			86,203	-
Energy Efficiency and Conservation Block Grant Program (EECBG)	81,128		1,655,545	-
State Heating Oil and Propane Program	81,138		8,884	-
Contract/Other	81,999		142,952	-
Pass-Through Sandia National Laboratories		24010276	81,250	-
Pass-Through SLAC National Accelerator Laboratory		232755	12,694	-
Total ALN 81,999 Contract/Other			236,896	-
<b>Total U.S. Department of Energy</b>			<b>13,518,391</b>	<b>8,113,540</b>
<b>U.S. Department of Education</b>				
Adult Education - Basic Grants to States	84,002		11,828,729	-
Title I Grants to Local Educational Agencies	84,010		257,506,887	254,156,652
Migrant Education State Grant Program	84,011		373,412	373,412
Title I State Agency Program for Neglected and Delinquent Children and Youth	84,013		1,155,139	442,601
Undergraduate International Studies and Foreign Language Programs	84,016		44,018	-
International Research and Studies	84,017		38,957	-
Title I Overseas Programs - Group Projects Abroad	84,021		131,398	-
<i>Special Education Cluster (IDEA)</i>				
COVID-19 Special Education Grants to States	84,027		21,012,100	19,013,613
Special Education Grants to States			229,452,360	216,811,799
Pass-Through Arundel County Public Schools		Unknown	33,745	-
Total ALN 84,027 Special Education Grants to States			250,498,205	235,825,412
Special Education Preschool Grants	84,173		6,948,003	6,576,768
Total Special Education Cluster (IDEA)			257,446,208	242,402,180
Higher Education Institutional Aid	84,031		39,755,034	-
Perkins Loan Cancellations	84,037		5,390	-
Federal Family Education Loans	84,032		7,510,617	-
<i>TRIO Cluster</i>				
TRIO Student Support Services	84,042		1,667,249	-
TRIO Talent Search	84,044		1,358,852	-
TRIO Upward Bound	84,047		3,158,478	-
TRIO Educational Opportunity Centers	84,066		270,680	-
TRIO McNair Post-Baccalaureate Achievement	84,217		582,283	-
Total TRIO Cluster			7,035,542	-
Career and Technical Education -- Basic Grants to States	84,048		22,784,331	19,923,483
Career and Technical Education -- National Programs	84,051		81,000	81,000
Fund for the Improvement of Postsecondary Education	84,116		1,478,271	335,873
Minority Science and Engineering Improvement	84,120		252,238	-
Rehabilitation Services Vocational Rehabilitation Grants to States	84,126		59,787,436	1,889,791
Pass-Through Vermont Agency of Human Services		42493	20,154	-
Pass-Through Vermont Agency of Human Services		46995	5,789	-
Total ALN 84,126 Rehabilitation Services Vocational Rehabilitation Grants to States			59,813,379	1,889,791

See accompanying Notes to Schedule of Expenditures of Federal Awards.



**STATE OF MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Identifying Number</b>	<b>Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
Rehabilitation Long-Term Training	84.129		\$ 445,057	\$ -
Migrant Education College Assistance Migrant Program	84.149		449,767	-
Rehabilitation Services Client Assistance Program	84.161		272,343	-
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		314,685	-
COVID-19 Special Education - Grants for Infants and Families	84.181		540	-
Special Education - Grants for Infants and Families			7,638,397	7,013,926
Total ALN 84.181 Special Education - Grants for Infants and Families			7,638,937	7,013,926
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities- National Programs)	84.184		2,055,667	258,490
Pass-Through Prince Georges County Public Schools		21063427	36,071	-
Total ALN 84.184 School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities- National Programs)			2,091,738	258,490
Supported Employment Services for Individuals with the Most Significant Disabilities	84.167		135,182	-
Education for Homeless Children and Youth	84.196		1,173,513	967,147
Graduate Assistance in Areas of National Need	84.200		18,189	-
Javits Gifted and Talented Students Education	84.206		11,952	-
Innovative Approaches to Literacy, Full-service Community Schools, and Promise Neighborhoods	84.215		5,436,015	312,590
Centers for International Business Education	84.220		291,099	-
Language Resource Centers	84.229		166,073	-
Pass-Through Duke University		341000007	6,214	-
Total ALN 84.229 Language Resource Centers			172,287	-
Charter Schools	84.282		2,608,824	2,493,416
Twenty-First Century Community Learning Centers	84.287		16,569,624	15,483,146
Education Research, Development and Dissemination	84.305		1,121,986	140,415
Pass-Through Educational Testing Service		UMDED305A	9,566	-
Pass-Through Stanford University		6,24373E+13	55,622	-
Pass-Through Strategic Education Research Partnership Institute		UMDDCP522	128,479	-
Pass-Through University of Virginia		GR100753SUB00000323	169,548	-
Pass-Through Virginia Commonwealth University		FP00015845SA002	274	-
Total ALN 84.305 Education Research, Development and Dissemination			1,485,475	140,415
Special Education - State Personnel Development	84.323		747,598	660,925
Research in Special Education	84.324		438,361	187,085
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		1,992,905	-
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		749,500	607,387
Child Care Access Means Parents in School	84.335		164,947	-
Teacher Quality Partnership Grants	84.336		1,849,842	-
Rural Education	84.358		214,320	214,320
English Language Acquisition State Grants	84.365		15,402,034	15,044,036
Pass-Through Maryland Development Disabilities Council		2101MDSRDD	653,781	-
Total ALN 84.365 English Language Acquisition State Grants			16,055,815	15,044,036
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367		31,163,491	29,827,840
Pass-Through Howard County Public School System		S367A190019	77,526	-
Total ALN 84.367 Supporting Effective Instruction State Grants			31,241,017	29,827,840
Grants for State Assessments and Related Activities	84.369		7,230,655	-
School Improvement Grants	84.377		11,323	-
Strengthening Minority-Serving Institutions	84.382		489,661	-
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		559,178	-
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	84.411			
Pass-Through TERC		44127	12,126	-
Disability Innovation Fund (DIF)	84.421		23,577	-
Pass-Through State of Connecticut		23SDRCTP01UMD	1,199,842	-
American History and Civics Education	84.422		76,339	-
Supporting Effective Educator Development Program	84.423		2,192,074	347,875
Student Support and Academic Enrichment Program	84.424		22,327,360	22,075,681
COVID-19 Education Stabilization Funds:	84.425			
COVID-19 Governor's Emergency Education Relief Fund	84.425C		7,513,375	7,513,375
COVID-19 Elementary And Secondary School Emergency Relief Fund	84.425D		126,921,442	122,185,485
COVID-19 HEERF Student Aid Portion	84.425E		950,651	-
COVID-19 HEERF Institutional Portion	84.425F		4,025,549	-
COVID-19 HEERF Historically Black Colleges And Universities (HBCUs)	84.425J		6,917,424	-
COVID-19 Coronavirus Response And Relief Supplemental Appropriations Act, 2021 -Emergency Assistance For Non-Public Schools (CRRSA EANS)	84.425R		3,960,597	659,443
COVID-19 American Rescue Plan -Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U		567,821,376	562,151,084
Pass-Through Prince Georges County Public Schools		65487	773,799	-
Total ALN 84.425U COVID-19 American Rescue Plan -Elementary and Secondary School Emergency Relief (ARP ESSER)			568,595,175	562,151,084
COVID-19 American Rescue Plan -Emergency Assistance to Non-Public Schools (ARP EANS)	84.425V		2,424,951	971,515
American Rescue Plan -Elementary and Secondary School Emergency Relief -Homeless Children and Youth	84.425W		7,940,039	7,940,039
Total ALN 84.425 COVID-19 Education Stabilization Funds			729,249,203	701,420,941
Contract/Other	84.999			
Pass-Through American Institutes for Research		0504500206	32,141	-
Pass-Through American Institutes for Research		0504520206	120,400	-
Total ALN 84.999 Contract/Other			152,541	-
<b>Total U.S. Department of Education</b>			<b>1,523,333,421</b>	<b>1,316,660,212</b>
<b>Christopher Columbus Fellowship Foundation</b>				
Contract/Other	85.999		16,325	-
<b>Total Christopher Columbus Fellowship Foundation</b>			<b>16,325</b>	<b>-</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<b>National Archives and Records Administration</b>				
National Historical Publications and Records Grants	89.003		\$ 343,835	\$ -
<b>Total National Archives and Records Administration</b>			<b>343,835</b>	<b>-</b>
<b>Election Assistance Commission</b>				
Japan-U.S. Friendship Commission Grants	90.300			
Pass-Through Association for Asian Studies		1458505	5,000	-
HAVA Election Security Grants	90.404		1,251,825	-
<b>Total Election Assistance Commission</b>			<b>1,256,825</b>	<b>-</b>
<b>U.S. Department of Health and Human Services</b>				
Medical Reserve Corps Small Grant Program	93.008		7,085	-
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		27,931	27,931
COVID-19 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042		431,955	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals			213,757	211,176
Total ALN 93.042 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals			645,712	211,176
COVID-19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		272,164	236,004
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services			122,328	122,328
Total ALN 93.043 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services			394,492	358,332
<b>Aging Cluster</b>				
COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		2,952,703	2,031,162
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers			5,806,955	4,746,235
Total ALN 93.044 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers			8,759,658	6,777,397
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		1,153,890	1,153,890
Special Programs for the Aging, Title III, Part C, Nutrition Services			2,877,767	2,780,893
Total ALN 93.045 Special Programs for the Aging, Title III, Part C, Nutrition Services			4,031,657	3,934,783
Nutrition Services Incentive Program	93.053		163,697	163,697
Total Aging Cluster			12,955,012	10,875,877
COVID-19 Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		76,077	-
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects			835,591	620,178
Total ALN 93.048 Special Programs for the Aging, Title IV, and Title II, Discretionary Projects			911,668	620,178
COVID-19 National Family Caregiver Support, Title III, Part E	93.052		1,079,974	531,922
National Family Caregiver Support, Title III, Part E			601,543	601,543
Total ALN 93.052 National Family Caregiver Support, Title III, Part E			1,681,517	1,133,465
<b>Global AIDS</b>	93.067		17,938,434	1,272,105
Pass-Through African Field Epidemiology Network		AF-UMB001/2023	92,511	-
Pass-Through African Medical and Research Foundation		6 NU2GGH002148-01-01-UMB-US001	397,812	-
Pass-Through Botswana - University of Maryland School of Medicine Health Initiative		CDC-GH2232-001-MOD-06	177,629	-
Pass-Through Botswana - University of Maryland School of Medicine Health Initiative		CDC-GH2258-001	163,484	-
Pass-Through Center for International Health, Education, and Biosecurity - Kenya		CON-001	640,280	-
Pass-Through Center for International Health, Education, and Biosecurity - Kenya		ENT-001/NU2GGH002335	655,540	-
Pass-Through Center for International Health, Education, and Biosecurity - Kenya		PIA-001	117,059	-
Pass-Through Cihb Zambia		CZ-UMB-002484-01-01	726,966	-
Pass-Through Institute of Human Virology, Nigeria		ASPIRE YR1	59,993	-
Pass-Through Institute of Human Virology, Nigeria		Grant # 1 NU2GGH002417-01-0	507,385	-
Pass-Through Institute of Human Virology, Nigeria		PSA-1NU2GGH002434-01-00	8,998	-
Pass-Through Institute of Human Virology, Nigeria		PSA-SNU2GGH002434-02-00	10,238	-
Pass-Through Institute of Human Virology, Nigeria		PSA-ASPIRE	193,208	-
Pass-Through Management and Development for Health		Afya Jumuishi-2 Project	71,623	-
Total ALN 93.067 Global AIDS			21,761,160	1,272,105
<b>Public Health Emergency Preparedness</b>	93.069		12,586,631	1,839,744
Pass-Through Baltimore City Health Department		SB-23-13654	105,690	-
Pass-Through Institute of Human Virology, Nigeria		BCHD909	9,047	-
Total ALN 93.069 Public Health Emergency Preparedness			12,701,368	1,839,744
Environmental Public Health and Emergency Response	93.070		589,928	-
Lifespan Respite Care Program	93.072		64,586	-
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		185,501	-
Guardianship Assistance	93.090		1,951,018	-
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		872,222	872,222
Pass-Through Baltimore City Health Department		AWD000968	7,830	-
Total ALN 93.092 Affordable Care Act (ACA) Personal Responsibility Education Program			880,052	872,222
Food and Drug Administration Research	93.103		2,017,783	3,543
Area Health Education Centers	93.107		422,077	290,144
Maternal and Child Health Federal Consolidated Programs	93.110		983,178	272,741
Pass-Through Johns Hopkins University		NU7AMC33717 04	14,933	-
Pass-Through Johns Hopkins University		U7AMC50513	37,936	-
Pass-Through Johns Hopkins University		2006215333	63,376	-
Pass-Through School-Based Health Alliance		SUB-U61MC31885-01-00	43,958	-
Total ALN 93.110 Maternal and Child Health Federal Consolidated Programs			1,143,381	272,741

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Environmental Health	93.113			
Pass-Through University of Michigan		SUBK00020026 3007678632	\$ 14,000	\$ -
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		1,761,111	422,269
Oral Diseases and Disorders Research	93.121		171,935	-
Nurse Anesthetist Traineeship	93.124		57,869	-
Emergency Medical Services for Children	93.127		175,010	-
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		282,096	-
Injury Prevention and Control Research and State and Community Based Programs	93.136		3,890,056	329,403
Pass-Through Michigan Department of Health and Human Services		E20240044-00	171,596	1,724
Total ALN 93.136 Injury Prevention and Control Research and State and Community Based Programs			4,061,652	331,127
HIV-Related Training and Technical Assistance	93.145			
Pass-Through University of Illinois at Chicago		19505	23,840	-
Pass-Through University of Pittsburgh		CNVA00050178 (136319-2)	1,175	-
Pass-Through University of Pittsburgh		CNVA00050178 (137979-2)	5,480	-
Pass-Through University of Pittsburgh		CNVA00050178 (139298-2)	432,376	-
Total ALN 93.145 HIV-Related Training and Technical Assistance			462,671	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150		1,035,096	-
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153			
Pass-Through Johns Hopkins University		2005692797	102,049	-
Rural Health Research Centers	93.155		211,426	60,000
Grants to States for Loan Repayment	93.165		428,727	428,727
Family Planning Services	93.217		3,944,571	3,350,969
Pass-Through Baltimore City Health Department		BCHD835 / AWD000398	268,937	-
Pass-Through Baltimore City Health Department		CO #003224	72,734	-
Pass-Through Baltimore City Health Department		CO#BCHD856	9,405	-
Total ALN 93.217 Family Planning Services			4,295,647	3,350,969
Traumatic Brain Injury State Demonstration Grant Program	93.234		168,080	-
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		623,717	560,363
Grants to States to Support Oral Health Workforce Activities	93.236		453,441	187,290
Mental Health Research Grants	93.242		721,053	-
Pass-Through Broad Institute Inc.		5001496-5500001892	572,615	-
Total ALN 93.242 Mental Health Research Grants			1,293,668	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		7,072,150	2,136,161
Pass-Through American Psychiatric Association		SM-19-020	131,867	-
Pass-Through Arundel Lodge, Inc		PTE H79SM085163	105,504	-
Pass-Through Emory University		A378367	7,647	-
Pass-Through Emory University		A554799 (A378367)	4,391	-
Pass-Through South County Healthcare Hospital System		HBHM SIGNED1172020	11,960	-
Pass-Through The Board of Trustees of The Leland Stanford Junior University		61971852-137362	59,858	-
Pass-Through Danya Institute, Inc.		SM08785-05	65,775	-
Pass-Through University of Nebraska Medical Center		34-5528-3000-104	123,344	-
Pass-Through University of Nebraska Medical Center		34-5528-3000-105	25,554	-
Pass-Through University of Texas at Austin		UTA19-001378	7,123	-
Pass-Through University of Texas at Austin		UTA19-001378/UT AUS-SUB000000211	11,680	-
Pass-Through Virginia Department of Behavioral Health		H79TD84066	844,146	-
Total ALN 93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance			8,470,999	2,136,161
Advanced Nursing Education Workforce Grant Program	93.247			
Pass-Through Johns Hopkins University		Unknown	34,745	-
Early Hearing Detection and Intervention	93.251		190,104	190,104
Poison Center Support and Enhancement Grant	93.253		329,002	-
Occupational Safety and Health Program	93.262		183,012	-
COVID-19 Immunization Cooperative Agreements	93.268		8,172,863	-
Immunization Cooperative Agreements			7,162,619	-
Pass-Through Baltimore City Health Department		40632	94,814	90,285
Total ALN 93.268 Immunization Cooperative Agreements			15,430,296	90,285
Viral Hepatitis Prevention and Control	93.270		127,847	55,055
Drug-Free Communities Support Program Grants	93.276		81,942	-
Drug Abuse and Addiction Research Programs	93.279		236,391	-
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283			
Pass-Through Caritas Nigeria		ACCESS	132,706	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		11,108	-
Teenage Pregnancy Prevention Program	93.297		1,376,265	1,367,247
Pass-Through Healthy Teen Network		TP1AH000234	70,909	-
Pass-Through Baltimore City Health Department		CO # 3651	37,262	-
Total ALN 93.297 Teenage Pregnancy Prevention Program			1,484,436	1,367,247
Small Rural Hospital Improvement Grant Program	93.301		39,936	39,936
Minority Health and Health Disparities Research	93.307			
Pass-Through Morehouse School of Medicine		RCC-SUP-001MSU P0119214	245,523	-
Pass-Through Johns Hopkins University		2006246705	50,235	-
Total ALN 93.307 Minority Health and Health Disparities Research			295,758	-
Trans-NIH Research Support	93.310			
Pass-Through Johns Hopkins University Research Projects Administration		2005195350	27,594	-
Pass-Through National Alliance against Disparities in Patient Health		Subward no.: RF00250-2022-0048	187,997	-
Pass-Through Institute of Human Virology, Nigeria		PSA - U54 Signed_09/16/2023	140,080	-
Total ALN 93.310 Trans-NIH Research Support			355,671	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314		184,153	-
COVID-19 Emerging Infections Program	93.317		61,610	-
Emerging Infections Program			3,365,470	1,485,173
Total ALN 93.317 Emerging Infections Program			3,427,080	1,485,173

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Identifying Number</b>	<b>Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318			
Pass-Through Institute of Human Virology, Nigeria		PSA-5NU2HGH000020-03-00	\$ 15,689	\$ -
Pass-Through Institute of Human Virology, Nigeria		PSA-5NU2HGH000020-04-00	34,744	-
Total ALN 93.318 Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security			50,433	-
CSELS Partnership: Strengthening Public Health Laboratories	93.322		355,935	30,400
Pass-Through Association of Public Health Laboratories		APHL 56401-250-911-24-05	26,885	-
Pass-Through Association of Public Health Laboratories		56401-250-911-24-08	65,875	-
Total ALN 93.322 CSELS Partnership: Strengthening Public Health Laboratories			448,695	30,400
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		14,511,784	8,284,266
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			5,243,633	2,173,128
Total ALN 93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			19,755,417	10,457,394
State Health Insurance Assistance Program	93.324		192,316	192,316
Paralysis Resource Center	93.325			
Pass-Through Reeve Foundation		90PRRC0006-01-00	46	-
The Health Brain Initiative: Technical Assistance to Implement Public Health Actions Related to Cognitive Health, Cognitive Impairment, and Caregiving at State and Local Levels	93.334			
Behavioral Risk Factor Surveillance System	93.336		103,002	58,524
Public Health Service Evaluation Funds	93.343		916,914	812,607
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.343		246,614	70,984
Public Health Informatics & Technology Workforce Development Program (The PHIT Workforce Development Program)	93.354		9,750,518	6,561,585
Nurse Education, Practice Quality and Retention Grants	93.355		600,121	-
Pass-Through Valley Health System	93.359			
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes		4uD7HP376420302	136,337	-
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.366		380,118	189,846
National and State Tobacco Control Program	93.367			
Activities to Support State, Tribal, Local and Territorial (STLT)	93.387		77,303	-
Health Department Response to Public Health or Healthcare Crises	93.391		1,934,308	1,074,610
Cancer Cause and Prevention Research	93.393		7,609,609	7,609,609
Cancer Research Manpower	93.398		136,129	-
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.398		436,107	-
Pass-Through National Association of Chronic Disease Directors	93.421			
Pass-Through National Association of Chronic Disease Directors		5 NU38OT000286 05	74,625	-
Pass-Through National Association of Chronic Disease Directors		5 NU38OT000286 5	220,880	160,195
Pass-Through National Association of County and City		2021-072002	53,069	-
Total ALN 93.421 Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health			28,139	-
1332 State Innovation Waivers			376,713	160,195
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.423		418,294,111	-
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.426			
Pass-Through University of Massachusetts Medical Schools	93.433		430,593	137,726
Total ALN 93.433 ACL National Institute of Disability, Independent Living, and Rehabilitation Research		SUB000000435	58,318	-
Every Student Succeeds Act/Preschool Development Grants			17,186	-
The Innovative Cardiovascular Health Program	93.434		75,504	-
Pass-Through Prince Georges Co. Health Dept.	93.435		3,901,092	2,678,927
ACL Assistive Technology	93.464			
Tide N-E Prevention Program	93.472		22,633	-
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.476		535,746	-
Congressional Directives	93.478		2,945,004	-
Community Health Workers for Public Health Response and Resilient	93.478		534,048	377,680
Family Violence Prevention and Services/ Sexual Assault/Rape	93.493		407,741	-
Crisis Services and Supports	93.495		598,755	555,323
Low Income Household Water Assistance Program	93.497			
MaryLee Allen Promoting Safe and Stable Families Program	93.499		1,280,418	1,280,418
Temporary Assistance for Needy Families	93.499		3,624,197	-
Child Support Enforcement	93.556		4,253,128	136
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.558		262,345,856	73,057
Refugee and Entrant Assistance Voluntary Agency Programs	93.563		110,687,425	612,888
Low-Income Home Energy Assistance	93.566		34,398,675	-
Community Services Block Grant	93.567		1,084,181	-
CCDF Cluster	93.568		85,364,000	-
COVID-19 Child Care and Development Block Grant	93.569		16,523,711	15,816,957
Child Care and Development Block Grant	93.575			
Pass-Through John Hopkins University - Pathways to Success		231830	53,132,548	39,885,961
Pass-Through Maryland Family Network		G1501MDCDDF	130,697,819	5,485,457
Pass-Through Maryland Family Network		Disc2101MDCDDC6	11,538	-
Total ALN 93.575 Child Care and Development Block Grant			348,270	-
Child Care Mandatory and Matching Funds of the Child Care and Development Fund			634,328	-
Total CCDF Cluster			184,824,503	45,371,418
Refugee and Entrant Assistance Wilson/Fish Program	93.586		29,595,426	29,595,426
State Court Improvement Program	93.583		214,419,929	74,966,844
Community-Based Child Abuse Prevention Grants	93.586		1,287,038	-
Pass-Through Maryland Family Network	93.586		301,588	113,226
Pass-Through Maryland Family Network	93.590		27,604	-
Total ALN 93.590 Community-Based Child Abuse Prevention Grants		2101MDBC66	52,058	-
		SUB-2202MDBC6P	3,282	-
			82,944	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Grants to States for Access and Visitation Programs	93,597		\$ 127,172	\$ -
Chafee Education and Training Vouchers Program (ETV)	93,599		683,730	-
<i>Head Start Cluster</i>				
Head Start	93,600		86,311	86,311
<i>Total Head Start Cluster</i>			86,311	86,311
Adoption and Legal Guardianship Incentive Payments	93,603		221,214	-
Developmental Disabilities Basic Support and Advocacy Grants	93,630		1,195,669	446,065
Children's Justice Grants to States	93,643		433,005	433,005
Stephanie Tubbs Jones Child Welfare Services Program	93,645		4,473,406	-
Child Welfare Research Training or Demonstration	93,648			
Pass-Through The Research Foundation of SUNY		5-95862	11,766	-
Foster Care Title IV-E	93,658		90,071,852	1,630,797
Adoption Assistance	93,659		17,404,450	-
Social Services Block Grant	93,667		52,249,342	-
Child Abuse and Neglect State Grants	93,669		881,475	182
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93,671			
			5,054,772	5,054,772
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93,674		1,319,079	-
Ending the HIV Epidemic: A Plan for America —Ryan White HIV/AIDS Program Parts A and B	93,686			
Pass-Through Baltimore City Health Department		BCHD908/GrantID: 0001462	342,626	-
Maternal Opioid Misuse Model	93,687		550	-
Mental and Behavioral Health Education and Training Grants	93,732		1,368,130	75,000
COVID-19 Elder Abuse Prevention Interventions Program	93,747		1,910,418	-
Elder Abuse Prevention Interventions Program			1,277,627	160,562
Total ALN 93,747 Elder Abuse Prevention Interventions Program			3,188,045	160,562
Children's Health Insurance Program	93,767		400,440,798	-
Medicare Hospital Insurance	93,773		1,767,080	-
<i>Medicaid Cluster</i>				
State Medicaid Fraud Control Units	93,775		4,938,463	-
COVID-19 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93,777		85,939	-
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			4,883,548	-
Total ALN 93,777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			4,969,487	-
Medical Assistance Program	93,778		10,688,978,241	14,142,001
Pass-Through Econometrical, Inc.		1925- UMD- 2023	88,960	-
Total ALN 93,778 Medical Assistance Program			10,689,067,201	14,142,001
<i>Total Medicaid Cluster</i>			10,698,975,151	14,142,001
Opioid STR	93,788		46,252,489	17,550,388
Money Follows the Person Rebalancing Demonstration	93,791		4,702,182	-
State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	93,796		3,441,767	-
Organized Approaches to Increase Colorectal Cancer Screening	93,800		486,304	417,871
Blood Diseases and Resources Research	93,839		779,907	-
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93,840		3,752	-
Promoting Population Health through Increased Capacity in Alcohol Epidemiology	93,845		46,994	-
Arthritis, Musculoskeletal and Skin Diseases Research	93,846		411,636	-
Pass-Through Johns Hopkins University		2006085915	20,669	-
Total ALN 93,846 Arthritis, Musculoskeletal and Skin Diseases Research			432,305	-
Diabetes, Digestive, and Kidney Diseases Extramural Research	93,847		180,579	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93,853		308,951	-
Allergy and Infectious Diseases Research	93,855		998,942	-
Pass-Through University of California, Los Angeles		Unknown	4,999	-
Total ALN 93,855 Allergy and Infectious Diseases Research			1,003,941	-
National Collaboration to Support Health, Wellness and Academic Success of School-Age Children	93,858		415,090	70,000
Biomedical Research and Research Training	93,859		2,379,671	-
Pass-Through California State University - Long Beach		SG269322100/UNVMARYLAND	4,601	-
Total ALN 93,859 Biomedical Research and Research Training			2,384,272	-
Child Health and Human Development Extramural Research	93,865		252,980	-
Aging Research	93,866		482,301	-
COVID-19 Maternal, Infant and Early Childhood Home Visiting Grant	93,870		941,471	941,471
Maternal, Infant and Early Childhood Home Visiting Grant			7,324,458	6,872,962
Total ALN 93,870 Maternal, Infant and Early Childhood Home Visiting Grant			8,265,929	7,814,433
Antimicrobial Resistance Surveillance in Retail Food Specimens	93,876		96,492	-
Medical Library Assistance	93,879			
Pass-Through University of Pittsburgh		AWD00005658 (139164-2)	200,484	-
Pass-Through University of Pittsburgh		AWD00005658 (139763-2)	7,021	-
Total ALN 93,879 Medical Library Assistance			207,505	-
Grants for Primary Care Training and Enhancement	93,884		212,255	-
National Bioterrorism Hospital Preparedness Program	93,889		5,284,497	5,284,497
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93,898		3,435,417	2,874,711
Grants to States for Operation of State Offices of Rural Health	93,913		177,833	23,332
HIV Emergency Relief Project Grants	93,914		264,191	-
Pass-Through Associated Black Charities		21-2619	6,028	-
Pass-Through Connections Thru Life, Inc		23-2441	567,364	-
Pass-Through Connections Thru Life, Inc		23-2467	506,251	-
Pass-Through Connections Thru Life, Inc		23-2619	689,914	-
Pass-Through Connections Thru Life, Inc		23-2621	138,431	-
Pass-Through Connections Thru Life, Inc		24-2467	76,149	-
Pass-Through Connections Thru Life, Inc		RWA-24-2467	97,401	-
Pass-Through Connections Thru Life, Inc		RWA-24-2619	171,879	-
Pass-Through Connections Thru Life, Inc		RWB-24-2441	549,284	-
Pass-Through Connections Thru Life, Inc		RWB-24-2467	795,101	-
Pass-Through Connections Thru Life, Inc		RWB-24-2619	1,256,557	-
Total ALN 93,914 HIV Emergency Relief Project Grants			5,118,550	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
			\$	\$
HIV Care Formula Grants	93.917		20,329,660	6,228,957
Total ALN 93.917 HIV Care Formula Grants			20,329,660	6,228,957
HIV Prevention Activities Health Department Based	93.940		16,649,078	10,440,106
Pass-Through Prince Georges County Health Department		AD827EH	141,503	-
Pass-Through Baltimore City Health Department		BCHD920 SB-23-11237	95,803	-
Pass-Through Baltimore City Health Department		BCHD921	144,416	-
Pass-Through Baltimore City Health Department		CO#3311	132,535	-
Total ALN 93.940 HIV Prevention Activities Health Department Based			17,163,335	10,440,106
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		614,556	614,555
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		310,829	144,469
COVID-19 Block Grants for Community Mental Health Services	93.958		8,354,420	-
Block Grants for Community Mental Health Services			11,560,337	-
Pass-Through Anne Arundel County Mental Health Agency		1B09SM087295-01	5,421	5,421
Pass-Through Anne Arundel County Mental Health Agency		BH001BSC	138,232	56,099
Total ALN 93.958 Block Grants for Community Mental Health Services			20,058,410	61,520
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959		9,913,627	2,254,680
Block Grants for Prevention and Treatment of Substance Abuse			37,433,538	8,316,174
Total ALN 93.959 Block Grants for Prevention and Treatment of Substance Abuse			47,347,165	10,570,854
CDC's Collaboration with Academia to Strengthen Public Health	93.967		4,506,050	-
PPHF Geriatric Education Centers	93.969			
Pass-Through Johns Hopkins University		2004416653	41,292	-
Health Professions Preparatory Scholarship Program for Indians	93.971		43,840	43,840
Family Planning Service Delivery Improvement Research Grants	93.974			
Pass-Through Baltimore City Health Department		AWD001041	76,188	-
Pass-Through Baltimore City Health Department		BCHD852	18,556	-
Total ALN 93.974 Family Planning Service Delivery Improvement Research Grants			94,744	-
COVID-19 Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		2,490,169	1,243,049
Sexually Transmitted Diseases (STD) Prevention and Control Grants			2,113,074	1,005,447
Total ALN 93.977 Sexually Transmitted Diseases (STD) Prevention and Control Grants			4,603,243	2,248,496
Cooperative Agreements for Diabetes Control Programs	93.988		643,768	258,269
International Research and Research Training	93.989		207,769	24,206
Preventive Health and Health Services Block Grant	93.991		2,199,894	1,319,602
Maternal and Child Health Services Block Grant to the States	93.994		10,932,284	8,805,206
Contract/Other	93.999		3,616,534	-
Pass-Through RTI International		Unknown	9,812	-
Pass-Through BioMerieux, Inc		SDX001B3303	52,043	-
Pass-Through Family League/Balto City Inc.		Bmore for Health Babies Comm	250,798	-
Pass-Through MacroGenics, Inc.		Study CP-MGD014-01	15,046	-
Total ALN 93.999 Contract/Other			3,944,233	-
<b>Total U.S. Department of Health and Human Services</b>			<b>12,808,811,856</b>	<b>249,137,423</b>
<b>Corporation for National and Community Service</b>				
State Commissions	94.003		261,465	-
COVID-19 AmeriCorps	94.006		5,311,867	5,311,867
AmeriCorps			113,132	-
Total ALN 94.006 AmeriCorps			5,424,999	5,311,867
Training and Technical Assistance	94.009		179,878	-
Foster Grandparent/Senior Companion Cluster				
Foster Grandparent Program	94.011		374,534	-
Total Foster Grandparent/Senior Companion Cluster			374,534	-
AmeriCorps September 11th National Day of Service and Remembrance Grants	94.012			
Pass-Through Youth Service America		23010365	8,553	-
<b>Total Corporation for National and Community Service</b>			<b>6,249,429</b>	<b>5,311,867</b>
<b>Executive Office of the President</b>				
High Intensity Drug Trafficking Areas Program	95.001		6,580,538	-
<b>Total Executive Office of the President</b>			<b>6,580,538</b>	<b>-</b>
<b>Social Security Administration</b>				
Disability Insurance/SSI Cluster				
Social Security Disability Insurance	96.001		43,118,711	27,918
Supplemental Security Income	96.006		9,471,269	564,117
Total Disability Insurance/SSI Cluster			52,589,980	592,035
<b>Total Social Security Administration</b>			<b>52,589,980</b>	<b>592,035</b>
<b>U.S. Department of Homeland Security</b>				
Non-Profit Security Program	97.008		8,147,207	-
Citizenship Education and Training	97.010		35,768	-
Boating Safety Financial Assistance	97.012		2,230,628	-
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		534,447	-
Flood Mitigation Assistance	97.029		22,227	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		518,017,777	481,007,883
Pass-Through Baltimore City Health Department		BCHDEP823	6,723	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)			6,691,802	-
Total ALN 97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)			524,716,302	481,007,883
COVID-19 Hazard Mitigation Grant	97.039		1,167,035	-
Hazard Mitigation Grant			1,837,762	-
Total ALN 97.039 Hazard Mitigation Grant			3,004,797	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
National Dam Safety Program	97.041		\$ 134,167	\$ -
Emergency Management Performance Grants	97.042		4,144,822	-
State Fire Training Systems Grants	97.043		20,000	-
Assistance to Firefighters Grant	97.044		325,856	-
Cooperating Technical Partners	97.045		545,148	-
BRIC: Building Resilient Infrastructure and Communities	97.047		2,906,570	-
Port Security Grant Program	97.056		23,770,559	-
Homeland Security Grant Program	97.067		11,721,198	-
Pass-Through Government of the District of Columbia		22UAS1603-01	430,253	-
Pass-Through District of Columbia Homeland Security and Emergency Management Agency		23UAS1603-01	123,500	-
Pass-Through Howard County Government		EMW2020SS00010UAS1	97,284	-
Total ALN 97,067 Homeland Security Grant Program			12,372,235	-
Railroad Transit Security Grant Program	97.075		863,621	-
Regional Catastrophic Preparedness Grant Program (RCPGP)	97.111		21,532	-
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132		101,398	-
State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program	97.137		158,930	-
Contract/Other	97.999		318,492	-
Pass-Through Johns Hopkins University Applied Physics Labo		159838	47,960	-
Total ALN 97,999 Contract/Other			366,452	-
Total U.S. Department of Homeland Security			584,422,666	481,007,883
<b>U.S. Agency for International Development</b>				
USAID Foreign Assistance for Programs Overseas	98.001		609,876	-
Pass-Through National Academy of Sciences		2000012545	88,592	-
Total ALN 98,001 USAID Foreign Assistance for Programs Overseas			698,468	-
Contract/Other	98.999			-
Pass-Through FH1360		PO18001685	287,262	-
Total U.S. Agency for International Development			985,730	-
<b>Other Federal Assistance</b>				
COVID-19 Housing Stability Counseling Program (HSCP)	99.119			
Pass-Through Neighborworks America		Unknown	579,283	534,720
Total Other Federal Assistance			579,283	534,720
<b>Student Financial Assistance Cluster:</b>				
<b>U.S. Department of Education</b>				
Federal Supplemental Educational Opportunity Grants	84.007		8,272,265	-
Federal Work-Study Program	84.033		6,002,651	-
Federal Perkins Loan Program	84.038		11,393,684	-
Federal Pell Grant Program	84.063		245,963,056	-
Federal Direct Student Loans	84.268		740,448,769	-
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		392,254	-
Postsecondary Education Scholarships for Veteran's Dependents	84.408		6,973	-
Total U.S. Department of Education			1,012,479,662	-
<b>U.S. Department of Health and Human Services</b>				
Health Professions Student Loans, Including Primary Care				
Loans/Loans for Disadvantaged Students	93.342		7,542,816	-
Nursing Student Loans	93.364		357,856	-
Total U.S. Department of Health and Human Services			7,900,672	-
Total Student Financial Assistance Cluster:			1,020,380,324	-
<b>Research and Development Cluster</b>				
<b>U.S. Department of Agriculture</b>				
Agricultural Research Basic and Applied Research	10.001		5,155,627	-
Pass-Through Arkansas Children's Research Institute		4465MARYLAND	24,340	-
Pass-Through GS1 US, Inc.		22052614	26,562	-
Pass-Through GS1 US, Inc.		22052617	6,572	-
Total ALN 10,001 Agricultural Research Basic and Applied Research			5,213,101	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		2,204,432	141,279
Pass-Through University of Delaware		UDR0000160	13,146	-
Total ALN 10,025 Plant and Animal Disease, Pest Control, and Animal Care			2,217,578	141,279
Wildlife Services	10.028		112,156	-
Conservation Reserve Program	10.069		29,013	-
Grants for Agricultural Research, Special Research Grants	10.200		944,300	663,819
Pass-Through Colorado State University		803979	24,851	-
Pass-Through Colorado State University		853047	13,131	-
Pass-Through Colorado State University		G5025301	59,794	-
Pass-Through Colorado State University		G9145002	3,446	-
Pass-Through University of California - Davis		A22-2056-S001PO996480	22,993	-
Total ALN 10,200 Grants for Agricultural Research, Special Research Grants			1,068,515	663,819
Cooperative Forestry Research	10.202		3,942,843	-
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		3,190,177	-
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		144,181	-
Animal Health and Disease Research	10.207		31,097	-
Small Business Innovation Research	10.212			
Pass-Through Ocean Era, Inc.		UMBC_1	78,860	-
Pass-Through Systems Technology, Incorporated		23094630	8,222	-
Total ALN 10,212 Small Business Innovation Research			87,082	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Sustainable Agriculture Research and Education	10.215		\$ 33,487	\$ 21,440
Pass-Through Northeast SARE, The University of Vermont		GNE1816732231	519	-
Pass-Through Northeast SARE, The University of Vermont		GNE2125535383	3,528	-
Pass-Through Northeast SARE, The University of Vermont		LNE20406R34268	15,188	-
Pass-Through Northeast SARE, The University of Vermont		LNE20408R34268	72,773	39,260
Pass-Through Northeast SARE, The University of Vermont		LNE23474RAVMD00001024	18,035	-
Pass-Through Northeast SARE, The University of Vermont		LNE23475RAVMD00001024	54,060	-
Pass-Through Northeast SARE, The University of Vermont		LNE23481RAVMD00001024	48,776	-
Pass-Through Northeast SARE, The University of Vermont		ONE2139235383	2,289	-
Pass-Through Northeast SARE, The University of Vermont		ONE2139735383	2,759	-
Pass-Through Northeast SARE, The University of Vermont		SNE22005AVMD00000495	19,195	-
Pass-Through University of Guam		RCUOG202404	3,539	-
Pass-Through University of Vermont		ENE23-180-AVMD00001024	30,044	-
Total ALN 10,215 Sustainable Agriculture Research and Education			304,192	60,700
1890 Institution Capacity Building Grants	10,216		1,473,495	206,544
Pass-Through North Carolina Agricultural and Technical State University		Unknown	8,032	-
Total ALN 10,216 1890 Institution Capacity Building Grants			1,481,527	206,544
Higher Education - Institution Challenge Grants Program	10,217			
Pass-Through University of California Davis		A2112655001	7,018	-
Total ALN 10,217 Higher Education - Institution Challenge Grants Program			7,018	-
Biotechnology Risk Assessment Research	10,219		494,242	37,672
Extension Collaborative on Immunization Teaching & Engagement	10,229			
Pass-Through eXtension Foundation		EXC320232413	39,607	-
Pass-Through eXtension Foundation		NTAE20242494	350	-
Total ALN 10,229 Extension Collaborative on Immunization Teaching & Engagement			39,957	-
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10,250		39,079	-
Pass-Through New York University		F222801	90,762	-
Total ALN 10,250 Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations			129,841	-
Consumer Data and Nutrition Research	10,253		9,979	-
Integrated Programs	10,303		95,219	738
Home and Security Agricultural	10,304		14,918	-
Specialty Crop Research Initiative	10,309		1,179,236	269,612
Pass-Through Michigan State University		RC11588UMD	1,454	-
Pass-Through North Carolina State University		PAMP21002518SA02	182,930	-
Pass-Through Pennsylvania State University		S002364USDA	167,124	-
Pass-Through University of Florida		SU800002391	160,113	-
Pass-Through Virginia Polytechnic Institute & State University		42377619113	1,152	-
Total ALN 10,309 Specialty Crop Research Initiative			1,692,008	269,612
Agriculture and Food Research Initiative (AFRI)	10,310		11,358,996	3,003,448
Pass-Through Auburn University		22AGECON205246UMD	16,771	-
Pass-Through Cornell University		13627720738	59,940	-
Pass-Through Delaware State University		231040HEH	19,804	-
Pass-Through Johns Hopkins University		2004929577	53,676	-
Pass-Through North Carolina State University		2023132501	7,954	-
Pass-Through North Carolina State University		23010385	8,498	-
Pass-Through Pennsylvania State University		S000182-USDA	50,394	-
Pass-Through Pennsylvania State University		S000183USDA	362,085	-
Pass-Through South Dakota State University		3TD156	89,591	-
Pass-Through University of Connecticut		409812	95,552	-
Pass-Through University of Delaware		UDR0000427	52,924	-
Pass-Through University of Rhode Island		792806102024	27,147	-
Total ALN 10,310 Agriculture and Food Research Initiative (AFRI)			12,203,332	3,003,448
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10,328		129,591	74,854
Crop Protection and Pest Management Competitive Grants Program	10,329		409,059	65,648
Urban, Indoor, and Other Emerging Agricultural Production Research, Education, and Extension Initiative	10,333			
Pass-Through University of Rhode Island		001003904042024	20,531	-
Total ALN 10,333 Urban, Indoor, and Other Emerging Agricultural Production Research, Education, and Extension Initiative			20,531	-
Food Safety Cooperative Agreements	10,479		44,849	-
Cooperative Extension Service	10,500		1,942,410	-
Pass-Through University of Delaware		UDR0000386	12,500	-
Pass-Through Northeast Center for Risk Management Education		UDR0000156	13,949	-
Pass-Through Northeast Center for Risk Management Education		UDR0000519	5,931	-
Total ALN 10,500 Cooperative Extension Service			1,974,790	-
Expanded Food and Nutrition Education Program	10,514		116,722	-
Rural Health and Safety Education Competitive Grants Program	10,516		21,871	-
Centers of Excellence at 1890 Institutions	10,523		1,053,568	724,697
Cooperative Forestry Assistance	10,664		53,280	-
Pass-Through Cleveland Metro Parks		21-02-017 PO 20210812	11,408	-
Total ALN 10,664 Cooperative Forestry Assistance			64,688	-
Urban and Community Forestry Program	10,675		86	-
National Fish and Wildlife Foundation	10,683			
Pass-Through American Bird Conservancy		#21016A	1,810	-
Total ALN 10,683 National Fish and Wildlife Foundation			1,810	-
International Forestry Programs	10,684		807,979	-
State & Private Forestry Hazardous Fuel Reduction Program	10,697			
Pass-Through New Mexico Energy, Minerals, and Natural Resources Department		2352104000130	69,137	-
Total ALN 10,697 State & Private Forestry Hazardous Fuel Reduction Program			69,137	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.



# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
National Agricultural Library	10.700		\$ 123,887	\$ -
Research Joint Venture and Cost Reimbursable Agreements	10.707		63,848	-
Community Project Funds - Congressionally Directed Spending	10.723		137,537	-
Inflation Reduction Act - National Forest System	10.729		34,402	-
Grant Program to Establish a Fund for Financing Water and Wastewater Projects	10.864		75,900	-
Soil and Water Conservation	10.902		278,004	9,561
Pass-Through University of Rhode Island		1725140008804010000	117	-
Total ALN 10,902 Soil and Water Conservation			278,121	9,561
Environmental Quality Incentives Program	10,912		418,063	227,732
Pass-Through North Carolina State University		2021103301	52,544	-
Total ALN 10,912 Environmental Quality Incentives Program			470,607	227,732
Conservation Stewardship Program	10,924		87,565	-
Agricultural Conservation Easement Program	10,931		78,396	-
Partnerships for Climate-Smart Commodities	10,937			
Pass-Through University of Delaware		UDR0000539	24,369	-
Total ALN 10,937 Partnerships for Climate-Smart Commodities			24,369	-
Technical Agricultural Assistance	10,960		44,814	-
Research and Development - U.S. Department of Agriculture	10,960		8,617	-
Pass-Through Colorado State University		G4077603	52,973	-
Pass-Through GS1 US, Inc.		5802043009	85,163	-
Pass-Through GS1 US, Inc.		5802043010	46,032	-
Pass-Through Northeast Center for Risk Management Education		UDR0000516	7,456	-
Pass-Through University of Tennessee		A2214035001	1,753	-
Total ALN 10,960 Research and Development - U.S. Department of Agriculture			201,994	-
<b>Total U.S. Department of Agriculture</b>			<b>38,843,898</b>	<b>5,486,304</b>
<b>U.S. Department of Commerce</b>				
Integrated Ocean Observing System (IOOS)	11,012			
Pass-Through Mid-Atlantic Regional Association Coastal Ocean Observing System		UDR0000285	58,043	-
Pass-Through Mid-Atlantic Regional Association Coastal Ocean Observing System		UDR0000494	18,193	-
Pass-Through Riverside Technology		PTS2UMDCDRADLER	59,615	-
Pass-Through Riverside Technology		PTS2UMDCDRBEAUCHAMP	38,184	-
Pass-Through Riverside Technology		PTS2UMDCDRLEE	9,757	-
Total ALN 11,012 Integrated Ocean Observing System (IOOS)			183,792	-
Ocean Acidification Program (OAP)	11,017		16,164	9,746
Cluster Grants	11,020		6,038	-
Connecting Minority Communities Pilot Program	11,028		76,029	40,769
State Digital Equity Planning Grants	11,032			
Pass-Through Baltimore City Office of Information Technology		SB-23-12225	23,082	-
Economic Development Technical Assistance	11,303			
Pass-Through Howard University		GRT000157-10006569 PO-10010551	13,632	-
Cooperative Institute (Inter-Agency Funded Activities)	11,405		3,077,514	1,940,337
Sea Grant Support	11,417		2,507,370	627,722
Pass-Through Maryland Environmental Service		SA75281870-M (PR)-R/AQ-10) PO8	952	-
Pass-Through UMD Center for Environmental Science		PO#108800	53,313	-
Pass-Through University of Maryland College Park		SA75282650-A E/AQ-2a PO121583	11,299	-
Pass-Through New Jersey Sea Grant Consortium		63180061	6,689	-
Pass-Through Research Foundation for SUNY - Environmental Sci. & Forestry		5,50118E+14	9,416	-
Pass-Through Virginia Institute of Marine Science (VIMS)		723847-712683	61,381	-
Pass-Through Virginia Institute of Marine Science (VIMS)		89553-20869	1,822	-
Total ALN 11,417 Sea Grant Support			2,652,242	627,722
Coastal Zone Management Administration Awards	11,419		24,753	-
Coastal Zone Management Estuarine Research Reserves	11,420		13,075	-
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program				
and Cooperative Agreements Program	11,427		48,835	25,279
Pass-Through Louisiana State University		PO0000182974	5,808	-
Total ALN 11,427 Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program			54,643	25,279
Climate and Atmospheric Research	11,431		673,776	-
Pass-Through Rand Corporation		NoCON-000000449	61,176	-
Total ALN 11,431 Climate and Atmospheric Research			734,952	-
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11,432		33,708,548	13,952,096
Pass-Through Cooperative Institute of North Atlantic Region		A101440 Effort 37047402	138,961	-
Pass-Through Woods Hole Oceanographic Institute		A101440 - 37047405	242,630	-
Total ALN 11,432 National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes			34,090,139	13,952,096
Environmental Sciences, Applications, Data, and Education	11,440			
Pass-Through Global Science and Technology Inc.		PSAPROTECH22UMD01	3,294	-
Pass-Through Riverside Technology		PROTECHUOFMDBEAUCHAMP	106,464	60,722
Total ALN 11,440 Environmental Sciences, Applications, Data, and Education			109,758	60,722
Unaffiliated Management Projects	11,454			
Pass-Through National Marine Sanctuary Foundation		22-09-G-457	24	-
Chesapeake Bay Studies	11,457		102,052	-
Pass-Through Chesapeake Research Consortium		RHNRC520-22	23,830	-
Total ALN 11,457 Chesapeake Bay Studies			125,882	-
Weather and Air Quality Research	11,459		133,021	56,595
Pass-Through University of Wisconsin-Madison		0000003116	48,385	-
Total ALN 11,459 Weather and Air Quality Research			181,406	56,595
Special Oceanic and Atmospheric Projects	11,460		5,179	4,634
Congressionally Identified Awards and Projects	11,469		579,515	-
Unaffiliated Science Program	11,472			
Pass-Through Rutgers, The State University of New Jersey		#1639 agreement	13,963	-
Pass-Through Atlantic States Marine Fisheries		PO 1392507 - 1638	45,139	-
Pass-Through North Pacific Research Board		1914 A&B	63,997	-
Total ALN 11,472 Unaffiliated Science Program			123,099	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		\$ 630,699	\$ 432,144
Pass-Through MOTE Marine Laboratory & Aquarium		#193-549-3	230,237	-
Total ALN 11.478 Center for Sponsored Coastal Ocean Research Coastal Ocean Program			860,936	432,144
Educational Partnership Program	11.481		3,096,140	1,388,747
Pass-Through Howard University		000392-1001245110026243	1,494	-
Pass-Through Howard University		000392-1001245110016731	61,351	-
Pass-Through Howard University		GRT00039210012454	42,526	-
Pass-Through Research Foundation of CUNY		CM00009699-00	53,173	-
Total ALN 11.481 Educational Partnership Program			3,254,684	1,388,747
Coral Reef Conservation Program	11.482			
Pass-Through National Fish & Wildlife Foundation		0600,18, 66251	29,942	-
Measurement and Engineering Research and Standards	11.609		16,387,354	932,751
Congressionally-Identified Projects	11.617		106,758	-
Science, Technology, Business and/or Education Outreach	11.620		11,225,940	-
MBDA Business Center	11.805		73,122	-
Research and Development - U.S. Department of Commerce	11.RD		88,860	-
Pass-Through ECS Federal LLC		NOAAFISHDCEUMD23	80,165	-
Pass-Through National Cybersecurity Center of Excellence o		1165271	2,565	-
Pass-Through Prometheus Computing		S8134109CQ0044	135,574	-
Pass-Through Riverside Technology		PROTECHUOFMDBEAUCHAMP	145,614	-
Total ALN 11.RD Research and Development - U.S. Department of Commerce			452,778	-
Contract/Other	11.999		3,817	-
Pass-Through Georgia Institute of Technology		FA8075-18-D-0008 (BOA146) FA8	4,350	-
Total ALN 11.999 Contract/Other			8,167	-
Total U.S. Department of Commerce			74,490,599	19,471,542
<b>U.S. Department of Defense</b>				
National Defense Education Program	12.006		83,903	-
Military Health Services Research (MHSR)	12.007		553,725	170,000
Collaborative Research and Development	12.114		346,881	-
Pass-Through Engineering, Science and Technology INC		W612H020C0021	140,099	-
Total ALN 12.114 Collaborative Research and Development			486,980	-
Commercial Technologies for Maintenance Activities Program	12.225			
Pass-Through National Center for Manufacturing Sciences Inc.		2022138-142232	1,152,081	-
Basic and Applied Scientific Research	12.300		9,008,905	611,667
Pass-Through Energetics Technology Center		02500001	139,298	-
Pass-Through Energetics Technology Center		0335	8,000	-
Pass-Through Georgia Tech Research Corporation		AWD005036G1	6,870	-
Pass-Through Indiana University		8718-UMB	1,179	-
Pass-Through Johns Hopkins University		2005932823	15,482	-
Pass-Through New York University		F222904	259,598	-
Pass-Through Physical Sciences Incorporated		SC103053814005646	19,750	-
Pass-Through RF SUNY Stony Brook University		86059/2/1156876	70,668	-
Pass-Through Rice University		R1A771	253	-
Pass-Through Texas A & M University		M2202551	139,818	-
Pass-Through The Regents Of The University of Colorado - Boulder		1562480	4,277	-
Pass-Through Universita' degli Studi di Padova		SUB- N00014-23- 1-2757	11,455	-
Pass-Through University of Minnesota		A008174602	294,950	-
Pass-Through University of Pennsylvania		3885221	72,521	-
Pass-Through University of Southern California		SCON00003987	96,947	-
Pass-Through University of Virginia		GR014955SUB00000734	44,890	-
Pass-Through University of Washington		UWSC14910	48,907	-
Total ALN 12.300 Basic and Applied Scientific Research			10,243,768	611,667
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		119,160	-
Naval Medical Research and Development	12.340		26,753	-
Pass-Through HJF Medical Research International, INC		5467 HJF#66062	108,976	-
Total ALN 12.340 Naval Medical Research and Development			135,729	-
Department of Defense HIV/AIDS Prevention Program	12.350			
Pass-Through Battelle Memorial Institute		0000861736	18,604	-
Pass-Through Chiplytics		24031469	8,865	-
Total ALN 12.350 Department of Defense HIV/AIDS Prevention Program			27,469	-
Scientific Research - Combating Weapons of Mass Destruction	12.351		1,393,344	525,981
Pass-Through JH Reserach Projects Admin		2004752433 -HDTA12020001	75,675	-
Pass-Through The University of Tennessee		A23-1100-S001	37,142	-
Pass-Through Virginia Polytechnic Institute & State Un		45089619113	9,692	-
Pass-Through West Virginia University		20-658-UMD	84,352	-
Total ALN 12.351 Scientific Research - Combating Weapons of Mass Destruction			1,600,205	525,981

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Research on Chemical and Biological Defense	12.360			
Pass-Through University of Massachusetts Lowell		S513147977AT1P2	\$ 78,737	\$ -
Military Construction, National Guard	12.400			
Pass-Through University of Alabama at Birmingham		000507860- SC005	162,000	-
Military Medical Research and Development	12.420		10,106,198	2,605,902
Pass-Through 3DFlexible Inc		21095016	129,126	-
Pass-Through Advanced Technology International		2021435	884,472	-
Pass-Through Coalition for National Trauma Research		CNTR23-NTRR-01	21,655	-
Pass-Through Cornerstone Research Group, Inc.		20210909	108,633	-
Pass-Through General Technical Services L.L.C.		P00000829	3,264	-
Pass-Through Geneva Foundation		S1103202	19,396	-
Pass-Through HJF Medical Research International, INC		1062959-6166-65543	13,418	-
Pass-Through HJF Medical Research International, INC		5294 & AJH award: 65543	116,812	-
Pass-Through HJF Medical Research International, INC		995143-6294	246,072	-
Pass-Through Johns Hopkins University		2004234372	31,650	-
Pass-Through Johns Hopkins University		2004178171	32,743	-
Pass-Through Johns Hopkins University		2005708985	59,411	-
Pass-Through Johns Hopkins University		2006125842	4,372	-
Pass-Through National Trauma Institute		CNTR20-PROP-02	39,851	-
Pass-Through Patient-Centered Outcomes Research Institute		PCS-1609-36512	183,485	-
Pass-Through University of Pittsburgh		CNV400056666(413614-23)	977	-
Pass-Through University of Virginia		GR101190, SUB00000435	5,574	-
Pass-Through Upstate Medical University		1164069-89354	13,426	-
Total ALN 12.420 Military Medical Research and Development			12,020,535	2,605,902
Basic Scientific Research	12.431		38,354,506	10,698,390
Pass-Through University of Maryland College Park		109360-Z8468203	54,400	-
Pass-Through University of Maryland College Park		SUBAWARD No. 120619-Z8352202	219,485	-
Pass-Through Purdue University		V62P1J-22-9-3009 13001218-084	309,964	-
Pass-Through John Hopkins University Office of Research Administration		SUB 2005918898	12,400	-
Pass-Through Fairleigh Dickinson University		AR12001	6,810	-
Pass-Through National Center For Manufacturing Sciences		2023066	115,597	-
Pass-Through Ohio State University		SPC1000012112GR129056	90,819	-
Pass-Through Purdue University		13001259055	253,004	-
Pass-Through The Research Foundation of SUNY-Albany		985771	57,962	-
Pass-Through University of North Texas		NT00005674GF701732	94,158	-
Pass-Through University of Pennsylvania		587976	159,964	-
Pass-Through University of South Florida		1255117500A	43,402	-
Pass-Through Worcester Polytechnic Institute		11327GR	140,024	-
Total ALN 12.431 Basic Scientific Research			39,912,495	10,698,390
DOD, NDEP, DOTC-STEM Education Outreach Implementation	12.560		3,491	-
COVID-19 Economic Adjustment Assistance for State Governments	12.617		538,387	-
Basic, Applied, and Advanced Research in Science and Engineering	12.630		5,277,424	1,172,211
Uniformed Services University Medical Research Projects	12.750			
Pass-Through Henry M. Jackson Foundation		5836	85,753	-
Pass-Through HJF Medical Research International, Inc.		1071365-6234-67330	232,907	-
Pass-Through HJF Medical Research International, Inc.		5882/ PO 1038401	7,116	-
Pass-Through HJF Medical Research International, Inc.		5920	104,369	-
Pass-Through HJF Medical Research International, Inc.		6138 / HJF Award: 67281	41,567	-
Total ALN 12.750 Uniformed Services University Medical Research Projects			471,712	-
Air Force Defense Research Sciences Program	12.800		10,814,292	1,362,331
Pass-Through Advanced Rotorcraft Technology Inc.		230929001	89,433	-
Pass-Through Battelle Memorial Institute		0000854515	22,265	-
Pass-Through California Institute of Technology		S395090	601	-
Pass-Through Innovaveering LLC		19010291	287	-
Pass-Through Lehigh University		54481478001	32,381	-
Pass-Through National Institute of Aerospace		X20801008UMD	31,719	-
Pass-Through Pennsylvania State University		S003167AFOSR	359,052	-
Pass-Through Stanford Research Institute		6,24553E+13	201,570	-
Pass-Through University at Buffalo/SUNY Research Foundation		R1316433	248,165	-
Pass-Through University of California Los Angeles		1010GWA357	47,760	-
Pass-Through University of Chicago		AWD100482SUB00000154	323,764	-
Pass-Through University of Chicago		AWD102104	173,915	-
Pass-Through University of Colorado at Boulder		1560746 PO 1001542000	109,476	-
Pass-Through University of Illinois at Urbana-Champaign		10879118932	275,069	-
Pass-Through University of Illinois-Urbana/Champaign		092135-17077	16,173	-
Total ALN 12.800 Air Force Defense Research Sciences Program			12,745,922	1,362,331
Mathematical Sciences Grants	12.901		448,819	-
Information Security Grants	12.902		494,215	-
GenCyber Grants Program	12.903		140,558	-
CyberSecurity Core Curriculum	12.905		282,818	-
Research and Technology Development	12.910		19,249,266	9,734,452
Pass-Through Duke University		313000121	17,103	-
Pass-Through HRL Laboratories LLC		23007234564QS	81,978	-
Pass-Through Johns Hopkins University		2004686792	156,913	-
Pass-Through Northwestern University		60064652 UMBC	178,691	-
Pass-Through Northwestern University		60064652UM	64,404	-
Pass-Through The Regents of The University of Colorado		1559925	128,694	-
Pass-Through United Technologies Research Center		4202893536	2,393	-
Pass-Through University of California Los Angeles		0145GYA136	59,990	-
Pass-Through University of Michigan		SUBK00015720 3007285544	77,906	-
Pass-Through University of Southern California		SCON00005837	38,566	-
Total ALN 12.910 Research and Technology Development			20,055,904	9,734,452

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Research and Development - U.S. Department of Defense	12.RD		\$ 67,270,691	\$ 7,921,745
Pass-Through Advanced Systems & Technologies Inc.		UMDARM02002X	102,796	-
Pass-Through Allion Science and Technology		SCF164207	62,033	-
Pass-Through AlphaSTAR		0701202101LF	79,517	-
Pass-Through Applied Research Associates		S-D00154.00006-03-UMB	211,932	-
Pass-Through Booz Allen and Hamilton Inc.		A41042	387,175	54,141
Pass-Through Booz Allen and Hamilton Inc.		A8264	176,941	-
Pass-Through Booz Allen and Hamilton Inc.		P128102	71,724	-
Pass-Through Cellphire Therapeutics		KH724387, DOC Signed 09-28-2022	769	-
Pass-Through CREAM LLC		S796	36,475	-
Pass-Through Dymenso		211025	162,288	-
Pass-Through George Washington University		225C08	114,903	-
Pass-Through Haima Therapeutics LLC		V81XVH20C0144, Signed 09,08,21	155,045	70,000
Pass-Through Humacyle		CLN-PRO- V005	126,780	-
Pass-Through Johns Hopkins University		2006210366	482,175	-
Pass-Through Johns Hopkins University		2006324684	237,327	-
Pass-Through Johns Hopkins University Applied Physics Labo		158224	58,239	-
Pass-Through Kitware		K00393500S03	290,772	-
Pass-Through Lawrence Berkeley National Laboratory op, Uni		7702167	134,021	-
Pass-Through Lawrence Livermore National Laboratory op, Lawr		B657883	520,251	-
Pass-Through Lockheed Martin Missiles and Fire Control		4105928495	2,465,035	-
Pass-Through Lynntech		Project # ARM-232 II	15,906	-
Pass-Through Modular Matter		22105183	84,483	-
Pass-Through Northrop Grumman Corporation		5300088546	5,464	-
Pass-Through Ohio University		SPC100013185 GR135429	74,100	-
Pass-Through Peraton Inc.		PO0050001R1	54,765	-
Pass-Through Potomac Research LLC		21126961	228,902	-
Pass-Through Qorvo, Inc		73890	2,192	-
Pass-Through Saft America Inc.		PO0358172021SAFT0063	769,036	-
Pass-Through Smart Information Flow Technologies		HIDEH0UMD02	164,178	-
Pass-Through Solid Power		SCSP72101	103,143	-
Pass-Through SRI International		PO49198	285,111	-
Pass-Through Stevens Institute of Technology		210325707	69,743	-
Pass-Through SunFire Biotechnologies LLC		V81XVH22C0016	37,470	-
Pass-Through The Patuxent Partnership		24041683	6,723	-
Pass-Through U.S. Partnership for Assured Electronics		W62P1J2193008	15,760	-
Pass-Through University of Miami		OS00000329	21,092	-
Pass-Through University of Pennsylvania		578017	445	-
Pass-Through University of Southern California		24063035	10,894	-
Pass-Through University of Southern California		SCON00004061	677,260	-
Pass-Through Vivacelle Bio, Inc		VBI-S-01	12,648	-
Pass-Through Zymeron Corporation		Z136UM	25,489	-
Total ALN 12.RD Research and Development - U.S. Department of Defense			75,831,693	8,045,886
Contract/Other	12.999			
Pass-Through Texas A&M Engineering Experiment Station		Unknown	417	-
Pass-Through University of Maryland College Park		SUBCONTRACT No. 119124-2991420	225,523	-
Pass-Through Johns Hopkins University - APL		TASK ORDER 181555 AND 181554	17,708	-
Pass-Through Astrapi Corporation		FA24012390014	55,403	-
Pass-Through Georgia Institute of Technology		GIT D9104-S23	6,539	-
Total ALN 12.999 Contract/Other			305,590	-
<b>Total U.S. Department of Defense</b>			<b>183,173,320</b>	<b>34,926,820</b>
<b>U.S. Department of Housing and Urban Development</b>				
Research and Evaluations, Demonstrations, and Data Analysis and Utilization	14.536			
Pass-Through North Carolina Agricultural and Technical State University		270209B	27,937	-
Research and Development - U.S. Department of Housing and Urban Development	14.RD			
Pass-Through Howard University		GRT000157-10006726	6,147	-
Total ALN 14.RD Research and Development - U.S. Department of Housing and Urban Development			6,147	-
<b>Total U.S. Department of Housing and Urban Development</b>			<b>34,084</b>	<b>-</b>
<b>U.S. Department of the Interior</b>				
Fish and Wildlife Management Assistance	15.608		68,588	47,969
Coastal	15.630		34,365	-
Migratory Bird Joint Ventures	15.637		62,332	-
Natural Resource Damage Assessment and Restoration	15.658		13,055	-
Great Lakes Restoration	15.662		154,353	5,200
NFWF-USFWS Conservation Partnership	15.663			
Pass-Through Future Harvest - Chesapeake Alliance for Sustainable Agriculture		72368	14,814	-
Cooperative Ecosystem Studies Units	15.678		100,970	-
Assistance to State Water Resources Research Institutes	15.805		178,060	109,377
U.S. Geological Survey Research and Data Collection	15.808		323,991	-
Pass-Through Cooperative Ecosystem Studies Units		A101440 Effort 37047402	47,786	-
Total ALN 15.808 U.S. Geological Survey Research and Data Collection			371,777	-
National Land Remote Sensing Education Outreach and Research	15.815			
Pass-Through America View		G18AP00077	1,553	-
Pass-Through America View		G23AP00683	9,429	-
Total ALN 15.815 National Land Remote Sensing Education Outreach and Research			10,982	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Identifying Number</b>	<b>Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
Historic Preservation Fund Grants-In Aid	15.904		\$ 84,772	\$ -
Cooperative Research and Training Programs—Resources of the National Park System	15.945		410,110	-
Pass-Through Chesapeake Watershed Cooperative Ecosystem Studies		A101440 Effort 37047402	77,708	-
Total ALN 15,945 Cooperative Research and Training Programs				
—Resources of the National Park System			487,818	-
National Park Service Conservation, Protection, Outreach, and Education	15.954		20,308	-
Research and Development - U.S. Department of the Interior	15.RD		1,352	-
<b>Total U.S. Department of the Interior</b>			<b>1,603,546</b>	<b>162,546</b>
<b>U.S. Department of Justice</b>				
OVW Research and Evaluation Program	16.026		83,718	8,000
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		576,120	45,229
Pass-Through Pennsylvania State University		S000482NJ	9,466	-
Pass-Through Rutgers, the State University of New Jersey		1573	15,251	-
Pass-Through University of Pittsburgh		CNVA00059288 (413841-3)	352,754	-
Pass-Through University of South Carolina		235048	11,138	-
Total ALN 16,560 National Institute of Justice Research, Evaluation, and Development Project Grants			964,729	45,229
Crime Victim Assistance/Discretionary Grants	16.582			
Pass-Through Equal Justice Works		2023-OVC-CVAP-006	60,290	-
Violence Against Women Formula Grants	16.588			
Pass-Through Temple University		270593-UMB	3,435	-
State and Local Anti-Terrorism Training	16.614			
Pass-Through Institute For Intergovernmental Research		2023NSD01	66,163	-
Special Data Collections and Statistical Studies	16.734			
Pass-Through Justice Research and Statistics Association		15PBJA-23- GK-05523- JAGP	67	-
Pass-Through Justice Research and Statistics Association		15PBJS21GK02597	366	-
Total ALN 16,734 Special Data Collections and Statistical Studies			433	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738			
Pass-Through National Criminal Justice Association		019YABXK002	5,375	-
Pass-Through Salisbury Police Department		22031215	35	-
Pass-Through Salisbury Police Department		23041759	89,802	-
Total ALN 16,738 Edward Byrne Memorial Justice Assistance Grant Program			95,212	-
Economic, High-Tech, and Cyber Crime Prevention	16.752		295,964	-
Second Chance Act Reentry Initiative	16.812			
Pass-Through Baltimore Police Department		15PBJA-22- GG-00039- BRND	137,650	-
Pass-Through Mayor's Office of Neighborhood Safety and Engagement		UMB 51543	40,245	-
Total ALN 16,812 Second Chance Act Reentry Initiative			177,895	-
Byrne Criminal Justice Innovation Program	16.817			
Pass-Through Greater Baybrook Alliance		21010299	58,442	-
Girls in the Juvenile Justice System	16.830		52,079	-
Contract/Other	16.999			
Pass-Through Venable, LLP		Unknown	17,944	-
<b>Total U.S. Department of Justice</b>			<b>1,876,304</b>	<b>53,229</b>
<b>U.S. Department of Labor</b>				
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280		280,165	-
<b>Total U.S. Department of Labor</b>			<b>280,165</b>	<b>-</b>
<b>U.S. Department of State</b>				
Public Diplomacy Programs	19.040		88,172	-
Conflict and Stabilization Operations	19.121		51,891	-
International Programs to Support Democracy, Human Rights and Labor	19.345			
Pass-Through Palphon		21031594	4,828	-
Trans-National Crime	19.705		867,702	297,882
Research and Development - U.S. Department of State	19.RD		12,280	-
<b>Total U.S. Department of State</b>			<b>1,024,873</b>	<b>297,882</b>
<b>U.S. Department of Transportation</b>				
Aviation Research Grants	20.108		74,406	-
Air Transportation Centers of Excellence	20.109		1,524,925	1,313,635
Highway Research and Development Program	20.200		158,794	-
Pass-Through Delaware Department of Transportation		1840	2,376,915	2,313,377
Pass-Through Metropolitan Washington Council of Governments		21058	57,445	26,640
Pass-Through Pennsylvania Department of Transportation		BOMOUMDIGA201	371,100	-
Total ALN 20,200 Highway Research and Development Program			2,964,254	2,340,017
Highway Planning and Construction	20.205		2,207,384	432,314
Pass-Through Illinois Department of Transportation		0114940719001000	47,344	-
Pass-Through Michigan State University		RC113216UMD	81,311	-
Pass-Through State of Arizona		JPA230009070	388,058	-
Total ALN 20,205 Highway Planning and Construction			2,724,097	432,314

