

**STATE OF MARYLAND**

**Single Audit Together with  
Reports of Independent Public Accountants**

**For the Year Ended June 30, 2025**

**STATE OF MARYLAND**

**SINGLE AUDIT REPORT**

**JUNE 30, 2025**

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**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON THE  
AUDITED FINANCIAL STATEMENTS**

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

**Opinion**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Maryland (the State), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the State’s basic financial statements.

In our opinion, based on our audit and the reports of the other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position 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 June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of certain Economic Development Loan Programs; the Maryland Lottery and Gaming Control Agency; the Economic Development Insurance Program; certain foundations included in the higher education component units; the Maryland Technology Development Corporation; Maryland Food Center Authority; the Investment Trust Fund; and the Maryland Supplemental Retirement Plans. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it related to the amounts included for the State, is based solely on the report of the other auditors. The financial statements that we did not audit, which are listed above, represent the percentages of the total assets, total net position, and total revenues of the accompanying financial statements as listed below.

	Percentage of Opinion Unit		
	Total Assets	Total Net Position	Total Operating Revenues
Business type activities:			
Major			
Economic Development Loan Programs	24.7%	4.4%	1.1%
MD Lottery and Gaming Control Agency	1.6%	-0.3%	75.7%
Non-Major			
Economic Development Insurance Programs	0.4%	0.7%	0.0%
Total Percentage of Business Type Activities	26.7%	4.8%	76.8%
Component units			
Major			
Certain Foundations of Higher Education	20.2%	26.9%	9.5%
Non-Major			
Maryland Technology Development Corp.	1.0%	1.2%	1.0%
Maryland Food Center Authority	0.3%	0.3%	0.1%
Total Percentage of Component Units	21.5%	28.4%	10.6%
Fiduciary Funds:			
Investment Trust Fund	9.6%	10.3%	49.0%
Maryland Supplemental Retirement Plans December 31, 2024	5.9%	6.3%	2.6%
Total Percentage of Fiduciary Funds	15.5%	16.6%	51.6%

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the State, and to meet our other ethical responsibilities, in accordance with the 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 audit opinion.

### ***Other Matter***

As part of our audit of the June 30, 2025, financial statements, we also audited the adjustments related to the adoption of GASB Statement No. 101, *Compensated Absences*, described in Note 27 that was applied to restate the net position as of June 30, 2024. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the net position as of June 30, 2024, before restatement, as it was audited by another auditor.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the State's ability to continue as a going concern for twelve months beyond the financial statements issuance date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 amounts and disclosures in the financial statements.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the State's internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the State's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal controls-related matters that we identified during the audit.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of revenue and expenditures and changes in fund balances - budget and actual (general fund, special and federal funds), reconciliation of the budgetary general and special fund, fund balances to the GAAP general and special revenue fund, fund balances, schedule of employer contributions and schedule of employer net pension liability for Maryland State Retirement and Pension System, schedule of employer contributions, schedule of changes in net pension liability and related ratios, and schedule of investment returns for Maryland Transit Administration Pension Plan, schedule of employer contributions, schedule of changes in net OPEB liability and related ratios, and schedule of investment returns for Other Post-Employment Benefit Plan, schedule of employer contributions, schedule of changes in net OPEB liability and related ratios for Maryland Transit Administration Retiree Healthcare Benefits Plan, and notes to required supplementary information – budgeting and budgetary control be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the State's basic financial statements. The combining and individual fund financial statements and the combining statements for the non-major component units are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and the combining statements for the non-major component units, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures described above, and the reports of the other auditors, the combining and individual fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory section, statistical section, and the financial schedules required by law, but does not include the financial statements and our auditor's report thereon. Our opinion on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2026, on our consideration of the State's internal controls over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal controls over financial reporting and compliance.

Owings Mills, Maryland  
January 28, 2026





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

The Honorable 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, 2025, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated January 28, 2026.

Our report includes a reference to other auditors who audited the financial statements of certain Economic Development Loan Programs, the Maryland Lottery and Gaming Control Agency, Maryland Technology Development Corporation, and Maryland Food Center Authority, as described in our report on the State's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those other auditors.

The financial statements of the Economic Development Insurance Program, Maryland Supplemental Retirement Plans, Investment Trust Fund, Bowie State University Foundation Inc., Coppin 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, UMUC Ventures, University Properties, Inc., Baltimore City Community College Foundation, St. Mary's College of Maryland Foundation, St. Mary's College of Maryland Boat Foundation, 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 controls over the financial reporting on instance of reportable noncompliance with these entities.

### ***Report on Internal Controls Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the State's internal control over financial reporting (internal controls) 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 controls. Accordingly, we do not express an opinion on the effectiveness of the State's internal controls.

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

Our consideration of internal controls 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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2025-001, 2025-002, 2025-003, and 2025-004 to be material weaknesses.

### ***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 State's internal controls and compliance. Accordingly, this communication is not suitable for any other purpose.

Owings Mills, Maryland  
January 28, 2026

*SBC + Company, LLC*



**REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROLS 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, 2025. The State's major federal programs are identified in the summary of independent public accountants' results section of the accompanying schedule of findings and questioned costs.

***Qualified Opinion on Unemployment Insurance/COVID-19 Unemployment Insurance, COVID-19 Coronavirus State and Local Fiscal Recovery Funds, Special Education Cluster (IDEA), Child Support Enforcement, Refugee and Entrant Assistance: State Administered Programs, Low-Income Home Energy Assistance, Opioid-STR, Block Grants for Prevention and Treatment of Substance Abuse /COVID-19 Block Grants for Prevention and Treatment of Substance Abuse, and COVID-19 Epidemiology and Laboratory Capacity For Infectious Diseases***

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 above programs for the year ended June 30, 2025.

***Unmodified Opinion on Each of the Other Major Federal Programs***

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

***Basis for Qualified and Unmodified Opinions***

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

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
Unemployment Insurance /COVID -19 Unemployment Insurance	17.225	Allowable Activities/Costs, Eligibility, Period of Performance and Special Tests and Provisions	2025-012 and 2025-013
COVID -19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Allowable Activities/Costs and Reporting	2025-006
Special Education Cluster (IDEA)	84.027,84.173	Subrecipient Monitoring	2025-007
COVID-19 Epidemiology and Laboratory Capacity For Infectious Diseases	93.323	Activities Allowed/Allowable, Equipment and Procurement and Subrecipient Monitoring	2025-025, 2025-027 through 2025-029
Child Support Enforcement	93.563	Allowable Activities/Costs	2025-014
Refugee and Entrant Assistance State: Administered Program	93.566	Allowable Activities/Costs	2025-014
Low-Income Home Energy Assistance	93.568	Allowable Activities/Costs	2025-014
Opioid-STR	93.788	Allowable Activities/ Costs	2025-016
Block Grants for Prevention and Treatment of Substance Abuse/COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	Allowable Activities/ Costs	2025-016

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

***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, and Maryland Transportation Authority, an enterprise fund 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 controls 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 that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. 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 controls 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 controls 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 2025-005 through 2025-039. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the State's response to the 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 Controls 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 controls over compliance that might be material weaknesses or significant deficiencies in internal controls 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 controls over compliance that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal controls 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 controls over compliance is a deficiency, or a combination of deficiencies, in internal controls 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 controls over compliance described in the accompanying schedule of findings and questioned costs as items 2025-005 through 2025-007, 2025-012 through 2025-014, 2025-016, 2025-019, 2025-025, 2025-027 through 2025-029 to be material weaknesses.

*A significant deficiency in internal controls over compliance* is a deficiency, or a combination of deficiencies, in internal controls over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal controls over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal controls over compliance described in the accompanying schedule of findings and questioned costs as items 2025-008, through 2025-011, 2025-015, 2025-017, 2025-018, 2024-020 through 2025-024, 2025-026, and 2025-030 through 2025-039 to be significant deficiencies.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the State's response to internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The State's 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 controls 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, 2025, and the related notes to the financial statements, which includes reference to other auditors, collectively comprise the State's basic financial statements. We issued our report thereon dated January 28, 2026, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Owings Mills, Maryland  
March 30, 2026

*SB + Company, LLC*

**STATE OF MARYLAND**

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

<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>U.S. Department of Agriculture</b>				
Agricultural Research Basic and Applied Research	10.001		\$ 145,628	\$ -
Plant and Animal Disease, Pest Control, and Animal Care	10.025		3,279,647	-
Pass-Through Colorado State University	10.025	AP23VSD&B000C020	1,749,850	-
Total ALN 10.025 Plant and Animal Disease, Pest Control, and Animal Care			<u>5,029,497</u>	<u>-</u>
Wildlife Services	10.028		108,661	750
Farm Service Agency Taxpayer Outreach Education and Technical Assistance (American Rescue Plan Assistance)				
Pass-Through University of Delaware	10.146	45504	22,352	9,155
Outreach Education and Technical Assistance	10.147		602,592	-
Market News	10.153		37,055	-
Inspection Grading and Standardization	10.162		200,418	-
Market Protection and Promotion	10.163		175,366	-
Pass-Through The State Center	10.163	Unknown	168,324	-
Total ALN 10.163 Market Protection and Promotion			<u>343,690</u>	<u>-</u>
Wholesale Farmers and Alternative Market Development	10.164		1,105,765	-
Specialty Crop Block Grant Program - Farm Bill	10.170		936,015	-
Farmers Market and Local Food Promotion Program	10.175		16,621	-
Pass-Through Wholesome Harvest Food Co-op	10.175	Unknown	5,000	-
Total ALN 10.175 Farmers Market and Local Food Promotion Program			<u>21,621</u>	<u>-</u>
COVID-19 Pandemic Relief Activities: Local Food Purchase				
Agreements with States, Tribes, and Local Governments	10.182		7,980,608	-
Local Food for Schools Cooperative Agreement Program	10.185		1,823,006	502,190
Grants for Agricultural Research, Special Research Grants	10.200		25,220	-
Small Business Innovation Research	10.212		3,000	-
Sustainable Agriculture Research and Education	10.215		990,745	146,184
Pass-Through Northeast SARE by University of Vermont	10.215	43769	104	-
Pass-Through Northeast SARE by University of Vermont	10.215	45565	28,609	-
Pass-Through Northeast SARE by University of Vermont	10.215	46295	79,904	-
Pass-Through Northeast SARE by University of Vermont	10.215	46356	51,527	-
Total ALN 10.215 Sustainable Agriculture Research and Education			<u>1,150,889</u>	<u>146,184</u>

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

# STATE OF MARYLAND

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

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> (continued)				
Higher Education - Institution Challenge Grants Program				
Pass-Through Penn State University	10.217	S003827-USDA	\$ 28,478	\$ -
1994 Institutions Research Program				
Pass-Through Navajo Tech University	10.227	NTU-30701-01	1,504	-
Extension Collaborative on Immunization Teaching & Engagement				
Pass-Through eXtension Foundation	10.229	EXCB-2024-2555	22,737	-
Consumer Data and Nutrition Research	10.253		6,715	-
Agriculture and Food Research Initiative (AFRI)	10.310		105,992	-
Pass-Through eXtension Foundation	10.310	46356	15,338	-
Total ALN 10.310 Agriculture and Food Research Initiative (AFRI)			121,330	-
Beginning Farmer and Rancher Development Program	10.311		75,256	60,803
Farm Business Management and Benchmarking Competitive Grants Program				
Pass-Through University of Minnesota	10.319	45443	128	-
Pass-Through University of Minnesota	10.319	45900	379	-
Total ALN 10.319 Farm Business Management and Benchmarking Competitive Grants Program			507	-
Crop Protection and Pest Management Competitive Grants Program	10.329		115,373	22,899
Pass-Through Cornell University	10.329	46112	6,648	-
Total ALN 10.329 Crop Protection and Pest Management Competitive Grants Program			122,021	22,899
State Mediation Grants	10.435		157,604	-
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		213,510	-
Cooperative Extension Service	10.500		1,390,657	-
Pass-Through Kansas State University	10.500	43373	830	-
Pass-Through Kansas State University	10.500	43830	2,167	-
Pass-Through Kansas State University	10.500	45900	12,314	-
Total ALN 10.500 Cooperative Extension Service			1,405,968	-
Smith-Lever Funding (Various Programs)	10.511		3,888,790	-
Expanded Food and Nutrition Education Program	10.514		663,850	-
Renewable Resources Extension Act and National Focus Fund Projects	10.515		54,134	-
Rural Health and Safety Education Competitive Grants Program	10.516		84,448	-
Agriculture Risk Management Education Partnerships Competitive Grants Program				
Pass-Through Northeast Center for Risk Management Education	10.520	45565	29,457	-
Pass-Through Northeast Center for Risk Management Education	10.520	46295	8,700	-
Total ALN 10.520 Agriculture Risk Management Education Partnerships Competitive Grants Program			38,157	-
Centers of Excellence at 1890 Institutions				
Pass-Through 1890 Universities Foundation	10.523	2020-38427-31514	38,276	-
Pass-Through NC Agricultural and Technical State University	10.523	241005F	129,072	-
Total ALN 10.523 Centers of Excellence at 1890 Institutions			167,348	-
Scholarships for Students at 1890 Institutions	10.524		967,989	-
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525		5,126	-
CN-TECH INNOVATION GRANT	10.541		282,588	-
<i>SNAP Cluster</i>				
Supplemental Nutrition Assistance Program (Noncash)	10.551		1,484,554,591	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		115,153,173	8,831,230
<i>Total SNAP Cluster</i>			1,599,707,764	8,831,230

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

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards  
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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 (continued)</b>				
<i>Child Nutrition Cluster</i>				
School Breakfast Program	10.553		\$ 94,145,824	\$ 92,911,428
National School Lunch Program	10.555		263,626,874	263,626,874
Special Milk Program for Children	10.556		32,214	24,107
Summer Food Service Program for Children	10.559		1,277,414	1,130,658
Fresh Fruit and Vegetable Program	10.582		4,311,923	4,311,923
<i>Total Child Nutrition Cluster</i>			363,394,249	362,004,990
COVID-19 WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		179,914	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		133,618,193	73,559,697
Total ALN 10.557 WIC Special Supplemental Nutrition Program for Women, Infants, and Children			133,798,107	73,559,697
Child and Adult Care Food Program	10.558		121,802,260	121,709,808
State Administrative Expenses for Child Nutrition	10.560		8,486,938	-
<i>Food Distribution Cluster</i>				
Commodity Supplemental Food Program	10.565		315,502	288,270
Emergency Food Assistance Program (Administrative Costs)	10.568		58,290	-
Emergency Food Assistance Program (Food Commodities)	10.569		15,516,742	-
<i>Total Food Distribution Cluster</i>			15,890,534	288,270
WIC Farmers' Market Nutrition Program (FMNP)	10.572		1,291,379	-
Team Nutrition Grants	10.574		929	154
Farm to School Grant Program	10.575		3,575	-
Child Nutrition Discretionary Grants Limited Availability	10.579		783,944	783,944
COVID-19 Farm to School State Formula Grant	10.645		7,370	-
Summer Electronic Benefit Transfer Program for Children	10.646		26,757,321	-
Cooperative Forestry Assistance	10.664		880,038	229,247
Wood Utilization Assistance	10.674		217,959	106,500
Urban and Community Forestry Program	10.675		486,835	26,887
Forest Legacy Program	10.676		68,022	-
Forest Stewardship Program	10.678		211,470	-
Forest Health Protection	10.680		21,792	-
International Forestry Programs				
Pass-Through Environment for the Americas, Inc.	10.684	23-CA-11132762-485	10,825	-
State & Private Forestry Cooperative Fire Assistance	10.698		1,505,115	151,690
Partnership Agreements	10.699		25,597	-
National Agricultural Library	10.700		4,308	-
Infrastructure Investment and Jobs Act Temporary Bridge Program	10.721		175,000	175,000
Inflation Reduction Act Urban & Community Forestry Program	10.727		3,061,628	-
Soil and Water Conservation	10.902		81,020	-
Partnerships for Climate-Smart Commodities	10.937		884,697	212,828
Cochran Fellowship Program-International Training-Foreign Participant	10.962		14,206	-
Contract/Other				
Pass-Through Pennsylvania Certified Organic	10.999	45565	3,415	-
<b>Total U.S. Department of Agriculture</b>			<b>2,307,420,374</b>	<b>568,822,226</b>

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

**STATE OF MARYLAND**

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For the Year Ended June 30, 2025**