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Identifying Number</b>	<b>Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
Highway Training and Education	20.215		\$ 354,968	\$ -
Transportation Infrastructure Finance and Innovation Act (TIFIA) Program	20.223			
Pass-Through Transportation and Development Louisiana		202SSDOTLT1000347	134,335	-
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		915,393	-
Railroad Research and Development	20.313		103,551	-
Public Transportation Research, Technical Assistance, and Training	20.514		348,895	17,771
Public Transportation Innovation	20.530		138,444	-
State and Community Highway Safety	20.600		84,653	-
University Transportation Centers Program	20.701		2,253,904	905,633
Pass-Through Pennsylvania State University		5902-GMU-DOT-7-103	213,779	-
Pass-Through Clemson University		2588-21-2026310	83,504	-
Pass-Through JH Reserach Projects Admin		TASK ORDER # CCST-2023-09	16,170	-
Pass-Through University of Maryland College Park		130197-Z9125301	39,742	-
Pass-Through JH Reserach Projects Admin		TASK ORDER # CCST-2023-09	1,011	-
Pass-Through Carnegie Mellon University		Subaward 1080468-477293	146,931	-
Pass-Through Pennsylvania State University		69A3551847103	15,508	-
Pass-Through Howard University		GRT00058510020211	280,492	-
Total ALN 20,701 University Transportation Centers Program			<u>3,051,041</u>	<u>905,633</u>
PHMSA Pipeline Safety Research and Development "Other Transaction Agreements"	20.723			
Pass-Through Institute of Gas Technology		S1105	101,547	-
Great Ships Initiative	20.818		464,559	73,575
Ballast Water Treatment Technologies	20.819		102,916	-
Safe Streets and Roads for All	20.939			
Pass-Through Baltimore City Department of Transportation		SB2411009	11,727	-
COVID-19 Research and Development - U.S. Department of Transportation	20.RD		117,479	-
Research and Development - U.S. Department of Transportation			713,517	-
Pass-Through America's Phenix, Inc.		987023024	92,806	-
Pass-Through American Association of State Highway and Transportation Officials		AS220068	7,533	-
Pass-Through Battelle Memorial Institute		761413	14,588	-
Pass-Through Illinois Department of Transportation		23UOFMCATTLAB	3,932,440	-
Pass-Through Oregon Department of Transportation		33855	54,341	-
Pass-Through Pennsylvania Department of Transportation		BOMOUNGIGA2013	645,805	-
Pass-Through University of Utah		10065627UMARYLAND01	78,946	-
Total ALN 20,RD Research and Development - U.S. Department of Transportation			<u>5,657,455</u>	<u>-</u>
Contract/Other	20.999			
Pass-Through University of Texas at San Antonio		UTSA Subaward 1000005594	26,920	-
<b>Total U.S. Department of Transportation</b>			<u><b>18,784,086</b></u>	<u><b>5,082,945</b></u>
<b>U.S. Department of the Treasury</b>				
COVID-19 Coronavirus State And Local Fiscal Recovery Funds	21,027			
Pass-Through City of Baltimore		SLFRP1967	211,874	-
Pass-Through University of North Carolina at Chapel Hill		5124453	30,895	-
Total ALN 21,027 COVID-19 Coronavirus State And Local Fiscal Recovery Funds			<u>242,769</u>	<u>-</u>
<b>Total U.S. Department of the Treasury</b>			<u><b>242,769</b></u>	<u><b>-</b></u>
<b>Appalachian Regional Commission</b>				
Appalachian Development Highway System	23.003		77,042	-
<b>Total Appalachian Regional Commission</b>			<u><b>77,042</b></u>	<u><b>-</b></u>
<b>Library of Congress</b>				
Research and Development - Library of Congress	42,RD		7,302	-
<b>Total Library of Congress</b>			<u><b>7,302</b></u>	<u><b>-</b></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
National Aeronautics and Space Administration				
Science	43.001		\$ 75,209,489	\$ 10,342,875
Pass-Through University of Nebraska Medical Center		35-5420-2010-001	29,017	-
Pass-Through Arizona State University		80NSC23K1356	2,568	-
Pass-Through Arizona State University		ASUB00001200	8,860	-
Pass-Through Baylor University		10288201	53,207	-
Pass-Through Boston University		4500004477	89,899	-
Pass-Through Boston University		4500004621	54,740	-
Pass-Through Brookhaven National Laboratory op, Brookhaven		416425	63,478	-
Pass-Through Brown University		00002389	70	-
Pass-Through Catholic University of America		363990 Sub 1	5,124,667	197,691
Pass-Through City College of New York		CM00001813-00	7,125	-
Pass-Through CoolCAD Electronics		UMD2301	57,148	-
Pass-Through Dartmouth College		R1557	116,285	-
Pass-Through DePaul University		501732SG2240	39,967	-
Pass-Through Florida A&M University		80NSC23M0050	55,043	-
Pass-Through Howard University		GRT00011610000278510008569	4,260	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech		1669907	1,261,221	-
Pass-Through Johns Hopkins University Applied Physics Labo		170869	20,298	-
Pass-Through Johns Hopkins University Applied Physics Labo		173220	143,866	-
Pass-Through Johns Hopkins University Applied Physics Labo		173370	110,270	-
Pass-Through Johns Hopkins University Applied Physics Labo		186821	9,071	-
Pass-Through Lowell Observatory		202181211	35,499	-
Pass-Through Montana Space Grant Consortium		G12023W6949	109,454	-
Pass-Through Ohio State University		SPC1000013108GR134743	19,587	-
Pass-Through Old College of Engineering		80NSC19K1585UMD1	58,428	-
Pass-Through Oregon State University		NS361AA	60,882	-
Pass-Through Pennsylvania State University		S000850NASA	12,005	-
Pass-Through Prince Georges Community College		UMD21258	12,803	-
Pass-Through Science Systems and Applications Inc.		2220322001	16,031	-
Pass-Through Southwest Research Institute		Q99095NS	31,973	-
Pass-Through Space Telescope Science Institute		HSTAR17031003A	3,371	-
Pass-Through Space Telescope Science Institute		HSTGO15089007A	19,268	-
Pass-Through Space Telescope Science Institute		HSTGO15965003A	8,552	-
Pass-Through Space Telescope Science Institute		HSTGO15978006A	30,100	-
Pass-Through Space Telescope Science Institute		HSTGO16044003A	33,654	-
Pass-Through Space Telescope Science Institute		HSTGO16067001A	71,377	-
Pass-Through Space Telescope Science Institute		HSTGO16698001A	28,909	-
Pass-Through Space Telescope Science Institute		HSTGO16701007A	49,904	-
Pass-Through Space Telescope Science Institute		HSTGO16846016A	17,781	-
Pass-Through Space Telescope Science Institute		HSTGO17081001A	22,512	-
Pass-Through Space Telescope Science Institute		HSTGO17163006A	2,935	-
Pass-Through Space Telescope Science Institute		HSTGO17192002A	29,748	-
Pass-Through Space Telescope Science Institute		HSTGO17192013A	7,719	-
Pass-Through Space Telescope Science Institute		JWSTAR01557001A	29,684	-
Pass-Through Space Telescope Science Institute		JWSTAR02037001A	22,146	-
Pass-Through Space Telescope Science Institute		JWSTGO01566001A	15,260	-
Pass-Through Space Telescope Science Institute		JWSTGO01566002A	21,254	-
Pass-Through Space Telescope Science Institute		JWSTGO01701001A	17,530	-
Pass-Through Space Telescope Science Institute		JWSTGO01743004A	12,641	-
Pass-Through Space Telescope Science Institute		JWSTGO01786012A	3,647	-
Pass-Through Space Telescope Science Institute		JWSTGO01803002A	23,311	-
Pass-Through Space Telescope Science Institute		JWSTGO01865001A	22,642	-
Pass-Through Space Telescope Science Institute		JWSTGO01897002A	1,844	-
Pass-Through Space Telescope Science Institute		JWSTGO01908017A	34,909	-
Pass-Through Space Telescope Science Institute		JWSTGO01935001A	6,252	-
Pass-Through Space Telescope Science Institute		JWSTGO02092004A	2,249	-
Pass-Through Space Telescope Science Institute		JWSTGO02107008A	4,700	-
Pass-Through Space Telescope Science Institute		JWSTGO02123063A	44,077	-
Pass-Through Space Telescope Science Institute		JWSTGO02127001A	4,916	-
Pass-Through Space Telescope Science Institute		JWSTGO02158013A	7,841	-
Pass-Through Space Telescope Science Institute		JWSTGO02180010A	4,700	-
Pass-Through Space Telescope Science Institute		JWSTGO02331006A	1,125	-
Pass-Through Space Telescope Science Institute		JWSTGO02416005A	12,224	-
Pass-Through Space Telescope Science Institute		JWSTGO02439003A	8,249	-
Pass-Through Space Telescope Science Institute		JWSTGO02521002A	16,260	-
Pass-Through Space Telescope Science Institute		JWSTGO02547001A	60,981	-
Pass-Through Space Telescope Science Institute		JWSTGO02826001A	6,602	-
Pass-Through Space Telescope Science Institute		JWSTGO02876002A	1,017	-
Pass-Through Space Telescope Science Institute		JWSTGO02987008A	739	-
Pass-Through Space Telescope Science Institute		JWSTGO03702014A	581	-
Pass-Through Space Telescope Science Institute		JWSTGO03707007A	739	-
Pass-Through Space Telescope Science Institute		JWSTGO03869001A	42,855	-
Pass-Through Space Telescope Science Institute		JWSTGO03969003A	5,679	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Pass-Through Space Telescope Science Institute		JWSTGO04028007A	\$ 13,892	\$ -
Pass-Through Space Telescope Science Institute		JWSTGO04098012A	1,301	-
Pass-Through Space Telescope Science Institute		JWSTGO04250003A	1,017	-
Pass-Through Space Telescope Science Institute		JWSTGO04256003A	739	-
Pass-Through Space Telescope Science Institute		JWSTGO04291023A	7,674	-
Pass-Through State University of New York at Stony Brook		9,92061E+12	13,491	-
Pass-Through The Catholic University of America		363991S1B1	1,720,891	-
Pass-Through The University of Texas at Austin		UTAUSUB00001042	94,571	-
Pass-Through The University of Texas at Austin		UTAUSUB00001169	20,770	-
Pass-Through Universities Space Research Association		0579701	20,625	-
Pass-Through Universities Space Research Association		090076	2,545	-
Pass-Through Universities Space Research Association		090107	197,815	-
Pass-Through Universities Space Research Association		090197	36,500	-
Pass-Through Universities Space Research Association		750106	36,320	-
Pass-Through Universities Space Research Association		SOF070077	34,660	-
Pass-Through Universities Space Research Association		SUBK240014	63	-
Pass-Through University of Arizona		409534	16,177	-
Pass-Through University of Arizona		491741	66,189	-
Pass-Through University of Arizona		755474	17,981	-
Pass-Through University of California Berkeley		00007550	186,146	-
Pass-Through University of California Berkeley		00010129	118,049	-
Pass-Through University of California Berkeley		00010937	86,264	-
Pass-Through University of California Irvine		20242118	6,116	-
Pass-Through University of California Santa Barbara		KK2352	50,590	-
Pass-Through University of Central Florida		GR1072631	3,173	-
Pass-Through University of Central Florida		GR1072632	79,999	-
Pass-Through University of Florida		SUB000003623	24,445	-
Pass-Through University of Idaho		NR5893691638	18,303	-
Pass-Through University of Idaho		SP5233880958	3,780	-
Pass-Through University of Michigan		SUBK00018363	17,406	-
Pass-Through University of Missouri		C00076965-1	81,419	-
Pass-Through University of New Hampshire		L0078	78,741	-
Pass-Through University of New Hampshire		L0102	109,961	-
Pass-Through University of North Dakota		UND0025763	23,750	-
Pass-Through University of Pittsburgh		AWD000059194191121	43,388	-
Pass-Through University of Virginia		AWD001559GR100415	33,681	-
Pass-Through University of Washington		UWSC13333	39,743	-
Total ALN 43.001 Science			86,887,670	10,540,566
Aeronautics	43.002		8,233,091	44,706
Pass-Through New Mexico State University		Q02512	1,708	-
Total ALN 43.002 Aeronautics			8,234,799	44,706
Exploration	43.003		33,610,694	20,168,419
Pass-Through National Space Grant Foundation		M2MXHAB202303	10,023	-
Total ALN 43.002 Exploration			33,620,717	20,168,419
Space Operations	43.007		7,802	-
Office of Stem Engagement (OSTEM)	43.008		282,769	30,370
Pass-Through Hampton University		HU-160021	790	-
Pass-Through Johns Hopkins University		2006352230	2,168	-
Pass-Through Maryland Space Grant Consortium		2005638738	43,143	-
Pass-Through Maryland Space Grant Consortium		2005757691	20,656	-
Total ALN 43.008 Office of Stem Engagement (OSTEM)			349,526	30,370
Safety, Security and Mission Services	43.009		1,599,835	217,674
Pass-Through San Jose State University		2116146093UMD	2,113	-
Total ALN 43.009 Safety, Security and Mission Services			1,601,948	217,674
Space Technology	43.012		503,987	-
Pass-Through Johns Hopkins University		2006268103	4,715	-
Pass-Through Southwest Research Institute		K99061URG	38,364	-
Total ALN 43.012 Space Technology			547,066	-
Research and Development - National Aeronautics and Space Administration	43.RD		3,252,922	1,220,717
Pass-Through 2 Pi Inc.		23094668	33,360	-
Pass-Through Jet Propulsion Laboratory - NASA/CaTech		1684506	4,382	-
Pass-Through Jet Propulsion Laboratory - NASA/CaTech		637551	19,967	-
Pass-Through Johns Hopkins University Applied Physics Labo		179468	20,803	-
Pass-Through National Institute of Aerospace		24105103	1,499	-
Pass-Through National Institute of Aerospace		401019UMD	577	-
Pass-Through New Integration Photonics		23094933	23,564	-
Pass-Through New Integration Photonics		23095106	11,938	-
Pass-Through Princeton Plasma Physics Laboratory op. Princ		S210921	11,144	-
Pass-Through SETI Institute		SC - 3668	20,690	-
Pass-Through Space Telescope Science Institute		HSTGO16418005A	17,575	-
Pass-Through Space Telescope Science Institute		HSTGO15496002A	21,990	-
Pass-Through Space Telescope Science Institute		JWSTERS01335003A	81,018	-
Pass-Through Space Telescope Science Institute		JWSTERS01366017A	3,822	-
Pass-Through University of Washington		UWSC10434	30,002	-
Total ALN 43.RD Research and Development - National Aeronautics and Space Administration			3,555,253	1,220,717
Contract/Other	43.999		123,502	-
Total National Aeronautics and Space Administration			134,928,283	32,222,452

See accompanying Notes to Schedule of Expenditures of Federal Awards.



# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<b>National Endowment for the Humanities</b>				
Promotion of the Arts Grants to Organizations and Individuals	45,024		\$ 62,008	\$ -
Promotion of the Humanities Fellowships and Stipends	45,160		11,120	-
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45,162		43,013	-
Promotion of the Humanities Professional Development	45,163		28,666	-
Pass-Through Northeastern University		50532878050	3,121	-
Total ALN 45,163 Promotion of the Humanities Professional Development			31,787	-
Promotion of the Humanities Office of Digital Humanities	45,169		30,612	-
Museum Grants for African American History and Culture	45,309		94,141	-
Laura Bush 21st Century Librarian Program	45,313		426,713	-
<b>Total National Endowment for the Humanities</b>			<b>699,394</b>	<b>-</b>
<b>National Science Foundation</b>				
Engineering	47,041		12,850,645	3,124,620
Pass-Through Astrapi Corporation		FA864921P1478	22,463	-
Pass-Through American Society for Engineering Education		7692090	128,891	-
Pass-Through Johns Hopkins University		2001929027	68,482	-
Pass-Through Johns Hopkins University		2005429630	37,661	-
Pass-Through Johns Hopkins University		2005432247	27,722	-
Pass-Through Johns Hopkins University		2006072660	10,015	-
Pass-Through Johns Hopkins University		2006096485	2,143	-
Pass-Through Rand Corporation		SCON00000549	24,382	-
Pass-Through Texas A & M University		M2402709	2,267	-
Pass-Through The Regents of the University of California - Riverside		S-001533	32,456	-
Pass-Through University of California - Davis		A23-1857-S001	20,569	-
Pass-Through University of Cincinnati		013652-Q0002	8,856	-
Pass-Through University of Virginia		AWD004063GR100729	5,962	-
Pass-Through University of Washington		UWSC12985	314,659	-
Total ALN 47,041 Engineering			13,556,763	3,124,620
Mathematical and Physical Sciences	47,049		22,157,545	2,725,014
Pass-Through Pass-Through University of Notre Dame		204303MSU, Award No:12132700	8,035	-
Pass-Through Cornell University		794320667	92,687	-
Pass-Through Duke University		333000195	24,338	-
Pass-Through Duke University		3332456	126,671	-
Pass-Through Harvard University		124382E+12	150,702	-
Pass-Through Howard University		9756-14978/95300-1009468	2,085	-
Pass-Through Michigan Technological University		191200623	133,366	-
Pass-Through Michigan Technological University		221200221	6,186	-
Pass-Through National Radio Astronomy Observatory op, Asso		24031501	21,407	-
Pass-Through National Radio Astronomy Observatory op, Asso		377574	4,407	-
Pass-Through University of California Davis		A230343S004	20,560	-
Pass-Through University of Massachusetts Amherst		20015919A	199,763	-
Pass-Through University of Texas at Austin		UTA19-000870	3,468	-
Pass-Through University of Washington		UWSC13134 BPO58531	111,709	-
Pass-Through University of Washington		UWSC13134 BPO69471	59,083	-
Pass-Through University of Washington		UWSC13134 PO0100084603	38,848	-
Pass-Through University of Wisconsin-Madison		0000002128 (Formerly 845)	104,202	-
Pass-Through University of Wisconsin-Madison		0000000188	68,759	-
Pass-Through University of Wisconsin-Madison		0000002393	623,510	-
Total ALN 47,049 Mathematical and Physical Sciences			23,957,331	2,725,014
Geosciences	47,050		10,002,288	587,376
Pass-Through Catholic University of America		365217 Sub 2	21,642	-
Pass-Through Columbia University		1450528	21,541	-
Pass-Through Michigan State University		RC115505UMD	9,429	-
Pass-Through The University of Texas at El Paso		226101047H	38,969	-
Pass-Through University of California - Davis		A22-3249-S001 PO1032427	27,118	-
Pass-Through University of Nebraska Lincoln		2224006	5,076	-
Total ALN 47,050 Geosciences			10,126,063	587,376
Computer and Information Science and Engineering	47,070		19,083,547	2,643,565
Pass-Through New Jersey Institute of Technology		NJIT Index- 998193	14,864	-
Pass-Through College of Charleston		521373UM	1,114	-
Pass-Through Computing Research Association		2021CFUMARYLAND24	13,034	-
Pass-Through Computing Research Association		2021CFUMaryland57	417	-
Pass-Through Computing Research Association		G2A057	20,385	-
Pass-Through Computing Research Association		YEAR32021CFUMARYLANDWILLI	110,492	-
Pass-Through Dartmouth College		R1384	66,519	-
Pass-Through Dartmouth College		R1492	4,000	-
Pass-Through Embry-Riddle Aeronautical University		GC87066-S1	40,527	-
Pass-Through Embry-Riddle Aeronautical University		GC87067-S1	2,490	-
Pass-Through North Carolina State University		PAM-P22-000104-SA02	3,615	-
Pass-Through University of California Irvine		20201263	7,975	-
Total ALN 47,070 Computer and Information Science and Engineering			19,368,979	2,643,565

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Biological Sciences	47.074		\$ 7,594,142	\$ 275,709
Pass-Through Colorado State University		G-32321-01	142	-
Pass-Through Columbia University		2220863	8,520	-
Pass-Through Cornell University		14504622426	19,567	-
Pass-Through George Washington University		24-S03	1,490	-
Pass-Through Saint Bonaventure University		000985-00001	47,082	-
Pass-Through University of Alabama at Birmingham		000535058SC004	186,818	-
Pass-Through University of California Riverside		S001547	23,708	-
Pass-Through Virginia Tech		480146-19913	43,873	-
Total ALN 47.074 Biological Sciences			7,925,342	275,709
COVID-19 Social, Behavioral, and Economic Sciences	47.075		9,734	-
Social, Behavioral, and Economic Sciences			3,238,324	402,998
Pass-Through Texas A&M Engineering Experiment Station		M2400485	3,883	-
Pass-Through Arizona State University		ASUB00000866	52,734	-
Pass-Through University of Chicago		AWD102292SUB00000635	19,773	-
Pass-Through University of Illinois at Chicago		17702	1,024	-
Pass-Through University of Montana		PG19-66297-03	45,000	-
Pass-Through University of Pennsylvania		4763190	27,938	-
Pass-Through University of Pittsburgh		AWD0000058680127821	130,805	-
Pass-Through University of Wisconsin-Madison		0000002518	63,190	-
Pass-Through William Paterson University		UM-0001	56	-
Total ALN 47.075 Social, Behavioral, and Economic Sciences			3,592,461	402,998
Education and Human Resources	47.076		14,358,136	673,766
Pass-Through Johns Hopkins University-Whiting School of Engineering		PO# 2004676549 (2005790)	45,870	-
Pass-Through Clemson University		2,41921E+13	2,920	-
Pass-Through Iowa State University		019533A	32,155	-
Pass-Through Northwestern University - Chicago		60066090UMD	40,365	-
Pass-Through Stanford University		6001538	903	-
Pass-Through Teachers Development Group		206002F	16,427	-
Pass-Through TERC		13000	36,416	-
Pass-Through University of California San Diego		124559513S9002520	24,917	-
Pass-Through University of California, Berkeley		Sub 00010200 POBB01643925	90,107	-
Pass-Through University of Pennsylvania		582251	45,830	-
Pass-Through University of South Alabama		A23-0143-S001	14,413	-
Pass-Through University of Washington		UWSC15099	15,100	-
Pass-Through University of Wisconsin-Madison		856K505	3,260	-
Pass-Through Utah State University		202933693	36,401	-
Pass-Through Virginia Polytechnic Institute & State Un		48096319113	7,827	-
Pass-Through Virginia Tech University		480801-19112	1,876	-
Pass-Through Western Michigan University		VMU90532	55,929	-
Total ALN 47.076 Education and Human Resources			14,828,852	673,766
Polar Programs	47.078		466,480	-
Office of International Science and Engineering	47.079		1,447,170	87,664
Pass-Through American Physical Society		EP30052018	57,480	-
Total ALN 47.079 Office of International Science and Engineering			1,504,650	87,664
Integrative Activities	47.083		1,396,638	16,725
Pass-Through Boise State University		6800PO124139	107,270	-
Pass-Through Howard University		9756-10010769 PO10014714	17,433	-
Pass-Through University of Rochester		SUB00000781GR534296	18,142	-
Total ALN 47.083 Integrative Activities			1,539,483	16,725
NSF Technology, Innovation, and Partnerships	47.084		5,145,807	1,867,249
Pass-Through ActiveCharge, LLC		2131373	85,247	-
Pass-Through Pennsylvania State University		S004473NSF	3,904	-
Total ALN 47.084 NSF Technology, Innovation, and Partnerships			5,234,958	1,867,249
Research and Development - National Science Foundation	47.RD		1,334,118	-
Pass-Through American Educational Research Association		NSF-DRL #1749275.	9,936	-
Pass-Through New Paradigm Biosciences USA, Inc.		NPB303 Signed_04/20/2024	52,049	-
Total ALN 47.RD Research and Development - National Science Foundation			1,396,103	-
Contract/Other	47.999		352,731	-
Total National Science Foundation			103,850,196	12,404,686
Small Business Administration				
Congressional Grants	59.059		755,463	-
Total Small Business Administration			755,463	-
U.S. Department of Veterans Affairs				
Research and Development- U.S. Department of Veterans Affairs	64.RD		5,688,334	-
Pass-Through VA Maryland Health Care System		Unknown	4,033	-
Total ALN 64.RD Research and Development - U.S. Department of Veterans Affairs			5,692,367	-
Total U.S. Department of Veterans Affairs			5,692,367	-
Environmental Protection Agency				
Surveys, Studies, Investigations, Training and Special Purpose Activities Relating to Environmental Justice	66.309		27,967	-
Long Island Sound Program	66.437			
Pass-Through CUNY Medical School		CM00010917	11,502	-
Innovative Water Infrastructure Workforce Development Program (SDWA 1459E)	66.445			
Pass-Through The University of New Mexico		281177 - 87HE	9,771	-
Pass-Through The University of New Mexico		SL528 84063401	10,573	-
Total ALN 66.445 Innovative Water Infrastructure Workforce Development Program (SDWA 1459E)			20,344	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Identifying Number</b>	<b>Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
National Estuary Program	66.456		\$ 9,146	\$ -
Pass-Through Maryland Coastal Bays Program		HPL2023-041MCBP	3,186	-
Total ALN 66.456 National Estuary Program			12,332	-
Chesapeake Bay Program	66.466		2,558,801	-
Pass-Through Bailey Wildlife Foundation		Foundation Acct 07-55043	15,640	-
Pass-Through Chesapeake Bay Trust		19274	4,785	-
Pass-Through Chesapeake Conservancy, Inc.		CB-963630-01-0	88,308	-
Pass-Through Clean Stream LLC		96374201	24,491	-
Pass-Through National Fish and Wildlife Foundation		060320071142	183,054	58,645
Pass-Through Smithsonian Institution		20-SUBC-440-0000446644	48,925	-
Total ALN 66.466 Chesapeake Bay Program			2,924,004	58,645
Science To Achieve Results (STAR) Research Program	66.509		531,188	239,641
Pass-Through Duke University		3431001	9,034	-
Pass-Through University of Texas at Austin		UTAUS-SUB00000764	67,624	-
Total ALN 66.509 Science To Achieve Results (STAR) Research Program			607,846	239,641
Office of Research and Development Consolidated Research/Training/Fellowships	66.511			
Pass-Through University of Minnesota		84060501	166,321	-
P3 Award: National Student Design Competition for Sustainability	66.516			
Chesapeake Bay Program Implementation, Regulatory/Accountability and Monitoring Grants	66.964		55,530	-
Research and Development - Environmental Protection Agency	66.RD			
Pass-Through Ajou University		23031098	21,241	-
Total Environmental Protection Agency			3,851,728	298,286
<b>Nuclear Regulatory Commission</b>				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		191,881	-
Total Nuclear Regulatory Commission			191,881	-
<b>U.S. Department of Energy</b>				
Office of Science Financial Assistance Program	81.049		11,677,969	992,651
Pass-Through CNF - Cornell University		Subaward 157731-22499	15,000	-
Pass-Through Columbia University		1GG015568	72,557	-
Pass-Through Continuum Dynamics		23074	25,000	-
Pass-Through General Atomics		4500100327	154,957	-
Pass-Through Lawrence Berkeley National Laboratory op. University		7571709	1,043,511	-
Pass-Through Massachusetts Institute of Technology		S5868	475,500	-
Pass-Through Massachusetts Institute of Technology		S6209	45,978	-
Pass-Through Oregon State University		G0196A-A	13,257	-
Pass-Through Oregon State University		G0211AA	434,329	-
Pass-Through Subsurface Insights LLC		SSD2023_UMB00023568	72,556	-
Pass-Through The University of Texas at Austin		UTA18000275	100,895	-
Pass-Through University of Delaware		S1805	2,620	-
Pass-Through University of Iowa		S0048901	22,406	-
Pass-Through University of Michigan		3005750010SUBK00011108	124,761	-
Pass-Through University of Missouri - Columbia		C00067173-1	9,270	-
Pass-Through Winston-Salem State University		2114922024	65,038	-
Pass-Through ZYVEK LABS		23105355	106,202	-
Total ALN 81.049 Office of Science Financial Assistance Program			14,461,406	992,651
University Coal Research	81.057		343,492	184,226
Pass-Through Leonardo Technologies		LT189303022AFED000003MAR	26,490	-
Total ALN 81.057 University Coal Research			369,982	184,226
Conservation Research and Development	81.086		3,625,202	741,757
Pass-Through Inventwood LLC		21073770	167,122	-
Pass-Through University of South Florida		2104136200G	154,654	-
Total ALN 81.086 Conservation Research and Development			3,946,978	741,757
Renewable Energy Research and Development	81.087		2,197,199	1,016,552
Pass-Through Oregon State University		NS336A-A	41,491	-
Pass-Through University of Arizona		736339	8,912	-
Pass-Through University of Delaware		UDR0000432	443,456	-
Total ALN 81.087 Renewable Energy Research and Development			2,691,058	1,016,552
Fossil Energy Research and Development	81.089		1,159,419	362,258
Stewardship Science Grant Program	81.112			
Pass-Through Honeywell Federal Manufacturing & Technol		N000484229	24,652	-
Nuclear Energy Research, Development and Demonstration	81.121		1,672,484	16,869
Electricity Research, Development and Analysis	81.122			
Pass-Through Honeywell Federal Manufacturing & Technologies, LLC		N000421443	23,583	-
Pass-Through Honeywell Federal Manufacturing & Technologies, LLC		N000423630	72,993	-
Total ALN 81.122 Electricity Research, Development and Analysis			96,576	-
Predictive Science Academic Alliance Program	81.124		563,201	403,290
Advanced Research Projects Agency - Energy	81.135		6,002,546	2,497,238
Pass-Through CUNY Medical School		CM0000672000	29,443	-
Pass-Through High-Tech		22030995	141,905	-
Pass-Through Intel Corporation		CM2059899	135,824	-
Pass-Through Intel Corporation		CM2061425	442,031	-
Pass-Through Inventwood LLC		21063341	63,721	-
Pass-Through Inventwood LLC		22105066	184,792	-
Pass-Through Johns Hopkins University		2004670125	71,725	-
Pass-Through SLAC National Accelerator Laboratory op. Stan		193040	320,000	-
Pass-Through Solid Power		SCSP72501	185,557	-
Pass-Through The University of Texas Arlington		2023G01321	27,460	-
Pass-Through The University of Texas at Austin		UTA21000223	245,243	-
Pass-Through University of California San Diego		S9001613	2,091	-
Pass-Through University of Florida		SUB000004077	13,420	-
Pass-Through Virginia Polytechnic Institute & State Un		42948019113	129,701	-
Pass-Through WH-Power, Inc.		23105195	49,366	-
Total ALN 81.135 Advanced Research Projects Agency - Energy			8,044,825	2,497,238

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Research and Development - U.S. Department of Energy	81.RD		\$ 4,396,715	\$ -
Pass-Through Argonne National Laboratory op. U Chicago Argon		2F60023	9,069	-
Pass-Through Argonne National Laboratory op. U Chicago Argon		2F60042	190,672	-
Pass-Through Argonne National Laboratory op. U Chicago Argon		9F60266	100,322	-
Pass-Through Brookhaven National Laboratory op, Brookhaven		378913	76,099	-
Pass-Through Fermi National Accelerator Laboratory op, Fer		655987	183,758	-
Pass-Through Fermi National Accelerator Laboratory op, Fer		687611	36,922	-
Pass-Through Fermi National Accelerator Laboratory op, Fer		693786	49,630	-
Pass-Through Fermi National Accelerator Laboratory op, Fer		71965	55,403	-
Pass-Through Honeywell Federal Manufacturing and Technol		N000515181	22,361	-
Pass-Through Lawrence Berkeley National Laboratory op, Uni		7309125	2,888	-
Pass-Through Lawrence Berkeley National Laboratory op, Uni		7612257	46,728	-
Pass-Through Lawrence Berkeley National Laboratory op, Uni		7673249	13,427	-
Pass-Through Lawrence Livermore National Laboratory op, Lawr		B644673	117,983	-
Pass-Through Lawrence Livermore National Laboratory op, Lawr		B653846	22,367	-
Pass-Through Lawrence Livermore National Laboratory op, Lawr		B654380	170,977	-
Pass-Through Lawrence Livermore National Laboratory op, Lawr		B660482	125,125	-
Pass-Through Leonardo Technologies		LTB9303022AFED00003MAR	36,539	-
Pass-Through Los Alamos National Laboratory op, Los Alamos N		C3863	3,661	-
Pass-Through National Renewable Energy Laboratory op, Allian		SUB202410079	96,927	-
Pass-Through Oak Ridge Institute For Science And Education		STEMVD00968	5,000	-
Pass-Through Oak Ridge National Laboratory		4000200958CWS9980	6,453	-
Pass-Through Pacific Northwest National Laboratory op, Batte		549024	119,969	-
Pass-Through Pacific Northwest National Laboratory op, Batte		648219	895	-
Pass-Through Pacific Northwest National Laboratory op, Batte		681272	154,571	-
Pass-Through Pacific Northwest National Laboratory op, Batte		681353	263,675	-
Pass-Through Pacific Northwest National Laboratory op, Batte		718172	30,570	-
Pass-Through Pacific Northwest National Laboratory op, Batte		725470	17,066	-
Pass-Through Princeton Plasma Physics Laboratory op, Princ		P240000092	91,774	-
Pass-Through Princeton Plasma Physics Laboratory op, Princ		P240000094	102,437	-
Pass-Through Princeton Plasma Physics Laboratory op, Princ		P240000758	33,583	-
Pass-Through Princeton Plasma Physics Laboratory op, Princ		P240001969	28,079	-
Pass-Through The Boeing Company		4800007789	128,898	-
Pass-Through The Boeing Company		4800016974	30,598	-
Total ALN 81.RD Research and Development - U.S. Department of Energy			6,771,161	-
Contract/Other	81,999			
Pass-Through The Regents of the University of California Lawrence Berkele		SUBCONTRACT NO. 7728278	61,381	-
Total U.S. Department of Energy			39,863,123	6,213,841
U.S. Department of Education				
Fund for the Improvement of Postsecondary Education	84.116		575,241	53,668
TRIO McNair Post-Baccalaureate Achievement	84.217		23,660	-
Education Research, Development and Dissemination	84.305		895,773	428,148
Pass-Through Research Foundation of the City University of New York		R305A210269	12,018	12,018
Pass-Through Rush University Medical Center		18073107-Sub04	3,951	-
Pass-Through Tulane University		TUL-SCC-556411-18/19	5,131	-
Total ALN 84.305 Education Research, Development and Dissemination			916,873	440,166
Teacher Quality Partnership Grants	84.336		796,271	85,476
English Language Acquisition State Grants	84.365		49,640	-
Total U.S. Department of Education			2,361,685	579,310
National Archives and Records Administration				
National Historical Publications and Records Grants	89.003		10,360	-
Total National Archives and Records Administration			10,360	-
U.S. Department of Health and Human Services				
Global AIDS	93.067			
Pass-Through Institute of Human Virology, Nigeria		SUB-6NU2GGH002417-02-00	497,193	-
COVID-19 Environmental Public Health and Emergency Response	93.070			
Pass-Through National Minority Quality Forum		23020619	11,383	-
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077			
Pass-Through Rutgers The State University of New Jersey		3143	81,682	-
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		1,523,418	408,523
Pass-Through Cornell University		14794522385	28,330	-
Pass-Through Johns Hopkins Hospital		2005504027	13,545	-
Pass-Through Johns Hopkins University		2005947744	65,119	-
Pass-Through Rush University Medical Center		21092802-Sub03	32,475	-
Total ALN 93.084 Prevention of Disease, Disability, and Death by Infectious Diseases			1,662,887	408,523
Research on Research Integrity	93.085		168,826	-
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		943,807	-
Food and Drug Administration Research	93.103		10,041,583	1,988,324
Pass-Through Childrens Research Institute		3000610801	75,106	-
Pass-Through Inter-American Institute for Cooperation on Agriculture		2024094	31,883	-
Pass-Through University of Florida		SUB000002843	16,902	-
Pass-Through Vanderbilt University Medical Center		VUMC112435	123,860	-
Total ALN 93.103 Food and Drug Administration Research			10,289,334	1,988,324

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Identifying Number</b>	<b>Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104			
Pass-Through Prince George's County Health Department		4400007651	\$ 95,922	\$ -
Maternal and Child Health Federal Consolidated Programs	93.110		581,377	-
Pass-Through Health Efficient		20105106	1,702	-
Pass-Through Johns Hopkins University		2005204883	137,254	-
Pass-Through Johns Hopkins University		2006226263	46,196	-
Total ALN 93.110 Maternal and Child Health Federal Consolidated Programs			766,529	-
Environmental Health	93.113		2,331,853	224,388
Pass-Through J. Craig Venter Institute		JCVI23001	157,149	-
Pass-Through Johns Hopkins University		2004252810	92,296	-
Pass-Through Johns Hopkins University		2005991259	33,329	-
Pass-Through University of Massachusetts Amherst		22017055A	12,183	-
Pass-Through University of Massachusetts Amherst		23017671A	15,978	-
Total ALN 93.113 Environmental Health			2,642,788	224,388
Oral Diseases and Disorders Research	93.121		7,148,324	814,935
Pass-Through Clemson University		2643-209-2016522	6,587	-
Pass-Through Rutgers, the State University of New Jersey		2528911	88,798	-
Pass-Through State University of New York		R1136494	9,762	-
Pass-Through Temple University		268451-UMB	28,910	-
Pass-Through Temple University		269945-UMB	32,925	-
Pass-Through The University of Texas Health Science Center		170627/170626	304,054	-
Pass-Through The University of Texas Health Science Center at San Antonio		166331166325	47,505	-
Pass-Through University of California, Irvine		2022-1752	180,552	-
Pass-Through University of Pennsylvania		5,20354E+11	119,679	-
Pass-Through University of Pittsburgh		AWD00006167 (138165-1)	23,171	-
Total ALN 93.121 Oral Diseases and Disorders Research			7,990,267	814,935
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		750,692	13,875
COVID-19 Community Programs to Improve Minority Health Grant Program	93.137			
Pass-Through City of Frederick		21105454	310,582	121,130
Community Programs to Improve Minority Health Grant Program			226,806	129,472
Pass-Through Baltimore City Health Department		CO3657	68,557	-
Pass-Through Baltimore County Health Department		BCHDEP837	1,645	-
Pass-Through FHI360		PO2200889A	98,157	-
Total ALN 93.137 Community Programs to Improve Minority Health Grant Program			705,747	250,602
NIHES Hazardous Waste Worker Health and Safety Training	93.142		207,296	-
NIHES Superfund Hazardous Substances_Basic Research and Education	93.143		73,272	14,421
Pass-Through RemBac Environmental LLC		ES032365-092023	51,560	-
Total ALN 93.143 NIHES Superfund Hazardous Substances_Basic Research and Education			124,832	14,421
Human Genome Research	93.172		2,515,121	278,830
Pass-Through Jackson Laboratory		210314-0523-12	10,942	-
Pass-Through University of Iowa		S0384201	123,838	-
Total ALN 93.172 Human Genome Research			2,649,901	278,830
Research Related to Deafness and Communication Disorders	93.173		6,791,437	614,700
Pass-Through Columbia University		2(GG015080-01)	95,656	-
Pass-Through Johns Hopkins University		2005334875	58,816	-
Pass-Through Johns Hopkins University		2005801503	110,713	-
Pass-Through University of Colorado Denver		FY22,909,001(2-5-B1158)	124,896	-
Pass-Through University of Delaware		58419	138,255	-
Pass-Through West Virginia University		17214UMD	107,179	-
Total ALN 93.173 Research Related to Deafness and Communication Disorders			7,426,952	614,700
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185			
Pass-Through National Minority Quality Forum		24010063	25,500	-
Tobacco Health Programs	93.211		540,706	-
Research and Training in Complementary and Integrative Health	93.213		2,815,564	121,781
Pass-Through Georgetown University		414822_GR411710_UMB	322,020	-
Pass-Through Indiana University-Purdue University		9893	15,482	-
Total ALN 93.213 Research and Training in Complementary and Integrative Health			3,153,068	121,781
Research on Healthcare Costs, Quality and Outcomes	93.226		1,023,955	190,875
Pass-Through Magee-Women's Research Institute and Foundation		4039MD	37,134	-
Pass-Through Research Institute at Nationwide Children's Hospital		710074-0523-00	6,177	-
Pass-Through University of Texas at Austin		UTAUS-SUB00000885AM1	41,820	-
Total ALN 93.226 Research on Healthcare Costs, Quality and Outcomes			1,119,086	190,875
National Center on Sleep Disorders Research	93.233		2,041,670	338,197
Pass-Through University of Massachusetts Amherst		0177889050	27,124	-
Total ALN 93.233 National Center on Sleep Disorders Research			2,068,794	338,197
Mental Health Research Grants	93.242		22,861,379	5,346,122
Pass-Through University of Pittsburgh		AWD0008059	4,423	-
Pass-Through 3C Institute for Social Development, Inc.		3C2023-01	84,062	-
Pass-Through 3C Institute for Social Development, Inc.		3C2023-01S	34,288	-
Pass-Through Broad Institute Inc.		5001494-5500001892	9,708	-
Pass-Through Evidence Based Practice Institute, LLC		1R44MH126819-03	225,781	-
Pass-Through Georgia State University		SP00013802-01	142,442	-
Pass-Through Georgia State University		SP00013802-03	12,396	-
Pass-Through Henry Ford Health System		B11239UMD	26,703	-
Pass-Through Research Foundation for Mental Hygiene, Inc		154737	56,443	-
Pass-Through Research Foundation for Mental Hygiene, Inc		PO 158895	31,465	-
Pass-Through Research Foundation for Mental Hygiene, Inc		PO#159050	18,415	-
Pass-Through San Diego State University		D118303SA755A35A188D7802	152,771	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Pass-Through SeeTrue Technology, LLC		23073404	\$ 31,046	\$ -
Pass-Through SeeTrue Technology, LLC		SUB-R41MH135827	19,781	-
Pass-Through The University of Texas at Austin		UTAUSUB00000917	13,043	-
Pass-Through The University of Texas Health Science Center		SA0004139	6,987	-
Pass-Through University of Alabama at Birmingham		000523128-SC002	27,594	-
Pass-Through University of California San Francisco		13713SC	4,252	-
Pass-Through University of California, Irvine		2022-1660	20,960	-
Pass-Through University of California, Irvine		2022-1661	11,600	-
Pass-Through University of North Carolina at Chapel Hill		5127341	88,246	-
Pass-Through University of North Carolina at Greensboro		A230027S001	32,535	-
Pass-Through University of Southern California		104025459 / 130379809	19,030	-
Pass-Through University of Virginia		AWD004197	4,388	-
Pass-Through Washington State University		135756VSW001009	51,374	-
Pass-Through Yale University		GR110000 (CON-80002454)	140,398	-
Pass-Through Yale University		GR111782 (CON-80002835)	205	-
Total ALN 93,242 Mental Health Research Grants			24,131,515	5,346,122
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93,243		385,040	220,665
Pass-Through The Lourie Children's Social and Emotional Wellness		Amendment 1FASTT	49,783	-
Pass-Through Bayshore Community Counseling Services		21020825	216,109	-
Pass-Through Hugo W. Moser Research Institute at Kennedy Krieger		1H79SM085056-01	282,880	54,526
Pass-Through International Rescue Committee		1H79SM085130	10,000	-
Pass-Through Lower Shore Clinic, Inc.		SUB-1H79SM086665	137,707	-
Pass-Through Pennsylvania State University		S003760SAMHSA	99,098	-
Pass-Through Prince George's County Health Department		1-RUMB 75283	61,841	-
Pass-Through The Danya Institute Inc.		17082255	93,999	-
Pass-Through The Danya Institute Inc.		18123716	159,966	-
Pass-Through The Danya Institute Inc.		23010004	43,284	-
Pass-Through The Danya Institute Inc.		23105381	21,614	-
Total ALN 93,243 Substance Abuse and Mental Health Services Projects of Regional and National Significance			1,561,321	275,191
Occupational Safety and Health Program	93,262			
Pass-Through Marshfield Clinic Research Institute		60692300	5,131	-
Pass-Through Marshfield Clinic Research Institute		60692400	7,652	-
Pass-Through University of Kentucky		321000249023248	21,128	-
Total ALN 93,262 Occupational Safety and Health Program			33,911	-
Alcohol Research Programs	93,273		2,842,728	51,131
Pass-Through University of California Riverside		S1783	7,515	-
Pass-Through University of North Texas		GF00028-1	12,850	-
Total ALN 93,273 Alcohol Research Programs			2,853,093	51,131
COVID-19 Drug Abuse and Addiction Research Programs	93,279		8,569	-
Drug Abuse and Addiction Research Programs			18,476,343	1,524,343
Pass-Through Partnership to End Addiction		SUB-R24DA051946	37,939	-
Pass-Through Evidence Based Practice Institute, LLC		1R44DA057122-01	35,357	-
Pass-Through Florida State University		Subaward No. R02053	4,269	-
Pass-Through Friends Research Institute Inc.		11384-1	89,819	-
Pass-Through Mount Sinai		0255-G572-4609	19,278	-
Pass-Through Northeastern University		50090978050	16,863	-
Pass-Through Northwestern University - Feinberg School of Medicine		60064833 UMB	10,728	-
Pass-Through Purdue University		11001094-062	28,132	-
Pass-Through Temple University		269406-UM	33,151	-
Pass-Through The Regents of the University of California - San Diego		704047	22,711	-
Pass-Through The Regents of the University of California, San Francisco		13306SC	88,387	-
Pass-Through The Scripps Research Institute		5-54978	34,726	-
Pass-Through The University of Texas Health Science Center		SA0004382	1,094	-
Pass-Through The Washington University		WU-24-0268	25,408	-
Pass-Through University of California San Diego		KR705040	89,102	-
Pass-Through University of California, Los Angeles		0875 G XB492	9,620	-
Pass-Through University of Miami		OS00001348	37,121	-
Pass-Through University of Pittsburgh		AWD00004830 (139585-1)	55,528	-
Pass-Through University of Pittsburgh		AWD00006300 (138503-7)	74,211	-
Pass-Through University of Pittsburgh		AWD00008287 (139598-7)	84,629	-
Pass-Through University of Texas at San Antonio		162255/161624 (Amend#08)	10,002	-
Pass-Through Upstate Medical University		R1176102	51,619	-
Pass-Through Upstate Medical University		R1318516	14,639	-
Pass-Through Upstate Medical University		R1382825	347,564	-
Pass-Through Upstate Medical University		R1362825 Signed_05/28/2024	12,669	-
Pass-Through Washington University		ST00010445	51,853	-
Pass-Through Washington University		ST00016422	582,766	-
Pass-Through Yale University		CON-80004347 (GR120203)	11,529	-
Pass-Through Yale University		CON80004146GR119181	29,625	-
Total ALN 93,279 Drug Abuse and Addiction Research Programs			20,395,251	1,524,343
Centers for Disease Control and Prevention Investigations and Technical Assistance	93,283		2,508	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93,286		2,288,999	855,937
Pass-Through Brigham and Womens Hospital		125258	125,123	-
Pass-Through Brigham and Womens Hospital		127764	3,375	-
Pass-Through Duke University		A035163	21,943	-
Pass-Through Sloan-Kettering Institute for Cancer Research		C22381929	105,107	-
Pass-Through The University of Texas Health Science Center		SA0003875	34,243	-
Pass-Through The University of Texas Health Science Center		SA0004028	245,935	-
Pass-Through University of Massachusetts Amherst		21015844B00	151,305	-
Pass-Through University of Pennsylvania		582310	17,692	-
Pass-Through University of Pennsylvania		584749	172,450	-
Pass-Through University of Pittsburgh		AWD00004488	137,545	-
Total ALN 93,286 Discovery and Applied Research for Technological Innovations to Improve Human Health			3,303,717	855,937

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Identifying Number</b>	<b>Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
Teenage Pregnancy Prevention Program	93.297			
Pass-Through Child Trends		1305UMD01	\$ 161,103	\$ -
Minority Health and Health Disparities Research	93.307		5,768,322	440,842
Pass-Through Johns Hopkins University		3R01MD013495-04S1	5,207	-
Pass-Through Clark Atlanta University		5U54MD007590-34 U54MD007590	208,965	-
Pass-Through Johns Hopkins University		2005570725	20,835	-
Pass-Through Magee-Womens Research Institute and Foundation		2239	44,631	-
Pass-Through University of Pittsburgh		AWD00006534 (138591-2)	16,131	-
Pass-Through Yale University		CON-80004616 (GR 120959)	20,073	-
Pass-Through Yale University		CON-80004616 (GR120959)	17,770	-
Total ALN 93.307 Minority Health and Health Disparities Research			6,101,934	440,842
Trans-NIH Research Support	93.310		7,529,387	827,175
Pass-Through Johns Hopkins University		2005779951	4,136	-
Pass-Through The Univ of North Texas Health Science Center		3OT2OD32581-01S1-246	26,109	-
Pass-Through Avera Rural Health Services		5UH3OD023279D5	11,119	-
Pass-Through Center for Bioethics and Research, Nigeria		U01MH127693	59,741	-
Pass-Through Duke University		303001153	19,107	-
Pass-Through Institute of Human Virology, Nigeria		5NU2GGH002099-04	28,580	14,644
Pass-Through Institute of Human Virology, Nigeria		5U54TW012041-03	372,318	38,313
Pass-Through Johns Hopkins University		2005195329	4,593	-
Pass-Through Johns Hopkins University		2005481188	7,151	-
Pass-Through National Disease Research Interchange		U24MH133204-UMB-01	198,956	-
Pass-Through The Regents of the University of California - San Diego		706428	55,677	-
Pass-Through University of New Mexico		3RGJ7	13,120	-
Total ALN 93.310 Trans-NIH Research Support			8,329,994	880,132
Protecting and Improving Health Globally: Building and Strengthening				
Public Health Impact, Systems, Capacity and Security	93.318		160,200	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		15,656	-
National Center for Advancing Translational Sciences	93.350			-
Pass-Through Johns Hopkins University School of Medicine		2004472996	404,620	-
Pass-Through Johns Hopkins University School of Medicine		2004548643	960,392	-
Pass-Through Johns Hopkins University School of Medicine		2004552003	355,930	-
Pass-Through Johns Hopkins University School of Medicine		2004799269	49,998	-
Pass-Through Johns Hopkins University School of Medicine		2005664286	31,566	5,000
Pass-Through Johns Hopkins University School of Medicine		2005957019	22,311	-
Pass-Through Johns Hopkins University School of Medicine		2006244891	31,100	-
Pass-Through Johns Hopkins University School of Medicine		PAR-21-2936 Signed: 03/29/2024	117,887	-
Total ALN 93.350 National Center for Advancing Translational Sciences			1,973,804	5,000
Research Infrastructure Programs	93.351		968,815	-
Nursing Research	93.361		1,317,940	265,045
Pass-Through Johns Hopkins University		2006205098	111,549	-
Pass-Through Mount Sinai		0255-H561-4609	169,203	-
Pass-Through Omnibus Medical Devices, LLC		PTE 1R41NR021221-01	17,659	-
Pass-Through University of Colorado Denver		FY19961004	23,119	-
Total ALN 93.361 Nursing Research			1,639,470	265,045
Cancer Cause and Prevention Research	93.393		3,055,665	1,029,640
Pass-Through Columbia University		1(GG017719-01)	44,613	-
Pass-Through George Washington University		23-M12	35,460	-
Pass-Through Johns Hopkins University		2006040830	87,554	-
Pass-Through Mass General Brigham Incorporated		129988	11,032	-
Pass-Through University of Massachusetts, Amherst		21-016090 A 01	33,387	-
Pass-Through University of North Carolina at Chapel Hill		5519057	10,401	-
Pass-Through University of Southern California		SCON-00005064	9,731	-
Total ALN 93.393 Cancer Cause and Prevention Research			3,287,843	1,029,640
Cancer Detection and Diagnosis Research	93.394		3,662,401	1,303,946
Pass-Through A&G Pharmaceuticals		2R44CA210617-02	60,000	-
Pass-Through Duke University		3030000057	66	-
Pass-Through Duke University		303002211	114,223	-
Pass-Through Duke University		3532540	21,093	-
Pass-Through Feinstein Institute for Medical Research		AWD00001684- U of Maryland	70,148	-
Pass-Through Georgia Institute of Technology		AWD-004906- G2	14,893	-
Pass-Through University of Pittsburgh		AWD00006505 (138672-1)	50,472	-
Pass-Through University of Pittsburgh		AWD00006505 (800816-1)	81,097	-
Total ALN 93.394 Cancer Detection and Diagnosis Research			4,074,393	1,303,946
Cancer Treatment Research	93.395		3,299,048	628,563
Pass-Through A&G Pharmaceuticals		4R44CA224718-02	40,911	-
Pass-Through Johns Hopkins University		200466078	5,215	-
Pass-Through Johns Hopkins University		2004660781	9,120	-
Pass-Through Johns Hopkins University		2005586474	28,368	-
Pass-Through Johns Hopkins University		2005710961	13,015	-
Pass-Through Johns Hopkins University		2006036345	19,087	-
Pass-Through Northwestern University, Chicago Campus		60047359 UMD	46,512	-
Pass-Through NRG Oncology Foundation Inc.		MPSA Signed 1/28/2015	203,403	4,445
Pass-Through NRG Oncology Foundation Inc.		GU005-UM-GY10	19,854	-
Pass-Through Regents of the University of Michigan		SUBK00016682	15,686	-
Pass-Through The Brigham and Women's Hospital, Inc.		125648	74,302	-
Pass-Through University of North Carolina at Chapel Hill		5118735	4,177	-
Pass-Through University of Pittsburgh		AWD00002317 (800374-2)	9,305	-
Pass-Through University of Pittsburgh		AWD00002317 (802009-2)	5,212	-
Pass-Through University of Rochester Medical Center		SUB00000193 / UR FAO GR532118	22,107	-
Total ALN 93.395 Cancer Treatment Research			3,815,322	633,008

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
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**YEAR ENDED JUNE 30, 2024**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Cancer Biology Research	93.396		\$ 2,266,384	\$ 270,074
Pass-Through Baylor College of Medicine		P700000490	110,918	-
Pass-Through Fox Chase Cancer Center		1519800 Yr01	45,129	-
Pass-Through Georgetown University		0002341424635GR424614UMD	13,881	-
Pass-Through Johns Hopkins University		2005028435	69,589	-
Pass-Through Johns Hopkins University		2005128527	34,334	-
Pass-Through MD Space Grant Consortium		R01CA256557	26,330	-
Pass-Through University of Chicago		AWD101836 (SUB00001122)	2,383	-
Pass-Through University of Pittsburgh		AWD000044111364131	15,154	-
Total ALN 93.396 Cancer Biology Research			2,584,102	270,074
Cancer Centers Support Grants	93.397		4,967,429	684,153
Pass-Through Coriell Institute for Medical Research		A22-0002-S006-A03	13,936	-
Pass-Through Coriell Institute for Medical Research		A22-0002-S006-A04	190,958	-
Pass-Through Coriell Institute for Medical Research		A22-0002-S012-A01	62,584	-
Pass-Through Johns Hopkins University		2005905406	205,773	-
Pass-Through M.D. Anderson Cancer Center		5P50CA100632-20 / 3002128780	14,109	-
Total ALN 93.397 Cancer Centers Support Grants			5,454,789	684,153
Cancer Research Manpower	93.398		1,074,356	32,987
Cancer Control	93.399		132,195	-
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		1,754,014	568,328
Pass-Through Langston University		LU5201333	118,541	-
Pass-Through Miami University Ohio		G03574	56,411	-
Pass-Through TransCen Inc.		21094683	89,039	-
Pass-Through University of Illinois at Chicago		18199	2,510	-
Total ALN 93.433 ACL National Institute on Disability, Independent Living, and Rehabilitation Research			2,020,515	568,328
MaryLee Allen Promoting Safe and Stable Families Program	93.556		168,009	154,572
Community-Based Child Abuse Prevention Grants	93.590			
Pass-Through Maryland Family Network		SUB-2101MOBCC6	47,712	-
Pass-Through Maryland Family Network Inc		24041691	24,587	-
Total ALN 93.590 Community-Based Child Abuse Prevention Grants			72,299	-
Head Start	93.600			
Pass-Through Education Development Center Inc.		12555	49,365	-
Pass-Through Georgetown University		425237AWD7774903UMDCP	47,632	-
Pass-Through The Mayor's Office of Children and Family Success		SB-24-10127/15PJDP-21-GK-03877	4,089	-
Total ALN 93.600 Head Start			101,086	-
Social Services Research and Demonstration	93.647		16,719	11,775
Pass-Through Child Trends		1602	35,259	-
Total ALN 93.647 Social Services Research and Demonstration			51,978	11,775
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		46,829	-
Opioid STR	93.788		171,031	-
Cardiovascular Diseases Research	93.837		6,820,327	826,144
Pass-Through Ann & Robert Lurie Children's Hospital of Chicago		901647-UMB	13,741	-
Pass-Through Harvard T.H. Chan School of Public Health		115028E+12	163,865	-
Pass-Through Inova Health Care Services		U20-07-4182-UMD	14,371	-
Pass-Through Johns Hopkins University		2005165716	4,919	-
Pass-Through Johns Hopkins University		2006045659	323,398	-
Pass-Through Magee-Womens Research Institute and Foundation		2242	34,702	-
Pass-Through Mayo Clinic, Rochester		UMB-203880-03	16,561	-
Pass-Through Mayo Clinic, Rochester		UNK-3303522	1,007	-
Pass-Through Mayo Clinic, Rochester		UNI-303522-01	115,856	-
Pass-Through Medical College of Wisconsin		21126821	22,928	-
Pass-Through Meharry Medical College		220622DB063	17,869	-
Pass-Through Mount Sinai		0255-A346-4605	17,414	-
Pass-Through New York University		ISCHEMA	300	-
Pass-Through Regents of the University of Michigan		SUBK00017352	19,721	-
Pass-Through The Ohio State University Research Found		GR122281/SPC-1000004526	80,034	-
Pass-Through The Trustees of Columbia University		1(GG013487-01)	153,806	-
Pass-Through University of Florida		SUB000002328	5,607	-
Pass-Through University of Louisville Research Foundation, Inc		ULRF_21-0603A-01	9,381	-
Pass-Through University of Louisville Research Foundation, Inc		ULRF_21-0603B-01	12,928	-
Pass-Through University of Pittsburgh		AWD00004314 (138609-56)	573	-
Pass-Through University of Pittsburgh		AWD00004314 (139454-35A)	165	-
Pass-Through University of Pittsburgh		AWD00004314 (139454-56)	3,580	-
Pass-Through University of Pittsburgh		AWD000072411391451	30,574	-
Pass-Through Yale University		CON-80003544 (GR115523)	18,137	-
Total ALN 93.837 Cardiovascular Diseases Research			7,902,364	826,144
Lung Diseases Research	93.838		6,482,425	560,189
Pass-Through J.H.U. Bus & Research Admin.		PO # 2005378350	102,680	-
Pass-Through Johns Hopkins University		2006272572	11,987	-
Pass-Through SIGMOIR Biosystems Inc.		PTE1R42-HL167254-01	140,773	-
Pass-Through The Board of Trustees of The Leland Stanford Junior University		62977268-131009	43,324	-
Pass-Through The Regents of the University of California - San Diego		Subaward No. PED-01-21	243,734	-
Pass-Through The Regents of the University of California, San Francisco		14240sc	367,626	-
Pass-Through University of Alabama at Birmingham		000530409-SC009	81,103	-
Pass-Through University of Colorado Denver		FY22.1110.001/2-5-B0582	35,888	-
Pass-Through University of Pittsburgh		AWD00000797 (137876-1)	27,335	-
Pass-Through University of Pittsburgh		CNV A00049424 (128122-5)	46,111	-
Pass-Through Vanderbilt University Medical Center		VUMC113289	121,118	-
Total ALN 93.838 Lung Diseases Research			7,703,904	560,189

See accompanying Notes to Schedule of Expenditures of Federal Awards.



# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Blood Diseases and Resources Research	93.839		\$ 6,695,050	\$ 2,508,900
Pass-Through Duke University		303001961	182,196	-
Pass-Through KaloCyte, Inc.		2R44HL135965-04A1	149,906	-
Pass-Through Mayo Clinic, Rochester		UMD-325246	12,932	-
Pass-Through The Ohio State University Research Found		GR1242011 SPC- 1000005205	200,147	-
Pass-Through University of Alabama at Birmingham		000540727-SC004	47,614	-
Pass-Through University of Colorado Denver		FY22,360,002	125,507	-
Pass-Through University of Colorado Denver		FY22,360,003	235,109	-
Total ALN 93,839 Blood Diseases and Resources Research			7,648,461	2,508,900
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840		677,033	90,897
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		6,126,470	536,521
Pass-Through Albert Einstein College of Medicine		312009	48,877	-
Pass-Through Dartmouth Hitchcock Clinic		GC10392-02-DGR15331	44,203	-
Pass-Through Johns Hopkins University		2004479987	66,226	-
Pass-Through Johns Hopkins University		2004845693	15,230	-
Pass-Through University of Nevada School of Medicine		UNR-20-74	167,119	-
Pass-Through University of Pittsburgh		AWD00006473 (138826-2)	28,090	-
Total ALN 93,846 Arthritis, Musculoskeletal and Skin Diseases Research			6,494,615	536,521
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		11,204,263	1,655,598
Pass-Through Boston Children's Hospital		GENFD0002259945	55,373	-
Pass-Through Broad Institute Inc.		5000472-5500001055	3,220	-
Pass-Through Case Western Reserve University		RES601766	161,467	-
Pass-Through Emory University		A711023	252	-
Pass-Through Georgia State University		SP00015474-03	177,555	-
Pass-Through Johns Hopkins University		2004514688	78,577	-
Pass-Through Johns Hopkins University		2004033321	1,478	-
Pass-Through Johns Hopkins University		2005282679	213,460	-
Pass-Through Johns Hopkins University		2005765316	10,544	-
Pass-Through Johns Hopkins University		2006023256	52,786	-
Pass-Through Johns Hopkins University		2006351515	103,129	-
Pass-Through Lankenau Institute for Medical Research		06306-3534	31,964	-
Pass-Through Massachusetts General Hospital		244222	258,654	-
Pass-Through Mount Sinai		0255-H601-4609	105,151	-
Pass-Through Northern California Institute for Research and Education		EST3059-01	4,593	-
Pass-Through The Regents of the University of California, San Francisco		117448c	22,853	-
Pass-Through The Regents of the University of California, San Francisco		13708sc	8,653	-
Pass-Through The Regents Of The University of Colorado - Boulder		FY23,269,007	100,278	-
Pass-Through The Trustees of Columbia University		4(GG015477-10)	1,792	-
Pass-Through University of Arizona		740097	4,242	-
Pass-Through University of California, Los Angeles		1440 G LA836	215,429	-
Pass-Through University of Chicago		FP068366-01G (5302818601-4)	11,864	-
Pass-Through University of Chicago		FP068366-01G (5302818601-4)	197,314	-
Pass-Through University of Pittsburgh		AWD00007430 (139200-2)	37,311	-
Pass-Through University of Texas Southwestern Medical Center		GMO 220219 PO#00000002603	95,830	-
Pass-Through University of Utah		10055841-22-UM	39,466	-
Pass-Through University of Virginia		GR013128, SUB000000018	279,740	-
Pass-Through Yale University		CON-80004614 (GR121661)	19,307	-
Total ALN 93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research			13,496,545	1,655,598
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		22,400,199	2,389,422
Pass-Through Cleveland Clinic Lerner College of Medicine		1481-SUB	81,920	-
Pass-Through Columbia University		2(GG011327-01)	39,583	-
Pass-Through Columbia University		6(GG011293-01)	22,128	-
Pass-Through Columbia University		6(GG011293-02)	37,504	-
Pass-Through Columbia University		GG015295-01(19-3787)	52,136	-
Pass-Through Johns Hopkins University		2005089582	16,613	-
Pass-Through Johns Hopkins University		2005402713	10,523	-
Pass-Through Johns Hopkins University		2006320163	68,220	-
Pass-Through Massachusetts General Hospital		236574	154,190	-
Pass-Through Massachusetts General Hospital		241642	48,737	-
Pass-Through Mayo Clinic Jacksonville		UNI-187276-12	38,611	-
Pass-Through Mayo Clinic Jacksonville		UNI-263585-03	13,556	-
Pass-Through Mayo Clinic Jacksonville		UNI-263585-04	68,942	-
Pass-Through Mayo Clinic Jacksonville		UNI-290195-03 / PO#P000511305	18,014	-
Pass-Through Mayo Clinic Jacksonville		UNI-187276-15	132,721	-
Pass-Through Mayo Clinic Jacksonville		UNI-290195-02 / PO 68943030	5,270	-
Pass-Through MedStar Research Institute		PTE5U24NS107222-05	4,046	-
Pass-Through NextStep Robotics		5U44NS111076-03	124,993	-
Pass-Through NextStep Robotics		NSRSUB-111076-01	19,595	-
Pass-Through Partners Healthcare		235400	215,159	-
Pass-Through Regents of the University of Michigan		BOOST-3 MOP	23,124	-
Pass-Through Rush University Medical Center		20121005-Sub05	167,762	-
Pass-Through Temple University		266430UM	18,847	-
Pass-Through Temple University		SREN_100CSPR #001	41,977	-
Pass-Through University of California, Davis		A19-1044-S002	99,167	-
Pass-Through University of Chicago		FP06621402PRB	61,867	-
Pass-Through University of Chicago		FP066221401PRA	81,488	-
Pass-Through University of Cincinnati		011078-014	1,909	-
Pass-Through University of Cincinnati		011337-136493	25,140	-
Pass-Through University of Cincinnati		012044-136493	3,645	-
Pass-Through University of Cincinnati		013381-136493	17,011	-
Pass-Through University of Cincinnati		013382-00016	3,867	-
Pass-Through University of Cincinnati		013382-00019	2,280	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Pass-Through University of Cincinnati		013382-0012	\$ 12,412	\$ -
Pass-Through University of Cincinnati		013888- 136493	13,953	-
Pass-Through University of Florida		SUB00004029	23,104	-
Pass-Through University of North Carolina at Chapel Hill		5118021	172,672	-
Pass-Through University of North Carolina at Chapel Hill		5124705	1,634	-
Pass-Through University of North Carolina at Chapel Hill		5128842	147,269	-
Pass-Through University of Texas Southwestern Medical Center		GMO 230606 PO#0000003013	18,634	-
Pass-Through Yale University		GR107538 (CON- 80001928)	33,862	-
Total ALN 93,853 Extramural Research Programs in the Neurosciences and Neurological Disorders			24,544,274	2,389,422
COVID-19 Allergy and Infectious Diseases Research	93.855		168,459	18,429
Allergy and Infectious Diseases Research			78,610,148	20,343,625
Pass-Through Albany Medical College		6828- UMB	26,435	-
Pass-Through Benaroya Research Institute		FY23ITN415	50,464	-
Pass-Through Biological Mimetics Inc		PTE 1R43A174497-01A1	14,636	-
Pass-Through Boston Children's Hospital		GENFD0002242200	80,590	-
Pass-Through Boston Children's Hospital		GENFD0002523501	47,635	-
Pass-Through Boston University		4500003989	2,754	-
Pass-Through Childrens Research Institute		30006674-04	94,094	-
Pass-Through Columbia University		5(GG014746-40)	92,933	-
Pass-Through Cornell University		138303- 20986	4,884	-
Pass-Through Drexel University		900371- UMB	19,369	-
Pass-Through Duke Clinical Research Institute		303001642	15,125	-
Pass-Through Duke Clinical Research Institute		303003032	107,597	-
Pass-Through Duke University		303002485	19,820	-
Pass-Through Duke University		A034672	210,476	-
Pass-Through Duke University		A035453	492,607	-
Pass-Through Emmes Company, LLC		VRC612	170,925	-
Pass-Through Emory University		A508336	41,170	-
Pass-Through Emory University		A542102	37,932	-
Pass-Through Emory University		A601923	28,094	-
Pass-Through Emory University		A601926	427,763	-
Pass-Through Emory University		A601926 Signed- 10/4/2024	96,756	-
Pass-Through Emory University		A719568	251,170	-
Pass-Through Emory University		A718568 Signed-01/04/2024	40,847	-
Pass-Through Emory University		A754583 (formerly A609541)	134,538	-
Pass-Through Emory University		A854340	16,151	-
Pass-Through Emory University		A917228 (formerly A754583)	92,754	-
Pass-Through Emory University		A920058	7,334	-
Pass-Through Emory University		A943919	18,142	-
Pass-Through Emory University		A952012	1,626	-
Pass-Through Geneva Foundation		S- 11143-01	53,644	-
Pass-Through Harvard University		123842	457,171	-
Pass-Through Harvard University		1512715120878,0002	98,951	-
Pass-Through Institut Pasteur Du Cambodge		NIH0001	21,061	-
Pass-Through Institut Pasteur Du Cambodge		NIH0002	29,544	-
Pass-Through Integrated BioTherapeutics		R43ANTHRAX	621	-
Pass-Through Intralytix, Inc.		50400- NIH Shigella	1,670,013	-
Pass-Through Joan & Sanford I. Weill Medical College of Cornell University		230776- 4	40,603	-
Pass-Through Johns Hopkins University		2004782026	28,830	-
Pass-Through Johns Hopkins University		2005089759	30,557	-
Pass-Through Johns Hopkins University		2005470494	182,043	-
Pass-Through Johns Hopkins University		2005575253	23,392	-
Pass-Through Johns Hopkins University		2005737866	34,765	-
Pass-Through Johns Hopkins University		2006130016	61,436	-
Pass-Through Johns Hopkins University		2006131791	69,132	-
Pass-Through Mass General Brigham Incorporated		125517	14,131	-
Pass-Through Massachusetts General Hospital		239761	30,966	-
Pass-Through Massachusetts General Hospital		240058	435,093	-
Pass-Through Massachusetts General Hospital		243829	23,175	-
Pass-Through Massachusetts General Hospital		244547	18,533	-
Pass-Through Massachusetts General Hospital		244576	158,120	-
Pass-Through Michigan State University		RC106925A	71,729	-
Pass-Through Michigan State University		RC107329UMAR	280,053	-
Pass-Through Michigan State University		RC110323UMB	109,784	-
Pass-Through Mount Sinai		0255- A651-4609	4,672	-
Pass-Through Mount Sinai		0258- A716-4609	125,270	-
Pass-Through Mount Sinai		0258- A720-4609	188,166	-
Pass-Through Mount Sinai		0258- A741-4609	82,529	-
Pass-Through Neumimmune		23063236	166,689	-
Pass-Through New York Medical College		Subaward no#124541	17,031	-
Pass-Through New York University		21-A1-00- 1004803	158,750	-
Pass-Through Pataigin		1R43AI174420-01A1-Sub1	32,443	-
Pass-Through Research Institute at Nationwide Children's Hospital		700315-0324-00	139,050	-
Pass-Through Research Institute at Nationwide Children's Hospital		700315-0325-00	20,244	-
Pass-Through Rutgers, the State University of New Jersey		Subaward 1602	12,904	-
Pass-Through Sanaria Incorporated		22020847	9,550	-
Pass-Through Sanaria Incorporated		22104768	71,835	-
Pass-Through Sanaria Incorporated		Grant #1U01AI155356	59,168	-
Pass-Through Sanaria Incorporated		TravSP2V1-1U44AI167783-01	94,997	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Pass-Through St. Jude Children's Research Hospital		New #: GR-0010188-PO101860	\$ 8,364	\$ -
Pass-Through The Scripps Research Institute		5-54820	144,471	-
Pass-Through The Scripps Research Institute		5-54830	39,966	-
Pass-Through The Washington University		WJ-21-17-MOD4	347,684	-
Pass-Through The Washington University		WJ-23-0180-MOD-1	109,277	-
Pass-Through University of Alabama at Birmingham		000523949-SC001	241,719	-
Pass-Through University of Alabama at Birmingham		000535966-SC001	156,068	-
Pass-Through University of Louisville Research Foundation, Inc		ULRF_23-0588-01	25,591	-
Pass-Through University of Michigan		SUBK00016289	277,451	-
Pass-Through University of Michigan		SUBK00016304 PO3007539314	148,211	-
Pass-Through University of Michigan		SUBK00016304 PO3008116920	58,493	-
Pass-Through University of Michigan		SUBK00018192 PO3007546497	523,957	-
Pass-Through University of Michigan		SUBK00018192 PO3008117127	28,781	-
Pass-Through University of Michigan		SUBK00019302 3007554526	150,343	-
Pass-Through University of Michigan		SUBK00019302 3008115089	38,724	-
Pass-Through University of Missouri		C00081949-2	58,876	-
Pass-Through University of North Carolina at Chapel Hill		5119263	27,316	-
Pass-Through University of North Carolina at Chapel Hill		5125065	546,798	-
Pass-Through University of North Carolina at Chapel Hill		5125067	374,474	-
Pass-Through University of Notre Dame		203504UMB	63,053	-
Pass-Through University of Notre Dame		204604UMB	103,229	-
Pass-Through University of Pittsburgh		AWD00002200 (134324-2)	148,645	-
Pass-Through University of Pittsburgh		AWD00007605 (139278-2)	62,687	-
Pass-Through University of Pittsburgh		AWD00008926	26,593	-
Pass-Through University of Pittsburgh		CNVAD0062471	58,507	-
Pass-Through University of Sciences Techniques and Technologies of Bamako		USTTB-UMB/5R01A1H50534-03	8,324	-
Pass-Through UNIVERSITY OF TENNESSEE HEALTH SCIENCE		23-3371-UMB	29,260	-
Pass-Through UNIVERSITY OF TENNESSEE HEALTH SCIENCE		24-3994-UMB	7,362	-
Pass-Through University of Washington		UWSC14579	15,450	-
Pass-Through Upstate Medical University		R1193050	147,424	-
Pass-Through Washington State University		140134 SPC004882	26,270	-
Pass-Through West Virginia University Research Corporation		18-543-UMB	127,219	-
Total ALN 93,855 Allergy and Infectious Diseases Research			90,680,480	20,362,054
Biomedical Research and Research Training	93.859		19,734,550	523,861
Pass-Through John Hopkins University Office of Research Administration		K12GM123914	43,570	-
Pass-Through University of Maryland Baltimore		21506	53,047	-
Pass-Through Abbratech		24083998	8,350	-
Pass-Through Amherst College		GRT00170UMD	148,622	-
Pass-Through Chesapeake Genomics, LLC		7R43GM137735-02	48,236	-
Pass-Through Johns Hopkins University		K12GM123914	38,737	-
Pass-Through Massachusetts Institute of Technology		S5482	155,904	-
Pass-Through Rowan University		514392	75,001	-
Pass-Through SeeTrue Technology		1R41GM153053	16,191	-
Pass-Through University of Kentucky		3200005988-24-166	9,853	-
Pass-Through University of Michigan		3004754357 PO 3006663416	9,162	-
Pass-Through University of Pittsburgh		AWD00004612 (136781-5)	14,671	-
Pass-Through University of Pittsburgh		AWD000058831378421	53,215	-
Pass-Through Vanderbilt University Medical Center		OSA00000259	8,276	-
Total ALN 93,859 Biomedical Research and Research Training			20,417,385	523,861
Child Health and Human Development Extramural Research	93.865		14,288,895	3,757,664
Pass-Through Carnegie Mellon University		1090713456153	82,123	-
Pass-Through George Washington University		22-M01	3,250	-
Pass-Through Georgetown University		412428_GR412396-UMB	13,093	-
Pass-Through Johns Hopkins University		2005513519	1,884	-
Pass-Through Johns Hopkins University		2005724220	45,481	-
Pass-Through Johns Hopkins University		200591432	138,855	-
Pass-Through Johns Hopkins University		2005914320	74,108	-
Pass-Through Johns Hopkins University		2006062707	293,831	-
Pass-Through National Disease Research Interchange		141146-MPEY	362,151	19,929
Pass-Through National Disease Research Interchange		141146	129,903	19,507
Pass-Through The Regents of the University of California - Santa Cruz		A2305365001	5,163	-
Pass-Through The Washington University		WJ-23-0312	5,540	-
Pass-Through University of California Irvine		20201395	2,375	-
Pass-Through University of California Irvine		20232087	21,623	-
Pass-Through University of Illinois at Chicago		18157	25,210	-
Pass-Through University of Texas at Austin		UT AUS-SUB00000675	11,540	-
Pass-Through Yale University		CON80004406GR120428	10,937	-
Total ALN 93,865 Child Health and Human Development Extramural Research			15,515,962	3,797,100
Aging Research	93.866		20,298,773	3,185,974
Pass-Through American Geriatrics Society		1R25AG071488-01-MD	8,297	-
Pass-Through Brown University		00002127	68,968	12,524
Pass-Through Brown University		00002128	23,995	-
Pass-Through Columbia University		6(GG014803-01)	15,382	-
Pass-Through Georgetown University		425398_GR425289_UMB	37,846	-
Pass-Through Georgetown University		425398_GR425289_UMB	30,178	-
Pass-Through Georgia Institute of Technology		AWD-005126-G1	104,002	-
Pass-Through Georgia State University		SP00015287-01	164,387	-
Pass-Through Indiana University		8546	103,949	-
Pass-Through Indiana University		Z9CRZKD422T1	21,807	-
Pass-Through Joan & Sanford J. Weill Medical College of Cornell University		225660-Y 232681-1	42,343	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

# STATE OF MARYLAND

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

### YEAR ENDED JUNE 30, 2024

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Pass-Through Johns Hopkins University		2004469844	\$ 33,789	\$ -
Pass-Through Kennedy Krieger Institute		1R21AG074978	16,582	-
Pass-Through Mass General Brigham Incorporated		119837	3,685	-
Pass-Through Mayo Clinic, Rochester		UMD-306092	71,265	-
Pass-Through Medical College of Wisconsin		GCO 1D- 1D- 2023 Signed 1/26/24	195,215	-
Pass-Through Montclair State University		1R01AG067836-UMB	325,311	-
Pass-Through Northern California Institute for Research and Education		STE2196-04	32,850	-
Pass-Through RidgeLine Therapeutics		U44AG074107	9,323	-
Pass-Through The Regents of the University of California, San Francisco		1D479sc	3,214	-
Pass-Through The Washington University		WU-22-0334	63,666	-
Pass-Through The Washington University		WU-23-0551	80,325	-
Pass-Through The Washington University		WU-24-0285	65,184	-
Pass-Through University of California San Francisco		149655C	72,234	-
Pass-Through University of Florida		SUB00003372	75,733	-
Pass-Through University of Massachusetts		SUB00000397	20,436	-
Pass-Through University of Massachusetts Medical School		OSP 2018112 / PO WAO1162604	19,724	-
Pass-Through University of Michigan		SUBK00020154	43,601	-
Pass-Through University of Pittsburgh		AWD0001055 (134265-3)	43,945	-
Pass-Through University of Wisconsin Medical School		000003613	63,941	-
Pass-Through Virginia Commonwealth University		FP00015817_SA001	143,922	-
Pass-Through Wake Forest University Health Sciences		7763366411000000000	16,556	-
Pass-Through Wake Forest University		7-33664-11000001042	39,699	-
<b>Total ALN 93,866 Aging Research</b>			<b>22,360,127</b>	<b>3,198,498</b>
Vision Research	93,867		4,773,360	1,464,600
Pass-Through Brigham and Womens Hospital		126553	64,265	-
Pass-Through Columbia University		2(GG019616-01)	88,925	-
Pass-Through Emory University		A943645	15,545	-
Pass-Through Lerner Research Institute, Cleveland Clinic		CCF22588799	64,185	-
Pass-Through University of California Irvine		20231881	145,380	-
Pass-Through Vasoptic Medical Inc.		1R43EY033847-01A1	59,774	-
Pass-Through Vasoptic Medical Inc.		1R44EY034064-01 signed 9/23/2022	42,278	-
Pass-Through Yale University		GR107487CON80001910	28,244	-
<b>Total ALN 93,867 Vision Research</b>			<b>5,281,956</b>	<b>1,464,600</b>
Medical Library Assistance	93,879		1,881,324	108,934
Special Projects of National Significance	93,928			
Pass-Through National Alliance of State and Territorial AIDS Directors		22-SA-3215-060-728-1076	150,529	-
Pass-Through National Alliance of State and Territorial AIDS Directors		22-SA-3215-115-582	3,050	-
<b>Total ALN 93,928 Special Projects of National Significance</b>			<b>153,579</b>	<b>-</b>
Block Grants for Community Mental Health Services	93,958			
Pass-Through Enterprise Sensor Systems, LLC		HP-00107935	33,338	-
Family Planning Service Delivery Improvement Research Grants	93,974			
Pass-Through Baltimore City Health Department		4000-GRT001293-CCA000167-SC630	26,866	-
International Research and Research Training	93,989		2,088,059	1,024,348
Pass-Through Institute of Human Virology, Nigeria		PA ABIMKU Signed_02/24/2023	11,492	-
Pass-Through Sri Ramachandra Faculty of Dental Sciences		R21TW012359- UMD-USA- 1	21,389	-
<b>Total ALN 93,989 International Research and Research Training</b>			<b>2,120,940</b>	<b>1,024,348</b>
Research and Development- U.S. Department of Health and Human Services	93,9D		11,221,620	705,743
Pass-Through Boston University		4500005011	253,880	-
Pass-Through Charles River Analytics		SC2025501	133,072	-
Pass-Through Duke Clinical Research Institute		261574	4,500	-
Pass-Through Frederick National Laboratory for Cancer Research		AGREEMENT NO. 21CTA-DC0036	10,000	-
Pass-Through Geneva Foundation		V12VAXHFRS-03/V00479	126,494	-
Pass-Through HJF Medical Research International, INC		CON000581PO1036657	20,710	-
Pass-Through Icahn School of Medicine at Mount Sinai		0258C5044609	300,563	-
Pass-Through Icahn School of Medicine at Mount Sinai		0258D5044609	46,498	-
Pass-Through Leidos, Inc		SA21009	158	-
Pass-Through Manhattan Strategy Group LLC		MC59720230503	29,822	-
Pass-Through Marinus Pharmaceuticals		1042-SE-3003	41,344	-
Pass-Through Mass General Brigham Incorporated		CALGB	45,360	-
Pass-Through Mount Sinai		0258-A738-4609	64,610	-
Pass-Through Mount Sinai		0258-B056-4609	34,985	-
Pass-Through Mount Sinai		0259-D161-4605	32,900	-
Pass-Through New York University		SOAR - Signed_02/26/2024	40,051	-
Pass-Through Pro-Change Behavior Systems, Inc.		22094308	120,846	-
Pass-Through Pro-Change Behavior Systems, Inc.		23105147	34,846	-
Pass-Through Rutgers, the State University of New Jersey		1371579	172,370	-
Pass-Through SilexBio LLC		2R44GM130198-02A1	279,288	-
Pass-Through SRI International		62395	1,020,344	-
Pass-Through The Washington University		WU-22-0174 / PO ST00008120	9,125	-
Pass-Through Thomas Jefferson University		080-03000-X15819	284,740	-
Pass-Through Vysnova Partners, Inc.		SC-75D30120C08405	28,988	-
<b>Total ALN 93,9D Research and Development- U.S. Department of Health and Human Services</b>			<b>14,357,114</b>	<b>705,743</b>
COVID-19 Contract/Other	93,999			
Pass-Through Johns Hopkins University Businss Research Admin		PO 2005078529	155,521	87,065
Contract/Other			328,991	-
<b>Total ALN 93,999 Contract/Other</b>			<b>484,512</b>	<b>87,065</b>
<b>Total U.S. Department of Health and Human Services</b>			<b>380,400,988</b>	<b>59,431,551</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

<b>Federal Grantor/Program or Cluster Title</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Identifying Number</b>	<b>Federal Expenditures</b>	<b>Passed Through to Subrecipients</b>
<b>Executive Office of the President</b>				
Research and Data Analysis	95.007		\$ 2,784,142	\$ 653,015
<b>Total Executive Office of the President</b>			<b>2,784,142</b>	<b>653,015</b>
<b>Social Security Administration</b>				
Social Security Research and Demonstration	96.007		44,788	-
Pass-Through Mathematica Policy Research Inc		51764S001	84,371	-
Total ALN 96.007 Social Security Research and Demonstration			129,159	-
<b>Total Social Security Administration</b>			<b>129,159</b>	<b>-</b>
<b>U.S. Department of Homeland Security</b>				
Assistance to Firefighters Grant	97.044		114	-
Centers for Homeland Security	97.061			-
Pass-Through Arizona State University		ASUB00001560	50,723	-
Scientific Leadership Awards	97.062		29,421	-
Homeland Security Grant Program	97.067			-
Pass-Through Government of the District of Columbia Homeland Security		20UAS119001	320,770	-
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108		59,035	-
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132		426,732	234,078
Research and Development - U.S. Department of Homeland Security	97.RD			-
Pass-Through RTI International		1312021828866615L	43,909	-
Pass-Through University of Nebraska - Omaha		45010810111004501081011201	35,588	-
Total ALN 97.RD Research and Development - U.S. Department of Homeland Security			79,497	-
Contract/Other	97.999		30,576	-
<b>Total U.S. Department of Homeland Security</b>			<b>996,868</b>	<b>234,078</b>
<b>U.S. Agency for International Development</b>				
USAID Foreign Assistance for Programs Overseas	98.001		934,971	541,998
Pass-Through Eastern Virginia Medical School		No. UCC-21-007	27,553	-
Pass-Through International Institute of Tropical Agriculture		22010332	49,412	-
Pass-Through Kansas State University		A200163S017	42,621	-
Pass-Through Mississippi State University		19390031245515	5,333	-
Total ALN 98.001 USAID Foreign Assistance for Programs Overseas			1,059,890	541,998
Research and Development - U.S. Agency for International Development	98.RD			-
Pass-Through Management Systems International		6143-01-20-003 CPFF	19,101	-
Total ALN 98.RD Research and Development - U.S. Agency for International Development			19,101	-
<b>Total U.S. Agency for International Development</b>			<b>1,078,991</b>	<b>541,998</b>
<b>Total Research and Development Cluster</b>			<b>998,032,616</b>	<b>178,060,485</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 22,396,681,995</b>	<b>\$ 3,024,111,331</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2024**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

The State of Maryland (the State) includes expenditures in its Schedule of Expenditures of Federal Awards (the Schedule or SEFA) for all federal programs administered by the funds, agencies, boards and commissions, including component units, included in the State's reporting entity used for its basic financial statements, including the component unit higher education funds—the University System of Maryland, the Baltimore City Community College, Morgan State University, and St. Mary's College of Maryland. However, the Schedule of Expenditures of Federal Awards excludes the Maryland Water Infrastructure Financing Administration and Maryland Transportation Authority, Maryland Environmental Services and foundations. A separate single audit was conducted for these entities.