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 Commerce</b>				
Statistical, Research, and Methodology Assistance	11.016		\$ 65,423	\$ -
Build to Scale	11.024		29,515	-
Connecting Minority Communities Pilot Program	11.028		1,756,338	10,000
Broadband Infrastructure Program	11.031		396,828	-
State Digital Equity Planning Grants	11.032		170,446	-
Economic Development Technical Assistance	11.303		144,965	70,511
<b>Economic Development Cluster</b>				
COVID-19 Economic Adjustment Assistance	11.307		1,215,296	-
Economic Adjustment Assistance	11.307		6,223,358	-
Total ALN 11.307 Economic Adjustment Assistance			7,438,654	-
<i>Total Economic Development Cluster</i>			7,438,654	-
<b>Sea Grant Support</b>				
Pass-Through Mississippi State University	11.417		33,834	-
Pass-Through North Carolina State University	11.417	45626	8,846	-
Pass-Through Research Foundation for SUNY Stony Brook	11.417	45688	3,823	-
Pass-Through Research Foundation for SUNY Stony Brook	11.417	100685/1191209/2	2,958	-
Total ALN 11.417 Sea Grant Support			49,461	-
Coastal Zone Management Administration Awards	11.419		3,297,599	1,264,622
Coastal Zone Management Estuarine Research Reserves	11.420		915,253	267,053
<b>Marine Sanctuary Program</b>				
Pass-Through National Marine Sanctuary Foundation	11.429	5300-23-08-071	8,293	-
Financial Assistance for National Centers for Coastal Ocean Science	11.426		388,252	-
Climate and Atmospheric Research	11.431		2,099	-
Marine Mammal Data Program	11.439		45,769	-
Chesapeake Bay Studies	11.457		303,070	-
Habitat Conservation	11.463		771,922	-
Unallied Science Program	11.472		227,937	-
Office for Coastal Management	11.473		695,175	560,843
Pass-Through National Fish and Wildlife Foundation	11.473	46081	86,338	-
Pass-Through Virginia Polytechnic Institute and State University	11.473	45930	6,249	-
Pass-Through Virginia Tech	11.473	Unknown	5,122	-
Total ALN 11.473 Office for Coastal Management			792,884	560,843
Atlantic Coastal Fisheries Cooperative Management Act	11.474		353,591	-
Measurement and Engineering Research and Standards	11.609		266,454	-
Pass-Through Humanities Council of Washington DC	11.609	AWD081	3,208	-
Total ALN 11.609 Measurement and Engineering Research and Standards			269,662	-
Congressionally-Identified Projects	11.617		2,036,143	-
Science, Technology, Business and/or Education Outreach	11.620		2,018	-
Pass-Through J.H.U. Bus & Research Admin.	11.620	2005972415	706,764	4,143
Pass-Through John Hopkins University	11.620	2005972415/MSUUMES72415	12,989	-
Total ALN 11.620 Science, Technology, Business and/or Education Outreach			721,771	4,143
Minority Business Resource Development	11.802		283,485	-
MBDA Business Center	11.805		179,220	-
Contract/Other	11.999		104,258	-
<b>Total U.S. Department of Commerce</b>			<b>20,752,838</b>	<b>2,177,172</b>

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

**STATE OF MARYLAND**

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

<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>U.S. Department of Defense</b>				
Procurement Technical Assistance For Business Firms	12.002		\$ 1,099,894	\$ -
Community Economic Adjustment Assistance for Responding to Threats to the Resilience of a Military Installation	12.003		50,300	-
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		1,313,261	-
Basic and Applied Scientific Research	12.300		5,212,083	-
Pass-Through American Meteorological Society	12.300	001	7,785	-
Pass-Through Delaware State University	12.300	25-100HEH	1,449	-
Pass-Through Howard University	12.300	FA9550-23-D-0001	440,728	-
Total ALN 12.300 Basic and Applied Scientific Research			<u>5,662,045</u>	<u>-</u>
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		58,792	-
ROTC Language and Culture Training Grants				
Pass-Through Institute of International Education Inc.	12.357	45443	8,792	-
Pass-Through Institute of International Education Inc.	12.357	45535	250,184	-
Pass-Through Institute of International Education Inc.	12.357	45808	283,881	-
Pass-Through Institute of International Education Inc.	12.357	45991	214,302	-
Total ALN 12.357 ROTC Language and Culture Training Grants			<u>757,159</u>	<u>-</u>
National Guard Military Operations and Maintenance (O&M) Projects	12.401		19,225,391	-
National Guard ChalleNGe Program	12.404		2,840,616	-
Military Medical Research and Development				
Pass-Through Dartmouth Hitchcock Clinic	12.420	GC10494-02-DGR15450	11,068	-
Pass-Through Henry M. Jackson Foundation for the Advancement of Military Medicine	12.420	CON000827	5,540	-
Pass-Through Johns Hopkins University	12.420	2004775932	1,177	-
Pass-Through Johns Hopkins University	12.420	2005012646	114,706	-
Pass-Through Johns Hopkins University	12.420	2005078734	5,245	-
Pass-Through Johns Hopkins University	12.420	2005383823	654	-
Total ALN 12.420 Military Medical Research and Development			<u>138,390</u>	<u>-</u>
Basic Scientific Research			153,747	-
Pass-Through Energetics Technology Center	12.431	W911NF-15-3-0002	733,300	-
Pass-Through University of Georgia	12.431	RR-166-647/S001496	2,159	-
Total ALN 12.431 Basic Scientific Research			<u>889,206</u>	<u>-</u>

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<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>U.S. Department of Defense (continued)</b>				
The Language Flagship Grants to Institutions of Higher Education				
Pass-Through Institute of International Education Inc.	12.550	45443	\$ 321	\$ -
Pass-Through Institute of International Education Inc.	12.550	45730	56,686	-
Pass-Through Institute of International Education Inc.	12.550	45869	438,925	-
Pass-Through Institute of International Education Inc.	12.550	46173	49,929	-
Total ALN 12.550 The Language Flagship Grants to Institutions of Higher Education			<u>545,861</u>	<u>-</u>
DOD, NDEP, DOTC-STEM Education Outreach Implementation	12.560		25,317	-
Pass-Through National Alliance Against Disparities and Patient Health	12.560	W911NF1820224	4,193	-
Total ALN 12.560 DOD, NDEP, DOTC-STEM Education Outreach Implementation			<u>29,510</u>	<u>-</u>
Economic Adjustment Assistance for State Governments	12.617		3,734,317	208,585
Basic, Applied, and Advanced Research in Science and Engineering	12.630		515,538	-
Air Force Defense Research Sciences Program				
Pass-Through Massachusetts Institute of Technology	12.800	45657	8,000	-
Language Grant Program	12.900		59,918	-
Mathematical Sciences Grants	12.901		1,762	-
Information Security Grants	12.902		471,057	-
Pass-Through University of Arkansas		H98230-24-1-0106	111,063	-
Total ALN 12.902 Information Security Grants			<u>582,120</u>	<u>-</u>
GenCyber Grants Program	12.903		89,860	-
CyberSecurity Core Curriculum	12.905		1,083,019	-
Contract/Other	12.999		2,784,559	-
Pass-Through Catalyst Campus	12.999	46000	21,075	-
Pass-Through Purdue University	12.999	46477	177,639	-
Pass-Through The Johns Hopkins University Applied Physics Laboratory LLC	12.999	45184	32,819	-
Pass-Through The Johns Hopkins University Applied Physics Laboratory LLC	12.999	45550	93,193	-
Pass-Through The Johns Hopkins University Applied Physics Laboratory LLC	12.999	45915	135,115	-
Pass-Through University of Pittsburgh	12.999	AWD00005137-3	99,451	-
Total ALN 12.999 Contract/Other			<u>3,343,851</u>	<u>-</u>
<b>Total U.S. Department of Defense</b>			<b><u>42,028,810</u></b>	<b><u>208,585</u></b>

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

STATE OF MARYLAND

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

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 Housing and Urban Development</b>				
Supportive Housing for Persons with Disabilities	14.181		\$ 1,072,936	\$ -
COVID-19 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		756,958	589,739
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		12,415,553	11,701,871
Total ALN 14.228 Community Development Block Grants/State's program			13,172,511	12,291,610
COVID-19 Emergency Solutions Grant Program	14.231		530,343	530,343
Emergency Solutions Grant Program	14.231		1,331,407	1,247,898
Total ALN 14.231 Emergency Solutions Grant Program			1,861,750	1,778,241
Supportive Housing Program				
COVID-19 Home Investment Partnerships Program	14.239		6,426	-
Home Investment Partnerships Program	14.239		2,845,714	-
Total ALN 14.239 Home Investment Partnerships Program			2,852,140	-
Housing Opportunities for Persons with AIDS	14.241		2,079,370	2,079,370
Pass-Through Baltimore City Department of Housing & Community Development	14.241	SCON-004898	299,070	-
Total ALN 14.241 Housing Opportunities for Persons with AIDS			2,378,440	2,079,370
Continuum of Care Program	14.267		5,346,316	4,269,307
Housing Trust Fund	14.275		4,239,971	-
Youth Homelessness Demonstration Program				
Pass-Through Latin American Youth Center	14.276	45443	163,795	-
Pass-Through Latin American Youth Center	14.276	45808	130,128	-
Total ALN 14.276 Youth Homelessness Demonstration Program			293,923	-
Youth Homeless System Improvement Grants	14.277		65,196	-
Project Rental Assistance Demonstration (PRA Demo) Program of Section 811 Supportive Housing for Persons with Disabilities	14.326		4,231,358	-
Fair Housing Assistance Program State and Local	14.401		702,572	-
General Research and Technology Activity				
Pass-Through Howard University	14.506	GRT000157-10006726	32,076	-
<i>Community Development Block Grant Disaster Recovery Grants Cluster (CDBR-DR)</i>				
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269		985	-
Total Community Development Block Grant Disaster Recovery Grants Cluster (CDBR-DR)			985	-
<i>Housing Voucher Cluster</i>				
COVID-19 Section 8 Housing Choice Vouchers	14.871		2,245,096	-
Section 8 Housing Choice Vouchers	14.871		28,753,707	-
Total Housing Voucher Cluster			30,998,803	-
<i>Section 8 Project-Based Cluster</i>				
Section 8 Housing Assistance Payments Program	14.195		297,879,030	-
Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation	14.856		314,738	-
Total Section 8 Project-Based Cluster			298,193,768	-
Older Adults Home Modification Grant Program	14.921		4,738	-
<b>Total U.S. Department of Housing and Urban Development</b>			<b>365,447,483</b>	<b>20,418,528</b>

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

# STATE OF MARYLAND

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

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 the Interior</b>				
Zoonotic Disease Initiative	15.069		\$ 296,969	\$ 270,287
Earth Mapping Resources Initiative	15.073		6,145	-
Cultural and Paleontological Resources Management	15.224		3,322	-
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		2,190,409	-
Abandoned Mine Land Reclamation (AMLR)	15.252		3,475,798	-
<i>Fish and Wildlife Cluster</i>				
Sport Fish Restoration	15.605		3,862,684	605,241
Wildlife Restoration and Basic Hunter Education	15.611		10,513,471	289,591
Enhanced Hunter Education and Safety	15.626		495,197	-
<i>Total Fish and Wildlife Cluster</i>			14,871,352	894,832
Fish and Wildlife Management Assistance	15.608		321,020	4,397
Coastal Wetlands Planning, Protection and Restoration	15.614		324,757	324,757
Cooperative Endangered Species Conservation Fund	15.615		48,050	10,000
Clean Vessel Act	15.616		607,033	160,003
State Wildlife Grants	15.634		492,540	68,373
Endangered Species Recovery Implementation	15.657		16,356	-
Youth Engagement, Education, and Employment	15.676		10,390	-
Cooperative Landscape Conservation				
Pass-Through The Rappahannock Tribe	15.669	Unknown	96,614	-
White-nose Syndrome National Response Implementation	15.684		46,399	30,000
National Fish Passage	15.685		15,691	15,553
U.S. Geological Survey Research and Data Collection	15.808		82,440	-
National Cooperative Geologic Mapping	15.810		152,162	-
National Geological and Geophysical Data Preservation	15.814		58,570	-
Historic Preservation Fund Grants-In-Aid	15.904		1,025,238	-
Outdoor Recreation Acquisition, Development and Planning	15.916		1,896,935	1,514,353
American Battlefield Protection	15.926		7,738	-
Save America's Treasures	15.929		6,894	-
Chesapeake Bay Gateways Network	15.930		43,500	-
Preservation of Historic Structures on the Campuses of Historically Black Colleges and Universities (HBCUs).	15.932		7,976	-
Natural Resource Stewardship	15.944		11,937	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		149,683	-
Cultural Resources Management	15.946		344	-
National Park Service Conservation, Protection, Outreach, and Education	15.954		6,925	-
Emergency Supplemental Historic Preservation Fund	15.957		7,705	-
<b>Total U.S. Department of the Interior</b>			<b>26,280,892</b>	<b>3,292,555</b>

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<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>U.S. Department of Justice</b>				
Law Enforcement Assistance Narcotics and Dangerous Drugs Training	16.004		\$ 178,629	\$ -
Sexual Assault Services Formula Program	16.017		683,203	683,203
Emmett Till Cold Case Investigations Program	16.031		202,320	-
Community-Based Violence Prevention Program				
Pass-Through The Mayor's Office of Children and Family Success	16.123	SB-24-10127/15PJDP-21-GK-03877	3,876	-
Services for Trafficking Victims	16.320		773,837	363,540
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		2,122	-
Juvenile Justice and Delinquency Prevention	16.540		801,281	756,542
Missing Children's Assistance	16.543		505,223	-
Title V Delinquency Prevention Program	16.548		34,346	-
Pass-Through Coalition for Juvenile Justice	16.548	15PJDP23GK05303TITL	1,919	-
State Justice Statistics Program for Statistical Analysis Centers	16.550		104,518	104,518
National Criminal History Improvement Program (NCHIP)	16.554		109,487	-
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		9,617	-
Crime Victim Assistance	16.575		22,554,634	22,554,634
Crime Victim Compensation	16.576		1,600,581	1,600,581
Crime Victim Assistance/Discretionary Grants				
Pass-Through Equal Justice Works	16.582	44043	66	-
Drug Court Discretionary Grant Program	16.585		636,821	268,438
Violence Against Women Formula Grants	16.588		3,151,171	3,151,171
Residential Substance Abuse Treatment for State Prisoners	16.593		435,166	435,166
State Criminal Alien Assistance Program	16.606		1,913,500	-
Project Safe Neighborhoods	16.609		140,051	140,051
State and Local Anti-Terrorism Training				
Pass-Through Institute For Intergovernmental Research	16.614	45769	226,438	-
Public Safety Partnership and Community Policing Grants	16.710		1,306,777	-
Juvenile Mentoring Program				
Pass-Through National Police Athletic/Activity League	16.726	15PJDP-21-GG-02747-MENT	6,354	-
PREA Program: Strategic Support for PREA Implementation	16.735		42,342	42,342
Edward Byrne Memorial Justice Assistance Grant Program	16.738		3,585,993	3,366,118
DNA Backlog Reduction Program	16.741		280,033	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		250,281	250,281
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		102,381	-
Support for Adam Walsh Act Implementation Grant Program	16.750		13,679	-
Congressionally Recommended Awards	16.753		594,418	75,356
Pass-Through University of Georgia	16.753	RR-166-647/S001496	38,626	-
Harold Rogers Prescription Drug Monitoring Program	16.754		1,513,944	655,293
Second Chance Act Reentry Initiative	16.812		440,200	-
COVID-19 NICS Act Record Improvement Program	16.813		128,283	-
NICS Act Record Improvement Program	16.813		489,867	-
Total ALN 16.813 NICS Act Record Improvement Program			<u>618,150</u>	<u>-</u>

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STATE OF MARYLAND

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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 Justice (continued)</b>				
Justice Reinvestment Initiative	16.827		\$ 174,339	\$ -
National Sexual Assault Kit Initiative	16.833		1,122,653	1,122,653
Domestic Trafficking Victim Program	16.834		370,208	370,208
Indigent Defense	16.836		140,196	-
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		1,739,948	1,739,948
Pass-Through City of Milwaukee, WI	16.838	15PBJA22GG04454COAP	115,724	-
STOP School Violence	16.839		374,686	96,025
Opioid Affected Youth Initiative	16.842		81,278	-
Equitable Sharing Program	16.922		361,188	-
Contract/Other	16.999		291,555	29,778
<b>Total U.S. Department of Justice</b>			<b>47,633,759</b>	<b>37,805,846</b>
<b>U.S. Department of Labor</b>				
Labor Force Statistics	17.002		1,045,326	-
Compensation and Working Conditions	17.005		221,437	-
<i>Employment Service Cluster</i>				
Employment Service/Wagner-Peyser Funded Activities	17.207		18,466,911	-
Jobs for Veterans State Grants	17.801		4,189,321	-
<i>Total Employment Service Cluster</i>			22,656,232	-
COVID-19 Unemployment Insurance	17.225		9,793,626	-
Unemployment Insurance	17.225		438,855,408	-
Total ALN 17.225 Unemployment Insurance			448,649,034	-
Senior Community Service Employment Program	17.235		1,442,568	-
Trade Adjustment Assistance	17.245		647,560	-
<i>WIOA Cluster</i>				
WIOA Adult Program	17.258		14,968,962	11,676,882
WIOA Youth Activities	17.259		14,202,329	13,703,979
WIOA Dislocated Worker Formula Grants	17.278		16,138,233	10,846,317
<i>Total WIOA Cluster</i>			45,309,524	36,227,178
Work Opportunity Tax Credit Program (WOTC)	17.271		1,032,854	-
Temporary Labor Certification for Foreign Workers	17.273		485,522	-
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		1,849,685	-
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280		244,292	-
WIOA Dislocated Worker National Reserve Technical Assistance and Training	17.281		839,849	-
Apprenticeship USA Grants	17.285		4,068,675	-
Occupational Safety and Health State Program	17.503		5,741,855	-
Consultation Agreements	17.504		1,036,940	-
<b>Total U.S. Department of Labor</b>			<b>535,271,353</b>	<b>36,227,178</b>