**NOTE 2 BASIS OF ACCOUNTING**

The accompanying SEFA has been presented on the accrual basis of accounting. Expenditures are recorded, accordingly, when incurred rather than when paid.

Expenditures reported on the SEFA are recognized following the cost principles contained in 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) except for the expenditures for the Coronavirus Recovery Fund (CRF) and Coronavirus State and Local Recovery Fund (ALN 21.019 and 21.027, respectively). The expenditures are based on criteria determined by the U.S. Department of Treasury (the Treasury). The Treasury identified allowable cost and activities requirements and identified costs and activities that were unallowed.

**Indirect Costs**

The State has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 3 CATEGORIZATION OF EXPENDITURES**

The accompanying Schedule of Expenditures of Federal Awards reflects Federal expenditures for all individual grants that were active during the year. The categorization of expenditures by programs included in the accompanying SEFA is based on the Assistance Listing Number (ALN) as maintained in the System for Award Management (SAM). In accordance with the State's policy, the accompanying SEFA for the year ended June 30, 2024, reflects the ALN published in SAM through June 30, 2024.

Certain programs presented in the accompanying Schedule that have not been assigned an ALN are reported by the respective federal agency and titled "999." Programs related to the Intergovernmental Personnel Act are labeled "IPA" and Research and Development programs that have not been assigned an Assistance Listing number are labeled "RD."

**STATE OF MARYLAND**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2024**

**NOTE 4 NONMONETARY FEDERAL FINANCIAL ASSISTANCE**

The State is the recipient of federal programs that do not result in cash receipts or disbursements. Nonmonetary awards included in the Schedule are as follows:

Program Name	Assistance	
	Listing	Amount
COVID-19 Pandemic EBT Food Benefits	10.542	\$ 68,153,163
Supplemental Nutrition Assistance Program	10.551	1,558,238,930
Emergency Food Assistance Program (Food Commodities)	10.569	15,797,283
Donation of Federal Surplus Personal Property	39.003	13,298,184
COVID-19 - Immunization Cooperative Agreements	93.268	8,172,863
Immunization Cooperative Agreements	93.268	7,257,433
Total		<u>\$ 1,670,917,856</u>

**NOTE 5 UNEMPLOYMENT INSURANCE**

In accordance with the Department of Labor, Office of Inspector General instructions, the State recorded State Regular Unemployment Compensation (UC) benefits under Assistance Listing Number 17.225 on the accompanying Schedule. The individual state and federal portions are as follows:

State Regular UC Benefits	\$ 336,855,335
Federal UC Benefits	4,087,653
COVID-19 Federal UC Benefits	27,920,898
Federal UC Administrative Costs	113,248,420
Total Benefits	<u>\$ 482,112,306</u>

**NOTE 6 FEDERAL MORTGAGE PLANS**

The State operates several programs that purchase federally guaranteed loans, primarily mortgages, from the originators. As the State has no responsibility for determining eligibility or compliance, these guarantees are not considered federal financial assistance for purposes of the single audit.

**NOTE 7 LOAN PROGRAMS**

The outstanding loan balances as of June 30, 2023, and loan expenditures for the year ended June 30, 2024, are considered current-year federal expenditures. These amounts are reported on the Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2024**

**NOTE 7 LOAN PROGRAMS (CONTINUED)**

**University System of Maryland**

The System administers the following Federal Student Financial Assistance Programs:

<u>Assistance Listing</u>	<u>Outstanding Balance as of June 30, 2024</u>
84.038 Perkins Loan Programs	\$ 4,444,035
93.264 Nurse Student Loan Program	305,819
93.342 Health Professions Students, Including Primary Care Loans/Loans for Disadvantaged Students	<u>5,911,501</u>
Total	<u>\$ 10,661,355</u>

**St. Mary's College of Maryland**

The College administers the Federal Perkins Loan Program – Federal Capital Contributions (Assistance Listing Number 84.038). The College received no Federal funds under the Program for the fiscal year ended June 30, 2024. The outstanding loan balance of \$96,990 as of June 30, 2024, and the outstanding loan balance of \$33,294 for the fiscal year ended June 30, 2024, are not considered current year Federal expenditures. The College did not issue new loans during the fiscal year ended June 30, 2024.

During the fiscal year ended June 30, 2024, the College processed the following amount of new loans under the Federal Education Loan Program, which includes the Stafford Loan and PLUS Loan. Since this program is administered by outside financial institutions, new loans made during the fiscal year ended June 30, 2024, relating to this program are considered current-year Federal expenditures, whereas the outstanding loan balances are not. The new loans made during the fiscal year ended June 30, 2024, are reported in the Schedule of Expenditures of Federal Awards.

<u>ALN 84.032 Federal Family Education Loans</u>	<u>Outstanding Loan Balance as of June 30, 2024</u>
Federal Stafford Loans	\$ 4,331,265
Federal PLUS Loans	<u>3,179,352</u>
Total	<u>\$ 7,510,617</u>



**STATE OF MARYLAND**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**JUNE 30, 2024**

**NOTE 7 LOAN PROGRAMS (CONTINUED)**

**Morgan State University**

The University administers the Federal Perkins Loan Program – Federal Capital Contributions (Assistance Listing Number 84.038). The outstanding loan balance of \$2,423,610 as of June 30, 2023, less the Perkins Loan funds returned to the federal government of \$120,769, netting to \$2,302,841 are considered current-year Federal expenditures. These amounts are reported in summary in the Schedule of Expenditures of Federal Awards.

During the fiscal year ended June 30, 2024, the University processed \$79,523,237 in new loans under the Federal Direct Loan Program (Assistance Listing Number 84.268). Since this program is administered by outside financial institutions, the new loans made in the fiscal year that ended June 30, 2024, relating to this program are considered current-year Federal expenditures, whereas the outstanding loan balances are not. The new loans made in the fiscal year that ended June 30, 2024, are reported in the Schedule of Expenditures of Federal Awards.

**NOTE 8 DISASTER GRANTS – PUBLIC ASSISTANCE (ASSISTANCE LISTING 97.036)**

After a presidentially declared disaster, the U.S. Federal Emergency Management Agency (FEMA) provides a public assistance grant to reimburse eligible costs associated with repair, replacement, or restoration of disaster-damaged facilities. The federal government reimburses in the form of cost-shared grants.

In fiscal year 2024, FEMA approved approximately \$523,927,580 of eligible expenditures that were incurred in a prior year and are included in the Schedule.

**NOTE 9 REBATES FROM THE SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)**

During fiscal year 2024, the state received cash rebates from infant formula manufacturers in the amount of \$29,484,190 based on the sale of formula to participants in the WIC program (ALN 10.557), which are netted against total expenditures included in the Schedule. Rebate contracts with infant formula manufacturers are authorized by Code of Federal Regulations, Title 7: Agriculture, Subtitle B, Chapter II, Subchapter A, Part 246.16a as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled the State to extend program benefits to more participants than could have been serviced this fiscal year in the absence of the rebate contract.

**STATE OF MARYLAND  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2024**

**NOTE 10 CCDF CLUSTER (ASSISTANCE LISTINGS 93.575 AND 93.596)**

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

93.575 COVID-19 Child Care and Development Block Grant	\$	53,132,548
93.575 Child Care and Development Block Grant		131,691,955
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund		<u>29,595,426</u>
Total	\$	<u>214,419,929</u>

**NOTE 11 HOUSING CHOICE VOUCHER PROGRAM (ASSISTANCE LISTING 14.871)**

In accordance with reporting requirements established by U.S. Department of Housing and Urban Development Notice PIH 2021-25 (HA), Section 8.k., the Schedule includes \$2,285,091 in Emergency Housing Vouchers (EHV) funding issued under the American Rescue Plan Act of 2021.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

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***Section I – Summary of Auditors' Results***

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***Financial Statements***

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified?     x     yes            no
  - Significant deficiency(ies) identified?     x     yes            none reported
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 Identification of Major Federal Programs 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:

\$ 33,595,022

Auditee qualified as low-risk auditee?

           yes     x     no

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

***Section I – Summary of Auditors’ Results (Continued)***

***Identification of Major Federal Programs***

Major Program	Assistance Listing Number	Opinion
COVID-19: Pandemic EBT - Food Benefits	10.542	Unmodified
SNAP Cluster	10.551, 10.561	Unmodified
National Guard Military Operations and Maintenance (O&M) Projects	12.401	Unmodified
COVID-19: Unemployment Insurance	17.225	Disclaimer
Employment Services Cluster	17.207, 17.801, 17.804	Unmodified
WIOA Cluster	17.258, 17.259, 17.278	Qualified
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	Unmodified
Highway Planning and Construction	20.205	Unmodified
COVID-19:Federal Transit Cluster	20.500, 20.507, 20.525, 20.526	Unmodified
COVID-19:Emergency Rental Assistance Program	21.023	Unmodified
COVID-19:Homeowner Assistance Fund	21.026	Unmodified
COVID-19:Coronavirus State and Local Fiscal Recovery Funds	21.027	Qualified
Title I Grants to Local Educational Agencies	84.010	Unmodified
Higher Education Institutional Aid	84.031	Unmodified
COVID-19:Education Stabilization Fund	84.425	Qualified
Special Education Cluster (IDEA)	84.027, 84.173	Qualified
1332 State Innovation Waivers	93.423	Unmodified
Refugee and Entrant Assistance: State Administered Programs	93.566	Qualified
Low-Income Home Energy Assistance	93.568	Qualified
Foster Care Title IV-E	93.658	Unmodified
Children's Health Insurance Program	93.767	Unmodified
COVID-19:Medicaid Cluster	93.775, 93.777, 93.778	Qualified
Opioid STR	93.788	Qualified
COVID-19: Block Grant for Prevention and Treatment of Substance Abuse	93.959	Qualified
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Unmodified

STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024

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*Section II – Financial Statement Findings*

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**2024 – 001: Unemployment Insurance Trust Fund (Fund)- Untimely Reconciliation of Trust Fund Bank Accounts**

**Type of Finding:** Material Weakness on Internal Control over Financial Reporting

**Condition:**

We noted that the Unemployment Trust Fund (Fund) did not implement internal controls the ensure timely reconciliation of the Fund's bank accounts. We noted that the bank reconciliations for fiscal year 2024 were not completed until February 2025. This resulted in significant delays during the audit.

**Criteria:**

The Fund's policies and procedures requires month-end bank reconciliations which include a reconciliation of total receipts, disbursements and month-end cash. The reconciliations are required to be completed and reviewed within thirty (30) days of month-end.

**Cause:**

The policies and procedures related to bank reconciliations were not performed.

**Effect:**

Management may be unable to detect and/or prevent errors, irregular or misappropriations in a timely manner. Management's risk of reporting inaccurate and unreliable information increases due to the lack of timely reconciliation and review.

**Recommendation:**

We recommend that the Fund consistently performed the procedures related to bank reconciliations and reconcile all bank accounts by the end of the following month. The process should include timely resolution of identified discrepancies and/or outstanding items.

**Views of Responsible Officials:**

There is no disagreement with the audit finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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**2024 – 002: Unemployment Insurance Trust Fund (Fund) Financial Statement Preparation**

**Type of Finding:** Material Weakness on Internal Control over Financial Reporting

**Condition:**

We noted that the Fund does not have written processes and procedures over financial reporting and financial statement preparation to ensure timely and accurate reports.

The Fund experienced significant transition in management and staffing during fiscal year 2024. Due to lack of written procedures, the production of an accurate and reliable accrual trial balance and financial statements resulted in delays in the audit process. In addition, the account balances automatically populated via Beacon are not consistently reviewed and reconciled to ensure accuracy.

We noted that the general ledger beginning net position was incorrect which resulted in material adjusting journal entries to correct beginning net position. The auditors suggested the following adjusting journal entry to correct beginning net position:

- \$121,845,331 to record fiscal year 2023 restated balance of \$118,497,745 and a correction for unrecorded returned ACH benefits in the amount of \$3,347,586.
- \$35,716,735 to correct beginning net position.

**Criteria:**

Management should establish internal controls over financial reporting to ensure that the information is accurate, consistent, and relevant.

**Cause:**

The Fund does not have standard operating procedures to ensure the consistency and accuracy financial reporting. In addition, the general ledger was incomplete and did not contain all required journal entries (prior year) to report an accurate beginning net position.

**Effect:**

Management's risk of reporting inaccurate and unreliable information increases due to the lack of standard operating procedures and internal controls over financial reporting.

**Recommendation:**

We recommend the Fund establish procedures to ensure that financial reporting is performed in a timely manner and provide accurate and relevant information.

**Views of Responsible Officials:**

There is no disagreement with the audit finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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**Finding 2024-003: Interdepartmental Activity, Accounts Receivable, Deferred Inflows, and Unearned Revenue – Maryland Department of Health (MDH)**

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

**Condition:**

MDH is responsible for recording transactions in R\*STARS related to accounts receivables, unearned revenues, and/or deferred inflows. To record the transactions accurately, MDH must maintain the information at the individual grant level and reconcile and review the information annually. MDH recorded receivables, unearned revenues, and/or deferred inflows inappropriately, resulting in improper classification, recognition, and derecognition concerns.

Interdepartmental activity consists of amounts due from other departments or agencies that are reported within the general fund are recorded by departments and agencies together in accounts receivable in R\*STARS. MDH is responsible for identifying, tracking, reconciling, and adjusting the interdepartmental activity within the general ledger system. MDH failed to identify and reconcile this interdepartmental activity, resulting in an incomplete elimination journal entry prepared by the General Accounting Division (GAD) for year-end financial reporting.

**Criteria:**

COSO/Internal Control Framework defines control activities as “policies and procedures that help ensure management’s directives are carried out.” Management review controls are defined as, “the activities of a person, different than the preparer, through analyzing and performing oversight of activities performed, and is an integral part of any internal control structure.”

GAD assumes responsibility for compiling the information that the departments and agencies provide to present the State's Annual Comprehensive Financial Report (ACFR). GAD has designed and implemented policies and procedures to outline the financial information needed from each department and agency.

**Context:**

A summary of the issues noted during the audit is as follows:

- a) MDH was unable to provide adequate supporting documentation to substantiate grants receivable balances of approximately \$112.3 million.
- b) MDH recorded net negative grants receivable balances totaling approximately \$1 billion when summarized at the Assistance Listing Number (ALN) level.
- c) MDH recorded a grants receivable balance of approximately \$6.8 million related to the Coronavirus Relief Fund grant (ALN 21.019), despite the grant period of performance having ended in a prior year.
- d) The Schedule G prepared by MDH contained variances totaling approximately \$1.1 million when compared to the R\*STARS subledger.
- e) MDH had grants receivable balances totaling approximately \$332 million that were not properly reconciled or allocated to their associated grants and/or ALNs.
- f) Interdepartmental receivables totaling approximately \$31.1 million were improperly reported as grant receivables in the year-end reporting package submitted to GAD and was required to be adjusted by GAD in order to properly state the year-end revenue and receivable balances.
- g) Interdepartmental receivables totaling approximately \$137 million were not properly classified in the general ledger, which caused the year-end eliminations entry related to interdepartmental activity that is posted by the GAD to be inaccurate.

**STATE OF MARYLAND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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- h) MDH did not submit grant reimbursement requests totaling approximately \$111.8 million related to Money Follows the Person Demonstration (ALN 93.791) to the grantor in a timely manner.

**Cause:**

MDH recorded financial information that was inconsistent with the guidance outlined in the State's policies and procedures, as well as U.S. GAAP. The ineffectiveness of MDH's internal controls' to reduce the risk of accounting errors on a timely basis contributed to the issues detailed above.

A summary of the cause of each issue noted above are as follows:

- a) MDH did not retain adequate supporting documentation to substantiate grants receivable balances.
- b) MDH did not reconcile their year-end accounts receivable balances to properly adjust the net negative grants receivable balances when summarized at the Assistance Listing Number (ALN) level.
- c) MDH did not adequately track the period of performance on an individual grant basis to ensure that receivables recorded were valid and related to active grants.
- d) MDH did not reconcile their year-end accounts receivable balances to properly adjust variances to the R\*STARS subledger prior to the fiscal close-out.
- e) MDH did not properly reconcile or allocate the year-end grant receivable balances at the individual grant and/or ALN level.
- f) MDH did not adjust interdepartmental receivables in the year-end reporting package submitted to GAD.
- g) MDH did not adequately identify, track, reconcile, or adjust the interdepartmental activity within the general ledger system, causing amounts due from other departments or agencies that are reported within the general fund to be improperly classified in the general ledger and recorded together in accounts receivable in R\*STARS.
- h) MDH did not submit grant reimbursement requests in a timely manner.

**Effect:**

MDH recorded accounts or grant receivables inappropriately, resulting in improper classification, recognition, and derecognition concerns. As a result, GAD subsequently recorded several material journal entries during the audit, with several more passed adjustments proposed by the auditor, in order to properly state the related balances in the State's ACFR.

Due to the decentralized processes that exist in the State, the entity's internal control environment may not mitigate possible misstatements in the financial statements in interdepartmental activity, receivables, deferred inflows, and unearned revenues.

**Repeat Finding:** Yes, refer to prior year findings 2023-002 and 2023-003.

**Recommendation:**

We recommend the following:

- MDH review, modify, and monitor their policies and procedures for recording accounts receivable and grants receivable to meet the financial reporting principles:
  - MDH has the legal right to recognize accounts receivable at year end, and the State did not receive the funds before the fiscal year's end.
  - The dollar amount of the receivables is accurate based on legal claims made to external parties.



**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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- MDH records receivables, unearned revenues, and deferred inflows in appropriate accounts based on government accounting standards and policies and procedures outlined by the Comptroller's Office for financial closing packages.
  - All supporting documentation is retained and readily available for audit.
- MDH should adequately identify, track, reconcile, and adjust the interdepartmental activity within the general ledger system for amounts due from other departments or agencies that are reported within the general fund to ensure proper classification in the general ledger and year-end reporting to GAD.
- A separate account code for interdepartmental activity should be utilized in R\*STARS to assist with accurate year-end financial reporting over accounts receivable balances.
- MDH should submit all requests for reimbursement in a timely manner.

Overall, MDH is responsible for ensuring year-end interdepartmental activity, receivables, unearned revenues, and deferred inflows meet the requirements for financial reporting purposes to ensure appropriate recordkeeping by implementing policies and procedures that direct MDH personnel that are familiar with the detail of the accounts to perform these year-end reconciliations and adjustments. Further, MDH leadership is responsible for the accuracy of the information reported to the GAD by ensuring management reviewed the information to comply with the State's policies and procedures.

**Views of Responsible Officials:**

Management concurs with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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**Finding 2024-004: Interdepartmental Activity, Accounts Receivable, Deferred Inflows, and Unearned Revenue – Maryland Department of Education (MSDE)**

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

**Condition:**

MSDE is responsible for recording transactions in R\*STARS related to accounts receivables, unearned revenues, and/or deferred inflows. To record the transactions accurately, MSDE must maintain the information at the individual grant level and reconcile and review the information annually. MSDE recorded receivables, unearned revenues, and/or deferred inflows inappropriately, resulting in improper classification, recognition, and derecognition concerns.

Interdepartmental activity consists of amounts due from other departments or agencies that are reported within the general fund are recorded by departments and agencies together in accounts receivable in R\*STARS. MSDE is responsible for identifying, tracking, reconciling, and adjusting the interdepartmental activity within the general ledger system. MSDE failed to identify and reconcile this interdepartmental activity, resulting in an incomplete elimination journal entry prepared by the General Accounting Division (GAD) for year-end financial reporting.

**Criteria:**

COSO/Internal Control Framework defines control activities as “policies and procedures that help ensure management’s directives are carried out.” Management review controls are defined as, “the activities of a person, different than the preparer, through analyzing and performing oversight of activities performed, and is an integral part of any internal control structure.”

GAD assumes responsibility for compiling the information that the departments and agencies provide to present the State's Annual Comprehensive Financial Report (ACFR). GAD has designed and implemented policies and procedures to outline the financial information needed from each department and agency.

**Context:**

A summary of the issues noted during the audit is as follows:

- i) MSDE was unable to provide adequate supporting documentation to substantiate grants receivable balances of approximately \$65.7 million.
- j) MSDE recorded net negative grants receivable balances totaling approximately \$49.4 million when summarized at the Assistance Listing Number (ALN) level.
- k) The Schedule G prepared by MSDE contained variances totaling approximately \$1.3 million when compared to the R\*STARS subledger.
- l) MSDE had grants receivable balances totaling approximately \$83.7 million that were not properly reconciled or allocated to their associated grants and/or ALNs.
- m) Interdepartmental receivables totaling approximately \$171.9 million were improperly reported as grant receivables in the year-end reporting package submitted to GAD and which was required to be adjusted by GAD in order to properly state the year-end revenue and receivable balances.
- n) MSDE did not submit grant reimbursement requests totaling approximately \$171.9 million related to Coronavirus State & Local Fiscal Recovery Funds (ALN 21.027) to the Department of Budget and Management (DBM) in a timely manner. Additionally, MSDE did not submit grant reimbursement requests totaling approximately \$210.4 million related to Education Stabilization Funds (ALN 84.425 series) and approximately \$43.6 million related to Special Education/IDEA Cluster (ALN 84.027) to the grantors in a timely manner.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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**Cause:**

MSDE recorded financial information that was inconsistent with the guidance outlined in the State's policies and procedures, as well as U.S. GAAP. The ineffectiveness of MSDE's internal controls' to reduce the risk of accounting errors on a timely basis contributed to the issues detailed above.

A summary of the cause of each issue noted above are as follows:

- i) MSDE did not retain adequate supporting documentation to substantiate grants receivable balances.
- j) MSDE did not reconcile their year-end accounts receivable balances to properly adjust the net negative grants receivable balances when summarized at the Assistance Listing Number (ALN) level.
- k) MSDE did not reconcile their year-end accounts receivable balances to properly adjust variances to the R\*STARS subledger prior to the fiscal close-out.
- l) MSDE did not properly reconcile or allocate the year-end grant receivable balances at the individual grant and/or ALN level.
- m) MSDE did not adequately identify, track, reconcile, or adjust the interdepartmental activity within the general ledger system, causing amounts due from other departments or agencies that are reported within the general fund to be improperly classified in the general ledger and recorded together in accounts receivable in R\*STARS.
- n) MSDE did not submit grant reimbursement requests in a timely manner.

**Effect:**

MSDE recorded accounts or grant receivables inappropriately, resulting in improper classification, recognition, and derecognition concerns. As a result, GAD subsequently recorded several material journal entries during the audit, with several more passed adjustments proposed by the auditor, in order to properly state the related balances in the State's ACFR.

Due to the decentralized processes that exist in the State, the entity's internal control environment may not mitigate possible misstatements in the financial statements in interdepartmental activity, receivables, deferred inflows, and unearned revenues.

**Repeat Finding:** Yes, refer to prior year findings 2023-002 and 2023-003.

**Recommendation:**

We recommend the following:

- MSDE review, modify, and monitor their policies and procedures for recording accounts receivable and grants receivable to meet the financial reporting principles:
  - MSDE has the legal right to recognize accounts receivable at year end, and the State did not receive the funds before the fiscal year's end.
  - The dollar amount of the receivables is accurate based on legal claims made to external parties.
  - MSDE records receivables, unearned revenues, and deferred inflows in appropriate accounts based on government accounting standards and policies and procedures outlined by the Comptroller's Office for financial closing packages.
  - All supporting documentation is retained and readily available for audit.
- MSDE should adequately identify, track, reconcile, and adjust the interdepartmental activity within the general ledger system for amounts due from other departments or agencies that are

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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reported within the general fund to ensure proper classification in the general ledger and year-end reporting to GAD.

- A separate account code for interdepartmental activity should be utilized in R\*STARS to assist with accurate year-end financial reporting over accounts receivable balances.
- MSDE should submit all requests for reimbursement in a timely manner.

Overall, MSDE is responsible for ensuring year-end interdepartmental activity, receivables, unearned revenues, and deferred inflows meet the requirements for financial reporting purposes to ensure appropriate recordkeeping by implementing policies and procedures that direct MSDE personnel that are familiar with the detail of the accounts to perform these year-end reconciliations and adjustments. Further, MSDE leadership is responsible for the accuracy of the information reported to the GAD by ensuring management reviewed the information to comply with the State's policies and procedures.

**Views of Responsible Officials:**

Management concurs with the finding.

**STATE OF MARYLAND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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**Finding 2024-005: Interdepartmental Activity, Accounts Receivable, Deferred Inflows, and Unearned Revenue – Maryland Department of Human Services (DHS)**

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

**Condition:**

DHS is responsible for recording transactions in R\*STARS related to accounts receivables, unearned revenues, and/or deferred inflows. To record the transactions accurately, DHS must maintain the information at the individual grant level and reconcile and review the information annually. DHS recorded receivables, unearned revenues, and/or deferred inflows inappropriately, resulting in improper classification, recognition, and derecognition concerns.

Interdepartmental activity consists of amounts due from other departments or agencies that are reported within the general fund are recorded by departments and agencies together in accounts receivable in R\*STARS. DHS is responsible for identifying, tracking, reconciling, and adjusting the interdepartmental activity within the general ledger system. DHS failed to identify and reconcile this interdepartmental activity, resulting in an incomplete elimination journal entry prepared by the General Accounting Division (GAD) for year-end financial reporting.

**Criteria:**

COSO/Internal Control Framework defines control activities as “policies and procedures that help ensure management’s directives are carried out.” Management review controls are defined as, “the activities of a person, different than the preparer, through analyzing and performing oversight of activities performed, and is an integral part of any internal control structure.”

GAD assumes responsibility for compiling the information that the departments and agencies provide to present the State's Annual Comprehensive Financial Report (ACFR). GAD has designed and implemented policies and procedures to outline the financial information needed from each department and agency.

**Context:**

A summary of the issues noted during the audit is as follows:

- a) DHS recorded net negative grants receivable balances totaling approximately \$29.9 million when summarized at the Assistance Listing Number (ALN) level.
- b) DHS recorded a grants receivable balance of approximately \$1 million related to the Coronavirus Relief Fund grant (ALN 21.019), despite the grant period of performance having ended in a prior year.
- c) The Schedule G prepared by DHS contained variances totaling approximately \$25.5 million when compared to the R\*STARS subledger.
- d) Interdepartmental receivables totaling approximately \$1 million were improperly reported as grant receivables in the year-end reporting package submitted to GAD, was required to be adjusted by GAD in order to properly state the year-end revenue and receivable balances.
- e) A balance totaling approximately \$500.4 million related to cash already received was improperly reported as grant receivables in the year-end reporting package submitted to GAD and was required to be adjusted by GAD in order to properly state the year-end unearned revenue and receivable balances.

**STATE OF MARYLAND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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**Cause:**

DHS recorded financial information that was inconsistent with the guidance outlined in the State's policies and procedures, as well as U.S. GAAP. The ineffectiveness of DHS's internal controls' to reduce the risk of accounting errors on a timely basis contributed to the issues detailed above.

A summary of the cause of each issue noted above are as follows:

- a) DHS did not reconcile their year-end accounts receivable balances to properly adjust the net negative grants receivable balances when summarized at the Assistance Listing Number (ALN) level.
- b) DHS did not adequately track the period of performance on an individual grant basis to ensure that receivables recorded were valid and related to active grants.
- c) DHS did not reconcile their year-end accounts receivable balances to properly adjust variances to the R\*STARS subledger prior to the fiscal close-out.
- d) DHS did not adequately identify, track, reconcile, or adjust the interdepartmental activity within the general ledger system, causing amounts due from other departments or agencies that are reported within the general fund to be improperly classified in the general ledger and recorded together in accounts receivable in R\*STARS.
- e) DHS did not adequately identify, track, reconcile, or adjust the unearned revenue balances within the general ledger system, causing amounts already received to be improperly classified in the general ledger in accounts receivable in R\*STARS.

**Effect:**

DHS recorded accounts or grant receivables inappropriately, resulting in improper classification, recognition, and derecognition concerns. As a result, GAD subsequently recorded several material journal entries during the audit, with several more passed adjustments proposed by the auditor, in order to properly state the related balances in the State's ACFR.

Due to the decentralized processes that exist in the State, the entity's internal control environment may not mitigate possible misstatements in the financial statements in interdepartmental activity, receivables, deferred inflows, and unearned revenues.

**Repeat Finding:** Yes, refer to prior year findings 2023-002 and 2023-003.

**Recommendation:**

We recommend the following:

- We recommend that DHS review, modify, and monitor their policies and procedures for recording accounts receivable and grants receivable to meet the financial reporting principles:
  - DHS has the legal right to recognize accounts receivable at year end, and the State did not receive the funds before the fiscal year's end.
  - The dollar amount of the receivables is accurate based on legal claims made to external parties.
  - DHS records receivables, unearned revenues, and deferred inflows in appropriate accounts based on government accounting standards and policies and procedures outlined by the Comptroller's Office for financial closing packages.
  - All supporting documentation is retained and readily available for audit.
- DHS should adequately identify, track, reconcile, and adjust the interdepartmental activity within the general ledger system for amounts due from other departments or agencies that are reported within the general fund to ensure proper classification in the general ledger and year-end reporting to GAD.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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- A separate account code for interdepartmental activity should be utilized in R\*STARS to assist with accurate year-end financial reporting over accounts receivable balances.
- DHS should submit all requests for reimbursement in a timely manner.

Overall, DHS is responsible for ensuring year-end interdepartmental activity, receivables, unearned revenues, and deferred inflows meet the requirements for financial reporting purposes to ensure appropriate recordkeeping by implementing policies and procedures that direct DHS personnel that are familiar with the detail of the accounts to perform these year-end reconciliations and adjustments. Further, DHS leadership is responsible for the accuracy of the information reported to the GAD by ensuring management reviewed the information to comply with the State's policies and procedures.

**Views of Responsible Officials:**

Management concurs with the finding.

**STATE OF MARYLAND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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**Finding 2024-006: Interdepartmental Activity, Accounts Receivable, Deferred Inflows, and Unearned Revenue – Maryland Department of Emergency Management (MDEM)**

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

**Condition:**

MDEM is responsible for recording transactions in R\*STARS related to accounts receivables, unearned revenues, and/or deferred inflows. To record the transactions accurately, MDEM must maintain the information at the individual grant level and reconcile and review the information annually. MDEM recorded receivables, unearned revenues, and/or deferred inflows inappropriately, resulting in improper classification, recognition, and derecognition concerns.

Interdepartmental activity consists of amounts due from other departments or agencies that are reported within the general fund are recorded by departments and agencies together in accounts receivable in R\*STARS. MDEM is responsible for identifying, tracking, reconciling, and adjusting the interdepartmental activity within the general ledger system. MDEM failed to identify and reconcile this interdepartmental activity, resulting in an incomplete elimination journal entry prepared by the General Accounting Division (GAD) for year-end financial reporting.

**Criteria:**

COSO/Internal Control Framework defines control activities as “policies and procedures that help ensure management’s directives are carried out.” Management review controls are defined as, “the activities of a person, different than the preparer, through analyzing and performing oversight of activities performed, and is an integral part of any internal control structure.”

GAD assumes responsibility for compiling the information that the departments and agencies provide to present the State’s Annual Comprehensive Financial Report (ACFR). GAD has designed and implemented policies and procedures to outline the financial information needed from each department and agency.

**Context:**

A summary of the issues noted during the audit is as follows:

- a) MDEM was unable to provide adequate supporting documentation to substantiate grants receivable balances of approximately \$357.6 million.
- b) MDEM recorded net negative grants receivable balances totaling approximately \$49 thousand when summarized at the Assistance Listing Number (ALN) level.
- c) The Schedule G prepared by MDEM contained variances totaling approximately \$10 million when compared to the R\*STARS subledger.
- d) MDEM had grants receivable balances totaling approximately \$2.2 million that were not properly reconciled or allocated to their associated grants and/or ALNs.

**Cause:**

MDEM recorded financial information that was inconsistent with the guidance outlined in the State’s policies and procedures, as well as U.S. GAAP. The ineffectiveness of MDEM’s internal controls’ ability to reduce the risk of accounting errors on a timely basis contributed to the issues detailed above.

A summary of the cause of each issue noted above are as follows:

- a) MDEM did not retain adequate supporting documentation to substantiate grants receivable balances.



**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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- b) MDEM did not reconcile their year-end accounts receivable balances to properly adjust the net negative grants receivable balances when summarized at the Assistance Listing Number (ALN) level.
- c) MDEM did not reconcile their year-end accounts receivable balances to properly adjust variances to the R\*STARS subledger prior to the fiscal close-out.
- d) MDEM did not properly reconcile or allocate the year-end grant receivable balances at the individual grant and/or ALN level.

**Effect:**

MDEM recorded accounts or grant receivables inappropriately, resulting in improper classification, recognition, and derecognition concerns. As a result, GAD subsequently recorded several material journal entries during the audit, with several more passed adjustments proposed by the auditor, in order to properly state the related balances in the State's ACFR.

Due to the decentralized processes that exist in the State, the entity's internal control environment may not mitigate possible misstatements in the financial statements in interdepartmental activity, receivables, deferred inflows, and unearned revenues.

**Repeat Finding:** Yes, refer to prior year findings 2023-002 and 2023-003.

**Recommendation:**

We recommend the following:

- MDEM review, modify, and monitor their policies and procedures for recording accounts receivable and grants receivable to meet the financial reporting principles:
  - MDEM has the legal right to recognize accounts receivable at year end, and the State did not receive the funds before the fiscal year's end.
  - The dollar amount of the receivables is accurate based on legal claims made to external parties.
  - MDEM records receivables, unearned revenues, and deferred inflows in appropriate accounts based on government accounting standards and policies and procedures outlined by the Comptroller's Office for financial closing packages.
  - All supporting documentation is retained and readily available for audit.
- MDEM should adequately identify, track, reconcile, and adjust the interdepartmental activity within the general ledger system for amounts due from other departments or agencies that are reported within the general fund to ensure proper classification in the general ledger and year-end reporting to GAD.
- A separate account code for interdepartmental activity should be utilized in R\*STARS to assist with accurate year-end financial reporting over accounts receivable balances.
- MDEM should submit all requests for reimbursement in a timely manner.

Overall, MDEM is responsible for ensuring year-end interdepartmental activity, receivables, unearned revenues, and deferred inflows meet the requirements for financial reporting purposes to ensure appropriate recordkeeping by implementing policies and procedures that direct MDEM personnel that are familiar with the detail of the accounts to perform these year-end reconciliations and adjustments. Further, MDEM leadership is responsible for the accuracy of the information reported to the GAD by ensuring management reviewed the information to comply with the State's policies and procedures.

**Views of Responsible Officials:**

Management concurs with the finding.

STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024

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*Section II – Financial Statement Findings (Continued)*

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**Finding 2024-007: Capital Asset Additions – Department of General Services (DGS)**

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

**Condition:**

During our audit, we noted several errors related to the capitalization of assets and ensuring the accuracy and completeness of the year-end capital asset balances.

**Criteria:**

COSO/Internal Control Framework defines control activities as “policies and procedures that help ensure management’s directives are carried out.” Management review controls are defined as, “the activities of a person, different than the preparer, through analyzing and performing oversight of activities performed, and is an integral part of any internal control structure.”

GAD assumes responsibility for compiling the information that the departments and agencies provide to present the State's Annual Comprehensive Financial Report (ACFR). GAD has designed and implemented policies and procedures to outline the financial information needed from each department and agency.

**Context:**

During the audit, capital assets totaling approximately \$175.8 million were transferred out of construction in process (CIP) and placed into service in the current year. Of that amount, approximately \$174.9 million related to capital projects that were completed and placed into service in prior years, which resulted in the understatement of depreciation expense and net position in the current year totaling approximately \$32.2 million. Additionally, the remaining amount capitalized of approximately \$0.9 million related to capital projects that were still in process, and therefore should not have been capitalized in the current year.

**Cause:**

The State’s internal controls over the capitalization of CIP related to capital projects did not ensure accuracy and completeness of the capital asset balances subject to audit.

**Effect:**

The errors resulted in the understatement of depreciation expense and net position in the current year totaling approximately \$32.2 million.

**Repeat Finding:** No

**Recommendation:**

We recommend that DGS management strengthen its policies and procedures related to capital asset reporting by reviewing and updating the current processes to ensure that all assets are properly recorded in the period in which they are placed into service or disposed of. This will ensure that accurate and complete depreciation expense and asset balances are reported as of fiscal year-end.