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

**STATE OF MARYLAND**

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

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 State</b>				
Academic Exchange Programs - Undergraduate Programs				
Pass-Through International Research & Exchanges Board	19.009	FY23-YALI-CL-UMBC-01	\$ 2,580	\$ -
Pass-Through International Research & Exchanges Board	19.009	FY24-YALI-CL-UMBC-02	151,568	-
Pass-Through International Research & Exchanges Board	19.009	FY25-YALI-CL-UMBC-03	39,747	-
Pass-Through World Learning, Inc.	19.009	46081	13,532	-
Pass-Through World Learning, Inc.	19.009	IDEAS22-UMBC01	31,189	-
Total ALN 19.009 Academic Exchange Programs - Undergraduate Programs			238,616	-
Academic Exchange Programs - Special Academic Exchange Programs				
Pass-Through Institute of International Education, Inc.	19.011	44361	5,070	-
The U.S. President's Emergency Plan for AIDS Relief Programs				
Pass-Through CIHEB Zambia Limited	19.029	PSA_CLM Signed 6/25/2024	1,706	-
Public Diplomacy Programs	19.040		2,093	-
Academic Exchange Programs - English Language Programs				
Pass-Through FHI 360	19.421	P021001531	3	-
Contract/Other				
Pass-Through FHI 360	19.999	PO23002803	220,840	-
Pass-Through FHI 360	19.999	PO24000862	20,383	-
Pass-Through FHI 360	19.999	PO24002684	260,275	-
Pass-Through Institute of International Education CG	19.999	3000328366 S-ECAGD-24-CA	24,156	-
Total ALN 19.999 Contract/Other			525,654	-
<b>Total U.S. Department of State</b>			<b>773,142</b>	<b>-</b>

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

# STATE OF MARYLAND

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

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 Transportation</b>				
Airport Improvement Program	20.106		\$ 47,085,074	\$ -
Aircraft Pilots Workforce Development Grant Program	20.111		150,279	-
Highway Research and Development Program	20.200		2,645,218	733,500
COVID-19 Highway Planning and Construction	20.205		596,824	-
Highway Planning and Construction	20.205		788,223,557	83,006,504
Total ALN 20.205 Highway Planning and Construction			788,820,381	83,006,504
Highway Training and Education	20.215		14,000	-
<i>FMCSA Cluster</i>				
Motor Carrier Safety Assistance	20.218		4,260,306	-
Total FMCSA Cluster			4,260,306	-
Recreational Trails Program	20.219		631,617	287,133
<i>Railroad Research and Development</i>				
Pass-Through University of Illinois at Urbana-Champaign	20.313	117756-20021	3,020	-
Railroad Safety Technology Grants	20.321		649,734	-
Consolidated Rail Infrastructure and Safety Improvements	20.325		650,833	-
Pass-Through University of Delaware	20.325	Subaward No: fUDR0000363	185,294	-
Total ALN 20.325 Consolidated Rail Infrastructure and Safety Improvements			836,127	-
Railroad Crossing Elimination	20.327		143,279	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		386,528	-
COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	20.509		411,948	-
Formula Grants for Rural Areas and Tribal Transit Program	20.509		11,102,137	-
Total ALN 20.509 Formula Grants for Rural Areas and Tribal Transit Program			11,514,085	-

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

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards  
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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 Transportation</b> (continued)				
<i>Transit Services Programs Cluster</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		\$ 5,035,120	\$ -
<i>Total Transit Services Programs Cluster</i>			<u>5,035,120</u>	<u>-</u>
<i>Federal Transit Cluster</i>				
Federal Transit Capital Investment Grants	20.500		20,211,942	-
COVID-19 Federal Transit Formula Grants	20.507		5,989,897	-
Federal Transit Formula Grants	20.507		198,180,177	-
<i>Total ALN 20.507 Federal Transit Formula Grants</i>			<u>204,170,074</u>	<u>-</u>
State of Good Repair Grants Program	20.525		70,523,429	-
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		58,448,313	-
<i>Total Federal Transit Cluster</i>			<u>353,353,758</u>	<u>-</u>
COVID-19 Public Transportation Innovation	20.530		6,090	-
Public Transportation Innovation	20.530		87,723	-
<i>Total ALN 20.530 Public Transportation Innovation</i>			<u>93,813</u>	<u>-</u>
All Stations Accessibility Program	20.533		1,227,151	-
<i>Highway Safety Cluster</i>				
State and Community Highway Safety	20.600		3,078,781	3,078,781
National Priority Safety Programs	20.616		2,490,970	2,159,912
<i>Total Highway Safety Cluster</i>			<u>5,569,751</u>	<u>5,238,693</u>
Incentive Grant Program to Prohibit Racial Profiling	20.611		91,728	91,728
National Highway Traffic Safety Administration (NHTSA) Discretionary				
Safety Grants and Cooperative Agreements	20.614		165,883	-
Pipeline Safety Program State Base Grant	20.700		955,517	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		205,604	-
National Infrastructure Investments	20.933		9,584,333	8,033,537
State and Local Government Data Analysis Tools for Roadway Safety	20.935		26,835	-
Safe Streets and Roads for All				
Pass-Through Baltimore City Department of Transportation	20.939	SB-24-11610	18,934	-
Strengthening Mobility and Revolutionizing Transportation (SMART) Grants Program	20.941		212,402	-
Research Partnership on Climate Change and Transportation	20.946		11,984	-
Contract/Other	20.999		834,862	-
Pass-Through Battelle Memorial Institute	20.999	46223	11,703	-
<i>Total ALN 20.999 Contract/Other</i>			<u>846,565</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>			<u><b>1,234,539,026</b></u>	<u><b>97,391,095</b></u>

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

# STATE OF MARYLAND

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

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 the Treasury</b>				
Low Income Taxpayer Clinics	21.008		\$ 152,734	\$ -
Equitable Sharing	21.016		26,192	-
COVID-19 Emergency Rental Assistance Program	21.023		13,815,697	8,259,849
Pass-Through Baltimore City Department of Housing & Community Development		ERAP SFY2025	264,387	-
Total ALN 21.023 Emergency Rental Assistance Program			<u>14,080,084</u>	<u>8,259,849</u>
COVID-19 Homeowner Assistance Fund	21.026		2,868,861	302,136
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		193,755,100	43,516,645
Pass-Through Mayor's Office of Neighborhood Safety and Engagement	21.027	SB-24-14685	161,295	-
Pass-Through Uplift Alliance and Maryland Humanities Council	21.027	Unknown	1,500,000	-
Total ALN 21.027 Coronavirus State and Local Fiscal Recovery Funds			<u>195,416,395</u>	<u>43,516,645</u>
COVID-19 Coronavirus Capital Projects Fund	21.029		23,390,433	22,981,427
State Small Business Credit Initiative Technical Assistance Grant Program	21.031		729,891	-
Contract/Other	21.999		132,008	-
<b>Total U.S. Department of the Treasury</b>			<u><b>236,796,598</b></u>	<u><b>75,060,057</b></u>
<b>Appalachian Regional Commission</b>				
Appalachian Area Development	23.002		309,022	-
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011		572,709	547,430
<b>Total Appalachian Regional Commission</b>			<u><b>881,731</b></u>	<u><b>547,430</b></u>
<b>U.S. Equal Employment Opportunity Commission</b>				
Employment Discrimination Title VII of the Civil Rights Act of 1964	30.001		758,771	-
<b>Total U.S. Equal Employment Opportunity Commission</b>			<u><b>758,771</b></u>	<u><b>-</b></u>

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

**STATE OF MARYLAND**

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

<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>Federal Communications Commission</b>				
Universal Service Fund - Schools And Libraries	32.004		\$ 83,666	\$ -
<b>Total Federal Communications Commission</b>			<b>83,666</b>	<b>-</b>
<b>General Services Administration</b>				
Donation of Federal Surplus Personal Property (Noncash)	39.003		11,572,268	-
<b>Total General Services Administration</b>			<b>11,572,268</b>	<b>-</b>
<b>National Aeronautics and Space Administration</b>				
Science	43.001		1,191,064	-
Pass-Through Florida A&M University	43.001	80NSSC23M0050	135,306	-
Pass-Through Maryland Technology Development Corporation	43.001	NA	2,083	-
Pass-Through Space and Technology Solutions	43.001	PO00000022	29,489	-
Pass-Through Universities Space Research Association	43.001	45955	25,881	-
Pass-Through University of Montana	43.001	46022	103,800	-
Total ALN 43.001 Science			<u>1,487,623</u>	<u>-</u>
Aeronautics	43.002		42,592	-
Office of STEM Engagement (OSTEM)	43.008		430,170	149,347
Pass-Through Maryland Space Grant Consortium		45535	15,062	-
Pass-Through Maryland Space Grant Consortium		46022	36,227	-
Total ALN 43.008 Office of STEM Engagement (OSTEM)			<u>481,459</u>	<u>149,347</u>
Space Technology	43.012		207,646	-
Congressionally Directed Programs	43.014		35,327	-
<b>Total National Aeronautics and Space Administration</b>			<b>2,254,647</b>	<b>149,347</b>

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

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**Schedule of Expenditures of Federal Awards  
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<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>National Endowment for the Humanities</b>				
Promotion of the Arts Grants to Organizations and Individuals	45.024		\$ 40,875	\$ -
Promotion of the Arts Partnership Agreements	45.025		3,722,273	-
Pass-Through Mid-Atlantic Arts Foundation	45.025	193224-61-24	744	-
Pass-Through Mid-Atlantic Arts Foundation	45.025	1932244-61-24	2,000	-
Pass-Through Mid-Atlantic Arts Foundation	45.025	2025-6872	3,500	-
Total ALN 45.025 Promotion of the Arts Partnership Agreements			<u>3,728,517</u>	<u>-</u>
Promotion of the Humanities Division of Preservation and Access	45.149		210	-
Promotion of the Humanities Fellowships and Stipends	45.160		31,409	-
Promotion of the Humanities Research	45.161		142,581	-
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		119,313	-
Promotion of the Humanities Public Programs	45.164		171,265	-
Pass-Through National Writing Project	45.164	45016	11	-
Total ALN 45.164 Promotion of the Humanities Public Programs			<u>171,276</u>	<u>-</u>
Promotion of the Humanities Office of Digital Humanities	45.169		112,132	-
Museum Grants for African American History and Culture	45.309		71,133	-
Grants to States	45.310		3,332,465	1,341,290
National Leadership Grants	45.312		229,817	-
Laura Bush 21st Century Librarian Program	45.313		153,342	22,836
Pass-Through American Library Association	45.313	45869	51,930	-
Pass-Through University of Washington	45.313	45535	3,738	-
Total ALN 45.313 Laura Bush 21st Century Librarian Program			<u>209,010</u>	<u>22,836</u>
Contract/Other				
Pass-Through Mid Atlantic Arts Foundation	45.999	45723	8,400	-
Pass-Through Mid Atlantic Arts Foundation	45.999	45787	3,500	-
Pass-Through Virginia Commonwealth University	45.999	45657	11,230	-
Total ALN 45.999 Contract/Other			<u>23,130</u>	<u>-</u>
<b>Total National Endowment for the Humanities</b>			<b><u>8,211,868</u></b>	<b><u>1,364,126</u></b>

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

# STATE OF MARYLAND

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

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<b>National Science Foundation</b>				
Engineering	47.041		\$ 13,308	\$ -
Geosciences	47.050		7,501	-
Computer and Information Science and Engineering	47.070		1,851,860	-
Pass-Through Peraton Inc.	47.070	80GSFC19C0060	10,738	-
Total ALN 47.070 Computer and Information Science and Engineering			1,862,598	-
Biological Sciences	47.074		299,512	-
Social, Behavioral, and Economic Sciences				
Pass-Through Howard University	47.075	GRT000165-10005147	15,416	-
Education and Human Resources	47.076		6,043,905	1,717,122
Pass-Through Cold Spring Harbor Laboratory	47.076	1821657	9,506	-
Pass-Through Howard University	47.076	AWD063	142,227	-
Pass-Through Howard University	47.076	AWD098	11,853	-
Pass-Through Maryland Technology Development Corporation	47.076	AWD060	8,428	-
Pass-Through Norfolk State University	47.076	AWD093	1,170	-
Pass-Through Skidmore College	47.076	32205-3	17,415	-
Total ALN 47.076 STEM Education (formerly Education and Human Resources)			6,234,504	1,717,122
Office of International Science and Engineering	47.079		152,168	-
Integrative Activities	47.083		288,435	-
NSF Technology, Innovation, and Partnerships	47.084		32,644	-
Pass-Through Council of Graduate Schools (CGS)	47.084	Agreement dated 3/12/2024	6,451	-
Total ALN 47.084 NSF Technology, Innovation, and Partnerships			39,095	-
Contract/Other			367,666	-
Pass-Through University of California - Davis	47.999	45657	674	-
Total ALN 47.999 Contract/Other			368,340	-
<b>Total National Science Foundation</b>			<b>9,280,877</b>	<b>1,717,122</b>
<b>Small Business Administration</b>				
Small Business Development Centers	59.037		2,397,666	559,582
Veterans Outreach Program	59.044		430,997	-
Congressional Grants	59.059		1,709,560	24,139
State Trade Expansion	59.061		449,068	-
Cybersecurity for Small Business Pilot Program	59.079		54,805	-
<b>Total Small Business Administration</b>			<b>5,042,096</b>	<b>583,721</b>

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STATE OF MARYLAND

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

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 Veterans Affairs</b>				
Veterans State Domiciliary Care	64.014		\$ 1,209,965	\$ -
Veterans State Nursing Home Care	64.015		16,456,114	-
VHA Home Care	64.044		254,554	124,554
Research and Development	64.054		1,520	-
Burial Expenses Allowance for Veterans	64.101		2,121,512	-
Veterans Dependency and Indemnity Compensation for Service-Connected Death	64.110		479,932	-
Veterans Cemetery Grants Program	64.203		2,775	-
Contract/Other	64.999		2,259,243	-
<b>Total U.S. Department of Veterans Affairs</b>			<b>22,785,615</b>	<b>124,554</b>
<b>Environmental Protection Agency</b>				
COVID-19 Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		148,786	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		181,826	-
Total ALN 66.034 Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act			330,612	-
Diesel Emission Reduction Act (DERA) National Grants	66.039		2,061,591	-
Pass-Through Mid-Atlantic Regional Air Management Association	66.039	45656	35,256	-
Pass-Through Mid-Atlantic Regional Air Management Association	66.039	45930	30,727	-
Total ALN 66.039 Diesel Emission Reduction Act (DERA) National Grants			2,127,574	-
Climate Pollution Reduction Grants	66.046		1,200,241	-
Environmental Finance Center Grants	66.203		1,341,646	440,133
Surveys, Studies, Investigations, Training and Special Purpose Activities Relating to Environmental Justice	66.309			
Pass-Through National Wildlife Federation		45709	336,925	-
State Environmental Justice Cooperative Agreement Program	66.312		269,500	-
Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act	66.424			
Pass-Through University of New Mexico		46295	22,940	-
Assistance for Small and Disadvantaged Communities Drinking Water Grant Program (SDWA 1459A)	66.442		567,944	-
Technical Assistance for Treatment Works (CWA 104(b)(8))				
Pass-Through University of New Mexico	66.446	45900	67,930	-
Pass-Through University of New Mexico	66.446	46265	76,298	-
Total ALN 66.446 Technical Assistance for Treatment Works (CWA 104(b)(8))			144,228	-
Water Quality Management Planning	66.454		712,952	-
Nonpoint Source Implementation Grants	66.460		1,978,819	-
Regional Wetland Program Development Grants	66.461		176,317	-
Chesapeake Bay Program	66.466		678,480	-
Pass-Through Center for Watershed Protection	66.466	45814	13,182	-
Pass-Through National Fish and Wildlife Foundation	66.466	45961	290,097	32,780
Total ALN 66.466 Chesapeake Bay Program			981,759	32,780
Beach Monitoring and Notification Program Implementation Grants	66.472		291,917	-
Science to Achieve Results (STAR) Research Program	66.509		3,847	-
Pass-Through The Regents of the University of California	66.509	2022-1640	24,606	-
Total ALN 66.509 Science to Achieve Results (STAR) Research Program			28,453	-

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

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

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<b>Environmental Protection Agency</b> (continued)				
P3 Award: National Student Design Competition for Sustainability	66.516		\$ 6,900	\$ -
Performance Partnership Grants	66.605		10,447,150	-
Pollution Prevention Grants Program	66.708		315,786	-
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies				
Pass-Through eXtension Foundation	66.716	46022	3,401	-
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		479,029	-
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804		1,224,947	-
State and Tribal Response Program Grants	66.817		459,920	-
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818		38,087	-
Chesapeake Bay Program Implementation, Regulatory/Accountability and Monitoring Grants	66.964		15,326,192	1,881,603
Contract/Other				
Pass-Through eXtension Foundation	66.999	45671	1,046	-
<b>Total Environmental Protection Agency</b>			<b>38,814,285</b>	<b>2,354,516</b>
<b>U.S. Department of Energy</b>				
Inventions and Innovations				
Pass-Through Oak Ridge National Laboratory	81.036	Unknown	349,505	-
State Energy Program	81.041		1,211,141	-
Weatherization Assistance for Low-Income Persons	81.042		5,938,525	4,844,280
Office of Science Financial Assistance Program	81.049		305,114	260,793
Pass-Through Michigan State University	81.049	45961	38,902	-
Total ALN 81.049 Office of Science Financial Assistance Program			344,016	260,793
Conservation Research and Development	81.086		183,606	-
Renewable Energy Research and Development				
Pass-Through Electric Power Research Institute, Inc.	81.087	45869	15,779	-
Epidemiology and Other Health Studies Financial Assistance Program				
Pass-Through Center for Construction Research and Training	81.108	1080-90/DE-FC01-06EH06004	235,369	-
Pass-Through Center for Construction Research and Training	81.108	1080-99	60,787	-
Total ALN 81.108 Epidemiology and Other Health Studies Financial Assistance Program			296,156	-
Nuclear Energy Research, Development and Demonstration				
Pass-Through University of Nevada	81.121	GR16238	140,219	-
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		370,518	52,210.00
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128		1,635,892	-
State Heating Oil and Propane Program	81.138		10,000	-
Manufacturing and Energy Supply Chain Demonstrations and Commercial Applications	81.253		44,057	-
Contract/Other	81.999		297,088	-
<b>Total U.S. Department of Energy</b>			<b>10,836,502</b>	<b>5,157,283</b>

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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 Education</b>				
Adult Education - Basic Grants to States	84.002		\$ 11,965,564	\$ -
Title I Grants to Local Educational Agencies	84.010		369,516,649	366,835,656
Migrant Education State Grant Program	84.011		301,021	301,021
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		2,266,683	1,426,656
Undergraduate International Studies and Foreign Language Programs	84.016		140,978	-
International Research and Studies	84.017		49,550	-
Title Overseas Programs - Group Projects Abroad	84.021		193,928	-
<i>Special Education Cluster (IDEA)</i>				
Special Education Grants to States	84.027		266,755,064	253,406,024
Pass-Through Arundel County Public Schools	84.027	AWD080	65,733	-
Total ALN 84.027 Special Education Grants to States			<u>266,820,797</u>	<u>253,406,024</u>
Special Education Preschool Grants	84.173		6,152,871	5,819,136
<i>Total Special Education Cluster (IDEA)</i>			<u>272,973,668</u>	<u>259,225,160</u>
Fund for the Improvement of Postsecondary Education				
Pass-Through GSU/GSURF/NISS	84.116	SP00016408	181,695	-
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)				
Pass-Through Prince George's County Board of Education	84.184	45838	11,483	-
Higher Education Institutional Aid	84.031		37,859,485	-
Perkins Loan Cancellations	84.037		2,950	-
<i>TRIO Cluster</i>				
TRIO Student Support Services	84.042		1,590,545	-
TRIO Talent Search	84.044		1,292,945	-
TRIO Upward Bound	84.047		3,460,780	-
TRIO Educational Opportunity Centers	84.066		385,937	-
TRIO McNair Post-Baccalaureate Achievement	84.217		765,732	-
<i>Total TRIO Cluster</i>			<u>7,495,939</u>	<u>-</u>
Career and Technical Education -- Basic Grants to States	84.048		22,783,431	19,710,395
Fund for the Improvement of Postsecondary Education	84.116		4,614,859	251,574
Minority Science and Engineering Improvement	84.120		141,094	-
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		76,687,658	1,827,049
Pass-Through State of Connecticut	84.126	45808	85,983	-
Total ALN 84.126 Rehabilitation Services Vocational Rehabilitation Grants to States			<u>76,773,641</u>	<u>1,827,049</u>
Rehabilitation Long-Term Training	84.129		380,454	-
Migrant Education College Assistance Migrant Program	84.149		85,484	-
Rehabilitation Services Client Assistance Program	84.161		245,734	-
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		984,449	-
COVID-19 Special Education -Grants for Infants and Families	84.181		10,554,930	9,757,949
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	84.184		1,447,567	-
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		137,559	-

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

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<b>U.S. Department of Education (continued)</b>				
Education for Homeless Children and Youth	84.196		\$ 2,628,070	\$ 2,307,135
Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods	84.215		3,256,603	454,172
Centers for International Business Education	84.220		377,149	-
Language Resource Centers	84.229		187,311	-
Pass-Through Duke University	84.229	46248	13,669	-
Pass-Through Indiana University	84.229	9653-MSU	10,477	-
Total ALN 84.229 Language Resource Centers			<u>211,457</u>	<u>-</u>
Twenty-First Century Community Learning Centers	84.287		24,487,231	21,049,650
Education Research, Development and Dissemination	84.305		1,255,822	275,665
Pass-Through American Institutes for Research	84.305	45930	100,911	-
Pass-Through Leland Stanford Junior University dba Stanford University	84.305	45621	35,486	-
Pass-Through Rector and Visitors of the University of Virginia	84.305	45900	150,045	-
Pass-Through Strategic Education Research Partnership Institute	84.305	46265	85,344	-
Total ALN 84.305 Education Research, Development and Dissemination			<u>1,627,608</u>	<u>275,665</u>
Special Education - State Personnel Development	84.323		1,579,877	1,155,670
Research in Special Education	84.324		607,148	149,691
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		1,689,872	-
Pass-Through Vanderbilt University	84.325	47391	28,242	-
Total ALN 84.325 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			<u>1,718,114</u>	<u>-</u>
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		535,689	400,323
Pass-Through University of North Carolina at Charlotte	84.326	46022	519,941	-
Total ALN 84.326 Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities			<u>1,055,630</u>	<u>400,323</u>
Child Care Access Means Parents in School	84.335		177,898	-
Teacher Quality Partnership Grants	84.336		2,279,687	-
Rural Education	84.358		137,458	137,458
English Language Acquisition State Grants	84.365		18,024,018	16,916,050
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367		31,855,399	31,191,987
Pass-Through Howard County Public School System	84.367	S367A190019	158,812	-
Total ALN 84.367 Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)			<u>32,014,211</u>	<u>31,191,987</u>
Grants for State Assessments and Related Activities	84.369		9,239,885	-
Comprehensive Literacy Development	84.371		4,724	-
Strengthening Minority-Serving Institutions	84.382		612,476	-
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		549,316	-
Disability Innovation Fund (DIF)	84.421		1,821,674	1,431,190
Pass-Through State of Connecticut	84.421	46904	1,207,687	-
Pass-Through State of Connecticut	84.421	46934	725,207	-
Pass-Through University of Wisconsin - Madison	84.421	47299	63,944	-
Total ALN 84.421 Disability Innovation Fund (DIF)			<u>3,818,512</u>	<u>1,431,190</u>
American History and Civics Education	84.422		356,576	-
Supporting Effective Educator Development Program	84.423		1,522,805	204,116
Student Support and Academic Enrichment Program	84.424		30,536,445	29,462,058

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<b>U.S. Department of Education (continued)</b>				
COVID-19 Education Stabilization Funds:	84.425			
COVID-19 Elementary And Secondary School Emergency Relief Fund	84.425D		\$ 56,184,950	\$ 10,050,103
COVID-19 HEERF Institutional Portion	84.425F		7,365,273	-
Pass-Through Voorhees University	84.425F	AWD102	612,608	-
Total ALN 84.425F COVID-19 HEERF Institutional Portion			<u>7,977,881</u>	<u>-</u>
COVID-19 HEERF Historically Black Colleges And Universities (HBCUs)	84.425J		123,113	-
COVID-19 Coronavirus Response And Relief Supplemental Appropriations Act, 2021 – Emergency Assistance For Non-Public Schools (CRRSA EANS)	84.425R		466,255	11,625
COVID-19 American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U		553,236,189	547,060,212
COVID-19 American Rescue Plan – Emergency Assistance to Non-Public Schools (ARP EANS)	84.425V		19,994,038	549,414
American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth	84.425W		2,778,129	2,758,781
Total ALN 84.425 COVID-19 Education Stabilization Funds			<u>640,760,555</u>	<u>560,430,135</u>
Contract/Other				
Pass-Through American Institutes for Research	84.999	504520206	57,159	-
Pass-Through Baltimore City Health Department	84.999	CO#4478	240,784	-
Pass-Through Prince George's County Board of Education	84.999	45838	9,462	-
Total ALN 84.999 Contract/Other			<u>307,405</u>	<u>-</u>
<b>Total U.S. Department of Education</b>			<u><b>1,598,999,653</b></u>	<u><b>1,324,900,760</b></u>
<b>Christopher Columbus Fellowship Foundation</b>				
Contract/Other	85.999		16,349	-
<b>Total Christopher Columbus Fellowship Foundation</b>			<u><b>16,349</b></u>	<u><b>-</b></u>
<b>Consumer Product Safety Commission</b>				
Nicholas and Zachary Burt Memorial Carbon Monoxide Poisoning Prevention Grants	87.003		67,518	-
<b>Total Consumer Product Safety Commission</b>			<u><b>67,518</b></u>	<u><b>-</b></u>

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<b>National Archives and Records Administration</b>				
National Historical Publications and Records Grants	89.003		\$ 372,410	\$ -
<b>Total National Archives and Records Administration</b>			<u>372,410</u>	<u>-</u>
<b>Election Assistance Commission</b>				
Help America Vote College Program	90.400		66,000	-
2018 HAVA Election Security Grants	90.404		1,249,241	-
<b>Total Election Assistance Commission</b>			<u>1,315,241</u>	<u>-</u>
<b>U.S. Department of Health and Human Services</b>				
Medical Reserve Corps Small Grant Program	93.008		401,148	-
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		75,229	73,879
COVID-19 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042		109,185	-
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042		385,394	345,513
Total ALN 93.042 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals			<u>494,579</u>	<u>345,513</u>
COVID-19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		267,303	227,479
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		390,474	390,474
Total ALN 93.043 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services			<u>657,777</u>	<u>617,953</u>

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<b>U.S. Department of Health and Human Services (continued)</b>				
<i>Aging Cluster</i>				
COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		\$ 2,692,383	\$ -
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		8,615,508	7,923,858
Total ALN 93.044 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers			<u>11,307,891</u>	<u>7,923,858</u>
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		5,901,254	5,401,733
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		16,527,744	16,527,744
Total ALN 93.045 Special Programs for the Aging, Title III, Part C, Nutrition Services			<u>22,428,998</u>	<u>21,929,477</u>
Nutrition Services Incentive Program	93.053		1,106,546	1,105,752
Total Aging Cluster			<u>34,843,435</u>	<u>30,959,087</u>
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		36,423	-
COVID-19 National Family Caregiver Support, Title III, Part E	93.052		859,033	691,818
National Family Caregiver Support, Title III, Part E	93.052		3,610,138	3,564,885
Total ALN 93.052 National Family Caregiver Support, Title III, Part E			<u>4,469,171</u>	<u>4,256,703</u>
Global AIDS	93.067		5,088,525	101,591
Pass-Through Association of Public Health Laboratories	93.067	IC4321	82,509	-
Pass-Through Center for International Health, Education, and Biosecurity - Kenya	93.067	CON-001	533,675	-
Pass-Through Center for International Health, Education, and Biosecurity - Kenya	93.067	ENT-001	248,036	-
Pass-Through CIHEB Initiative Limited (Malawi)	93.067	AMP01-002	349,621	-
Pass-Through CIHEB Zambia Limited	93.067	CZ-UMB-002484-01-01	658,281	-
Pass-Through CIHEB Zambia Limited	93.067	CZ-UMB-002484-02-00	473,277	-
Pass-Through CIHEB Zambia Limited	93.067	PSA Hachaambura Signed06/25/24	120,551	-
Pass-Through Institute of Human Virology, Nigeria	93.067	grant number 5 NU2GGH002417-03	619,988	-
Pass-Through Institute of Human Virology, Nigeria	93.067	PSA-5NU2GGH002434-02-00	3,843	-
Pass-Through Institute of Human Virology, Nigeria	93.067	PSA-ASPIRE	57,976	-
Pass-Through Institute of Human Virology, Nigeria	93.067	SUB-6NU2GGH002417-02-00	206,831	-
Total ALN 93.067 Global AIDS			<u>8,443,113</u>	<u>101,591</u>
Public Health Emergency Preparedness	93.069		14,057,599	14,057,599
Pass-Through Baltimore City Health Department	93.069	SB-24-13243	126,401	-
Total ALN 93.069 Public Health Emergency Preparedness			<u>14,184,000</u>	<u>14,057,599</u>

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<b>U.S. Department of Health and Human Services (continued)</b>				
Environmental Public Health and Emergency Response	93.070		\$ 714,663	\$ -
Medicare Enrollment Assistance Program	93.071		603,008	357,389
Lifespan Respite Care Program	93.072		49,196	-
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		219,070	-
Guardianship Assistance	93.090		1,715,540	-
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		756,670	756,670
Food and Drug Administration Research	93.103		3,019,995	47,087
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)				
Pass-Through Baltimore County Public Schools	93.104	EIPSA Signed_08/22/2024	17,518	-
Area Health Education Centers	93.107		506,616	381,819
Maternal and Child Health Federal Consolidated Programs	93.110		3,169,491	2,630,055
Pass-Through Johns Hopkins University	93.110	2006215333	186,655	50,441
Total ALN 93.110 Maternal and Child Health Federal Consolidated Programs			3,356,146	2,680,496
Environmental Health				
Pass-Through University of Michigan	93.113	SUBK00020026 3007678632	13,585	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		1,808,291	1,344,700
Oral Diseases and Disorders Research	93.121		71,718	-
Nurse Anesthetist Traineeship	93.124		47,912	-
Emergency Medical Services for Children	93.127		257,458	-
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		212,509	-
Injury Prevention and Control Research and State and Community Based Programs	93.136		5,846,295	251,186
Pass-Through Michigan Department of Health and Human Services	93.136	E20240044-00/E20240044-001	27,604	3,195
Pass-Through Michigan Department of Health and Human Services	93.136	E20252214-00	139,379	-
Total ALN 93.136 Injury Prevention and Control Research and State and Community Based Programs			6,013,278	254,381
Community Programs to Improve Minority Health Grant Program				
Pass-Through Baltimore City Health Department	93.137	CO#3848	67,296	-
HIV-Related Training and Technical Assistance				
Pass-Through University of Illinois at Chicago	93.145	19505	10,910	-
Pass-Through University of Pittsburgh	93.145	AWD00009525 (139851-2)	397,531	-
Pass-Through University of Pittsburgh	93.145	CNVA00050178 (139298-2)	7,519	-
Total ALN 93.145 HIV-Related Training and Technical Assistance			415,960	-

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<b>U.S. Department of Health and Human Services (continued)</b>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150		\$ 1,051,591	\$ -
Rural Health Research Centers	93.155		57,811	-
Grants to States for Loan Repayment	93.165		873,317	873,317
Telehealth Programs				
Pass-Through Health Resources and Services Administration	93.211	IUL8TH533320100	79,059	-
Family Planning Services	93.217		4,007,143	4,007,143
Pass-Through Baltimore City Health Department	93.217	BCHD835 / AWD000398	5,586	-
Pass-Through Baltimore City Health Department	93.217	CO #003224	16,182	-
Pass-Through Baltimore City Health Department	93.217	SC630351/CO#4278	84,488	-
Total ALN 93.217 Family Planning Services			<u>4,113,399</u>	<u>4,007,143</u>
Traumatic Brain Injury State Demonstration Grant Program	93.234		172,163	-
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		971,744	971,744
Grants to States to Support Oral Health Workforce Activities	93.236		498,232	409,684
State Capacity Building	93.240		755,806	544,432
Mental Health Research Grants				
Pass-Through Broad Institute Inc.	93.242	H79TI084066	782	-
Substance Abuse and Mental Health Services Projects of				
Regional and National Significance	93.243		8,539,119	3,653,417
Pass-Through American Psychiatric Association	93.243	SM-18-020	3,097	-
Pass-Through The Board of Trustees Of The Leland Stanford Junior University	93.243	61971852-137362	11,521	-
Total ALN 93.243 Substance Abuse and Mental Health Services			<u>8,553,737</u>	<u>3,653,417</u>
Projects of Regional and National Significance				
Advanced Nursing Education Workforce Grant Program				
Pass-Through Johns Hopkins University	93.247	2006183269	29,838	-
Early Hearing Detection and Intervention	93.251		160,615	160,615
Poison Center Support and Enhancement Grant	93.253		297,966	-
Occupational Safety and Health Program	93.262		313,107	-
Pass-Through The Center For Construction Research and Training	93.262	U60 OH009762	3,935	-
Total ALN 93.262 Occupational Safety and Health Program			<u>317,042</u>	<u>-</u>
COVID-19 Immunization Cooperative Agreements	93.268		10,681,149	6,080,999
Immunization Cooperative Agreements	93.268		8,235,784	4,859,558
Total ALN 93.268 Immunization Cooperative Agreements			<u>18,916,933</u>	<u>10,940,557</u>
Viral Hepatitis Prevention and Control	93.270		541,572	110,110
Drug Abuse and Addiction Research Programs	93.279		85,567	-
Pass-Through Health Resources and Services Administration	93.279	75N95022P00734	81,362	-
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		833	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286			
Teenage Pregnancy Prevention Program	93.297		1,343,311	1,343,311
Pass-Through Baltimore City Health Department	93.297	CO # 3651	1,612	-
Pass-Through Baltimore City Health Department	93.297	CO-004228	38,032	-
Total ALN 93.297 Teenage Pregnancy Prevention Program			<u>1,382,955</u>	<u>1,343,311</u>
Small Rural Hospital Improvement Grant Program	93.301		27,664	27,664