**Views of Responsible Officials:**

Management concurs with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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**Finding 2024-008: Statewide Year-End Closing Packages and Financial Reporting Schedules**

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

**Condition:**

During our audit, we noted several issues related to the accuracy and completeness of financial documentation supplied by various agencies, departments, component units, and the General Accounting Division (GAD) for the purpose of preparing the State's Annual Comprehensive Financial Report (ACFR) and Schedule of Expenditures of Federal Awards (SEFA).

**Criteria:**

Per 2 CFR §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).

GAD assumes responsibility for compiling the information that the departments and agencies provide to present the State's Annual Comprehensive Financial Report (ACFR). GAD has designed and implemented policies and procedures to outline the financial information needed from each department and agency.

Per 2 CFR, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F, §200.510(b) requires that auditees prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502.

**Context:**

The issues noted during our review of supporting documentation are as follows:

- Agency closing packages and data collection templates are not reviewed in detail by agency management prior to posting the related year-end adjusting and financial statement preparation entries, which increases the risk of errors and misstatements in the financial statements.
- Agencies and separately audited component units submitted incomplete, inaccurate, and late information to GAD to be used for financial reporting.
- Year-end schedules containing errors were provided to support the fiscal year-end balances and activity.
- A year-end ACFR preparation entry was posted to the Local Income Tax Fund in the incorrect amount, resulting in an understatement of revenues totaling \$585,512,102. This amount was subsequently corrected by management.
- The SEFA prepared by GAD contained numerous errors and required material edits in order to obtain a reliable SEFA for the major program risk assessment. During the audit, we noted that the SEFA presented negative expenditures, incorrect Assistance Listing Numbers (ALN), and improperly reported federal expenditures related to numerous federal grants across several State agencies and departments. These errors were subsequently corrected by GAD after consultations with the agencies to "reasonably" determine the current year federal program expenditures.

**STATE OF MARYLAND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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**Cause:**

The State's internal controls over the year-end financial reporting process did not ensure accuracy and completeness of the balances subject to audit.

**Effect:**

Several material journal entries were made during the audit, with several more passed adjustments proposed by the auditor, in order to properly state the fiscal year-end balances in the State's ACFR and SEFA. Due to the decentralized processes that exist in the State, the entity's internal control environment may not mitigate possible misstatements in the financial statements. Further, the SEFA was not prepared in accordance with OMB requirements, which affects the major program risk assessment.

**Repeat Finding:** No.

**Recommendation:**

We recommend that GAD strengthens its policies and procedures related to fiscal year-end reporting. We recommend that information and schedules compiled by agencies, separately audited components, and GAD be reconciled and reviewed by management prior to submission for the year-end reporting package.

Representation letters should be obtained by GAD from the respective agency's management stating that the information supplied to GAD is complete and accurate. Chief Financial Officers at the agency and department level should be properly trained to be knowledgeable to accurately complete the information necessary for GAD to prepare the State's ACFR and SEFA.

Additionally, we recommend that a formal timeline be implemented with the agencies and separately audited components to improve the accuracy and timeliness of information submitted to GAD for financial reporting.

Finally, we recommend that the departments and agencies work with GAD to determine procedures and processes for accounting and reconciling federal program expenditures to ensure that the reported information is accurate and reliable.

**Views of Responsible Officials:**

Management concurs with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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**Finding 2024-009: Capital Projects Fund Adjustments – General Accounting Division (GAD)**

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

**Condition:**

During our audit, we noted several audit adjustments in the Capital Projects Fund related to the accuracy and completeness of the year-end balances, as well as the presentation in the Annual Comprehensive Financial Report (ACFR).

**Criteria:**

COSO/Internal Control Framework defines control activities as “policies and procedures that help ensure management’s directives are carried out.” Management review controls are defined as, “the activities of a person, different than the preparer, through analyzing and performing oversight of activities performed, and is an integral part of any internal control structure.”

GAD assumes responsibility for compiling the information that the departments and agencies provide to present the State's Annual Comprehensive Financial Report (ACFR). GAD has designed and implemented policies and procedures to outline the financial information needed from each department and agency.

**Context:**

The issues noted during our review of supporting documentation are as follows:

- The Capital Projects Fund became a major fund for financial reporting purposes in the fiscal year under audit; however, the calculation was not performed by GAD, resulting in an initial ACFR presentation that is not in accordance with U.S. GAAP. This was subsequently corrected by GAD.
- During our search for unrecorded liabilities, we identified invoices totaling approximately \$54.7 million that were not properly recorded as an accrued expenditure and payable. This amount was subsequently corrected by GAD.
- During our search for unrecorded liabilities, we identified several invoices relating to requests for reimbursement from two agencies that were not submitted to GAD in a timely manner.
- A year-end ACFR preparation entry was posted in the incorrect amount, resulting in an understatement of receivables of approximately \$25 million. This amount was subsequently corrected by GAD.

**Cause:**

The State’s internal controls over the year-end financial reporting process did not ensure accuracy and completeness of the balances subject to audit or proper major fund presentation in the ACFR.

**Effect:**

Several material journal entries were made during the audit to properly state the fiscal year-end balances in the Capital Projects Fund. Additionally, the ACFR was subsequently revised to properly present the Capital Projects Fund as a major fund in accordance with U.S. GAAP.

**Repeat Finding:** No

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section II – Financial Statement Findings (Continued)***

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**Recommendation:**

We recommend that GAD strengthens its policies and procedures related to fiscal year-end reporting. We recommend that information and schedules compiled by agencies, separately audited components, and GAD are reconciled and reviewed by management prior to submission as fiscal year-end reporting and audit support. Further, we recommend that a major fund calculation is prepared and reviewed prior to the preparation of the annual ACFR.

**Views of Responsible Officials:**

Management concurs with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

***Section III – Findings and Questioned Costs – Major Federal Programs***

**Summary of Federal Award Findings**

Finding Number	Assistance Listing #	Federal Program/ Cluster Name	Internal Control		Compliance	Compliance Requirement
			Material Weakness	Significant Deficiency		
2024-010	10.542	COVID-19: Pandemic EBT		X	X	Reporting
2024-011	12.401	National Guard Military Operations and Maintenance (O&M) Projects		X	X	Period of Performance
2024-012	17.225	Unemployment Insurance, COVID 19- Unemployment Insurance	X		X	Allowable Activities/Costs, Eligibility Matching, Period of Performance Reporting , Special Tests and Provisions
2024-013	17.258, 17.259, 17.278	WIOA Cluster	X		X	Reporting - FFATA
2024-014	21.023	COVID-19: Emergency Rental Assistance Program		X	X	Eligibility
2024-015	21.026	COVID-19: Homeowner Assistance Fund		X	X	Allowable Costs/Activities – Time and Effort Reporting
2024-016	21.027 84.425 C, D, R, U, V, W	COVID-19: Coronavirus State and Local Fiscal Recovery Funds COVID-19 ; Education Stabilization Fund		X	X	Subrecipient Monitoring
2024-017	21.027	COVID-19: Coronavirus State and Local Fiscal Recovery Funds	X		X	Allowable Activities/Costs
2024-018	84.425 C, D, R, U, V, W	COVID-19: Education Stabilization Fund	X		X	Reporting - FFATA
2024-019	84.010	Title I Grants to Local Educational Agencies		X	X	Subrecipient Monitoring
2024-020	84.031B, 84.031E, 84.031K	Higher Education Institutional Aid		X		Allowable Activities/Costs
2024-021	84.031B, 84.031E	Higher Education Institutional Aid		X		Allowable Activities/Costs
2024-022	84.031B, 84.031E, 84.031K	Higher Education Institutional Aid		X		Suspension and Debarment
2024-023	84.027, 84.173	Special Education Cluster (IDEA)	X		X	Period of Performance
2024-024	93.566	Refugee and Entrant Assistance State Administered Programs	X		X	SEFA Reporting
2024-025	93.658	Low-Income Home Energy Assistance	X		X	Period of Performance
2024-026	93.767, 93.775, 93.777, 93.778	Children's Health Insurance Program Medicaid Cluster		X	X	Special Tests and Provisions – Refunding of Federal Share of Medicaid Overpayments to Providers
2024-027	93.775, 93.777, 93.778	COVID-19: Medicaid Cluster		x	X	Special Tests and Provisions – Medicaid Recovery Audit Contractors (RACs)
2024-028	93.788	Opioid-STR	X		X	Reporting - FFATA

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**Summary of Federal Award Findings (continued)**

Finding Number	Assistance Listing #	Federal Program/ Cluster Name	Internal Control		Compliance	Compliance Requirement
			Material Weakness	Significant Deficiency		
2024-029	93.959	COVID-19: Block Grants for Substance Use Prevention, Treatment, and Recovery Services	X		X	Reporting - FFATA
2024-030	84.031B, 84.031E, 84.031K	Higher Education Institutional Aid		X	X	Cash Management



**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Reference Number:** 2024-010  
**Prior Year Finding:** No  
**Federal Agency:** U.S. Department of Agriculture  
**State Agency:** Department of Human Services  
**Federal Program:** COVID-19 – Pandemic EBT  
**Assistance Listing Number:** 10.542  
**Award Number and Year:** 2022-2023  
**Compliance Requirement:** Reporting  
**Type of Finding:** Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* Performance reports must be certified monthly and submitted no later than the due date prescribed in the reporting schedule provided by the Food and Nutrition Service (FNS).

*Internal Control:* 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 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 Department of Human Services (Department) submitted the July 2023 performance report untimely.

**Context:**

For one of eight reports selected for testing, the Department submitted the report untimely. The report was due 11/6/2023 but it was submitted on 11/7/2023.

**Cause:**

The Department’s procedures were not sufficient to ensure that monthly performance reports were submitted timely. Internal controls did not prevent or detect the error.

**Effect:**

A programmatic report was submitted untimely.

**Questioned costs:**

None noted.

**Recommendation:**

We recommend the Department enhance its procedures and internal controls to ensure that it submits programmatic reports on a timely basis.

STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024

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

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**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Reference Number:** 2024-011  
**Prior Year Finding:** No  
**Federal Agency:** U.S. Department of Defense  
**State Agency:** Military Department  
**Federal Program:** National Guard Military Operations and Maintenance (O&M) Projects  
**Assistance Listing Number:** 12.401  
**Award Number and Year:** W912K6-24-2 (10/1/2023 – 9/30/2024)  
**Compliance Requirement:** Period of Performance  
**Type of Finding:** Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* A non-federal entity may charge only allowable costs incurred during the approved budget period of a federal award's period of performance and any costs incurred before the federal awarding agency or pass-through entity made the federal award that were authorized by the federal awarding agency or pass-through entity (2 CFR sections 200.308 200.309 and 200.403(h)). A period of performance may contain one or more budget periods.

*Internal Control:* 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 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 Military Department (Department) charged costs to the federal grant prior to the allowable start of the period of performance. The expenditures were incurred from six to twenty-three days prior to the start of the award period.

**Context:**

Two of forty transactions, totaling \$60,123, selected for testing were incurred prior to the allowable start of the period of performance.

**Cause:**

The Department's procedures were not operating sufficiently to ensure that expenditures charged to the program were incurred within the awards' period of performance. Internal controls did not prevent or detect the errors.

**Effect:**

Costs could be deemed unallowable by the awarding agency if funds are expended outside of the allowable period of performance.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

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**Questioned costs:**

\$ 4,699, which represents the total of the expenditures incurred prior to the awards' period of performance.

**Recommendation:**

The Department should review and enhance its procedures and internal controls to ensure that it charges expenditures to the program that are incurred within an award's allowable period of performance.

**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

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**Reference Number:** 2024-012  
**Prior Year Finding:** No  
**Federal Agency:** U.S. Department of Labor  
**State Agency:** Department of Labor  
**Federal Program:** Unemployment Insurance, COVID-19 – Unemployment Insurance  
**Assistance Listing Number:** 17.225  
**Award Number and Year:** 2023 - 2024  
**Compliance Requirement:** Allowable Activities/Costs  
Matching  
Period of Performance  
Reporting  
Special Tests and Provisions

**Type of Finding:** Material Weakness in Internal Control Over Compliance,  
Material Noncompliance

**Criteria or specific requirement:**

*Internal Control:* 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 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).

*Compliance:* State responsibilities include: (1) establishing specific, detailed policies and operating procedures which comply with the requirements of federal laws and regulations; (2) determining the state UI tax structure; (3) collecting state UI contributions from employers (commonly called “unemployment taxes”); (4) determining claimant eligibility and disqualification provisions; (5) making payment of UI benefits to claimants; (6) managing the program’s revenue and benefit administrative functions; (7) administering the programs in accordance with established policies and procedures; and (8) enacting state UC law that conforms with federal UC law and that state law and operations substantially comply with federal law.

**Condition:**

The Department of Labor (Department) was unable to provide documentation supporting its compliance with program requirements for Allowable Activities/Costs, Matching, Period of Performance, Special Tests and Provisions – UI Benefit Payments, Special Tests and Provisions – Match with IRS 940 FUTA Tax Form, Special Tests and Provisions – UI Program Integrity-Overpayments, Special Tests and Provisions – UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA).

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

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The Department provided all requested reports but some of the compliance requirements were not tested due to missing supporting documentation. We noted that documentation supporting key line items, timeliness of the submitted report, and/or review and approval of the report was not provided.

**Context:**

The Department failed to provide supporting documentation for audit. Therefore, compliance with program requirements were not tested.

**Reporting: Financial Reports**

ETA 2112-UI Financial Transaction Summary, supporting documentation of submitted data and evidence of review was not provided for four of the four reports selected for testing.

ETA 191-Financial Status of UCFE/UCX, supporting documentation of submitted data and evidence of review was not provided for two of the two reports selected for testing.

**Reporting: Performance Reports**

ETA 9050-Time Lapse of All First Payments except Workshare, supporting documentation for key line items, evidence of submission date and evidence of review was not provided for four of the four reports selected for testing.

ETA 9052-Nonmonetary Determination Time Lapse Detection, supporting documentation for key line items, evidence of submission date and evidence of review was not provided for four of the four reports selected for testing.

ETA 9055-Appeals Case Aging – Lower and Higher Authority Appeals, supporting documentation for key line items, evidence of submission date and evidence of review was not provided for four of the four 5eports selected for testing.

**Reporting: Special report**

ETA 2208A-Quarterly UI Above-Base Report evidence of review was not provided for two of the two reports selected for testing.

**Cause:**

The Department experienced significant transition in management and staffing during fiscal 2024.

**Effect:**

Auditors were unable to verify the Department's compliance with program requirements.

**Questioned costs:**

Undetermined due to lack of audit documentation.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

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**Recommendation:**

We recommend the Department implement procedures and internal controls to ensure that it complies with program requirements, that it maintains documentation, and that documentation is readily available for audit.

**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Reference Number:** 2024-013  
**Prior Year Finding:** No  
**Federal Agency:** U.S. Department of Labor  
**State Agency:** Department of Labor  
**Federal Program:** WIOA Cluster  
**Assistance Listing Number:** 17.258, 17.259, 17.278  
**Award Number and Year:** 23A55AT000018 (7/1/2023 – 6/30/2026)  
 23A55AW000021 (7/1/2023 – 6/30/2026)  
 23A55AY000028 (4/1/2023 – 6/30/2026)  
**Compliance Requirement:** Reporting – Federal Funding Accountability and Transparency Act (FFATA)  
**Type of Finding:** Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* 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.

The following key data elements must be reported: Subawardee Name and Unique Entity Identifier (UEI); 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.)

*Control:* 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 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).



**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Condition:**

The Department of Labor (Department) was not in compliance with FSRS reporting requirements. Subawards were not reported to FSRS.

**Context:**

Five of five subawards selected for testing were not reported to FSRS.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
5	5	0	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$7,012,147	\$7,012,147	\$0	\$0	\$0

**Cause:**

The Department does not have procedures and internal controls to ensure that subawards are reported timely and accurately to FSRS.

**Effect:**

Subawards were not reported to FSRS in accordance with FFATA requirements.

**Questioned costs:**

None noted.

**Recommendation:**

We recommend the Department develop internal controls and procedures to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance.

**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

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**Reference Number:** 2024-014  
**Prior Year Finding:** 2023-008  
**Federal Agency:** U.S. Department of the Treasury  
**State Agency:** Department of Housing and Community Development  
**Federal Program:** COVID-19 – Emergency Rental Assistance Program  
**Assistance Listing Number:** 21.023  
**Award Number and Year:** 3/1/2021- 9/30/2025  
**Compliance Requirement:** Eligibility  
**Type of Finding:** Significant Deficiency in Internal Control over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* Per 2 CFR 200, a non-federal entity must determine whether amounts provided to or on behalf of eligible participants or groups of participants were calculated in accordance with program requirements.

For ERA2, a grantee may only use the funds provided in the ERA to provide financial assistance and housing stability services to eligible households. To be eligible, a household must be obligated to pay rent on a residential dwelling and the grantee must determine that:

- a. one or more individuals within the household has qualified for unemployment benefits or experienced a reduction in household income, incurred significant costs, or experienced other financial hardship during or due, directly or indirectly, to the coronavirus pandemic.
- b. one or more individuals within the household can demonstrate a risk of experiencing homelessness or housing instability; and
- c. the household is a low-income family (as such term is defined in section 3(b) of the United States Housing Act of 1937 (42 U.S.C. 1437a(b))).

*Internal Control:* 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 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 Department of Housing and Community Development (Department) did not consistently issue ERA the approval letter prior to disbursing funds. We identified disbursements that were approved during 2023 and 2024, and the approval letter was issued in February 2025.

**Context:**

ERA: For 4 of 60 participants selected for testing, the assistance approval letter was signed after funds were disbursed.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

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**Cause:**

The Department's procedures and internal controls did not identify the untimely issuance of the approval letters.

**Effect:**

Inconsistent performance of procedures and internal controls increases the risk of noncompliance.

**Questioned costs:**

None noted, the disbursements were issued for eligible participants.

**Recommendation:**

We recommend that the Department review and enhance supervisor review and approval to ensure that program requirements are consistently performed. Documentation to support compliance with the requirements should be maintained and readily available for review.

**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

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**Reference Number:** 2024-015  
**Prior Year Finding:** 2023-009  
**Federal Agency:** U.S. Department of the Treasury  
**State Agency:** Department of Housing and Community Development  
**Federal Program:** COVID-19 – Homeowner Assistance Fund  
**Assistance Listing Number:** 21.026  
**Award Number and Year:** 11/1/2021 – 9/30/2026  
**Compliance Requirement:** Allowable Costs/Activities – Time and Effort Reporting  
**Type of Finding:** Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* 2 CFR Section 200.430 (8)(i) Standards for Documentation of Personnel Expenses states that: Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- (iv) Encompass both federally assisted, and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- (v) Comply with the established accounting policies and practices of the non-Federal entity;
- (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

*Internal Control:* 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:**

The Department of Housing and Community Development (Department) did not have effective controls in place for monitoring and obtaining adequate support to validate actual payroll expenses charged to the federal program.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

---

**Context:**

One of sixty timesheets selected for testing could not be located by the Department and was unavailable for testing.

**Cause:**

Controls were not operating effectively to ensure that time and effort reporting was performed and documented in a timely manner in accordance with federal requirements.

**Effect:**

Documentation could not be provided for costs charged to the program.

**Questioned costs:**

Undetermined.

**Recommendation:**

The Department should reevaluate current process, implement proper controls, and perform additional training over time and effort reporting. The Department should not seek federal reimbursement unless they can substantiate that the time and effort was dedicated to the federal program. Documentation should be readily available for audit.

**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

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<b>Reference Number:</b>	2024-016
<b>Prior Year Finding:</b>	2023-011
<b>Federal Agency:</b>	U.S Department of the Treasury U.S. Department of Education
<b>State Agency:</b>	Department of Education
<b>Federal Program:</b>	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) COVID-19 – Education Stabilization Fund (ESF)
<b>Assistance Listing Number:</b>	21.027 84.425 C, D, R, U, V, W
<b>Award Number and Year:</b>	CSLFRF: 2021 ESF: S425C210002, 2021-2023 S425D210005, 2021-2023 S425R210006, 2021-2023 S425U210005, 2021-2024 S425V210006, 2022-2024 S425W210021, 2021-2024
<b>Compliance Requirement:</b>	Subrecipient Monitoring
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* Per 2 CFR 200 section 200.332 (a)1 (ii) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes required federal award information at the time of the subaward. If any of the data elements change, include the changes in subsequent subaward modifications. 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 unique entity identifier.

Per 2 CFR 200 section 200.332 (a)1(d) a non-Federal entity should monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

*Internal Control:* 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 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 Department of Education (Department) was unable to provide documentation that it had subrecipient monitoring procedures in place, nor that monitoring activities were performed.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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The Department also did not include all required information in subawards it issued to subrecipients.

The Department's 2023 corrective action plan noted that resolution of the finding would not be until FY 2025. The auditor obtained the Department's project monitoring plan and monitoring survey implemented during fiscal year 2025.

**Context:**

ESF: Twenty-nine subrecipients were selected for testing and the following exceptions were noted:

- For 29 of 29 subrecipients selected for testing, the Department was unable to provide documentation that subrecipient monitoring procedures were in place nor that subrecipient monitoring was performed.
- For 2 of 29 subrecipients selected for testing, the subrecipient's unique identifier was not obtained. The subaward did not contain the required information nor did the Department provide documentation of obtaining the information for the subrecipient.

CSLFRF: For seven of seven subrecipients selected for testing, the Department was unable to provide documentation that subrecipient monitoring procedures were in place nor that subrecipient monitoring was performed.

**Cause:**

The subawards for non-public schools did not contain the required information, which was not identified during the review process.

The Department's 2023 corrective action plan noted that resolution of the finding would not be until FY 2025. The auditor obtained the Department's project monitoring plan and monitoring survey implemented during fiscal year 2025.

**Effect:**

The Department is not in compliance with the grantor's reporting requirements during the audit period.

**Questioned costs:**

None noted.

**Recommendation:**

We recommend that the Department continue to implement the sub recipient monitoring procedures and develop internal controls to ensure that the monitoring requirements are performed in a consistent and timely manner. Furthermore, the procedures should ensure that the documentation supporting compliance is maintained and readily available for review. We also recommend that the subawards contain all required federal award information.

**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

---

**Reference Number:** 2024-017  
**Prior Year Finding:** No  
**Federal Agency:** U.S Department of the Treasury  
**State Agency:** Department of Labor  
**Federal Program:** COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)  
**Assistance Listing Number:** 21.027  
**Award Number and Year:** 2021  
**Compliance Requirement:** Allowable Activities/Costs  
**Type of Finding:** Material Weakness in Internal Control Over Compliance,  
Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* The 2 CFR Part 200, Subpart E is applicable to expenditures under SLFRF unless stated otherwise. Given the purpose and very broad scope of eligible uses of the revenue replacement funds, only a subset of the requirements in 2 CFR Part 200, Subpart E apply to recipients' use of such funds, as follows:

- 2 CFR 200.400(a) - (c), and (e) Policy guide;
- 200.403(a), (c), (d), (g), and (h) Factors affecting allowability of costs; and
- 200.404(e) Reasonable costs.

*Internal Control:* 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 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 Department of Labor (Department) did not maintain adequate documentation to support the existence, allowability and approval of CSLFRF funds used to support programmatic costs. The Department used \$53,456,422 to support the apprenticeship and employment training program; the auditors were not provided documentation to determine if the CSLFRF supports costs were allowable and approved.

**Context:**

The Department failed to provide supporting documentation to auditors. Therefore, compliance with program requirements were not tested.

**Cause:**

The Department transferred the funds in the accounting system but failed to maintain an audit trail to document the allowability and approval for the use of federal funds.



STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024

---

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

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**Effect:**

Auditors were unable to verify the Department's compliance with program requirements.

**Questioned costs:**

Undetermined due to lack of audit documentation.

**Recommendation:**

We recommend the Department implement procedures and internal controls to ensure that it complies with program requirements, that it maintains documentation, and that documentation is readily available for audit.

**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

---

**Reference Number:** 2024-018  
**Prior Year Finding:** No  
**Federal Agency:** U.S. Department of Education  
**State Agency:** Department of Education  
**Federal Program:** COVID-19 – Education Stabilization Fund  
**Assistance Listing Number:** 84.425 C, D, R, U, V, W  
**Award Number and Year:** S425C210002, 2021-2023  
S425D210005, 2021-2023  
S425R210006, 2021-2023  
S425U210005, 2021-2024  
S425V210006, 2022-2024  
S425W210021, 2021-2024  
**Compliance Requirement:** Reporting – Federal Funding Accountability and Transparency Act (FFATA)  
**Type of Finding:** Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* 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.

The following key data elements must be reported: Subawardee Name and Unique Entity Identifier (UEI); 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.)

*Control:* 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 comply with guidance in “Standards for Internal Control in the Federal Government” issued by

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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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 Department of Education (Department) was not in compliance with FSRS reporting requirements. Subawards were not reported timely to FSRS.

**Context:**

Sixty subawards were selected for testing and the following exceptions were noted:

- 52 of 60 subawards were not reported to FSRS.
- 5 of 60 subawards were reported to FSRS approximately one year after they were due. One subaward was issued in December 2021 and was not reported until January 2023. Four subawards were issued in February and March 2023 but were not reported until April 2024.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
60	52	5	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$250,138,086	\$247,422,166	\$2,459,820	\$0	\$0

**Cause:**

The Department’s procedures and internal controls are not sufficient to ensure that subawards are reported timely to FSRS.

**Effect:**

Subawards were not reported to FSRS in accordance with FFATA requirements.

**Questioned costs:**

None noted.

**Recommendation:**

We recommend the Department review and enhance internal controls and procedures to ensure that all required subawards are reported timely to FSRS no later than the end of the month following the month of issuance.

**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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<b>Reference Number:</b>	2024-019
<b>Prior Year Finding:</b>	No
<b>Federal Agency:</b>	U.S. Department of Education
<b>State Agency:</b>	Department of Education
<b>Federal Program:</b>	Title I Grants to Local Educational Agencies
<b>Assistance Listing Number:</b>	84.010
<b>Award Number and Year:</b>	S010A230020, 2024
<b>Compliance Requirement:</b>	Subrecipient Monitoring
<b>Type of Finding:</b>	Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* Per 2 CFR 200.331, an entity may concurrently receive Federal awards as a recipient, a subrecipient, and a contractor. The pass-through entity is responsible for making case-by-case determinations to determine whether the entity receiving Federal funds is a subrecipient or a contractor. The Federal agency may require the pass-through entity to comply with additional guidance to make these determinations, provided such guidance does not conflict with this section. The Federal agency does not have a direct legal relationship with subrecipients or contractors of any tier; however, the Federal agency is responsible for monitoring the pass-through entity's oversight of first-tier subrecipients. All of the characteristics listed below may not be present in all cases, and some characteristics from both categories may be present at the same time. No single factor or any combination of factors is necessarily determinative. The pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract. In making this determination, the substance of the relationship is more important than the form of the agreement.

*Internal Control:* 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 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 Department of Education (Department) issued a subaward to a contractor who provided services for the program. The Department did not correctly identify the entity as a contractor via the procurement process.

**Context:**

One of Seven subawards selected for testing was incorrectly issued to a contractor.

**Cause:**

The Department's policies were to issue a subawards for contractor providing services.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Effect:**

The Department did not correctly document the contractual relationship between the Department and the contractor.

**Questioned costs:**

None noted.

**Recommendation:**

We recommend that the Department review the federal requirements for determining a subrecipient vs a contractor. Their procedures should be updated to ensure that contractual relationships with vendors are documented in accordance with the federal contracting requirements.

**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Reference Number:** 2024-020  
**Prior Year Finding:** 2023-012  
**Federal Agency:** U.S. Department of Education  
**State Agency Name:** Bowie State University (BSU)  
**Federal Program:** Higher Education Institutional Aid  
**Assistance Listing Number:** 84.031B, 84.031E, 84.031K  
**Award Number and Year:** P031B220039(10/1/2022-9/30/2024),  
P031E200007 (10/1/2022-9/30/2024),  
P031K190021 (10/1/2022-9/30/2024)  
**Compliance Requirement:** Allowable Activities/Costs  
**Type of Finding:** Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:**

*Compliance:* Per 2 CFR § 200.403, except where otherwise authorized by statute, costs must meet the following general criteria to be allowable under Federal awards: (a) Be necessary and reasonable for the performance of the Federal award to be allocable thereto under these principles. (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award regarding types or amount of cost items. (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity. (d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost. (e) Be determined in accordance with generally accepted accounting principles (GAAP), except for state and local governments and Indian tribes only, as otherwise provided for in this part. (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also §200.306 Cost sharing or matching paragraph (b). (g) Be adequately documented. See also §200.300 Statutory and national policy requirements through 200.309 Period of performance of this part.

*Internal Control:* 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:**

Time and Effort documentation was not documented and reviewed timely.

**Questioned costs:**

None.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Context:**

For all seventeen samples selected for testing, Time and Effort was not performed and documented in a timely manner or reviewed appropriately.

**Cause:**

The Institution's internal controls were not operating effectively to ensure that time and effort reporting was performed and documented in a timely manner in accordance with federal requirements.

**Effect:**

Expenditures may be incorrectly charged to the program.

**Recommendation:**

We recommend that the Institution strengthen its internal controls to ensure that Time and Effort is documented, and expenditures are reviewed and adjusted for, if necessary, in a timely manner.

**Views of responsible officials:**

There is no disagreement with the audit finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

---

**Reference Number:** 2024-021  
**Prior Year Finding:** 2023-013  
**Federal Agency:** U.S. Department of Education  
**State Agency Name:** Coppin State University (CSU)  
**Federal Program:** Higher Education Institutional Aid  
**Assistance Listing Number:** 84.031B, 84.031E  
**Award Number and Year:** P031B170054(10/1/2021-9/30/2024),  
P031B220065(10/1/2022-9/30/2024),  
P031E200078 (10/1/2022-9/30/2024)  
**Compliance Requirement:** Allowable Activities/Costs  
**Type of Finding:** Significant Deficiency in Internal Control over Compliance,  
Other Matters

**Criteria or specific requirement:**

*Compliance:* Per 2 CFR § 200.403, except where otherwise authorized by statute, costs must meet the following general criteria to be allowable under Federal awards: (a) Be necessary and reasonable for the performance of the Federal award to be allocable thereto under these principles. (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award regarding types or amount of cost items. (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity. (d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost. (e) Be determined in accordance with generally accepted accounting principles (GAAP), except for state and local governments and Indian tribes only, as otherwise provided for in this part. (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also §200.306 Cost sharing or matching paragraph (b). (g) Be adequately documented. See also §§200.300 Statutory and national policy requirements through 200.309 Period of performance of this part.

*Internal Control:* 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:**

Coppin State University (Institution) did not adjust the employee’s payroll costs to reflect the reported effort. We noted that the actual time and effort charged to the grant did not agree to the time and effort report.

**Questioned costs:**

\$45



**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

---

**Context:**

For one out of ten samples selected for testing, the payroll calculation did not agree to the employee's time and effort report.

**Cause:**

The Institution's internal controls were not operating effectively to ensure that time and effort reporting was accurate and agreed with supporting documentation.

**Effect:**

Expenditures may be incorrectly charged to the program.

**Recommendation:**

We recommend that the Institution strengthen its internal controls to ensure that Time and Effort is documented, expenditures are reviewed and adjusted for, if necessary, in a timely manner.

**Views of responsible officials:**

There is no disagreement with the audit finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

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**Reference Number:** 2024-022  
**Prior Year Finding:** 2023-015  
**Federal Agency:** U.S. Department of Education  
**State Agency Name:** Coppin State University (CSU), Bowie State University (BSU),  
University of Maryland Eastern Shore (UMES)  
**Federal Program:** Higher Education Institutional Aid  
**Assistance Listing Number:** 84.031B, 84.031E, 84.031K  
**Award Number and Year:** CSU - P031B170054(10/1/2021-9/30/2024),  
P031B220065(10/1/2022-9/30/2024),  
P031E200078 (10/1/2022-9/30/2024),  
BSU - P031B220039(10/1/2022-9/30/2024),  
P031E200007 (10/1/2022-9/30/2024),  
P031K190021 (10/1/2022-9/30/2024),  
UMES - P031B220031(10/1/2022-9/30/2024),  
P031E200003 (10/1/2022-9/30/2024),  
P031K190004 (10/1/2022-9/30/2024)  
**Compliance Requirement:** Suspension & Debarment  
**Type of Finding:** Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:**

*Compliance:* Per 2 CFR 200.213 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 Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person.

*Internal Control:* 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:**

The institutions listed above did not determine the suspension and debarment status of contractors with expenditures exceeding \$25,000 during the fiscal year as required by federal regulations.

**Questioned costs:**

Undetermined.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

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**Context:**

The suspension and debarment status for six out of fifteen items tested were not documented before the time of procurement.

**Cause:**

The Universities' controls were not sufficient to ensure that contractors' suspension and debarment status was documented prior to entering into the contract.

**Effect:**

Federal funds may be paid to parties that are ineligible.

**Recommendation:**

We recommend the Universities evaluate their policies procedures to ensure that suspension and debarment requirements are being met prior to entering into transactions with contractors. Policies and procedures should reiterate the three options for determining suspension and debarment status listed in 2 CFR 180.300.

**Views of responsible officials:**

There is no disagreement with the audit finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

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**Reference Number:** 2024-023  
**Prior Year Finding:** No  
**Federal Agency:** U.S. Department of Education  
**State Agency:** Department of Education  
**Federal Program:** Special Education Cluster (IDEA)  
**Assistance Listing Number:** 84.027, 84.173  
**Award Number and Year:** H027A230035 (7/1/2023 – 9/30/2024)  
H173A230089 (7/1/2023 – 9/30/2024)  
**Compliance Requirement:** Period of Performance  
**Type of Finding:** Material Weakness in Internal Control Over Compliance,  
Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* A non-federal entity may charge only allowable costs incurred during the approved budget period of a federal award's period of performance and any costs incurred before the federal awarding agency or pass-through entity made the federal award that were authorized by the federal awarding agency or pass-through entity (2 CFR sections 200.308 200.309 and 200.403(h)). A period of performance may contain one or more budget periods.

*Internal Control:* 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 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 Department of Education (Department) charged costs to the federal grant prior to the allowable start of the period of performance. We noted that five of the seven exceptions were incurred from 92 to 213 days prior to the beginning of the period of performance.

**Context:**

Seven of eleven transactions selected for testing were incurred prior to the allowable start of the period of performance.

**Cause:**

The Department's procedures were not operating sufficiently to ensure that expenditures charged to the program were incurred within the awards' period of performance. Internal controls did not prevent or detect the errors.

**Effect:**

Costs could be deemed unallowable by the awarding agency if funds are expended outside of the allowable period of performance.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

---

**Questioned costs:**

\$4,411, which represents the total of the expenditures incurred prior to the awards' period of performance.

**Recommendation:**

The Department should review and enhance its procedures and internal controls to ensure that it charges expenditures to the program that are incurred within an award's allowable period of performance.

**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

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**Reference Number:** 2024-024  
**Prior Year Finding:** No  
**Federal Agency:** U.S. Department of Health and Human Services  
**State Agency:** Department of Human Services  
**Federal Program:** Refugee and Entrant Assistance State Administered Programs  
**Assistance Listing Number:** 93.566  
**Award Number and Year:** 2201MDRSSH (10/1/2021 – 9/30/2024)  
2301MDRSSH (10/1/2022 – 9/30/2026)  
2301MDRCMA (10/1/2022 – 9/30/2024)  
2401MDRCMA (10/1/2023 – 9/30/2025)  
**Compliance Requirement:** SEFA Reporting  
**Type of Finding:** Material Weakness in Internal Control over Compliance,  
Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* 2 CFR, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F, §200.510(b) requires that auditees prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502.

*Internal Control:* 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 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:**

A material error was made by the Department of Human Services (Department) in the amount reported for the program on the Schedule of Expenditures of Federal Awards (SEFA).

**Context:**

The Department made a late adjustment to their SEFA reporting for the program which reduced total expenditures by \$3.77 million, or approximately 10%.

**Cause:**

The General Accounting Department consulted with Department to “reasonably” determine the current year federal program expenditures. However, the Department incorrectly accounted for and reported the federal program expenditures as part of their closing reporting package and subsequently reduced expenditures by approximately 10%.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

---

**Effect:**

The SEFA was not prepared in accordance with OMB requirements which could impact the major program risk assessment.

**Questioned costs:**

None noted.

**Recommendation:**

We recommend that the Department review and enhance its reporting procedures and internal controls to ensure that expenditures reported on the SEFA are accurate.

**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Reference Number:** 2024-025  
**Prior Year Finding:** No  
**Federal Agency:** Department of Health and Human Services  
**State Agency:** Department of Human Services  
**Federal Program:** Low-Income Home Energy Assistance Program  
**Assistance Listing Number:** 93.568  
**Award Number and Year:** 2401MDLIEA (10/1/2023-9/30/2025)  
**Compliance Requirement:** Period of Performance  
**Type of Finding:** Material Weakness in Internal Control Over Compliance,  
Material Non-compliance

**Criteria or specific requirement:**

*Compliance:* A non-federal entity may charge only allowable costs incurred during the approved budget period of a federal award's period of performance and any costs incurred before the federal awarding agency or pass-through entity made the federal award that were authorized by the federal awarding agency or pass-through entity (2 CFR sections 200.308 200.309 and 200.403(h)). A period of performance may contain one or more budget periods.

*Internal Control:* 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 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 Department of Human Services (Department) charged costs to the federal grant prior to the allowable start of the period of performance. The expenditures were incurred from one to twenty-six days prior to the start of the award period.

**Context:**

Seventeen of forty transactions, totaling \$997,976, selected for testing were incurred prior to the allowable start of the period of performance.

**Cause:**

The Department's procedures were not operating sufficiently to ensure that expenditures charged to the program were incurred within the awards' period of performance. Internal controls did not prevent or detect the errors.

**Effect:**

Costs could be deemed unallowable by the awarding agency if funds are expended outside of the allowable period of performance.



**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

---

**Questioned costs:**

\$778,473, which represents the total of the expenditures incurred prior to the awards' period of performance.

**Recommendation:**

The Department should review and enhance its procedures and internal controls to ensure that it charges expenditures to the program that are incurred within an award's allowable period of performance.