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<b>U.S. Department of Health and Human Services (continued)</b>				
Minority Health and Health Disparities Research	93.307		\$ 7,028	\$ -
Trans-NIH Research Support	93.310		35,952	-
Pass-Through Institute of Human Virology, Nigeria	93.310	INFORM Signed-03/192025	159,083	-
Pass-Through National Institute of Health	93.310	1UC2GM141592-01	103,250	-
Total ALN 93.310 Trans-NIH Research Support			<u>298,285</u>	<u>-</u>
Early Hearing Detection and Intervention Information System (EHDl-IS) Surveillance Program	93.314		225,978	-
Emerging Infections Program	93.317		2,703,182	1,234,714
CSELS Partnership: Strengthening Public Health Laboratories	93.322		131,738	23,265
Pass-Through Association of Public Health Laboratories	93.322	56401-250-911-24-08	52,064	-
Total ALN 93.322 CSELS Partnership: Strengthening Public Health Laboratories			<u>183,802</u>	<u>23,265</u>
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		38,318,346	24,163,417
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		1,336,056	165,940
Total ALN 93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			<u>39,654,402</u>	<u>24,329,357</u>
State Health Insurance Assistance Program	93.324		942,738	688,692
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		555,720	555,720
Behavioral Risk Factor Surveillance System	93.336		425,897	410,960
Public Health Service Evaluation Funds	93.343		249,305	81,851
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		4,465,174	4,465,174
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.366		586,171	586,171
ACL Independent Living State Grants	93.369		728,233	418,643
National and State Tobacco Control Program	93.387		978,980	978,980
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391		3,047,495	3,005,789
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421		186,321	186,321
Pass-Through National Association of County and City	93.421	2021-072002	21,358	-
Pass-Through Temple University of The Commonwealth System of Higher Education	93.421	273586-UM	60,036	-
Total ALN 93.421 Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health			<u>267,715</u>	<u>186,321</u>
1332 State Innovation Waivers	93.423		473,080,123	-
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		740,013	729,158
ACL National Institute on Disability, Independent Living, and Rehabilitation Research				
Pass-Through University of Massachusetts Medical Schools	93.433	SUB00000435	23,146	-
ACL Assistive Technology	93.464		687,472	-
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478		577,788	577,788
Community Health Workers for Public Health Response and Resilient Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports	93.495		388,532	388,532
	93.497		1,519,659	1,519,659

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<b>U.S. Department of Health and Human Services (continued)</b>				
Low Income Household Water Assistance Program	93.499		\$ 1,397,660	\$ -
MaryLee Allen Promoting Safe and Stable Families Program	93.556		4,066,239	116
Temporary Assistance for Needy Families	93.558		390,724,421	83,765
Child Support Enforcement	93.563		119,102,072	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		38,417,169	651,237
Refugee and Entrant Assistance Voluntary Agency Programs	93.567		1,113,935	-
Low-Income Home Energy Assistance	93.568		98,305,671	-
COVID-19 Community Services Block Grant	93.569		85,458	-
Community Services Block Grant	93.569		7,025,013	5,599,217
Total ALN 93.569 Community Services Block Grant			7,110,471	5,599,217
<i>CCDF Cluster</i>				
COVID-19 Child Care and Development Block Grant	93.575		36,668,308	-
Child Care and Development Block Grant	93.575		87,823,859	26,489,279
Pass-Through Maryland Family Network	93.575	2101MDCCDF	41,094	-
Pass-Through Maryland Family Network	93.575	2401MDCCDD	352,090	-
Total ALN 93.575 Child Care and Development Block Grant			124,885,351	26,489,279
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		69,516,132	69,516,132
<i>Total CCDF Cluster</i>			194,401,483	96,005,411
Refugee and Entrant Assistance Wilson/Fish Program	93.583		925,285	-
State Court Improvement Program	93.586		498,872	333,907
Community-Based Child Abuse Prevention Grants	93.590		71,079	-
Pass-Through Maryland Family Network	93.590	2101MDBCC6	73,585	-
Total ALN 93.590 Community-Based Child Abuse Prevention Grants			144,664	-
Grants to States for Access and Visitation Programs	93.597		87,286	-
Chafee Education and Training Vouchers Program (ETV)	93.599		685,825	-

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

STATE OF MARYLAND

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

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 Health and Human Services (continued)</b>				
<i>Head Start Cluster</i>				
Head Start	93.600		\$ 104,817	\$ 104,817
<i>Total Head Start Cluster</i>			<u>104,817</u>	<u>104,817</u>
Adoption and Legal Guardianship Incentive Payments	93.603		229,977	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630		1,183,449	355,016
Children's Justice Grants to States	93.643		303,379	303,379
Child Welfare Research Training or Demonstration	93.648		4,503	-
Foster Care Title IV-E	93.658		148,609,044	2,249,603
Pass-Through Baltimore City Department of Social Services	93.658	BCDSS/CWS-23-067	93,335	-
Pass-Through Baltimore City Department of Social Services	93.658	BCDSS/CWS-25-067	11,597	-
Total ALN 93.658 Foster Care Title IV-E			<u>148,713,976</u>	<u>2,249,603</u>
Adoption Assistance	93.659		17,660,782	-
Social Services Block Grant	93.667		15,976,916	-
Child Abuse and Neglect State Grants	93.669		3,369,137	75
Family Violence Prevention and Services/Domestic Violence				
Shelter and Supportive Services	93.671		5,554,433	5,554,433
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		1,562,158	-
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B				
Pass-Through Baltimore City Health Department	93.686	BCHD908/ Grant ID: 0001462	567,276	-
Pass-Through Baltimore City Health Department	93.686	CO#5111	230,369	-
Pass-Through Baltimore City Health Department	93.686	SB-24-13308	227,125	-
Total ALN 93.686 Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B			<u>1,024,770</u>	<u>-</u>
Mental and Behavioral Health Education and Training Grants	93.732		937,798	133,202
COVID-19 Elder Abuse Prevention Interventions Program	93.747		186,430	-
Elder Abuse Prevention Interventions Program	93.747		275,188	50,302
Total ALN 93.747 Elder Abuse Prevention Interventions Program			<u>461,618</u>	<u>50,302</u>
Children's Health Insurance Program	93.767		1,268,413,976	7,970,885
State Grants for the Implementation, Enhancement, and Expansion of Medicaid and CHIP School-Based Services	93.771		73,098	-
Medicare Hospital Insurance	93.773		2,479,940	-

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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 Health and Human Services (continued)</b>				
<i>Medicaid Cluster</i>				
State Medicaid Fraud Control Units	93.775		\$ 6,282,953	\$ -
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		5,262,449	-
Medical Assistance Program	93.778		10,446,941,879	107,482,752
Pass-Through Econometrica, Inc.	93.778	1925-UMD-2023	91,225	-
Total ALN 93.778 Medical Assistance Program			<u>10,447,033,104</u>	<u>107,482,752</u>
<i>Total Medicaid Cluster</i>			<u>10,458,578,506</u>	<u>107,482,752</u>
Opioid STR	93.788		58,660,741	6,108,935
Money Follows the Person Rebalancing Demonstration	93.791		9,094,221	-
State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	93.796		3,820,027	-
Organized Approaches to Increase Colorectal Cancer Screening	93.800		564,284	564,284
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840		21,245	-
Promoting Population Health through Increased Capacity in Alcohol Epidemiology	93.845		349,637	349,637
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		4,050	-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853			
Allergy and Infectious Diseases Research	93.855		238,231	11,110
National Collaboration to Support Health, Wellness and Academic Success of School-Age Children	93.858		380,545	70,000
Biomedical Research and Research Training	93.859		1,608,832	-
Pass-Through California State University - Long Beach	93.859	SG26932210UNIV-MARYLAND	6,266	-
Total ALN 93.859 Biomedical Research and Research Training			<u>1,615,098</u>	<u>-</u>
Aging Research	93.866		9,809	-
Pass-Through American Fed for Aging Research	93.866	24-CLINSTAR-UMB	39,954	-
Total ALN 93.866 Aging Research			<u>49,763</u>	<u>-</u>
Maternal, Infant and Early Childhood Home Visiting Grant	93.870		9,009,195	9,009,195
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876		145,377	-
Medical Library Assistance	93.879		1,015	-
Pass-Through University of Pittsburgh	93.879	AWD00005658 (139763-2)	156,942	-
Total ALN 93.879 Medical Library Assistance			<u>157,957</u>	<u>-</u>

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

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<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
<b>U.S. Department of Health and Human Services (continued)</b>				
Grants for Primary Care Training and Enhancement	93.884		\$ 480,061	\$ -
National Bioterrorism Hospital Preparedness Program	93.889		6,414,173	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		3,722,300	3,722,300
Minority HIV/AIDS Fund (MHAF)	93.899		10,920	-
Grants to States for Operation of State Offices of Rural Health	93.913		255,576	55,480
<b>HIV Emergency Relief Project Grants</b>				
Pass-Through Connections Thru Life, Inc	93.914	RWA-23-2619	12,307	-
Pass-Through Connections Thru Life, Inc	93.914	RWA-24-2441	751,431	-
Pass-Through Connections Thru Life, Inc	93.914	RWA-24-2467	466,713	-
Pass-Through Connections Thru Life, Inc	93.914	RWA-24-2619	942,547	-
Pass-Through Connections Thru Life, Inc	93.914	RWA-25-2441	239,340	-
Pass-Through Connections Thru Life, Inc	93.914	RWA-25-2467	193,472	-
Pass-Through Connections Thru Life, Inc	93.914	RWA-25-2619	238,932	-
Pass-Through Connections Thru Life, Inc	93.914	RWB-24-2441	56,863	-
Pass-Through Connections Thru Life, Inc	93.914	RWB-24-2619	128,767	-
Total ALN 93.914 HIV Emergency Relief Project Grants			<u>3,030,372</u>	<u>-</u>
HIV Care Formula Grants	93.917		47,668,519	14,956,523
<b>HIV Prevention Activities Health Department Based</b>				
Pass-Through Baltimore City Health Department	93.940	CO# 004607	52,924	-
Pass-Through Baltimore City Health Department	93.940	SB-24-11391	10,193	-
Pass-Through Baltimore City Health Department	93.940	SB-24-12476	122,973	-
Pass-Through Baltimore City Health Department	93.940	SB-24-14763	75,000	-
Pass-Through Georgia Institute of Technology	93.940	FA807520F0060	16,712	-
Pass-Through Prince George's County Health Department	93.940	CW32104	205,015	-
Total ALN 93.940 HIV Prevention Activities Health Department Based			<u>13,353,873</u>	<u>9,489,799</u>

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Schedule of Expenditures of Federal Awards  
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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 Health and Human Services (continued)</b>				
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		\$ 611,892	\$ 611,892
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		253,631	44,051
COVID-19 Block Grants for Community Mental Health Services	93.958		8,677,657	-
Block Grants for Community Mental Health Services	93.958		16,314,133	-
Pass-Through Anne Arundel County Mental Health Agency	93.958	BH 001 BSC	129,024	50,153
Total ALN 93.958 Block Grants for Community Mental Health Services			<u>25,120,814</u>	<u>50,153</u>
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959		8,831,367	730,724
Block Grants for Prevention and Treatment of Substance Abuse	93.959		41,102,746	6,537,086
Pass-Through Maryland Technology Development Corporation	93.959	AWD047	4,400	-
Total ALN 93.959 Block Grants for Prevention and Treatment of Substance Abuse			<u>49,938,513</u>	<u>7,267,810</u>
CDC's Collaboration with Academia to Strengthen Public Health	93.967		12,034,957	-
Family Planning Service Delivery Improvement Research Grants				
Pass-Through Baltimore City Health Department	93.974	AWD001041	23,812	-
Pass-Through Baltimore City Health Department	93.974	SB-24-14014	82,575	-
Total ALN 93.974 Family Planning Service Delivery Improvement Research Grants			<u>106,387</u>	<u>-</u>
COVID-19 Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		1,079,403	1,079,403
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		1,553,478	1,553,478
Total ALN 93.977 Sexually Transmitted Diseases (STD) Prevention and Control Grants			<u>2,632,881</u>	<u>2,632,881</u>
Cooperative Agreements for Diabetes Control Programs	93.988		732,848	662,091
International Research and Research Training				
Pass-Through Institute of Human Virology, Nigeria	93.989	PSA_Abimiku Signed-03/18/2025	5,149	-
Pass-Through Institute of Human Virology, Nigeria	93.989	PSA_Abimiku Signed_07/24/2024	14,082	-
Pass-Through University of Buea	93.989	D-SINE Africa Signed_04/01/25	31,626	-
Total ALN 93.989 International Research and Research Training			<u>50,857</u>	<u>-</u>
Preventive Health and Health Services Block Grant	93.991		3,022,285	1,659,884
Maternal and Child Health Services Block Grant to the States	93.994		16,719,050	8,879,281
Contract/Other	93.999		4,408,074	36,989
Pass-Through Baltimore City Department of Social Services	93.999	BCDSS/WOP/CWS-25-510	26,755	-
Pass-Through Baltimore City Health Department	93.999	SB-24-14564	8,800	-
Pass-Through BioMerieux, Inc	93.999	SDX001/B3303	10,118	-
Pass-Through CIHEB Zambia Limited	93.999	PSA - CAIRO Signed 7/8/2024	65,863	-
Pass-Through Family League of Baltimore	93.999	B'more for Health Babies Comm	7,474	-
Pass-Through MacroGenics, Inc.	93.999	Study CP-MGD014-01	19,954	-
Pass-Through Maryland Family Network	93.999	HEAD START Signed_09/19/2024	23,248	-
Pass-Through Maryland Family Network	93.999	UMB76993	11,611	-
Pass-Through Oak Ridge Associated Universities	93.999	Letter Dated 8/28/2023	7,193	-
Pass-Through RTI International	93.999	Unknown	9,504	-
Total ALN 93.999 Contract/Other			<u>4,598,594</u>	<u>36,989</u>
<b>Total U.S. Department of Health and Human Services</b>			<u><b>13,713,261,290</b></u>	<u><b>412,518,047</b></u>

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

# STATE OF MARYLAND

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

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<b>Corporation for National and Community Service</b>				
COVID-19 State Commissions	94.003		\$ 94,134	\$ -
COVID-19 AmeriCorps	94.006		5,447,074	4,654,603
AmeriCorps	94.006		301,213	-
Total ALN 94.006 AmeriCorps			<u>5,748,287</u>	<u>4,654,603</u>
Training and Technical Assistance	94.009		68,446	40,125
<i>Foster Grandparent/Senior Companion Cluster</i>				
Foster Grandparent Program	94.011		359,534	-
Total Foster Grandparent/Senior Companion Cluster			<u>359,534</u>	<u>-</u>
Martin Luther King Jr Day of Service Grants				
Pass-Through Transform Mid-Atlantic	94.014	Unknown	4,227	-
<b>Total Corporation for National and Community Service</b>			<b><u>6,274,628</u></b>	<b><u>4,694,728</u></b>
<b>Executive Office of the President</b>				
High Intensity Drug Trafficking Areas Program	95.001		7,152,759	-
Pass-Through Office of National Drug Control Policy	95.001	G24AP0001A	19,466	-
Total ALN 95.001 High Intensity Drug Trafficking Areas Program			<u>7,172,225</u>	<u>-</u>
Research and Data Analysis	95.007		831,386	692,917
<b>Total Executive Office of the President</b>			<b><u>8,003,611</u></b>	<b><u>692,917</u></b>
<b>Social Security Administration</b>				
<i>Disability Insurance/SSI Cluster</i>				
Social Security Disability Insurance	96.001		47,978,982	65,629
Supplemental Security Income	96.006		4,640,597	364,756
Total Disability Insurance/SSI Cluster			<u>52,619,579</u>	<u>430,385</u>
Social Security Research and Demonstration	96.007		135,305	-
<b>Total Social Security Administration</b>			<b><u>52,754,884</u></b>	<b><u>430,385</u></b>

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<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>U.S. Department of Homeland Security</b>				
Non-Profit Security Program	97.008		\$ 7,071,171	\$ -
Citizenship Education and Training	97.010		22,826	-
Boating Safety Financial Assistance	97.012		3,982,543	-
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		660,927	-
Flood Mitigation Assistance	97.029		285,848	-
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		169,502,313	132,729,009
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		5,763,953	-
Total ALN 97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>175,266,266</u>	<u>132,729,009</u>
COVID-19 Hazard Mitigation Grant	97.039		1,625,060	-
Hazard Mitigation Grant	97.039		1,646,665	-
Total ALN 97.039 Hazard Mitigation Grant			<u>3,271,725</u>	<u>-</u>
National Dam Safety Program	97.041		64,227	-
Emergency Management Performance Grants	97.042		10,467,055	-
State Fire Training Systems Grants	97.043		20,000	-
Assistance to Firefighters Grant	97.044		848,109	-
Cooperating Technical Partners	97.045		615,248	-
BRIC: Building Resilient Infrastructure and Communities	97.047		4,188,406	-
Port Security Grant Program	97.056		253,203	-
Scientific Leadership Awards	97.062		98,232	-
Homeland Security Grant Program	97.067		29,388,286	-
Pass-Through District of Columbia Government	97.067	22UASI603-02	398,808	-
Pass-Through District of Columbia Homeland Security and Emergency Management Agency	97.067	23UASI603-01	135,033	-
Pass-Through District of Columbia Homeland Security and Emergency Management Agency	97.067	24UASI603-01	126,828	-
Pass-Through Howard County Office of Emergency Management	97.067	EMW-2020-SS-00010 UASI	81,937	-
Total ALN 97.067 Homeland Security Grant Program			<u>30,130,892</u>	<u>-</u>
Rail and Transit Security Grant Program	97.075		96,947	-
Homeland Security Biowatch Program	97.091		171,397	-
Contract/Other	97.999		238,117	-
Pass-Through Johns Hopkins University Applied Physics Labo	97.999	45930	12,058	-
Total ALN 97.999 Contract/Other			<u>250,175</u>	<u>-</u>
<b>Total U.S. Department of Homeland Security</b>			<u><b>237,765,197</b></u>	<u><b>132,729,009</b></u>

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<b>U.S. Agency for International Development</b>				
USAID Foreign Assistance for Programs Overseas	98.001		\$ 837,104	\$ -
Pass-Through Center for International Health, Education and Biosecurity-Tanzania	98.001	STD/UMB/002	38,723	-
Total ALN 98.001 USAID Foreign Assistance for Programs Overseas			<u>875,827</u>	<u>-</u>
Contract/Other	98.999			
Pass-Through FHI 360	98.999	PO18001685	96,120	-
<b>Total U.S. Agency for International Development</b>			<u><b>971,947</b></u>	<u><b>-</b></u>
<b>Other Federal Assistance</b>				
COVID-19 Housing Stability Counseling Program (HSCP)				
Pass-Through Neighborworks America	99.U19	243313	27,126	27,126
Contract/Other	99.999		1,679,925	-
<b>Total Other Federal Assistance</b>			<u><b>1,707,051</b></u>	<u><b>27,126</b></u>
<b>Student Financial Assistance Cluster:</b>				
<b>U.S. Department of Education</b>				
Federal Supplemental Educational Opportunity Grants	84.007		10,160,244	-
Federal Work-Study Program	84.033		6,353,426	-
Federal Perkins Loan Program	84.038		6,676,923	-
Federal Pell Grant Program	84.063		286,524,551	-
Federal Direct Student Loans	84.268		824,054,807	-
Teac Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		359,525	-
<b>Total Student Financial Assistance Cluster</b>			<u><b>1,134,129,476</b></u>	<u><b>-</b></u>
<b>U.S. Department of Health and Human Services</b>				
Health Professions Student Loans, Including Primary Care				
Loans/Loans for Disadvantaged Students	93.342		6,772,825	-
Nursing Student Loans	93.364		381,819	-
<b>Total U.S. Department of Health and Human Services</b>			<u><b>7,154,644</b></u>	<u><b>-</b></u>
<b>Total Student Financial Assistance Cluster:</b>			<u><b>1,141,284,120</b></u>	<u><b>-</b></u>

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Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<i>Research and Development Cluster</i>				
<b>U.S. Department of Agriculture</b>				
Agricultural Research Basic and Applied Research	10.001		\$ 4,932,695	\$ -
Plant and Animal Disease, Pest Control, and Animal Care	10.025		2,633,998	467,808
Pass-Through Colorado State University	10.025	45914	7,203	-
Pass-Through University of Delaware	10.025	46238	14,564	-
Total ALN 10.025 Plant and Animal Disease, Pest Control, and Animal Care			2,655,765	467,808
Wildlife Services	10.028		106,960	-
Conservation Reserve Program	10.069		79,280	-
Grants for Agricultural Research, Special Research Grants	10.200		1,037,538	750,703
Pass-Through Colorado State University	10.200	45535	11,869	-
Pass-Through Colorado State University	10.200	45914	73,950	-
Pass-Through North Carolina State University	10.200	PAM-P24-00837-SA02	1,119,067	516,760
Total ALN 10.200 Grants for Agricultural Research, Special Research Grants			2,242,424	1,267,463
Cooperative Forestry Research	10.202		470,893	-
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		3,325,584	-
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		862,788	-
Small Business Innovation Research				
Pass-Through Ocean Era, Inc.	10.212	UMBC_1	219,883	-
Sustainable Agriculture Research and Education	10.215		1,156,229	405,550
Pass-Through Northeast SARE op. UVM	10.215	45596	10,527	-
Pass-Through Northeast SARE op. UVM	10.215	45930	27,343	-
Pass-Through Northeast SARE op. UVM	10.215	45991	21,859	-
Pass-Through Northeast SARE op. UVM	10.215	46081	11,248	-
Pass-Through Northeast SARE op. UVM	10.215	46142	1,827	-
Pass-Through Northeast SARE op. UVM	10.215	46326	6,408	-
Pass-Through Northeast SARE op. UVM	10.215	46356	63,300	-
Pass-Through Northeast SARE Univ Vermont	10.215	SNE22-006-AWD00000495	39,263	-
Pass-Through University of Georgia Research Foundation	10.215	46965	46,174	-
Pass-Through University of Vermont	10.215	ENE23-180-AWD00001024	63,793	19,784
Total ALN 10.215 Sustainable Agriculture Research and Education			1,447,971	425,334
1890 Institution Capacity Building Grants	10.216		1,838,807	244,471
Pass-Through North Carolina Agricultural and Technical State University	10.216	241061A	962	-
Pass-Through Virginia State University	10.216	46507	12,102	-
Total ALN 10.216 1890 Institution Capacity Building Grants			1,851,871	244,471
Biotechnology Risk Assessment Research	10.219		491,414	-
Extension Collaborative on Immunization Teaching & Engagement				
Pass-Through eXtension Foundation	10.229	45703	8,467	-
Pass-Through eXtension Foundation	10.229	45737	92,670	-
Pass-Through eXtension Foundation	10.229	45747	77,116	-
Total ALN 10.229 Extension Collaborative on Immunization Teaching & Engagement			178,253	-

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<b>U.S. Department of Agriculture</b> (continued)				
From Learning to Leading: Cultivating the Next Generation of				
Diverse Food and Agriculture Professionals	10.237		\$ 649,723	\$ 130,585
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		10,141	-
Integrated Programs	10.303		60,314	1,328
Homeland Security Agricultural				
Pass-Through University of Maine	10.304	46265	7,647	-
Specialty Crop Research Initiative	10.309		1,363,702	880,907
Pass-Through Michigan State University	10.309	46644	183,754	-
Pass-Through North Carolina State University	10.309	46265	166,493	-
Pass-Through The Pennsylvania State University	10.309	46203	300,350	-
Pass-Through University of Florida	10.309	45900	69,405	-
Pass-Through Virginia Polytechnic Institute and State University	10.309	46630	2,956	-
Total ALN 10.309 Specialty Crop Research Initiative			2,086,660	880,907
Agriculture and Food Research Initiative (AFRI)	10.310		11,443,153	3,240,992
Pass-Through Auburn University	10.310	46295	29,760	-
Pass-Through eXtension Foundation	10.310	45900	33,548	-
Pass-Through Johns Hopkins University	10.310	46023	53,588	-
Pass-Through Kansas State University	10.310	45900	56,030	-
Pass-Through North Carolina State University	10.310	45535	46,327	-
Pass-Through North Carolina State University	10.310	45808	10,145	-
Pass-Through North Carolina State University	10.310	45822	1,433	-
Pass-Through South Dakota State University	10.310	46387	74,503	-
Pass-Through The Pennsylvania State University	10.310	46022	408,967	-
Pass-Through The Pennsylvania State University	10.310	46142	34,912	-
Pass-Through The Regents of the University of California - Davis	10.310	46387	4,879	-
Pass-Through University of Connecticut	10.310	45914	133,285	-
Pass-Through University of Delaware	10.310	46234	34,904	-
Pass-Through University of Rhode Island	10.310	46095	22,437	-
Pass-Through University of Wisconsin - Madison	10.310	46022	79,676	-
Pass-Through University of Wisconsin - Madison	10.310	46265	124,154	-
Pass-Through Washington State University	10.310	46568	9,117	-
Total ALN 10.310 Agriculture and Food Research Initiative (AFRI)			12,600,818	3,240,992
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328		57,183	29,514
Crop Protection and Pest Management Competitive Grants Program	10.329		327,549	74,349
Pass-Through Cornell University	10.329	45900	1,791	-
Total ALN 10.329 Crop Protection and Pest Management Competitive Grants Program			329,340	74,349
Urban, Indoor, and Other Emerging Agricultural Production Research, Education, and Extension Initiative	10.333		110,297	-
Pass-Through University of Rhode Island	10.333	46432	130,264	-
Total ALN 10.333 Urban, Indoor, and Other Emerging Agricultural Production Research, Education, and Extension Initiative			240,561	-
Rural Business Development Grant	10.351		59,431	-
Cooperative Extension Service				
Pass-Through Northeast Center for Risk Management Education	10.500	45930	55,347	-
Agriculture Extension at 1890 Land-grant Institutions	10.512		666,544	-

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

# STATE OF MARYLAND

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

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> (continued)				
Expanded Food and Nutrition Education Program	10.514		\$ 37,112	\$ -
Centers of Excellence at 1890 Institutions	10.523		1,184,057	543,541
Cooperative Forestry Assistance	10.664		95,295	-
Pass-Through Cleveland Metro Parks	10.664	21-02-017 PO 20210812	23,030	-
Total ALN 10.664 Cooperative Forestry Assistance			118,325	-
Forest Health Protection	10.680		45,324	-
International Forestry Programs	10.684		554,941	-
National Agricultural Library	10.700		204,614	-
Research Joint Venture and Cost Reimbursable Agreements	10.707		13,839	-
Community Project Funds - Congressionally Directed Spending	10.723		65,902	-
Inflation Reduction Act - National Forest System	10.729		172,278	-
Soil and Water Conservation	10.902		209,326	-
Pass-Through University of Rhode Island	10.902	46234	9,020	-
Total ALN 10.902 Soil and Water Conservation			218,346	-
Environmental Quality Incentives Program	10.912		741,888	439,989
Conservation Stewardship Program	10.924		76,744	-
Agricultural Conservation Easement Program	10.931		182,395	-
Partnerships for Climate-Smart Commodities	10.937		164,211	-
Pass-Through University of Delaware	10.937	45769	122,551	-
Total ALN 10.937 Partnerships for Climate-Smart Commodities			286,762	-
Research and Development - U.S. Department of Agriculture	10.RD		41,491	-
Pass-Through Colorado State University	10.RD	45769	71,181	-
Pass-Through Northeast Center for Risk Management Education	10.RD	45930	56,997	-
Pass-Through Sustainable Chesapeake Ecosystem Services LLC	10.RD	45929	10,619	-
Total ALN 10.RD Research and Development - U.S. Department of Agriculture			180,288	-
<b>Total U.S. Department of Agriculture</b>			<b>39,772,305</b>	<b>7,746,281</b>
<b>U.S. Department of Commerce</b>				
NOAA Mission-Related Education Awards	11.008		6,671	-
Integrated Ocean Observing System (IOOS)	11.012		95,067	-
Pass-Through Mid-Atlantic Regional Association Coastal Ocean Observing System		46234	43,864	-
Pass-Through Mid-Atlantic Regional Association Coastal Ocean Observing System		47361	3,964	-
Total ALN 11.012 Integrated Ocean Observing System (IOOS)			142,895	-
Ocean Acidification Program (OAP)	11.017		231,596	-
Pass-Through University of Alaska Fairbanks	11.017	NA21OAR4170327	5,330	-
Pass-Through University of Delaware	11.017	NA23OAR0170517	76,290	-
Pass-Through University of Florida	11.017	NA21OAR4170327	4,279	-
Total ALN 11.017 Ocean Acidification Program (OAP)			317,495	-
Connecting Minority Communities Pilot Program	11.028		2,074,668	492,000

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

# STATE OF MARYLAND

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

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 Commerce (continued)</b>				
State Digital Equity Planning Grants				
Pass-Through Baltimore City Office of Information Technology	11.032	SB-23-12225	\$ 19,659	\$ -
Economic Development Technical Assistance	11.303		33,729	-
Cooperative Institute (Inter-Agency Funded Activities)	11.405		2,663,901	1,723,861
Sea Grant Support	11.417		2,379,604	756,969
Pass-Through Ecolatinos, Inc	11.417	1930869	13,946	-
Pass-Through Environmental Law Institute	11.417	NA24OARX417C0025	1,297	-
Pass-Through Hampton University	11.417	NA23OAR4170165	1,626	-
Pass-Through New Jersey Sea Grant Consortium	11.417	45900	45,418	-
Pass-Through Virginia Polytechnic Institute & State University	11.417	420755-19062	30,207	-
Total ALN 11.417 Sea Grant Support			2,472,098	756,969
Coastal Zone Management Administration Awards	11.419		81,468	-
Coastal Zone Management Estuarine Research Reserves	11.420		88,932	-
Fisheries Development and Utilization Research and Development				
Grants and Cooperative Agreements Program	11.427		22,184	6,501
Pass-Through Louisiana State University	11.427	45716	679	-
Total ALN 11.427 Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program			22,863	6,501
Climate and Atmospheric Research	11.431		645,964	-
Pass-Through Rand Corporation	11.431	SCON-00000449	122,282	-
Total ALN 11.431 Climate and Atmospheric Research			768,246	-
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		34,398,176	13,662,728
Environmental Sciences, Applications, Data, and Education				
Pass-Through Riverside Technology	11.440	45900	28,577	28,577
Chesapeake Bay Studies	11.457		149,312	-
Weather and Air Quality Research	11.459		287,297	1,323
Pass-Through University of Wisconsin-Madison	11.459	46234	75,655	-
Total ALN 11.459 Weather and Air Quality Research			362,952	1,323
Congressionally Identified Awards and Projects	11.469		468,044	-
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		1,316,054	1,144,867
Pass-Through Carnegie Mellon University	11.478	NA22NOS4780172	59,028	-
Pass-Through Florida Institute of Technology	11.478	NA22NOS4780172	26,817	-
Pass-Through MOTE Marine Laboratory & Aquarium	11.478	NA22NOS4780172	228,460	-
Pass-Through Neopure LLC.	11.478	NA22NOS4780172	7,157	-
Pass-Through Ohio State University	11.478	NA22NOS4780172	39,774	-
Pass-Through Tulane University	11.478	NA22NOS4780172	36,739	-
Pass-Through University of Mississippi	11.478	NA22NOS4780172	25,811	-
Pass-Through Woods Hole Oceanographic Institute	11.478	NA22NOS4780172	31,863	-
Total ALN 11.478 Center for Sponsored Coastal Ocean Research Coastal Ocean Program			1,771,703	1,144,867
Educational Partnership Program	11.481		3,050,755	511,803
Pass-Through Howard University	11.481	000392 -10012451 10026243	93,968	-
Pass-Through Howard University	11.481	000392-10012451 10016731	62,644	-
Pass-Through Howard University	11.481	0008971-97283/9936-96490	738	-
Pass-Through Howard University	11.481	46630	81,726	-
Pass-Through Research Foundation of CUNY	11.481	CM00009699-00	57,743	-
Total ALN 11.481 Educational Partnership Program			3,347,574	511,803