**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Reference Number:** 2024-026  
**Prior Year Finding:** No  
**Federal Agency:** U.S. Department of Health and Human Services  
**State Agency:** Department of Health  
**Federal Program:** Children's Health Insurance Program, Medicaid Cluster  
**Assistance Listing Number:** 93.767, 93.775, 93.777, 93.778  
**Award Number and Year:** 2205MD5021 (10/1/2021 – 9/30/2023)  
2305MD5021 (10/1/2022 – 9/30/2024)  
2405MD5MAP (10/1/2023 – 9/30/2024)  
2405MD5ADM (10/1/2023 – 9/30/2024)  
2305MD5MAP (10/1/2022 – 9/30/2023)  
2305MD5ADM (10/1/2022 – 9/30/2023)  
**Compliance Requirement:** Special Tests and Provisions – Refunding of Federal Share of Medicaid Overpayments to Providers  
**Type of Finding:** Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* Per 42 CFR 433 Subpart F, State Medicaid Agencies (SMAs) are required to refund the federal share of Medicaid overpayments made to providers. States have up to one (1) year from the date of discovery of the overpayment to recover or attempt to recover the overpayment before the federal share must be refunded to CMS via Form CMS-64 regardless of whether recovery is made from the provider. The state must credit the federal share to CMS as outlined under 42 CFR 433.320(a)(2) either in the quarter in which the recovery is made or in the quarter in which the one-year period following discovery ends, whichever is earlier, with limited exceptions. Under 42 CFR 433.316(d), for overpayments resulting from fraud, if not collected within one year of discovery, the SMA has until 30 days after the final judgment of a judicial or administrative appeals process to return the federal share.

*Internal Control:* 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 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 Department of Health (Department) did not report an overpayment timely. The overpayment should have been reported on the 12/31/2023 quarterly CMS-64 report, but the Department did not report it until FY 2025.

**Context:**

One of eight overpayments selected for testing was not reported timely to CMS.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

---

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

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**Cause:**

The Department's procedures were not sufficient to ensure that overpayments were reported timely. Internal controls did not detect or prevent the error.

**Effect:**

Overpayment reporting and return of Medicaid funds to CMS was untimely.

**Questioned costs:**

Undetermined.

**Recommendation:**

We recommend that the Department enhance its procedures and internal controls to ensure that overpayments are reported to CMS either in the quarter in which the recovery is made or in the quarter in which the one-year period following discovery ends, whichever is earlier.

**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Reference Number:** 2024-027  
**Prior Year Finding:** No  
**Federal Agency:** U.S. Department of Health and Human Services  
**State Agency:** Department of Health  
**Federal Program:** Medicaid Cluster  
**Assistance Listing Number:** 93.775, 93.777, 93.778  
**Award Number and Year:** 2405MD5MAP (10/1/2023 – 9/30/2024)  
2405MD5ADM (10/1/2023 – 9/30/2024)  
2305MD5MAP (10/1/2022 – 9/30/2023)  
2305MD5ADM (10/1/2022 – 9/30/2023)  
**Compliance Requirement:** Special Tests and Provisions – Medicaid Recovery Audit Contractors (RACs)  
**Type of Finding:** Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* States are required to establish programs to contract with one or more Medicaid Recovery Audit Contractors (RACs) to identify underpayments and overpayments, and recouping overpayments under the state plan and under any waiver of the state plan with respect to all services for which payment is made to any entity under such plan or waiver. States must establish these programs in a manner consistent with State law, and generally in the same manner as the Secretary contracts with contingency fee contractors for the Medicare Fee-For-Service RAC program under Section 1893(h) of the Act (42 USC 1395ddd).

The Medicaid State Plan requires the State to conduct a desk audit on every provider each year and to conduct periodic field audits based on the results of annual desk audits.

*Internal Control:* 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 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:**

RAC desk audits and field audits were not performed timely. The Department procured and contracted a vendor to perform the audits in August 2022 (fiscal year). The contractor is currently performing desk audits for 2021, which is the last time the audits were performed.

**Context:**

For 60 of 60 providers selected for testing, the RAC contractor engaged by the Department of Health (Department) did not perform timely audits.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Cause:**

The Department's procedures and internal controls are not sufficient to ensure that annual desk audits and periodic field audits are performed timely.

**Effect:**

Failure to perform RAC audits timely could result in underpayment and overpayment errors to be undetected which could result in overpayments not being recouped timely.

**Questioned costs:**

Undetermined.

**Recommendation:**

We recommend that the Department enhance its procedures and internal controls to ensure that RAC desk and field audits are performed timely and that overpayments are recouped.

**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Reference Number:** 2024-028  
**Prior Year Finding:** No  
**Federal Agency:** U.S. Department of Health and Human Services  
**State Agency:** Department of Health  
**Federal Program:** Opioid-STR  
**Assistance Listing Number:** 93.788  
**Award Number and Year:** 5H79TI085742 (9/30/2023 – 9/29/2024)  
6H79TI085742 (9/30/2023 – 9/29/2024)  
**Compliance Requirement:** Reporting – Federal Funding Accountability and Transparency Act (FFATA)  
**Type of Finding:** Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* 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.

The following key data elements must be reported: Subawardee Name and Unique Entity Identifier (UEI); 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.)

*Control:* 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 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).

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Condition:**

The Department of Health (Department) was not in compliance with FSRS reporting requirements. Subawards were not reported timely to FSRS.

**Context:**

Eight of eight subawards selected for testing were not reported timely to FSRS. The subawards were issued in September 2023 but were not reported to FSRS until August 2024.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
8	0	8	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$5,581,834	\$0	\$5,581,834	\$0	\$0

**Cause:**

The Department's procedures and internal controls are not sufficient to ensure that subawards are reported timely to FSRS.

**Effect:**

Subawards were not reported to FSRS in accordance with FFATA requirements.

**Questioned costs:**

None noted.

**Recommendation:**

We recommend the Department review and enhance internal controls and procedures to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance.

**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Reference Number:** 2024-029  
**Prior Year Finding:** 2023-024  
**Federal Agency:** U.S. Department of Health and Human Services  
**State Agency:** Department of Health  
**Federal Program:** Block Grants for Substance Use Prevention, Treatment, and Recovery Services  
**Assistance Listing Number:** 93.959  
**Award Number and Year:** 24B1MDSAPT (10/1/2023 – 9/30/2025)  
B08TI085811 (10/1/2022 – 9/30/2024)  
**Compliance Requirement:** Reporting – Federal Funding Accountability and Transparency Act (FFATA)  
**Type of Finding:** Material Weakness in Internal Control Over Compliance, Material Noncompliance

**Criteria or specific requirement:**

*Compliance:* 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.

The following key data elements must be reported: Subawardee Name and Unique Entity Identifier (UEI); 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.)

*Control:* 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 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).



**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Condition:**

The Department of Health (Department) was not in compliance with FSRS reporting requirements. Subawards were not reported timely to FSRS.

**Context:**

Eight of eight subawards selected for testing were not reported timely to FSRS. The subawards were issued in October 2022 but were not reported to FSRS until August 2024.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
8	0	8	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$4,162,537	\$0	\$4,162,537	\$0	\$0

**Cause:**

The Department's procedures and internal controls are not sufficient to ensure that subawards are reported timely to FSRS.

**Effect:**

Subawards were not reported to FSRS in accordance with FFATA requirements.

**Questioned costs:**

None noted.

**Recommendation:**

We recommend the Department review and enhance internal controls and procedures to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance.

**Views of responsible officials:**

Management agrees with the finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2024**

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

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**Reference Number:** 2024-030  
**Prior Year Finding:** No  
**Federal Agency:** U.S. Department of Education  
**State Agency:** Morgan State University (MSU)  
**Federal Program:** Higher Education Institutional Aid  
**Assistance Listing Number:** 84.031B, 84.031E, 84.031K  
**Award Number and Year:** P031B220083 (10/1/2022-9/30/2024),  
P031E200073 (10/1/2022-9/30/2024),  
P031K190016 (10/1/2022-9/30/2024)  
**Compliance Requirement:** Cash Management  
**Type of Finding:** Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:**

*Internal Control:* 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 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:**

It was observed that the University did not maintain supporting documentation supporting the review and approval process over cash management.

**Context:**

The condition occurred for the two drawdowns selected for testing.

**Cause:**

The University’s process over review and approval for cash management was not documented.

**Effect:**

Federal funds may be incorrectly drawn.

**Questioned costs:**

None.

**Recommendation:**

We recommend the institution implement a formal process for conducting and documenting regular reviews of cash management.

**Views of responsible officials:**

There is no disagreement with the audit finding.

**MARYLAND DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

U.S. Department of the Treasury

Department of Housing and Community Development respectfully submits the following corrective action plan for the year ended June 30, 2024.

Audit period: July 1, 2023-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—FEDERAL AWARD PROGRAMS AUDITS**

Department of Housing and Community Development

2024-000      COVID-19 – Emergency Rental Assistance Program – Assistance Listing No.  
21.023

Recommendation: We recommend that the Department review and enhance supervisor review and approval to ensure that program requirements are consistently performed. Documentation to support compliance with the requirements should be maintained and readily available for review.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The subrecipient who administered the assistance for three (3) of the four (4) affected records has fully expended ERA 2 funds. DHCD will review the subrecipient's internal approvals process and tenant notification process to determine where improvements can be made and issue recommended recordkeeping changes for the subrecipient to implement for future federal subawards. DHCD will review and make necessary changes to program policy guides as necessary to strengthen case file recordkeeping requirements and ensure that case file reviews for direct financial assistance programs include a review of notifications to clients. In prior desk monitoring and file audits, the relevant subrecipient files always included a notification of assistance to the tenant.

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

**MARYLAND DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

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

2024-000      COVID-19 – Homeowner Assistance Fund – Assistance Listing No. 21.026

Recommendation: The Department should reevaluate current process, implement proper controls, and perform additional training over time and effort reporting. The Department should not seek federal reimbursement unless they can substantiate that the time and effort was dedicated to the federal program. Documentation should be readily available for audit.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Monthly reporting to Senior Management of any exceptions to the federal timesheet process will be required to ensure that all federal timesheets are completed and received in a timely manner.

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

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

If the U.S. Department of the Treasury has questions regarding this plan, please call Crystal Quinzani at (301) 429-7840.



**MARYLAND DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**



**MARYLAND DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**



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

Donna Gunning  
Assistant Superintendent  
Division of Financial Policy, Planning, Operations & Strategy

Krishnanda Tallur  
Deputy Superintendent  
Office of Finance and Operations

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

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If the USDE has questions regarding this plan, please call Patricia Ramallosa at 410-767-0103.

U.S. Department of Education (USDE)

Maryland State Department of Education respectfully submits the following corrective action plan for the year ended June 30, 2024.

Audit period: July 1, 2023-June 30, 2024

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

#### **FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

Maryland State Department of Education

2024-XXX COVID-19 – Education Stabilization Fund – Assistance Listing No. 84.425 C, D, R, U, V W

Recommendation: We recommend the Department review and enhance internal controls and procedures to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance.

Explanation of disagreement with audit finding: MSDE disagrees with the finding. MSDE provided the requested reports on January 8, 2025. The audit findings were shared with the Department with aggressive turn-around times on March 27, 2025, as the Department staff were in the middle of several critical projects. This did not give an opportunity to the Department to do an in-depth review once again and provide the documentation requested by the auditors.

Action taken in response to finding:

Regardless of our disagreement, MSDE will review and enhance its Standard Operating Procedures (SOPs) and internal controls to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance.

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

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

Donna Gunning  
Assistant Superintendent  
Division of Financial Policy, Planning, Operations & Strategy

Krishnanda Tallur  
Deputy Superintendent  
Office of Finance and Operations

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

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If the USDE has questions regarding this plan, please call Patricia Ramallosa at 410-767-0103.

**STATE OF MARYLAND  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

**Finding 2024-006: Interdepartmental Activity, Accounts Receivable, Deferred Inflows, and Unearned Revenue – Maryland Department of Emergency Management (MDEM)**

**Type:**

Material Weakness in Internal Control over Financial Reporting

**Condition:**

MDEM is responsible for recording transactions in R\*STARS related to accounts receivables, unearned revenues, and/or deferred inflows. To record the transactions accurately, MDEM must maintain the information at the individual grant level and reconcile and review the information annually. MDEM recorded receivables, unearned revenues, and/or deferred inflows inappropriately, resulting in improper classification, recognition, and derecognition concerns.

Interdepartmental activity consists of amounts due from other departments or agencies that are reported within the general fund are recorded by departments and agencies together in accounts receivable in R\*STARS. MDEM is responsible for identifying, tracking, reconciling, and adjusting the interdepartmental activity within the general ledger system. MDEM failed to identify and reconcile this interdepartmental activity, resulting in an incomplete elimination journal entry prepared by the General Accounting Division (GAD) for year-end financial reporting.

**Recommendation:**

We recommend the following:

- MDEM review, modify, and monitor their policies and procedures for recording accounts receivable and grants receivable to meet the financial reporting principles:
  - MDEM has the legal right to recognize accounts receivable at year end, and the State did not receive the funds before the fiscal year's end.
  - The dollar amount of the receivables is accurate based on legal claims made to external parties.
  - MDEM records receivables, unearned revenues, and deferred inflows in appropriate accounts based on government accounting standards and policies and procedures outlined by the Comptroller's Office for financial closing packages.
  - All supporting documentation is retained and readily available for audit.

- MDEM should adequately identify, track, reconcile, and adjust the interdepartmental activity within the general ledger system for amounts due from other departments or agencies that are reported within the general fund to ensure proper classification in the general ledger and year-end reporting to GAD.
- A separate account code for interdepartmental activity should be utilized in R\*STARS to assist with accurate year-end financial reporting on accounts receivable balances.
- MDEM should submit all requests for reimbursement in a timely manner.

Overall, MDEM is responsible for ensuring year-end interdepartmental activity, receivables, unearned revenues, and deferred inflows meet the requirements for financial reporting purposes to ensure appropriate recordkeeping by implementing policies and procedures that direct MDEM personnel that are familiar with the details of the accounts to perform these year-end reconciliations and adjustments. Further, MDEM leadership is responsible for the accuracy of the information reported to GAD by ensuring management reviews the information to comply with the State's policies and procedures.

*Views of responsible officials and planned corrective actions:*

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action planned or taken in response to finding:

MDEM has streamlined procedures and put policies in place to ensure supervisory reviews and monitoring of the recording of account receivables and grant receivables to meet the financial reporting principles.

MDEM has put procedures in place to adequately identify, track and regularly reconcile and adjust the interdepartmental activity within the general ledger system for amounts due from other departments or agencies that are reported within the general fund to ensure proper classification in the general ledger and year-end reporting to GAD.

MDEM has a separate account code for interdepartmental activity which will be utilized in R\*STARS to assist with accurate year-end financial reporting over accounts receivable balances.

MDEM has established procedures to ensure the timely submission of all requests for reimbursement.

Responsible Party: Ibijoke Owolabi, Chief Financial Officer, MDEM

Planned completion date for corrective action plan: June 30<sup>th</sup>, 2025 and ongoing

Plan to monitor completion of corrective action plan: Monthly reconciliation of all account receivables with supervisory review and approval.



DEPARTMENT OF HUMAN SERVICES

Wes Moore, Governor · Aruna Miller, Lt. Governor · Rafael López, Secretary

**STATE OF MARYLAND  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

**Finding 2024-005: Interdepartmental Activity, Accounts Receivable, Deferred Inflows, and Unearned Revenue – Maryland Department of Human Services (DHS)**

**Type:**

Material Weakness in Internal Control over Financial Reporting

**Condition:**

DHS is responsible for recording transactions in R\*STARS related to accounts receivables, unearned revenues, and/or deferred inflows. To record the transactions accurately, DHS must maintain the information at the individual grant level and reconcile and review the information annually. DHS recorded receivables, unearned revenues, and/or deferred inflows inappropriately, resulting in improper classification, recognition, and derecognition concerns.

Interdepartmental activity consists of amounts due from other departments or agencies that are reported within the general fund are recorded by departments and agencies together in accounts receivable in R\*STARS. DHS is responsible for identifying, tracking, reconciling, and adjusting the interdepartmental activity within the general ledger system. DHS failed to identify and reconcile this interdepartmental activity, resulting in an incomplete elimination journal entry prepared by the General Accounting Division (GAD) for year-end financial reporting.

**Recommendation:**

We recommend the following:

- DHS review, modify, and monitor their policies and procedures for recording accounts receivable and grants receivable to meet the financial reporting principles:
  - DHS has the legal right to recognize accounts receivable at year end, and the State did not receive the funds before the fiscal year's end.
  - The dollar amount of the receivables is accurate based on legal claims made to external parties.
  - DHS records receivables, unearned revenues, and deferred inflows in appropriate accounts based on government accounting standards and policies and procedures outlined by the Comptroller's Office for financial closing packages.
  - All supporting documentation is retained and readily available for audit.
- DHS should adequately identify, track, reconcile, and adjust the interdepartmental activity within the general ledger system for amounts due from other departments or agencies that are reported within the general fund to ensure proper classification in the general ledger and year-end reporting to GAD.
- A separate account code for interdepartmental activity should be utilized in R\*STARS to assist with accurate year-end financial reporting over accounts receivable balances.
- DHS should submit all requests for reimbursement in a timely manner.

Overall, DHS is responsible for ensuring year-end interdepartmental activity, receivables, unearned revenues, and deferred inflows meet the requirements for financial reporting purposes to ensure appropriate recordkeeping by implementing policies and procedures that direct DHS personnel that are familiar with the detail of the accounts to perform these year-end reconciliations and adjustments. Further, DHS leadership is responsible for the accuracy of the information reported to

the GAD by ensuring management reviewed the information to comply with the State's policies and procedures.

**Views of responsible officials and planned corrective actions:**

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action planned or taken in response to finding:** The Department has made major changes in the Office of Budget and Finance Leadership team and continues to do so at every level. DHS will review, modify, and monitor their policies and procedures for recording accounts receivable and grants receivable to meet the financial reporting principles and to ensure appropriate recordkeeping with the details of the accounts to perform year-end reconciliations and adjustments. Currently, information is manually inputted into multiple spreadsheets and locations resulting in posting errors. This significantly impedes the review of reports and the provision of supporting documentation. As such, DHS will partner with external consultants to identify a better and seamless recording structure for accounts receivable and grants receivable. This structure will require monthly review by the Deputy Cost Allocation Revenue Management Director, Cost Allocation Revenue Management Director, Finance Director, and Deputy CFO.

DHS will create a database to track the submission, receipt, and reconciliation of accounts and grants receivables. The database will include the submission date and documentation of calculation and require upper management to perform a thorough review. Once completed upper management will insert their signature confirming the accuracy of the information reported to GAD.

DHS will also create a separate account code for the interdepartmental activity to be utilized in R\*STARS to assist with accurate year-end financial reporting over accounts receivable balances. Additionally, all requests for reimbursement will be submitted in a timely manner.

**Responsible Parties:** Ellen Kirillova, Director of Finance, Latonya Scott-Ward, Acting Director of Cost Allocation and Revenue Management, and Jessica Smith, Deputy Chief Financial Officer (CFO).

**Planned completion date for corrective action plan:** October 1, 2025 and ongoing. This date correlates to the end of the federal fiscal year.

**Plan to monitor completion of corrective action plan:** Monthly meetings with reports of the previous month's activities will be conducted.



DEPARTMENT OF HUMAN SERVICES

Wes Moore, Governor · Aruna Miller, Lt. Governor · Rafael López, Secretary

**STATE OF MARYLAND  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

U.S. Department of Agriculture

Department of Human Services respectfully submits the following corrective action plan for the year ended June 30, 2024.

Audit period: July 1, 2023 - 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—FEDERAL AWARD PROGRAMS AUDITS**

Department of Human Service

2024-010      COVID-19 – Pandemic EBT – Assistance Listing No. 10.542

Recommendation: We recommend the Department enhance its procedures and internal controls to ensure that it submits programmatic reports on a timely basis.

Explanation of disagreement with audit finding: No disagreement.

Action taken in response to finding: Google Calendar (the Department's internal calendar) reminders will be set up to generate reminders of the due dates for the reports, as well as, an internal tracker will be created to monitor the due dates and the submission of the reports. These tools will be used by Management to ensure the federal reports are submitted timely according to the United States Department of Agriculture Food and Nutrition Service (FNS) program integrity calendar.

Name(s) of the contact person(s) responsible for corrective action: Jessica Smith, Acting Chief Financial Officer

Planned completion date for corrective action plan: June 2025

If the U.S. Department of Agriculture has questions regarding this plan, please call Jessica L. Smith at 410-767-7178 or email [jessica.smith5@maryland.gov](mailto:jessica.smith5@maryland.gov).



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**BOWIE STATE UNIVERSITY  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

U.S. Department of Education

2024-020 Higher Education Institutional Aid – Assistance Listing No. 84.031

Condition: Time and Effort documentation were not being documented and reviewed timely.

Recommendation: We recommend that the Institution strengthen its internal controls to ensure that Time and Effort are documented, expenditures are reviewed and adjusted for, if necessary, in a timely manner.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: In June 2024, we successfully implemented a new ERP system designed to automate the documentation of Time and Effort. This system streamlines the process by capturing and organizing data more efficiently, reducing manual effort and enhancing accuracy. As part of the implementation, we have established a process for regular reviews and adjustments of expenditures, ensuring ongoing compliance with regulatory requirements and maintaining the integrity of financial records.

We are providing comprehensive training for relevant staff members, focusing on how to utilize the new system effectively. This training will ensure that documentation is completed in a timely, accurate, and consistent manner, minimizing the risk of errors and improving overall operational efficiency. Moving forward, we will continue to monitor the system's performance and provide ongoing support to ensure its success.

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

Planned completion date for corrective action plan: April 2025

If the U.S. Department of Education has questions regarding this plan, please call Miliani Sinclair at 301-860-4401.



**CONTROLLER'S OFFICE**  
14000 Jericho Park Rd, Bowie, MD 20715  
P 301-860-3512  
F 301-860-3489

**BOWIE STATE UNIVERSITY  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

U.S. Department of Education

2024-005 Higher Education Institutional Aid – Assistance Listing No. 84.031

Condition: Time and Effort documentation were not being documented and reviewed timely.

Recommendation: We recommend that the Institution strengthen its internal controls to ensure that Time and Effort are documented, expenditures are reviewed and adjusted for, if necessary, in a timely manner.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: In June 2024, we successfully implemented a new ERP system designed to automate the documentation of Time and Effort. This system streamlines the process by capturing and organizing data more efficiently, reducing manual effort and enhancing accuracy. As part of the implementation, we have established a process for regular reviews and adjustments of expenditures, ensuring ongoing compliance with regulatory requirements and maintaining the integrity of financial records.

We are providing comprehensive training for relevant staff members, focusing on how to utilize the new system effectively. This training will ensure that documentation is completed in a timely, accurate, and consistent manner, minimizing the risk of errors and improving overall operational efficiency. Moving forward, we will continue to monitor the system's performance and provide ongoing support to ensure its success.

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

Planned completion date for corrective action plan: April 2025

If the U.S. Department of Education has questions regarding this plan, please call Miliani Sinclair at 301-860-4401.



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



*Wes Moore, Governor · Aruna Miller, Lt. Governor · Ryan Moran, DrPH, MHSA, Acting Secretary*

**Finding 2024-003: Interdepartmental Activity, Accounts Receivable, Deferred Inflows, and Unearned Revenue – Maryland Department of Health (MDH)**

**Type:**

Material Weakness in Internal Control over Financial Reporting

**Condition:**

MDH is responsible for recording transactions in R\*STARS related to accounts receivables, unearned revenues, and/or deferred inflows. To record the transactions accurately, MDH must maintain the information at the individual grant level and reconcile and review the information annually. MDH recorded receivables, unearned revenues, and/or deferred inflows inappropriately, resulting in improper classification, recognition, and derecognition concerns.

Interdepartmental activity consists of amounts due from other departments or agencies that are reported within the general fund are recorded by departments and agencies together in accounts receivable in R\*STARS. MDH is responsible for identifying, tracking, reconciling, and adjusting the interdepartmental activity within the general ledger system. MDH failed to identify and reconcile this interdepartmental activity, resulting in an incomplete elimination journal entry prepared by the General Accounting Division (GAD) for year-end financial reporting.

**Recommendation:**

We recommend the following:

- MDH review, modify, and monitor their policies and procedures for recording accounts receivable and grants receivable to meet the financial reporting principles:
  - MDH has the legal right to recognize accounts receivable at year end, and the State did not receive the funds before the fiscal year's end.
  - The dollar amount of the receivables is accurate based on legal claims made to external parties.
  - MDH records receivables, unearned revenues, and deferred inflows in appropriate accounts based on government accounting standards and policies and procedures outlined by the Comptroller's Office for financial closing packages.
  - All supporting documentation is retained and readily available for audit.
- MDH should adequately identify, track, reconcile, and adjust the interdepartmental activity within the general ledger system for amounts due from other departments or agencies that are reported within the general fund to ensure proper classification in the general ledger and year-end reporting to GAD.
- A separate account code for interdepartmental activity should be utilized in R\*STARS to assist with accurate year-end financial reporting over accounts receivable balances.
- MDH should submit all requests for reimbursement in a timely manner.

**STATE OF MARYLAND  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

Overall, the Department is responsible for ensuring year-end interdepartmental activity, receivables, unearned revenues, and deferred inflows meet the requirements for financial reporting purposes to ensure appropriate recordkeeping by implementing policies and procedures that direct MDH personnel that are familiar with the detail of the accounts to perform these year-end reconciliations and adjustments. Further, the Department leadership is responsible for the accuracy of the information reported to the GAD by ensuring management reviewed the information to comply with the State's policies and procedures.

*Views of responsible officials and planned corrective actions:*

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action planned or taken in response to finding: A reconciliation of IDC and revenue and expenditures is being completed for every grant on the Schedule G. There are currently 1610 lines on the Schedule G with 187 different grants. Fiscal year 2024 Closed with 1904 lines with 207 grants. This illustrates the progress that was completed between fiscal year 2024 and current. This reconciliation includes any interdepartmental activity. Additionally, we have hired an additional accountant to monitor Schedule G activity and resolve any issues promptly.

Responsible Party: Trisha Walters, Director of Fiscal Service Admin, MDH

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

Plan to monitor completion of corrective action plan: The Schedule G is printed bi-weekly to review progress of actions being done by the grants team and programs and to ensure reconciliations are being completed timely.

**Finding 2024-004: Interdepartmental Activity, Accounts Receivable, Deferred Inflows, and Unearned Revenue – Maryland Department of Education (MSDE)****Type:**

Material Weakness in Internal Control over Financial Reporting

**Condition:**

MSDE is responsible for recording transactions in R\*STARS related to accounts receivables, unearned revenues, and/or deferred inflows. To record the transactions accurately, MSDE must maintain the information at the individual grant level and reconcile and review the information annually. MSDE recorded receivables, unearned revenues, and/or deferred inflows inappropriately, resulting in improper classification, recognition, and derecognition concerns.

Interdepartmental activity consists of amounts due from other departments or agencies that are reported within the general fund are recorded by departments and agencies together in accounts receivable in R\*STARS. MSDE is responsible for identifying, tracking, reconciling, and adjusting the interdepartmental activity within the general ledger system. MSDE failed to identify and reconcile this interdepartmental activity, resulting in an incomplete elimination journal entry prepared by the General Accounting Division (GAD) for year-end financial reporting.

**Recommendation:**

We recommend the following:

- MSDE review, modify, and monitor their policies and procedures for recording accounts receivable and grants receivable to meet the financial reporting principles:
  - MSDE has the legal right to recognize accounts receivable at year end, and the State did not receive the funds before the fiscal year's end.
  - The dollar amount of the receivables is accurate based on legal claims made to external parties.
  - MSDE records receivables, unearned revenues, and deferred inflows in appropriate accounts based on government accounting standards and policies and procedures outlined by the Comptroller's Office for financial closing packages.
  - All supporting documentation is retained and readily available for audit.
- MSDE should adequately identify, track, reconcile, and adjust the interdepartmental activity within the general ledger system for amounts due from other departments or agencies that are reported within the general fund to ensure proper classification in the general ledger and year-end reporting to GAD.
- A separate account code for interdepartmental activity should be utilized in R\*STARS to assist with accurate year-end financial reporting over accounts receivable balances.
- MSDE should submit all requests for reimbursement in a timely manner.

Overall, MSDE is responsible for ensuring year-end interdepartmental activity, receivables, unearned revenues, and deferred inflows meet the requirements for financial reporting

purposes to ensure appropriate recordkeeping by implementing policies and procedures that direct MSDE personnel that are familiar with the detail of the accounts to perform these year-end reconciliations and adjustments. Further, MSDE leadership is responsible for the accuracy of the information reported to the GAD by ensuring management reviewed the information to comply with the State's policies and procedures.

*Views of responsible officials and planned corrective actions:*

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action planned or taken in response to finding: While MSDE agrees with the CLA recommendations, MSDE has invested significant time and effort conducting a clean-up of fund and grant balance issues which have accumulated since FY 2000. To date, the grant balances from FY 2020 to FY 2025 are complete between FMIS and two Federal systems. In total, this process is expected to take about two years to complete.

To prevent these issues from reoccurring, MSDE is strengthening its internal controls regarding the management of accounts and grants receivables. In July 2024, MSDE implemented organizational changes in the Office of Finance by appointing a new Executive Director. Additionally, a Federal Drawdown and Revenue Allocation Specialist will be on board in April 2025, fully trained in the monthly draw-down and revenue allocation procedures. MSDE has developed Standard Operating Procedures (SOP) that incorporate all recommended financial reporting principles. MSDE's SOP for draw-down and revenue allocation also includes procedures for grant accounts and grant receivables, a template for recording draws and revenue, journal entries that are fully reviewed and approved before posting in FMIS, and a twice-monthly draw process to limit the Department's reliance on State general funds.

MSDE will actively monitor interdepartmental activities and track amounts due from other departments or agencies. MSDE follows a defined process for recording interagency activities, documenting each transaction using PCA and AOBJ. To ensure accuracy, MSDE will review its process in collaboration with GAD.

Responsible Party: Neeta Gandhi, Executive Director, Office of Program Fiscal Operations and Local Strategic Finance

Planned completion date for corrective action plan: The clean-up/reconciliation of fund and grant balances will take approximately up to two years, or June 2027. MSDE will review its SOP process regularly and update as necessary. MSDE will consult GAD with any issues that are outside of the normal operations.

Plan to monitor completion of corrective action plan: The Office of Audits will conduct follow-up and monitoring of the implementation of the Corrective Action Plan to address the Findings and Recommendations. This will be included in the Office of Audits FY2026 Annual Audit Plan.



**STATE OF MARYLAND  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

**Finding 2024-008: Statewide Year-End Closing Packages and Financial Reporting Schedules**

**Type:**

Material Weakness in Internal Control over Financial Reporting

**Condition:**

During our audit, we noted several issues related to the accuracy and completeness of financial documentation supplied by various agencies, departments, component units, and the General Accounting Division (GAD) for the purpose of preparing the State's Annual Comprehensive Financial Report (ACFR) and Schedule of Expenditures of Federal Awards (SEFA).

**Recommendation:**

We recommend that GAD strengthens its policies and procedures related to fiscal year-end reporting. We recommend that information and schedules compiled by agencies, separately audited components, and GAD are reconciled and reviewed by management prior to submission as fiscal year-end reporting and audit support.

Representation letters should be obtained by GAD from the respective agency's management stating that the information supplied to GAD is complete and accurate. Chief Financial Officers at the agency and department level should be properly trained to be knowledgeable to accurately complete the information necessary for GAD to prepare the State's ACFR and SEFA.

Additionally, we recommend that a formal timeline be implemented with the agencies and separately audited components to improve the accuracy and timeliness of information submitted to GAD for financial reporting.

Finally, we recommend that the departments and agencies work with GAD to determine procedures and processes for accounting and reconciling federal program expenditures to ensure that the reported information is accurate and reliable.



Views of responsible officials and planned corrective actions:

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action planned or taken in response to finding:

Noted issues above often resulted from agency turnover resulting in inadequate financial information provided to General Accounting Division (GAD) during the annual closeout process. GAD and its partners will continue to assist onboarding the new agency personnel and provide continued assistance for the year end closeout process.

On or around May each year, GAD sends out updated closing instructions with the closing forms. Year-end closeout process will continue to be updated to better mitigate the issues noted above. Additionally, further statewide training is in development to be provided before the annual closeout date to further assist the State agencies.

Responsible Party: Marcus Heimann, Deputy Director, Financial Reporting

Planned completion date for corrective action plan: June 2025

Plan to monitor completion of corrective action plan: GAD plans to monitor certain financial information from the agencies on a monthly basis and continue to provide assistance and guidance to state agencies throughout the year.



**STATE OF MARYLAND  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

**Finding 2024-009: Capital Projects Fund Adjustments – General Accounting Division (GAD)**

**Type:**

Material Weakness in Internal Control over Financial Reporting

**Condition:**

During our audit, we noted several issues in the Capital Projects Fund related to the accuracy and completeness of the year-end balances, as well as the presentation in the Annual Comprehensive Financial Report (ACFR).

**Recommendation:**

We recommend that GAD strengthens its policies and procedures related to fiscal year-end reporting. We recommend that information and schedules compiled by agencies, separately audited components, and GAD are reconciled and reviewed by management prior to submission as fiscal year-end reporting and audit support. Further, we recommend that a major fund calculation is prepared and reviewed prior to the preparation of the annual ACFR.

**Views of responsible officials and planned corrective actions:**

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action planned or taken in response to finding:

- (1) On March 2<sup>nd</sup>, GAD begun preparing internal instructions, APM update and agency communication to ensure stronger policies and procedures related to fiscal year-end reporting.
- (2) On February 27<sup>th</sup>, GAD set up an automatic major fund calculator in Workiva. An email notification to management is set up for any deviations from an established threshold.

Responsible Party: Denitsa Myers, Deputy Director Financial Reporting

Planned completion date for corrective action plan: 05/31/2025

Plan to monitor completion of corrective action plan: GAD is preparing an ongoing management review process





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**COPPIN STATE UNIVERSITY  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

U.S. Department of Education

2024-021 Higher Education Institutional Aid – Assistance Listing No. 84.031

Condition: The Institution did not adjust the employee's payroll costs to reflect the reported effort. We noted that the actual time and effort charged to the grant did not agree to the time and effort report.

Recommendation: We recommend that the Institution strengthen its internal controls to ensure expenditures are reviewed and adjusted for, if necessary, in a timely manner.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding:

As a corrective action, Coppin State will complete the implementation of the following:

1. Award PI will provide training regarding proper submission of Time and Effort Reports.
2. Award PI will review distribution of time and percentage.
3. Award PI will review compensation and fringe benefits.
4. Award PI will approve Time and Effort Reports and route to the Payroll Office.
5. Award PI with the support of the Controller will obtain the appropriate role in Workday that allows for the review and confirmation of approved payroll allocations and adjustments.

Name(s) of the contact person(s) responsible for corrective action:  
Dr. Angela Williams, Title III Program Director

Planned completion date for corrective action plan: April 2025

If the U.S. Department of Education has questions regarding this plan, please call Dr. Angela Williams.  
(410) 951-6547





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CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

U.S. Department of Education

2024-022 Higher Education Institutional Aid– Assistance Listing No. 84.031  
Condition: Coppin State did not determine the suspension and debarment status on vendors with expenditures exceeding \$25,000 during the fiscal year as required by federal regulations.

Recommendation: The University should evaluate their current procedures and determine if they are adequate to prevent the finding from reoccurring. Policies and procedures should reiterate the three options for determining suspension and debarment status listed in 2 CFR 180.300.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding:

Coppin State University has implemented a process as of May 2023 to ensure the SAMs.gov exclusion website is reviewed to determine the suspension and debarment status of its vendors, and documentation of that review is maintained. We will review SAM.Gov for expenditures exceeding \$25,000 during the fiscal year as required by federal regulations.

Name(s) of the contact person(s) responsible for corrective action:  
Thomas Dawson, AVP Procurement and Business Services

Planned completion date for corrective action plan: The process to address the current finding will be implemented April 2025.

If the U.S. Department of Education has questions regarding this plan, please call Mr. Thomas Dawson



**STATE OF MARYLAND  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

U.S Department of the Treasury

Maryland Department of Labor- respectfully submits the following corrective action plan for the year ended June 30, 2024.

Audit period: July 1, 2023-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—FEDERAL AWARD PROGRAMS AUDITS**

2024-017      COVID-19-Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)— Assistance Listing No. 21.027

Recommendation: We recommend the Department implement procedures and internal controls to ensure that it complies with program requirements, that it maintains documentation, and that documentation is readily available for audit.

Explanation of disagreement with audit finding: The items in question are internal journal entries used to reclassify prior year expenditures to the correct accounts. The expenditures tested during the audit period were reviewed and found to be in compliance with program requirements. Journal entries are prepared by one person then reviewed and signed by the chief of accounting for accuracy. The journal entries are then keyed into the accounting system. In the future, MDL will ensure that all journal entries are provided in a timely manner.

Action taken in response to finding: Internal controls exist to provide documentation. To ensure compliance, DOL agrees to provide documentation on time for testing.

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

Planned completion date for corrective action plan: Documentation was provided after the deadline for testing,

**Auditor's Concluding Remarks:** Management's response did not persuade the auditor to revise the finding. The Department did not provide supporting documentation timely nor in a format that allowed auditors to verify that expenditures were allowable and in compliance with program requirements.



If the U.S DOL has questions regarding this plan, please call Sherry Baynes at 410-767-2553.

U.S Department of Education (USDE)

Maryland State Department of Education respectfully submits the following corrective action plan for the year ended June 30, 2024.

Audit period: July 1, 2023-June 30, 2024

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

## **FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

Maryland State Department of Education

2024-016 COVID-19 – Education Stabilization Fund– Assistance Listing No. 84.425 C, D, R, U, V, W and COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

Recommendation: We recommend that the Department continue to implement the sub recipient monitoring procedures and develop internal controls to ensure that the monitoring requirements are performed in a consistent and timely manner. Furthermore, the procedures should ensure that the documentation supporting compliance is maintained and readily available for review. We also recommend that the subawards contain all required federal award information.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: [Describe action planned or taken].

The Department has engaged a vendor to perform subrecipient monitoring of federally funded COVID relief grants (Assistance Listing No. 84.425 C, D, R, U, V, W and CSLFRF). MSDE worked with the Department of Budget and Management (DBM) to receive approval to enter into a contract with Hagerty Consulting since October of 2024. The target date of completion is October 31, 2025. In addition, the Contract Manager will monitor and ensure that all deliverables have been satisfactorily completed and documented. Further, the Program Manager will create or review existing Standard Operating Procedures (SOPs) regularly and update as necessary to ensure monitoring requirements are performed in a consistent and timely manner and that subawards contain all the required federal award information.

Name(s) of the contact person(s) responsible for corrective action: [Insert name]

Donna Gunning  
Assistant Superintendent  
Division of Financial Policy, Planning, Operations & Strategy

Krishnanda Tallur  
Deputy Superintendent

Office of Finance and Operations

Planned completion date for corrective action plan: October 31, 2025.