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

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

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 Commerce (continued)</b>				
Measurement and Engineering Research and Standards	11.609		\$ 15,854,883	\$ 251,029
Pass-Through Boston University	11.609	45900	155,851	-
Total ALN 11.609 Measurement and Engineering Research and Standards			<u>16,010,734</u>	<u>251,029</u>
Congressionally-Identified Projects	11.617		694,486	-
Science, Technology, Business and/or Education Outreach	11.620		10,867,718	-
Research and Development - U.S. Department of Commerce	11.RD			
Pass-Through ECS Federal, LLC	11.RD	45929	140,745	-
Pass-Through Prometheus Computing	11.RD	S8134109CQ0044	80,721	-
Pass-Through South Baltimore Gateway Partnership	11.RD	NOAA-FY24-TPS3	87,220	-
Total ALN 11.RD Research and Development - U.S. Department of Commerce			<u>308,686</u>	<u>-</u>
Contract/Other	11.999		39,209	-
Pass-Through Riverside Technology	11.999	46056	36,100	23,141
Total ALN 11.999 Contract/Other			<u>75,309</u>	<u>23,141</u>
<b>Total U.S. Department of Commerce</b>			<u><b>77,175,896</b></u>	<u><b>18,602,799</b></u>
<b>U.S. Department of Defense</b>				
Community Economic Adjustment Assistance for Responding to Threats to the Resilience of a Military Installation				
Pass-Through Charles County, MD	12.003	44895	3,366	-
National Defense Education Program	12.006		2	-
Military Health Services Research (MHSR)	12.007		224,261	-
Collaborative Research and Development	12.114		148,513	-
Pass-Through Engineering, Science and Technology INC	12.114	W912HQ20C0021	42,502	-
Total ALN 12.114 Collaborative Research and Development			<u>191,015</u>	<u>-</u>
Commercial Technologies for Maintenance Activities Program				
Pass-Through National Center for Manufacturing Sciences Inc.	12.225	2022138-142232	507,868	-
Basic and Applied Scientific Research	12.300		7,603,302	517,027
Pass-Through Divers Alert Network	12.300	274603	5,285	-
Pass-Through George Mason University	12.300	45535	21,002	-
Pass-Through Georgia Tech Research Corporation	12.300	46234	63,133	-
Pass-Through Illinois Institute of Technology	12.300	46965	240,363	-
Pass-Through Johns Hopkins University	12.300	45991	658,062	-
Pass-Through Regents of the University of Colorado - Boulder	12.300	46630	118,883	-
Pass-Through Regents of The University of Minnesota	12.300	46142	98,750	-
Pass-Through Rice University	12.300	45869	61,918	-
Pass-Through Sponsored Projects Administration (SPA) of Columbia University	12.300	46022	9,542	-
Pass-Through Texas A&M University	12.300	45747	580	-
Pass-Through The Regents Of The University of Colorado - Boulder	12.300	1562480	23,119	-
Pass-Through Universita' degli Studi di Padova	12.300	SUB-N00014-23-1-2757	44,986	-
Pass-Through University of Illinois Board of Trustees	12.300	45777	142	-
Pass-Through University of New Mexico	12.300	46217	28,699	-
Pass-Through University of Pennsylvania	12.300	45504	598	-
Pass-Through University of Southern California	12.300	46266	121,227	-
Pass-Through University of Washington	12.300	45750	70,732	-
Pass-Through Yale University	12.300	46599	92,930	-
Total ALN 12.300 Basic and Applied Scientific Research			<u>9,263,253</u>	<u>517,027</u>

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

# STATE OF MARYLAND

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

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 Defense (continued)</b>				
Naval Medical Research and Development	12.340		\$ 60,351	\$ -
Scientific Research - Combating Weapons of Mass Destruction	12.351		1,150,176	596,136
Pass-Through JH Research Projects Admin	12.351	2004752433 -HDTRA12020001	57,905	-
Pass-Through JH Research Projects Admin	12.351	2006536406	115,034	-
Total ALN 12.351 Scientific Research - Combating Weapons of Mass Destruction			1,323,115	596,136
Research on Chemical and Biological Defense	12.360			
Pass-Through University of Massachusetts Lowell	12.360	45662	1,763	-
Military Medical Research and Development	12.420		10,904,768	3,296,588
Pass-Through Coalition for National Trauma Research	12.420	CNTR23-NTRR-01	8,462	-
Pass-Through Henry M. Jackson Foundation for the Advancement of Military Medicine	12.420	1062959-6166-65543	4,586	-
Pass-Through Henry M. Jackson Foundation for the Advancement of Military Medicine	12.420	995143-6294	160,993	-
Pass-Through Henry M. Jackson Foundation for the Advancement of Military Medicine	12.420	CON001124	36,486	-
Pass-Through Johns Hopkins University	12.420	2004178171	10,791	-
Pass-Through Johns Hopkins University	12.420	2004234372	14,530	-
Pass-Through Johns Hopkins University	12.420	2005708985	280,012	-
Pass-Through Johns Hopkins University	12.420	2006125842	7,005	-
Pass-Through Johns Hopkins University	12.420	2006494524	12,622	-
Pass-Through KaloCyte, Inc.	12.420	HT94252410157 Signed 8/12/2024	117,382	-
Pass-Through MAUI Imaging, Inc.	12.420	HT9425-23-3-002 Signed_4/26/24	399,612	-
Pass-Through National Trauma Institute	12.420	CNTR20-PROP-02	66,036	-
Pass-Through The George Washington University	12.420	46081	4,961	-
Pass-Through University of Illinois at Chicago	12.420	19018	26,904	-
Pass-Through University of Pittsburgh	12.420	CNVA00056666(413614-23)	1,191	-
Pass-Through University of Virginia	12.420	GR101190.SUB00000435	7,789	-
Total ALN 12.420 Military Medical Research and Development			12,064,130	3,296,588
Basic Scientific Research	12.431		30,823,231	5,886,879
Pass-Through Energetics Technology Center	12.431	45869	157,069	-
Pass-Through John Hopkins University Office of Research Administration	12.431	SUB 2005918898	30,905	-
Pass-Through Purdue University	12.431	45929	158,358	-
Pass-Through The Ohio State University	12.431	46659	137,216	-
Pass-Through The Regents of the University of California - Riverside	12.431	46934	49,955	-
Pass-Through The Research Foundation S.U.N.Y.	12.431	46265	56,757	-
Pass-Through The Trustees of Princeton University	12.431	45504	93,533	-
Pass-Through University of North Texas	12.431	45559	67,872	-
Pass-Through University of Pennsylvania	12.431	45852	125,714	-
Pass-Through University of South Florida	12.431	46048	78,315	-
Pass-Through Worcester Polytechnic Institute	12.431	46182	349,481	-
Total ALN 12.431 Basic Scientific Research			32,128,406	5,886,879
Basic, Applied, and Advanced Research in Science and Engineering	12.630		3,949,299	1,237,199
Pass-Through Technology Student Association	12.630	W911SR=15-2-0001	33,144	-
Total ALN 12.630 Basic, Applied, and Advanced Research in Science and Engineering			3,982,443	1,237,199

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

<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>U.S. Department of Defense (continued)</b>				
Uniformed Services University Medical Research Projects	12.750			
Pass-Through Henry M. Jackson Foundation for the Advancement of Military Medicine	12.750	1071365-6234-67330	\$ 96,704	\$ -
Pass-Through Henry M. Jackson Foundation for the Advancement of Military Medicine	12.750	1091608-6445-67661	273,611	-
Pass-Through Henry M. Jackson Foundation for the Advancement of Military Medicine	12.750	5920	9,740	-
Pass-Through Henry M. Jackson Foundation for the Advancement of Military Medicine	12.750	6138 / HJF Award:67281	1,133	-
Pass-Through Henry M. Jackson Foundation for the Advancement of Military Medicine	12.750	MP#6422-HJFAward#67609	36,795	-
Pass-Through The Henry M. Jackson Foundation	12.750	HU00012420074	55,469	-
Total ALN 12.750 Uniformed Services University Medical Research Projects			<u>473,452</u>	<u>-</u>
Air Force Defense Research Sciences Program	12.800		9,209,800	2,068,286
Pass-Through Arizona State University	12.800	45930	65,886	-
Pass-Through BlueHalo	12.800	S-168-718-001	198,302	-
Pass-Through Cornell University	12.800	45755	42,206	-
Pass-Through Florida International University	12.800	45702	58,162	-
Pass-Through Leland Stanford Junior University dba Stanford University	12.800	45929	209,102	-
Pass-Through Pres. and Fellows of Harvard College dba Harvard University	12.800	45791	217,960	-
Pass-Through Research Foundation for SUNY - University at Buffalo	12.800	46552	236,103	-
Pass-Through The Pennsylvania State University	12.800	46568	717,303	-
Pass-Through The Regents of the University of California - Los Angeles	12.800	45562	139,517	92,048
Pass-Through The University of Chicago	12.800	46173	484,994	-
Pass-Through University of Arizona	12.800	45900	91,911	-
Pass-Through University of Central Florida	12.800	GR109813 FA9550-24-1-0290	81,602	-
Pass-Through University of Cincinnati	12.800	46217	44,652	-
Pass-Through University of Colorado at Boulder	12.800	1560746 PO 1001542000	49,482	-
Pass-Through University of Illinois Board of Trustees	12.800	46142	119,860	-
Pass-Through University of New Mexico	12.800	46022	419,117	-
Total ALN 12.800 Air Force Defense Research Sciences Program			<u>12,385,959</u>	<u>2,160,334</u>
Mathematical Sciences Grants	12.901		25,941	-
Information Security Grants	12.902		220	-
GenCyber Grants Program	12.903		80,610	-
CyberSecurity Core Curriculum	12.905		3,026	-
Research and Technology Development	12.910		19,370,672	8,822,282
Pass-Through Georgia Institute of Technology	12.910	46217	15,069	-
Pass-Through HRL Laboratories, LLC	12.910	45900	549,145	-
Pass-Through Leland Stanford Junior University dba Stanford University	12.910	46274	121,565	-
Pass-Through Northwestern University	12.910	60064652 UMBC	266,820	-
Pass-Through Northwestern University - Evanston	12.910	45756	35,620	-
Pass-Through Rector and Visitors of the University of Virginia	12.910	46565	426,666	-
Pass-Through The Regents of the University of California - Los Angeles	12.910	45565	61,146	-
Pass-Through University of Southern California	12.910	45948	62,549	-
Total ALN 12.910 Research and Technology Development			<u>20,909,252</u>	<u>8,822,282</u>

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<b>U.S. Department of Defense (continued)</b>				
Research and Development - U.S. Department of Defense	12.RD		\$ 81,894,709	\$ 5,939,588
Pass-Through Admins of the Tulane Educational Fund dba Tulane University	12.RD	46295	81,937	-
Pass-Through Advanced Systems & Technologies, Inc.	12.RD	45920	213,275	-
Pass-Through Alion Science and Technology	12.RD	46271	244,385	-
Pass-Through Anchor QEA LLC	12.RD	231457-01.01	176,872	-
Pass-Through Applied Research Associates	12.RD	S-D00154.00006-03-UMB	5,125	-
Pass-Through ARM Research	12.RD	LEC-PRE-00116	162,750	-
Pass-Through Astrapi Corporation	12.RD	FA24012390014	143,250	-
Pass-Through Auburn University	12.RD	22-CIVENG-202673-UMBC	37,671	-
Pass-Through Booz Allen and Hamilton, Inc.	12.RD	A41103 P162906	188,720	-
Pass-Through Booz Allen Hamilton Inc.	12.RD	45275	2,330	-
Pass-Through Booz Allen Hamilton Inc.	12.RD	45822	211,843	-
Pass-Through Booz Allen Hamilton Inc.	12.RD	45905	135,499	-
Pass-Through Booz Allen Hamilton Inc.	12.RD	46987	520,352	110,740
Pass-Through Brimrose Corporation of America	12.RD	F233-0013-0440;AF233-0013	51,999	-
Pass-Through Brimrose Corporation of America	12.RD	fjUSArmyCBD0039	14,500	-
Pass-Through Cellphire	12.RD	KH724387.DOC Signed 09-28-2022	10,296	-
Pass-Through Duke University	12.RD	46023	110,461	-
Pass-Through Dymenso	12.RD	45869	22,860	-
Pass-Through Galois	12.RD	46660	102,235	-
Pass-Through Georgia Institute of Technology	12.RD	45504	56,417	-
Pass-Through Geosyntec Consultants, Inc.	12.RD	46238	74,076	-
Pass-Through GRIFFISS INSTITUTE, INC	12.RD	MOU	500	-
Pass-Through Humacyte	12.RD	CLN-PRO-V005	47,760	-
Pass-Through Huntingon Ingalls Industries	12.RD	45915	38,186	-
Pass-Through Johns Hopkins University	12.RD	147721 PO 2006565225	37,569	-
Pass-Through Johns Hopkins University	12.RD	45849	242,016	-
Pass-Through Johns Hopkins University	12.RD	46356	1,170,488	-
Pass-Through Johns Hopkins University	12.RD	PO 2006123168 SAP 143925	48,327	-
Pass-Through Johns Hopkins University Applied Physics Laboratory	12.RD	192076	2,820	-

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For the Year Ended June 30, 2025**

<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>U.S. Department of Defense (continued)</b>				
Pass-Through Kitware	12.RD	45930	\$ 4,840	\$ -
Pass-Through Lawrence Berkeley National Laboratory op. University of California	12.RD	45930	214,383	-
Pass-Through Lawrence Berkeley National Laboratory op. University of California	12.RD	45961	174,877	-
Pass-Through Lawrence Livermore National Laboratory	12.RD	45747	470,701	-
Pass-Through Lockheed Martin - Missiles and Fire Control - Orlando, FL	12.RD	45915	2,069,268	-
Pass-Through Lynntech	12.RD	Project # ARM-232 II	52,130	-
Pass-Through Maryland Development Center, LLC	12.RD	S-090920-CP9 DARPA PHII	4,462	-
Pass-Through Massachusetts Institute of Technology	12.RD	46302	106,542	-
Pass-Through Material Resources	12.RD	45992	34,571	-
Pass-Through National Center for Manufacturing Sciences Inc	12.RD	2023124-142328	2,384,339	-
Pass-Through National Center for Manufacturing Sciences Inc	12.RD	2023200-142386	1,003,184	-
Pass-Through North Carolina State University	12.RD	46022	32,621	-
Pass-Through Ohio State University	12.RD	SPC-1000007341   GR130108	56,178	-
Pass-Through Ohio University	12.RD	SPC100013185 GR135429	317,202	-
Pass-Through Parallax Advanced Research	12.RD	46423	8,821	-
Pass-Through Peraton Inc.	12.RD	45808	139,986	-
Pass-Through Phase Sensitive Innovations	12.RD	46965	14,913	-
Pass-Through Phase Sensitive Innovations Inc.	12.RD	FA955024PB007	60,000	-
Pass-Through Potomac Research LLC	12.RD	45688	149,356	-
Pass-Through Qorvo, Inc	12.RD	46721	58,114	-
Pass-Through Raytheon BBN Technologies	12.RD	45998	372,080	-
Pass-Through Raytheon BBN Technologies	12.RD	46599	49,566	-
Pass-Through RTX Technologies	12.RD	45847	68,281	54,281
Pass-Through Saft America, Inc.	12.RD	45552	44,101	-
Pass-Through Smart Information Flow Technologies	12.RD	45869	142,851	-
Pass-Through SRI International	12.RD	45657	70,048	-
Pass-Through Texas Engineering Experiment Station	12.RD	46439	840,730	782,230
Pass-Through The George Washington University	12.RD	46042	84,978	-
Pass-Through The Johns Hopkins University Applied Physics Laboratory LLC	12.RD	45550	28,793	-
Pass-Through U.S. Partnership for Assured Electronics	12.RD	W52P1J21930008	50,577	-
Pass-Through University of Massachusetts - Lowell	12.RD	45905	97,852	-
Pass-Through University of Miami	12.RD	OS00000329	13,768	-
Pass-Through University of Southern California	12.RD	45716	200,910	-
Pass-Through University of Southern California	12.RD	45826	454,746	-
Pass-Through University of Southern California	12.RD	45900	41,028	-
Pass-Through Villanova University	12.RD	530167UMBC PO# P2401228	52,369	-
Total ALN 12.RD Research and Development - U.S. Department of Defense			<u>96,018,394</u>	<u>6,886,839</u>
<b>Total U.S. Department of Defense</b>			<b><u>189,646,827</u></b>	<b><u>29,403,284</u></b>

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

# STATE OF MARYLAND

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

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 Housing and Urban Development</b>				
Community Development Block Grants/Entitlement Grants	14.218		\$ 31,722	\$ -
General Research and Technology Activity	14.506		15,374	-
Pass-Through Howard University	14.506	45919	43,899	-
Total ALN 14.506 General Research and Technology Activity			<u>59,273</u>	<u>-</u>
Research and Evaluations, Demonstrations, and Data Analysis and Utilization	14.536			
Pass-Through North Carolina Agricultural and Technical State University	14.536	270209B	29,875	-
Choice Neighborhoods Implementation Grants	14.889		24,666	-
<b>Total U.S. Department of Housing and Urban Development</b>			<u><b>145,536</b></u>	<u><b>-</b></u>
<b>U.S. Department of the Interior</b>				
Joint Fire Science Program				
Pass-Through The Regents of the University of California - Berkeley	15.232	46660	295	-
Safety and Environmental Research and Data Collection for Offshore Energy and Mineral Activities				
Pass-Through Texas A&M University	15.441	46158	37,897	-
Wildlife Restoration and Basic Hunter Education	15.611		119,818	-
Coastal	15.630		4,251	-
State Wildlife Grants				
Pass-Through University of Arkansas	15.634	AWD-101296-02	974	-
Migratory Bird Joint Ventures	15.637		19,481	-
Natural Resource Damage Assessment and Restoration	15.658		60,754	-
Great Lakes Restoration	15.662		82,579	-
Assistance to State Water Resources Research Institutes	15.805		166,063	36,660
U.S. Geological Survey Research and Data Collection	15.808		950,274	226,995
Pass-Through University of Hawaii	15.808	G23AC00155-00	6,901	-
Pass-Through University of Michigan	15.808	G23AC00155-00	35,768	-
Pass-Through University of Southern California	15.808	45688	49,999	-
Total ALN 15.808 U.S. Geological Survey Research and Data Collection			<u>1,042,942</u>	<u>226,995</u>
National Land Remote Sensing Education Outreach and Research				
Pass-Through America View	15.815	G23AP00683	34,280	-
Historic Preservation Fund Grants-In-Aid	15.904		4,485	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		613,719	44,161
<b>Total U.S. Department of the Interior</b>			<u><b>2,187,538</b></u>	<u><b>307,816</b></u>