If the USDE has questions regarding this plan, please call Patricia Ramallosa at 410-767-0103.



Wes Moore, Governor · Aruna Miller, Lt. Governor · Atif Chaudhry, Secretary

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**STATE OF MARYLAND  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

**Finding 2024-007: Capital Asset Additions – Department of General Services (DGS)**

**Type:**

Significant Deficiency in Internal Control over Financial Reporting

**Condition:**

During our audit, we noted several issues related to the accuracy and completeness of the year-end capital asset balances.

**Recommendation:**

We recommend that DGS management strengthens its policies and procedures related to capital asset reporting by reviewing and updating the current processes to ensure that all assets are properly recorded in the period in which they are placed into service or disposed of. This will ensure that accurate and complete depreciation expense and asset balances are reported as of fiscal year-end.

**Views of responsible officials and planned corrective actions:**

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action planned or taken in response to finding: At the end of each fiscal year, DGS-Fiscal will send the list of CIP to DGS-Construction to inquire about the project completion. During the transfer-in of the completed CIP transferred out, DGS-Fiscal will ensure that the year of service matches the original year of service in the transfer-out.

Responsible Party: Wyllie Noupét Tchantchou, Director of Fiscal Services, DGS

Planned completion date for corrective action plan: 03/18/2025 and ongoing

Plan to monitor completion of corrective action plan: For each transfer-in, a printout of the transfer-out showing the service date will be saved as backup documentation.



*Wes Moore, Governor · Aruna Miller, Lt. Governor · Ryan Moran, DrPH, MHSA, Acting Secretary*

**STATE OF MARYLAND  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

U.S. Department of Health and Human Services (DHHS)

Maryland Department of Health respectfully submits the following corrective action plan for the year ended June 30, 2024.

Audit period: July 1, 2023 – June 30, 2024

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

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

Maryland Department of Health

2024-028      Opioid-STR – Assistance Listing No. 93.788

Recommendation: We recommend the Department review and enhance internal controls and procedures to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance.

**Explanation of disagreement with audit finding:**

During the audit period, we acknowledge that our agency, MHD-BHA, submitted FFATA reports after the required deadline. This was primarily due to: 1) technical difficulties caused by network system outages lasting for at least six months, which delayed the reporting requirements; 2) staff issues, including an inability to hire additional personnel 3) Staffing transitions in our financial department that disrupted our usual reporting process; 4) multiple federal grants associated with different DUNS, as each staff member cannot register multiple DUNS for their profile to complete the FFATA reports for multiple Federal grants; and 5) a lack of understanding of the obligations, expenditures, and requirements for reporting periods. 6) As of March 8, 2025, the FSRS.gov system will retire, and a new SAM.gov subaward reporting system will be launched, with a target go-live date in Spring 2025, which may also impact the FY25 reporting.

**Action taken in response to finding:**

Upon discovering the technical and oversight issues, we submitted the overdue FFATA reports and conducted an internal review to ensure all required data was accurately reported. We regret this lapse and are committed to maintaining full compliance with all reporting obligations in the future. We will strengthen internal controls by obtaining approval to hire additional staff in the finance department and providing adequate training to ensure that all required reports are submitted on time. Additionally, to prevent future delays, we have implemented a compliance calendar and checklist to notify the designated staff member managing FFATA submissions.

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

Alyssa Lord, MA MSC – Deputy Secretary for Behavioral Health.  
Email: **Alyssa.Lord@maryland.gov**. Work Cell: 443-651-0181

Connie Martin, Director, Fiscal and Finance Management  
Email: **Connie.Martin2@Maryland.gov**. Work Cell: 410-926-7239

Planned completion date for corrective action plan: April 31, 2025

If the U.S DHHS has questions regarding this plan, don't hesitate to get in touch with the contact person listed above.





*Wes Moore, Governor · Aruna Miller, Lt. Governor · Ryan Moran, DrPH, MHSA, Acting Secretary*

**MARYLAND DEPARTMENT OF HEALTH  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

U.S. Department of Health and Human Services (DHHS)

Maryland Department of Health respectfully submits the following corrective action plan for the year ended June 30, 2024.

Audit period: July 1, 2023 – June 30, 2024

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

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

Maryland Department of Health

2024-029 Substance Abuse Block Grant – Assistance Listing No. 93.959

**Recommendation:** We recommend the Department review and enhance internal controls and procedures to ensure that all required subawards are reported timely and accurately to FSRS no later than the end of the month following the month of issuance.

**Explanation of disagreement with audit finding:**

During the audit period, we acknowledge that our agency, MHD-BHA, submitted FFATA reports after the required deadline. This was primarily due to: 1) technical difficulties caused by network system outages lasting for at least six months, which delayed the reporting requirements; 2) staff issues, including an inability to hire additional personnel 3) Staffing transitions in our financial department that disrupted our usual reporting process; 4) multiple federal grants associated with different DUNS, as each staff member cannot register multiple DUNS for their profile to complete the FFATA reports for multiple Federal grants; and 5) a lack of understanding of the obligations, expenditures, and requirements for reporting periods. 6) As of March 8, 2025, the FSRS.gov system will retire, and a new SAM.gov subaward reporting system will be launched, with a target go-live date in Spring 2025, which may also impact the FY25 reporting.

**Action taken in response to finding:**

Upon discovering the technical and oversight issues, we submitted the overdue FFATA reports and conducted an internal review to ensure all required data was accurately reported. We regret this lapse and are committed to maintaining full compliance with all reporting obligations in the future. We will strengthen internal controls by obtaining approval to hire additional staff in the finance department and providing adequate training to ensure that all required reports are submitted on time. Additionally, to prevent future delays, we have implemented a compliance calendar and checklist to notify the designated staff member managing FFATA submissions.

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

Alyssa Lord, MA MSC – Deputy Secretary for Behavioral Health.

Email: **Alyssa.Lord@maryland.gov**. Work Cell: 443-651-0181

Connie Martin, Director, Fiscal and Finance Management

Email: **Connie.Martin2@Maryland.gov**. Work Cell: 410-926-7239

Planned completion date for corrective action plan: April 31, 2025

If the U.S DHHS has questions regarding this plan, don't hesitate to get in touch with the contact person listed above.



DEPARTMENT OF HUMAN SERVICES

Wes Moore, Governor · Aruna Miller, Lt. Governor · Rafael López, Secretary

**MARYLAND DEPARTMENT OF HUMAN SERVICES  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

U.S. Department of Health and Human Services

Department of Human Services respectfully submits the following corrective action plan for the year ended June 30, 2024.

Audit period: July 1, 2023 - 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—FEDERAL AWARD PROGRAMS AUDITS**

Department of Human Services

2024-025      Low-Income Home Energy Assistance Program – Assistance Listing No. 93.568

Recommendation: The Department should review and enhance its procedures and internal controls to ensure that it charges expenditures to the program that are incurred within an award's allowable period of performance.

Explanation of disagreement with audit finding: No disagreement.

Action taken in response to finding: The Department has made changes in the Office of Budget and Finance Leadership team and continues to do so at every level. The Department will review and enhance its procedures and internal controls to ensure that it charges expenditures to the program that are incurred within an award's allowable period of performance. Currently, expenditures are recorded in the State's Financial Management Information System (FMIS) with program cost accounting codes used to identify the funding source(s) for each activity. The system-generated report summarizes the information and includes the effective date of the activity. In turn, this same report is used to run the cost allocation to properly charge the exact costs to the funding source. Currently information is manually inputted into multiple spreadsheets to prepare the federal reports resulting in the possibility for errors. This significantly impedes the accuracy of the data being reported to federal grants and the provision of supporting documentation. As such, the Department will partner with external consultants to develop a better and more seamless recording structure for grant expenditures to the general ledger. This structure will require quarterly review by the Deputy Cost Allocation Revenue Management Director (CARM), the Cost Allocation Revenue Management Director, and the Deputy Chief Financial Officer.

The Department will create a database and document repository to track the submission and reconciliation for federal grant reporting. The document repository will include the FMIS generated report and the cost allocation results table. Upon submission to the federal grant

systems, the Deputy Director and or the Director of CARM will perform a thorough review of the material. These persons will insert their signature confirming the accuracy of the information reported to the General Accounting Division (GAD).

Name(s) of the contact person(s) responsible for corrective action: Latanya Scott-Ward, Acting Director of Cost Allocation and Revenue Management, and Jessica Smith, Acting Chief Financial Officer.

Planned completion date for corrective action plan: December 2025

If the U.S. Department of Health and Human Services has questions regarding this plan, please call Jessica L. Smith at 410-767-7178 or email [jessica.smith5@maryland.gov](mailto:jessica.smith5@maryland.gov).



*Wes Moore, Governor · Aruna Miller, Lt. Governor · Ryan Moran, DrPH, MHSA, Acting Secretary*

**MARYLAND DEPARTMENT OF HEALTH  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

U.S. Department of Health and Human Services (DHHS)

Maryland Department of Health respectfully submits the following corrective action plan for the year ended June 30, 2024.

Audit period: July 1, 2023 – June 30, 2024

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

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

Maryland Department of Health

2024-026      Medicaid Cluster – Assistance Listing No. 93.775, 93.777, 93.778  
Children Health Insurance Program – Assistance Listing No. 93.767

**Recommendation:** We recommend that the Department enhance its procedures and internal controls to ensure that overpayments are reported to CMS either in the quarter in which the recovery is made or in the quarter in which the one-year period following discovery ends, whichever is earlier.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action taken in response to finding:** Management has engaged a third-party consultant to create procedures to ensure that a reconciliation is performed quarterly prior to submission of the CMS-64. A current draft of the procedure is under review.

Name(s) of the contact person(s) responsible for corrective action: Jennifer Maher, CFO Healthcare Financing and Medicaid Program and Angeline Palank, Deputy Director, Office of Finance - Medicaid  
Planned completion date for corrective action plan: June 30, 2025

If the U.S DHHS has questions regarding this plan, please call Angeline Palank at 410-767-5189



WES MOORE  
GOVERNOR  
COMMANDER-IN-CHIEF

STATE OF MARYLAND  
MILITARY DEPARTMENT  
FIFTH REGIMENT ARMORY  
BALTIMORE, MARYLAND 21201-2288

JANEEN L. BIRCKHEAD  
MAJOR GENERAL  
THE ADJUTANT GENERAL

MDNG-TAG

31 March 2025

MEMORANDUM FOR Clark Larson Allen, LLC, 1966 Greenspring Drive, Suite 300,  
Timonium, Maryland 21093-4161

SUBJECT: Maryland Military Department Corrective Action Plan for Year Ended June  
30, 2024, for Department of Defense 12.401

1. The Maryland Military Department respectfully submits the following corrective action  
plan for the year ended June 30, 2024.

2. Audit period: July 1, 2023-June 30, 2024

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

4. FINDINGS—FEDERAL AWARD PROGRAMS AUDITS:

a. Finding 2024-011: National Guard Military Operations and Maintenance (O&M)  
Projects – Assistance Listing No. 12.401

(1) Recommendation: The Department should review and enhance its procedures  
and internal controls to ensure that it charges expenditures to the program that are  
incurred within an award's allowable period of performance.

(2) Explanation of disagreement with audit finding: There is no disagreement with  
the audit finding.

(3) Action taken in response to finding: The Department will carefully exam and  
allocate expenses to the fiscal year in which they are incurred, ensuring proper period  
assignment when expenses span multiple fiscal years. This will confirm accurate costs  
charged to the programs.


NGMD-TAG

SUBJECT: Maryland Military Department Corrective Action Plan for Year Ended June 30, 2024, for Department of Defense 12.401

(4) Name of the contact person responsible for corrective action: Dr. Linda M. Weaver

(5) Planned completion date for corrective action plan: September 30, 2025

5. Point of contact for this memorandum is Dr. Linda M. Weaver, 443-500-8667.

  
JANEEN L. BIRCKHEAD  
Major General, MDARNG  
The Adjutant General



**MORGAN STATE UNIVERSITY  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

**U.S. Department of Education**

2024-030 Higher Education Institutional Aid— Assistance Listing No. 84.031

Condition: The institution did not have effective internal controls over cash management.

Recommendation: We recommend the institution review and implement their internal controls and procedures over cash management so that expenditures are being properly tracked, reconciled, and reviewed.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Drawdowns are currently prepared by one individual and reviewed by separate individual, however the supporting documentation does not consistently reflect that two individuals were involved in the drawdown; the procedures will require the sign off of both the preparer and the reviewer on the draw down documentation.

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

Planned completion date for corrective action plan: March 31, 2025

If the U.S. Department of Education has questions regarding this plan, please call Jeff Copeland at 443-385-4724.





**MORGAN STATE UNIVERSITY  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

**U.S. Department of Education**

2024-022      Higher Education Institutional Aid— Assistance Listing No. 84.031

Condition: Morgan State University did not determine the suspension and debarment status on vendors with expenditures exceeding \$25,000 during the fiscal year as required by federal regulations.

Recommendation: The University should evaluate their current procedures and determine if they are adequate to prevent the finding from reoccurring. Policies and procedures should reiterate the three options for determining suspension and debarment status listed in 2 CFR 180.300.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding The Procurement department is testing that vendors are not listed as suspended or debarred, however no documentation was retained as proof. As a result, procedures will be expanded to specify the documentation process to demonstrate compliance with the Federal regulations. The procedure will emphasize the importance of a time stamp from the SAM.GOV verification.

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

Planned completion date for corrective action plan: April 11, 2025

If the U.S. Department of Education has questions regarding this plan, please call Nehemiah Yisrael at (443) 885-3966.

**Reference Number:** 2024-XXX  
**Prior Year Finding:** No  
**Federal Agency:** U.S. Department of Health and Human Services  
**State Agency:** Department of Health  
**Federal Program:** Medicaid Cluster  
**Assistance Listing Number:** 93.775, 93.777, 93.778  
**Award Number and Year:** 2405MD5MAP (10/1/2023 – 9/30/2024)  
2405MD5ADM (10/1/2023 – 9/30/2024)  
2305MD5MAP (10/1/2022 – 9/30/2023)  
2305MD5ADM (10/1/2022 – 9/30/2023)  
**Compliance Requirement:** Special Tests and Provisions – Medicaid Recovery Audit Contractors (RACs)  
**Type of Finding:** Significant Deficiency in Internal Control Over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance:* States are required to establish programs to contract with one or more Medicaid Recovery Audit Contractors (RACs) to identify underpayments and overpayments, and recouping overpayments under the state plan and under any waiver of the state plan with respect to all services for which payment is made to any entity under such plan or waiver. States must establish these programs in a manner consistent with State law, and generally in the same manner as the Secretary contracts with contingency fee contractors for the Medicare Fee-For-Service RAC program under Section 1893(h) of the Act (42 USC 1395ddd).

The Medicaid State Plan requires the State to conduct a desk audit on every provider each year and to conduct periodic field audits based on the results of annual desk audits.

*Internal Control:* 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 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:**

RAC desk audits and field audits were not performed timely. In June 2019, the Department procured and contracted a vendor to perform RAC audits; the contract was extended through available options and contract modifications, through July 31, 2025. The contractor is currently performing desk audits using calendar year for CY 2021 claims. which is the last time the audits were performed.

**Context:**

For 60 of 60 providers selected for testing, the RAC contractor engaged by the Department of Health (Department) did not perform timely audits.

**Cause:**

The Department’s procedures and internal controls are not sufficient to ensure that annual desk audits and periodic field audits are performed timely. The Department expected to issue a new RFP with updated claims universe requirements, however, this was delayed and the current vendor’s claims were not updated at the time of contract modifications.

**Effect:**

Failure to perform RAC audits timely could result in underpayment and overpayment errors to be undetected which could result in overpayments not being recouped timely.

**Questioned costs:**

Undetermined.

**Recommendation:**

We recommend that the Department enhance its procedures and internal controls to ensure that RAC desk and field audits are performed timely and that overpayments are recouped.

**Views of responsible officials:**

Management agrees with the finding.

**Corrective Action Plan (CAP):** The Department will direct the RAC vendor to begin all new audits using the current universe of available claims from MMIS II including claims from calendar years 2022-2024. This will ensure timely performance of audits and that overpayments are recouped. The Department will direct the current vendor to request the parameters for the claims from the RAC Contract Monitor and support in the transfer of these claims, so that the RAC vendor may begin including them in new audits that begin after April 1, 2025 through the end of their contract. In addition, the RAC Contract Monitor will work with the Office of Contract Management and Procurement (OCMP) to determine if a contract modification is also needed/recommended to ensure timeliness of claims reviewed in RAC audits going forward, and if so, execute the needed contract modification. Finally, the requirement to audit the most recent available claims will be included as language in the new Request for Proposals (RFP) for a RAC vendor that is expected to be issued in 2025. This RFP will be a competitive procurement to select the next contracted RAC vendor, and as such, will ensure this requirement for timely auditing of providers is maintained going forward regardless of which vendor is selected.

**STATE OF MARYLAND  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

U.S. Department of Health and Human Services

Department of Human Services respectfully submits the following corrective action plan for the year ended June 30, 2024

Audit period: July 1, 2023-June 30, 2024

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

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

Department of Health and Human Services

2024-024      Refugee and Entrant Assistance State Administered Programs – Assistance Listing No. 93.566

**Recommendation:** We recommend that the Department review and enhance its reporting procedures and internal controls to ensure that expenditures reported on the SEFA are accurate

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action taken in response to finding:** The Department has made changes in the Office of Budget and Finance Leadership team and continues to do so at every level. The Department will review and enhance its reporting procedures and internal controls to ensure that expenditures reported on the SEFA are accurate. Currently, expenditures are recorded in the State's Financial Management Information System (FMIS) with program cost accounting codes used to identify the funding source(s) for each activity. The system-generated report summarizes the information and includes the effective date of the activity. In turn, this same report is used to run the cost allocation to charge the exact costs to the funding source properly. Currently, information is manually inputted into multiple spreadsheets to prepare the federal reports and SEFA resulting in the possibility for errors. This significantly impedes the accuracy of the data being reported to federal grants and the provision of supporting documentation. As such, the Department will partner with external consultants to develop a better and more seamless recording structure for grant expenditures to the general ledger. This structure will require quarterly review by the Deputy Cost Allocation Revenue Management Director (CARM), the Cost Allocation Revenue Management Director, and the Deputy Chief Financial Officer.

The Department will create a database and document repository to track the submission and reconciliation for federal grant reporting. The document repository will include the FMIS generated report and the cost allocation results table. Upon submission to the federal grant systems, the Deputy Director and or the Director of CARM will perform a thorough review of the material. These persons will insert their signature confirming the accuracy of the information reported to the General Accounting Division (GAD).

Name(s) of the contact person(s) responsible for corrective action: Latanya Scott-Ward, Acting Director of Cost Allocation and Revenue Management, and Jessica Smith, Acting Chief Financial Officer.

Planned completion date for corrective action plan: December 2025

U.S Department of Education (USDE)

Maryland State Department of Education respectfully submits the following corrective action plan for the year ended June 30, 2024.

Audit period: July 1, 2023-June 30, 2024

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

## **FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

Maryland State Department of Education

2024-031 Title I- Part A— Assistance Listing No. 84.010

**Recommendation:** We recommend that the Department review the federal requirements for determining a subrecipient vs a contractor. Their procedures should be updated to ensure that contractual relationship with the vendors are documented in accordance with the federal contracting requirements.

**Explanation of disagreement with audit finding:** There is no disagreement with the audit finding.

**Action taken in response to finding:** MSDE will review federal requirements for determining a subrecipient vs a contractor. The current MSDE procedures will be reviewed for accuracy and modification.

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

Mary Gable  
Assistant State Superintendent  
Division of Student Support and Federal Programs  
Office (410) 767-0472  
Email : [Mary.gable@maryland.gov](mailto:Mary.gable@maryland.gov)

**Planned completion date for corrective action plan:** December 30, 2025

If the USDE has questions regarding this plan, please call Mary Gable at (410) 767-0472

U.S. Department of Labor (DOL)

Maryland Department of Labor- Unemployment Insurance Trust Fund (the Fund) respectfully submits the following corrective action plan for the year ended June 30, 2024.

Audit period: July 1, 2023-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**

**MATERIAL WEAKNESS**

**2024-001      Untimely Reconciliation of Trust Fund Bank Accounts**

Recommendation: We recommend that the Fund consistently performed the procedures related to bank reconciliations and reconcile all bank accounts by the end of the following month. The process should include timely resolution of identified discrepancies and/or outstanding items.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: A team was assembled to expedite the reconciliation of the Wells Fargo Benefits account. This team is also restructuring the process and tools needed to meet the recommended timeline for reconciliation.

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

Planned completion date for corrective action plan: 4/30/2025 to complete redesign of tools for reconciliation.

**2024-002      Financial Statement Preparation**

Recommendation: We recommend the Fund establish procedures to ensure that financial reporting is performed in a timely manner and provide accurate and relevant information.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: The team that was assembled to work through the audit has also been enlisted to redesign the process and build new tools to create UI Trust Fund financial statements every month. While this is still in development, we plan to have it functioning accurately by May of 2025.

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

Planned completion date for corrective action plan: 5/30/2025

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

**2024-003      Unemployment Insurance – Assistance Listing No. 17.225**

Recommendation: We recommend the Department implement procedures and internal controls to ensure that it complies with program requirements, that it maintains documentation, and that documentation is readily available for audit.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: DUI has created an electronic document management system to house monthly reporting and documentation for all federal award program functions.

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

Planned completion date for corrective action plan: 4/30/2025

If the U.S DOL has questions regarding this plan, please call John Fahnbutu at 410-767-2659.



DIVISION OF UNEMPLOYMENT INSURANCE  
CONTRIBUTIONS DIVISION  
100 South Charles Street, Tower 1  
Baltimore, MD 21201

Robert.poler5@maryland.gov | 410-767-2700 | [www.labor.maryland.gov](http://www.labor.maryland.gov)

WES MOORE, GOVERNOR | ARUNA MILLER, LT. GOVERNOR | PORTIA WU, SECRETARY





**UNIVERSITY OF MARYLAND  
EASTERN SHORE**

*Division of Administrative Affairs*

**UNIVERSITY OF MARYLAND EASTERN SHORE  
UPDATE CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2024**

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

U.S. Department of Education

2024-022 Higher Education Institutional Aid— Assistance Listing No. 84.031

Condition: University of Maryland Eastern Shore did not determine the suspension and debarment status on vendors with expenditures exceeding \$25,000 during the fiscal year as required by federal regulations.

Recommendation: The University should evaluate their current procedures and determine if they are adequate to prevent the finding from reoccurring. Policies and procedures should reiterate the three options for determining suspension and debarment status listed in 2 CFR 180.300.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding:

UMES procurement office has updated its policy and procedures to implement the recommendation from the audit finding. UMES procurement office will adhere and follow the steps laid out in 2 CFR 180.300 which states an entity may determine suspension and debarment status by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person.

And/or

Highlight within the contract and/or document that the contract has included a statement in which the vendor is attesting they are not on the Federal suspension or debarment list.

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

Planned completion date for corrective action plan: April 2025

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[www.umes.edu](http://www.umes.edu)

J. T. Williams Hall - Suite 1106, Princess Anne, Maryland 21853-1299 Office: (410) 651 – 6230/6229 Fax: (410) 651 – 6105

Administrative Computing ~ Auxiliary & Business Services ~ Budget ~ Comptroller

Facilities Planning, Design & Construction ~ Human Resources ~ Information Technology ~ Physical Plant ~ Procurement

Public Safety ~ Richard A. Henson Center

If the U.S. Department of Education has questions regarding this plan, please call Robert Drayton at 410.651.7940

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*Administrative Computing ~ Auxiliary & Business Services ~ Budget ~ Comptroller*

*Facilities Planning, Design & Construction ~ Human Resources ~ Information Technology ~ Physical Plant ~ Procurement*

*Public Safety ~ Richard A. Henson Center*

March 28, 2025

**RESPONSE TO CORRECTIVE ACTION, WIOA FFATA Finding**

Reference Number: 2024-XXX  
Federal Agency: U.S. Department of Labor  
State Agency: Department of Labor  
Federal Program: WIOA Cluster  
Assistance Listing Number: 17.258, 17.259, 17.278  
Award Number and Year: 23A55AT000018 (7/1/2023 – 6/30/2026)  
23A55AW000021 (7/1/2023 – 6/30/2026)  
23A55AY000028 (4/1/2023 – 6/30/2026)  
Compliance Requirement: Reporting – Federal Funding Accountability and  
Transparency Act (FFATA)  
Type of Finding: Material Weakness in Internal Control Over Compliance.

**To Whom It May Concern:**

On behalf of our Team, let me thank you for the support CLA team has provided in the just ended single audit. Please see our response below.

**Finding:** Material Weakness in Internal Control Over Compliance, Material Noncompliance

**DWDAL Response:** The Maryland Department of Labor's Division of Workforce Development and Adult Learning (DWDAL) accepts the FFATA finding. DWDAL was not aware of the aspect of the FFATA requirement that stipulated internal control of a non-Federal entity as per 2 CFR section 200.303(a), and therefore, had not established a protocol.

**Action taken in response to finding:** Develop a policy relating to the FFATA requirements and implement within DWDAL's Financial Management Handbook and circulated to all Local Workforce Development Areas (LWDAs).

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

**Planned completion date for corrective action plan:** June 28, 2025

Sincerely,



John Feaster III, Deputy Assistant Secretary, DWDAL

Cc: Erin Roth, Assistant Secretary, DWDAL  
Lauren E. Gilwee, Policy Director, DWDAL  
Tanya Washington, Monitoring Manager, DWDAL

**STATE OF MARYLAND  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2023**

State of Maryland respectfully submits the following summary schedule of prior audit findings for the year ended June 30, 2024.

Audit period: July 1, 2021- June 30, 2024

**FINDINGS— FEDERAL AWARD PROGRAMS AUDITS**

**2023-006**

**Condition**

Department of Housing and Community Development- The submitted reports contained errors. We noted the following errors: HUD 52681 for MD901MR006 reported the year ending date as March 31, 2022, instead of June 30, 2023. Additionally, the amounts reported for lines 9, 15, and 40 had immaterial differences from the support provided by the Department. HUD 52681 for MD901MR014 also had immaterial differences for lines 9, 15, and 40. For HUD 52681 for MD901MR016, the year ending date was not identified on the report and should be for the year ending June 30, 2023. The amounts reported for lines 9, 15, 28, and 40 had immaterial differences from the support provided by the Department, and the total for line 42 was incorrectly reported as \$115,475, which should be \$111,000. Furthermore, HUD 52681 line 13 reported \$238,753,262.80, which did not agree with the general ledger expenditures of \$255,491,149, a difference of \$16,737,886.13. We did not obtain information to support the review and approval of the report because it was not signed by the approving official.

**Status: Not corrected**

**2023-007**

**Condition**

Department of Housing and Community Development- The final close-out report for ERA 1 contained errors that were identified by the Department prior to the audit. However, a revised report was not submitted to the grantor. ERA has procedures and requirements for resubmitting corrected reports.

**Status: Not corrected**

**2023-008**

**Condition**

Department of Housing and Community Development- The Department did not consistently perform and document the ERA eligibility procedures. We noted the following: Two ERA rental disbursements were incorrectly calculated, and the approval and certification for four rental disbursements issued in fiscal year 2022 were documented in February 2024. Similarly, the Department did not consistently perform and document the HAF eligibility procedures. We noted that we did not receive support for a grant disbursement of \$9,311.84 out of the total disbursement of \$26,899.93. In the context of ERA, two of the sixty ERA rental disbursements were incorrectly calculated, and four of the sixty rental disbursements issued in FY 22 were certified and approved in February.

**Status: Not Corrected**

**STATE OF MARYLAND  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2023**

**2023-009**

**Condition**

Department of Housing and Community Development- The Department used funds to support repairs to a rental property, which is an unallowed cost under ERA program requirements. ERA funds are intended to assist the tenant with maintaining housing or relocation and should not be used to repair or maintain the landlord's property unless approved by the grantor. Additionally, the payroll costs supported by HAF were not adequately supported by documentation. Specifically, the employees' salary did not agree with the related time and effort certification, and employee timesheets were not timely reviewed and approved.

**Status:** Corrected for ERA, not corrected for HAF per 2024 testing

**2023-010**

**Condition**

Department of Transportation- The documentation to support the vendor's suspension and debarment status was not readily available for review. States are required to develop and implement procurement procedures, which include maintaining documentation of the process. This is a repeat finding from FY 22.

**Status:** repeat finding

**2023-011**

**Condition**

Department of Education- MSDE did not provide documentation to support monitoring over subrecipient's activities. MSDE issued ESSER and CSLFRF subawards and is responsible for monitoring the subrecipient's activities as well as following up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies. Subrecipient monitoring activities may include audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address findings. Additionally, MSDE did not provide documentation of the subrecipient's unique entity identifier for two of the twenty subawards selected for testing. The subaward did not contain the required information, nor did MSDE provide documentation of obtaining the information for the subrecipient.

**Status: Not corrected**

**2023-012**

**Condition**

Department of Education- Bowie State University (BSU): The Institution did not provide evidence of Time and Effort being documented.

**Status: Uncorrected**

**STATE OF MARYLAND  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2023**

**2023-013**

**Condition**

Department of Education- Coppin State University (CSU): The Institution did not adjust the employee's payroll costs to reflect the reported effort. We noted that the actual time and effort charged to the grant did not agree with the time and effort report.

**Status: Uncorrected**

**2023-014**

**Condition**

Department of Education- Morgan State University: The Schedule of Expenditures of Federal Awards (SEFA) contained an error due to an incorrect ALN, which could potentially impact the determination of major programs.

**Status: Corrected**

**2023-015**

**Condition**

Department of Education- Coppin State University (CSU), Bowie State University (BSU), University of Maryland Eastern Shore (UMES): The institutions listed above did not determine the suspension and debarment status on vendors with expenditures exceeding \$25,000 during the fiscal year as required by federal regulations.

**Status: Uncorrected**

**2023-016**

**Condition**

Department of Education- The data schedules provided to support the annual report were not in a format that we could audit. As a result, we were unable to test MSDE's accuracy of the report's key line items. The data was in the prescribed format for compilation and transmission to USDE, which was not identifiable by the auditor. Additionally, MSDE did not provide documentation to support the submission of the annual report.

**Status: Not Corrected**

**2023-017**

**Condition**

Department of Education- Bowie State University (BSU): The institution was unable to support that the amount it had drawn down for the program was accurate and supported by expenditures recorded in its accounting system. The amount drawn down was based on an erroneous report.

**Status: Corrected**

**STATE OF MARYLAND  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2023**

**2023-018**

**Condition**

Department of Social Services- Bowie State University (BSU): The institution was unable to support that the amount it had drawn down for the program was accurate and supported by expenditures recorded in its accounting system. The amount drawn down was based on an erroneous report.

**Status: Not Corrected as of 6/30/2024**

**2023-019**

**Condition**

A participant's benefits were not correctly reduced as a result of noncooperation with child support. We identified one participant whose benefits were reduced less than 25%, due to a system error. We noted that the July 2022 benefits of \$480 were decreased to \$432 (\$48 or 10%) August 1, 2022.

**Status: Not Corrected as of 6/30/2024**

**2023-020**

**Condition**

The customer's benefits were not reduced in a timely manner as a result of noncooperation with the work program. The customer was non-compliant in February 2023, benefits were scheduled for reduction beginning March 2023, benefits were not actually reduced until June 2023. DSS experienced problems with the benefit system and was not able to implement the sanction until June 2023. DSS did not recoup the overpaid benefits from the client.

**Status: Not Corrected as of 6/30/2024**

**2023-021**

**Condition**

The Department of Health (Department) did not report subaward information to Federal Funding Accountability and Transparency Act Subaward Reporting system (FSRS) in accordance with the Federal Funding Accountability and Transparency Act (FFATA).

**Status: Corrected**

**2023-022**

**Condition**

The Department of Health (Department) did not maintain or provide documentation to support monitoring activities over hospitals not selected for periodic audits. The state plan does not provide specific guidance on the monitoring of hospitals; however, the state is responsible for the Medicaid activities supported by federal funds. As such the Department's internal controls over allowable costs should ensure that all federal expenditures are subject to review.

**Status: Corrected**

**STATE OF MARYLAND  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2023**

**2023-023**

**Condition**

The department incorrectly charged the grant for a subaward that was less than the amount posted to the ledger.

**Status: Corrected**

**2023-024**

**Condition**

The Department did not report subaward information to Federal Funding Accountability and Transparency Act Subaward Reporting system (FSRS) in accordance with the Federal Funding Accountability and Transparency Act (FFATA).

**Status: Not Corrected**

**2023-025**

**Condition**

The Department's subaward agreements did not consistently contain all required federal information. The subaward agreements were missing:

1. Subrecipient's unique entity identifier;
2. Federal Award Identification Number (FAIN)
3. Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient
4. Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current financial obligation
5. Total Amount of the Federal Award committed to the subrecipient by the pass-through entity

**Status: Corrected**

**2022-005**

**Condition**

University of Maryland, Baltimore (UMB) did not report subaward information in accordance with the Federal Funding Accountability and Transparency Act (FFATA).

**Status: repeat finding**

**2022-006**

**Condition**

The Institution did not submit reports in accordance with the grantor's requirements. The notice of award identified program specific reporting requirements which were applicable to the grants under audit. We noted that the following as a result of testing:

- The institution did not submit an annual tax report for NU2GGH002201.
- The institution did not submit timely quarterly tax reports.

**Status: Findings corrected for Quarterly report. Repeat finding for annual report.**



**STATE OF MARYLAND  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2023**

**2022-009**

**Condition**

The Institutions did not maintain documentation of a vendor's suspension and debarment status.

**Status:** repeat finding

**2022-010**

**Condition**

The Institutions did not comply with the reporting and information-sharing requirements in accordance with the grantor's requirements. We identified numerous errors and noncompliance due to inaccurate or missing documentation, untimely reporting, and misreporting of financial data.

**Status:** repeat finding

**2022-012**

**Condition**

During testing of the enrollment status reporting, we noted that the incorrect enrollment status was reported to NSLDS.

**Status:** repeat finding for BSU, other corrected

**2022-013**

**Condition**

The Institutions did not comply with the NSLDS enrollment reporting requirement. We noted that the status change was submitted to NSLDS after the 60-day due date. The enrollment report was not certified every 60 days during the student's enrollment.

**Status:** repeat finding for BSU, other corrected

**2022-015**

**Condition**

The Institution was unable to provide documentation to support the return of funds based on the results of the R2T4 calculation.

**Status:** repeat finding

**2022-016**

**Compliance**

The Institution did not consistently perform the direct loan reconciliations between the COD, G5 and student accounts on a monthly basis.

**Status:** repeat finding

**2022-021**

**STATE OF MARYLAND  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2023**

**Compliance**

The documentation to support the procurement process and vendor's suspension and debarment status was not readily available for review. States are required to develop and implement procurement procedures which includes maintaining documentation of the process.

**Status:** Finding will be a repeat finding as it was not completed by 6/30/2023.

**2022-022**

**Compliance**

The Department of Health (Department) did not report subaward information to Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) in accordance with the Federal Funding Accountability and Transparency Act (FFATA). The subwards for fiscal year 2022 were issued in July 2021 and not reported to Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) until October 2022.

The Department completed the reporting requirement in response to the fiscal year 2021 single audit finding issued in September 2022.

**Status:** Finding will be a repeat finding as it was not completed by 6/30/2023.

**2022-025**

**Compliance**

The Department of Health (Department) did not maintain or provide documentation to support monitoring activities over hospitals not selected for periodic audits. The state plan does not provide specific guidance on the monitoring of hospitals; however, there state is responsible for the Medicaid activities supported by federal funds. As such the Department's internal controls over, allowable costs should ensure that all federal expenditures are subject to review.

The Department does not have procedures (perform desk reviews, random sampling of reports or expenditures) to address the risk of no audit.

**Status:** Corrected in FY24

**2022-028**

**Compliance**

The Department of Health (Department) did not report subaward information to Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) in accordance with the Federal Funding Accountability and Transparency Act (FFATA).

**Status:** Corrected in FY24

**STATE OF MARYLAND  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2023**

**2022-031**

**Compliance**

The documentation to support the vendor's suspension and debarment status was not readily available for review. States are required to develop and implement procurement procedures which includes maintaining documentation of the process.

**Status:** Uncorrected

**2021-004**

**Compliance**

The Schedule of Expenditures of Federal Awards (SEFA) contained errors as a result of incorrect information provided by the institutions. The University System of Maryland (USM) requires each institution to report federal expenditure activity as part of the year-end closing process. USM utilizes the year-end reporting packages to compile the system-wide SEFA, which is ultimately the responsibility of USM.

**Status:** Uncorrected

**2021-005**

**Compliance**

The University was unable to provide documentation to support the amount of payroll related expenditures charged to the grant for 5 of the 41 samples selected.

**Status:** Corrected

**2021-006**

**Compliance**

Various errors were noted in reports either due to inaccurate or missing supporting documentation, timeliness of reporting, and misreporting of certain amounts on a cumulative basis

**Status:** Uncorrected

**2021-007**

**Compliance**

The University did not determine the suspension and debarment status on vendors with expenditures exceeding \$25,000 during FY21 as required by federal regulations.

**Status:** Uncorrected

**STATE OF MARYLAND  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2023**

**2021-008**

**Compliance**

The MDH FFATA coordinator confirmed that no information was provided for data entry for FFATA reporting requirements

**Status:** Corrected

**2021-009**

**Compliance**

The Department of Human Services (Department) did not provide documentation to support subrecipient for one sub award.

**Status:** Corrected

**2021-011**

**Compliance**

The Department of Health (Department) was unable to provide documentation to support review of cash draw requests. The cash draw requests were compiled and submitted by the same employee without review by an employee other than the preparer.

**Status:** Corrected

**2021-012**

**Compliance**

The Department of Health (Department) did not provide documentation of approval of payroll costs charged to the program. Payroll costs for employees paid based on exception time reporting was not consistently reviewed to ensure that the allocation of payroll was accurate. In addition, the Department did not periodically reconcile payroll costs to actual program effort to ensure that the time and effort charged to the program was accurate.

**Status:** Corrected

**2021-013**

**Compliance**

The Department of Health (Department) was unable to provide documentation to support that it had evaluated its subrecipients' risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.

**Status:** Corrected

**STATE OF MARYLAND  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2023**

**2021-015**

**Compliance**

Seven of the seven subawards selected for testing were not reported to FSRS during FY 2021. Subawards were obligated on 12/31/2020 and should have been reported to FSRS by 1/31/2021, but the Department did not report any subawards during FY 2021.

**Status:** Corrected

**2021-018**

**Compliance**

The Department of Health (Department) was unable to provide evidence that it had complied with NCCI requirements during FY2021.

**Status:** Corrected, No longer a requirement