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

**STATE OF MARYLAND**

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<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>U.S. Department of Justice</b>				
OVW Research and Evaluation Program	16.026		\$ 5,501	\$ -
Community-Based Violence Intervention and Prevention Initiative				
Pass-Through Greater Baybrook Alliance	16.045	45769	32,917	-
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		556,695	36,455
Pass-Through The University of Chicago	16.560	46387	18,646	-
Pass-Through University of Pittsburgh	16.560	CNVA00059288 (413841-3)	344,000	-
Pass-Through University of Wyoming	16.560	46112	88,514	-
Total ALN 16.560 National Institute of Justice Research, Evaluation, and Development Project Grants			<u>1,007,855</u>	<u>36,455</u>
Crime Victim Assistance/Discretionary Grants				
Pass-Through Equal Justice Works	16.582	2023-OVC-CVAP-006	16,487	-
Violence Against Women Formula Grants				
Pass-Through Temple University	16.588	270593-UMB	12,662	-
Economic, High-Tech, and Cyber Crime Prevention	16.752		124,741	41,084
Congressionally Recommended Awards	16.753		81,845	-
Second Chance Act Reentry Initiative				
Pass-Through Baltimore Police Department	16.812	15PBJA-22-GG-00039-BRND	206,581	-
Pass-Through Mayor's Office of Neighborhood Safety and Engagement	16.812	UMB 51543	92,011	63,861
Total ALN 16.812 Second Chance Act Reentry Initiative			<u>298,592</u>	<u>63,861</u>
Byrne Criminal Justice Innovation Program				
Pass-Through Greater Baybrook Alliance	16.817	45565	65,945	-
Girls in the Juvenile Justice System	16.830		246,982	-
Research and Development - U.S. Department of Justice				
Pass-Through Northwestern University - Feinberg School of Medicine	16.RD	60067396 UMB	150,995	-
Pass-Through Venable, LLP	16.RD	Unknown	554	-
Pass-Through Vermont Law and Graduate School	16.RD	15BP-23-GK-01578-NCRJ-04	7,060	-
Total ALN 16.RD Research and Development - U.S. Department of Justice			<u>158,609</u>	<u>-</u>
<b>Total U.S. Department of Justice</b>			<b><u>2,052,136</u></b>	<b><u>141,400</u></b>
<b>U.S. Department of Labor</b>				
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280		292,758	-
<b>Total U.S. Department of Labor</b>			<b><u>292,758</u></b>	<b><u>-</u></b>

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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 State</b>				
Public Diplomacy Programs	19.040		\$ 124,130	\$ -
<b>Total U.S. Department of State</b>			<u>124,130</u>	<u>-</u>
<b>U.S. Department of Transportation</b>				
Aviation Research Grants	20.108		55,443	-
Air Transportation Centers of Excellence	20.109		1,147,431	932,315
Highway Research and Development Program	20.200		797,281	-
Pass-Through Delaware Department of Transportation	20.200	46387	1,307,933	1,307,933
Pass-Through Delaware Department of Transportation	20.200	46843	21,471	-
Total ALN 20.200 Highway Research and Development Program			<u>2,126,685</u>	<u>1,307,933</u>
Highway Planning and Construction	20.205		1,106,642	388,500
Highway Training and Education	20.215		335,090	-
Motor Carrier Safety Assistance	20.218		246	-
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		615,446	-
Railroad Research and Development	20.313		82,930	-
Public Transportation Research, Technical Assistance, and Training	20.514		395,885	125,071
State and Community Highway Safety	20.600		6,087	-
University Transportation Centers Program	20.701		3,889,317	1,391,271
Pass-Through Clemson University	20.701	2588-211-2026310	472,307	-
Pass-Through Howard University	20.701	45808	169,183	-
Pass-Through JH Research Projects Admin	20.701	TASK ORDER # CCST-2023-09	74,030	-
Pass-Through Pennsylvania State University	20.701	5902-GMU-DOT-7-103	77,569	-
Total ALN 20.701 University Transportation Centers Program			<u>4,682,406</u>	<u>1,391,271</u>
Great Ships Initiative	20.818		32,415	-
Ballast Water Treatment Technologies	20.819		457,008	-
Safe Streets and Roads for All	20.939			
Pass-Through Baltimore City Department of Transportation		45962	157,608	-
Research and Development - U.S. Department of Transportation	20.RD		178,832	-
Pass-Through Battelle Memorial Institute		46223	5,982	-
Pass-Through North Central Regional Planning Commission		45870	151,151	-
Total ALN 20.RD Research and Development - U.S. Department of Transportation			<u>335,965</u>	<u>-</u>
<b>Total U.S. Department of Transportation</b>			<u>11,537,287</u>	<u>4,145,090</u>

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**Schedule of Expenditures of Federal Awards  
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<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>U.S. Department of the Treasury</b>				
Low Income Taxpayer Clinics	21.008		\$ 47,113	\$ -
COVID-19 Coronavirus State And Local Fiscal Recovery Funds				
Pass-Through City of Baltimore - Bureau of Procurement	21.027	SLFRP1967	389,711	-
Pass-Through Michigan State University	21.027	RC116595 - UMBC	71,874	-
Total ALN 21.027 Coronavirus State And Local Fiscal Recovery Funds			<u>461,585</u>	<u>-</u>
<b>Total U.S. Department of the Treasury</b>			<u><b>508,698</b></u>	<u><b>-</b></u>
<b>Appalachian Regional Commission</b>				
Appalachian Area Development	23.002		413,923	-
Appalachian Development Highway System	23.003		69,364	-
<b>Total Appalachian Regional Commission</b>			<u><b>483,287</b></u>	<u><b>-</b></u>
<b>General Services Administration</b>				
Research and Development - General Services Administration	39.RD		20,022	-
<b>Total General Services Administration</b>			<u><b>20,022</b></u>	<u><b>-</b></u>
<b>National Aeronautics and Space Administration</b>				
Science	43.001		93,316,414	28,640,887
Pass-Through Arizona State University	43.001	45596	138,315	-
Pass-Through Arizona State University	43.001	46752	10,199	-
Pass-Through Arizona State University	43.001	80NSSC23K1356	4,623	-
Pass-Through Bay Area Environmental Research Institute	43.001	80NSSC0M0198-UMBC	39,592	-
Pass-Through Baylor University	43.001	45900	5,312	-
Pass-Through Boston University	43.001	4500004947	15,571	-
Pass-Through Boston University	43.001	46614	178,350	-
Pass-Through Brookhaven National Laboratory op. Brookhaven Science Associates	43.001	45930	80,221	-
Pass-Through Brown University	43.001	46236	22,765	-

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Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<b>National Aeronautics and Space Administration</b> (continued)				
Pass-Through Catholic University of America	43.001	363990 Sub 1	\$ 3,350,169	\$ -
Pass-Through Catholic University of America	43.001	365248 Sub 4	1,662	-
Pass-Through Dartmouth College	43.001	46234	19,292	-
Pass-Through DePaul University	43.001	45716	23,024	-
Pass-Through Duke University	43.001	343-000151	105,668	-
Pass-Through Embry-Riddle Aeronautical University	43.001	46491	134,840	-
Pass-Through Hampton University	43.001	HU-230013	30,339	-
Pass-Through Intuitive Machines	43.001	45930	36,014	-
Pass-Through Jet Propulsion Laboratory	43.001	1698519	17,214	-
Pass-Through Jet Propulsion Laboratory	43.001	1707562 PO1707564	170,857	-
Pass-Through Jet Propulsion Laboratory	43.001	1712655	19,900	-
Pass-Through Jet Propulsion Laboratory	43.001	1712661 PO1713560	24,867	-
Pass-Through Jet Propulsion Laboratory op. California Inst. of Technology	43.001	46041	1,169,213	-
Pass-Through Lowell Observatory	43.001	45930	41,166	-
Pass-Through Massachusetts Institute of Technology	43.001	S6086 PO#919888	7,694	-
Pass-Through Montana Space Grant Consortium	43.001	45900	41,891	-
Pass-Through Nanohmics, Inc.	43.001	45505	9,058	-
Pass-Through Olin College of Engineering	43.001	45688	15,949	-
Pass-Through Oregon State University	43.001	46044	133,258	-
Pass-Through Oregon State University	43.001	NS366B-A	85,187	-
Pass-Through Planetary Science Institute	43.001	46265	5,900	-
Pass-Through Prince George's Community College	43.001	46295	61,965	-
Pass-Through Regents of the University of Colorado - Boulder	43.001	45914	73,112	-
Pass-Through Regents of the University of Idaho	43.001	45900	153	-
Pass-Through Regents of the University of Idaho	43.001	46060	85,026	-
Pass-Through Research Foundation for SUNY - Stony Brook	43.001	46304	62,384	-
Pass-Through Science Systems & Application, Inc.	43.001	21702-22-030	412,288	-
Pass-Through Science Systems & Application, Inc.	43.001	22409-24-001	9,064	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO0-21023A	1,764	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO1-22079X	27,740	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO2-23011A	8,642	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO2-23018A	2,692	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO3-24097X	49,516	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	GO3-24099A	10,059	-
Pass-Through Smithsonian Astrophysical Observatory	43.001	SV3-83018	90,197	-
Pass-Through South Dakota State University	43.001	80NSSC24K0091	57,463	-
Pass-Through Southwest Research Institute	43.001	46142	38,868	-
Pass-Through Southwest Research Institute	43.001	80NSSC23K0267	34,904	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-15833.012-A	8,538	-
Pass-Through Space Telescope Science Institute	43.001	HST-GO-15889.035-A	1,967	-

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<b>National Aeronautics and Space Administration</b> (continued)				
Pass-Through Space Telescope Science Institute	43.001	HST-GO-16448.001-A	\$ 33,744	\$ -
Pass-Through Space Telescope Science Institute	43.001	JWST-GO-01726.002-A	2,886	-
Pass-Through Space Telescope Science Institute	43.001	JWST-GO-02782.018-A	317	-
Pass-Through Space Telescope Science Institute	43.001	JWST-GO-05451.008-A	4,899	-
Pass-Through Texas A&M University	43.001	80NSSC22K1034	115,302	-
Pass-Through Texas State University	43.001	46224	9,000	-
Pass-Through The Catholic University of America	43.001	46203	1,590,528	-
Pass-Through The Johns Hopkins University Applied Physics Laboratory LLC	43.001	45657	28,751	-
Pass-Through The Johns Hopkins University Applied Physics Laboratory LLC	43.001	45838	30,976	-
Pass-Through The Johns Hopkins University Applied Physics Laboratory LLC	43.001	46125	21,586	-
Pass-Through The Johns Hopkins University Applied Physics Laboratory LLC	43.001	47057	48,699	-
Pass-Through The Ohio State University	43.001	47034	232,434	-
Pass-Through The Regents of the University of California - Berkeley	43.001	45930	92,967	-
Pass-Through The Regents of the University of California - Berkeley	43.001	46081	129,224	-
Pass-Through The Regents of the University of California - Irvine	43.001	46362	24,739	-
Pass-Through The Regents of the University of California - Santa Barbara	43.001	46048	4,227	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	45657	16,317	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	45747	25,595	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	45838	79,154	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	45869	106,392	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	45961	86,320	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	45991	6,935	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46022	4,671	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46081	130,108	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46112	291	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46142	12,540	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46203	68,637	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46234	48,663	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46265	42,911	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46295	6,616	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46356	42,864	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46387	6,114	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46418	228,366	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46446	6,480	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46507	5,814	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46568	73,500	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46599	18,973	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46630	104,637	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46660	13,961	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46691	79,728	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46752	20,747	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46783	4,133	-
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46843	99,044	-

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<b>National Aeronautics and Space Administration (continued)</b>				
Pass-Through The Space Telescope Science Institute (STScI)	43.001	46873	\$ 6,374	\$ -
Pass-Through The University of Central Florida Board of Trustees	43.001	46265	51,205	-
Pass-Through University of California	43.001	2024-211	22,512	-
Pass-Through Universities Space Research Association	43.001	03605-11 P23-0186	1,342	-
Pass-Through Universities Space Research Association	43.001	45886	15,620	-
Pass-Through Universities Space Research Association	43.001	SUBK-24-0033 P24-0259	775	-
Pass-Through University of Alabama, Tuscaloosa	43.001	A21-0187-S002	8,068	-
Pass-Through University of Arizona	43.001	45688	46,325	-
Pass-Through University of Arizona	43.001	47050	59,559	-
Pass-Through University of Arizona, Board of Regents	43.001	673605	86,840	-
Pass-Through University of Colorado at Boulder	43.001	1563985 PO1001942769	76,615	-
Pass-Through University of Colorado at Boulder	43.001	1566497 PO1002121730	4,045	-
Pass-Through University of Florida	43.001	46203	32	-
Pass-Through University of Iowa	43.001	S03581-01	42,019	-
Pass-Through University of Michigan	43.001	47118	55,292	-
Pass-Through University of Nebraska Medical Center	43.001	35-5420-2010-001	26,449	-
Pass-Through University of New Hampshire	43.001	45811	81,053	-
Pass-Through University of New Hampshire	43.001	45869	60,680	-
Pass-Through University of North Dakota	43.001	45626	2,323	-
Pass-Through University of Texas at Austin	43.001	45781	120,221	-
Pass-Through University of Texas at Austin	43.001	46150	160,553	-
Pass-Through University of Washington	43.001	45808	19,997	-
Pass-Through University of Washington	43.001	UWSC14744 PO-0100039684	10,524	-
Pass-Through Washington University, St. Louis	43.001	WU-23-0280 ST00011229	488,930	-
Pass-Through Washington University, St. Louis	43.001	WU-23-0404 ST00012678	35,493	-
Total ALN 43.001 Science			105,483,502	28,640,887
Aeronautics	43.002		7,954,440	20,831
Pass-Through New Mexico State University	43.002	Q02512	32,385	-
Pass-Through The Regents of the University of California	43.002	00011838-PO:BB01994160	73,720	-
Pass-Through The Regents of the University of California - Berkeley	43.002	46599	109,089	-
Pass-Through University of Texas at Austin	43.002	UTA21-000385	10,572	-
Total ALN 43.002 Aeronautics			8,180,206	20,831

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<b>National Aeronautics and Space Administration (continued)</b>				
Exploration	43.003		\$ 13,404,326	\$ 9,323,325
Space Operations	43.007		6,945	-
Office of Stem Engagement (OSTEM)	43.008		690,067	265,464
Pass-Through Johns Hopkins University	43.008	2006352230	15,600	-
Pass-Through Maryland Space Grant Consortium	43.008	45535	7,731	-
Pass-Through Maryland Space Grant Consortium	43.008	45900	21,250	-
Pass-Through Maryland Space Grant Consortium	43.008	45961	7,044	-
Pass-Through National Institute of Aerospace	43.008	44957	75	-
Pass-Through University of Virgin Islands	43.008	219013	79,495	-
Total ALN 43.008 Office of Stem Engagement (OSTEM)			821,262	265,464
Safety, Security and Mission Services	43.009		1,891,823	226,951
Space Technology	43.012		1,036,171	-
Pass-Through Johns Hopkins University	43.012	46036	12,441	-
Pass-Through University of Kentucky Research Foundation	43.012	46295	5,747	-
Total ALN 43.012 Space Technology			1,054,359	-
Research and Development - National Aeronautics and Space Administration	43.RD		26,112,972	12,804,698
Pass-Through Analytical Mechanics Associates, Inc.	43.RD	47999	50,904	-
Pass-Through Arizona State University	43.RD	ASUB00001662	97,676	-
Pass-Through Jet Propulsion Laboratory op. California Inst. of Technology	43.RD	46022	36,540	-
Pass-Through Maryland Space Grant Consortium	43.RD	45930	36,327	-
Pass-Through New Integration Photonics	43.RD	45324	21,217	-
Pass-Through New Integration Photonics	43.RD	45537	175,610	-
Pass-Through Peraton Corporation	43.RD	PN-0009818	44,084	-
Pass-Through Princeton Plasma Physics Laboratory op. Princeton University	43.RD	45565	115	-
Pass-Through SETI Institute	43.RD	SC - 3668	4,152	-
Pass-Through Southwest Research Institute	43.RD	45930	58,479	-
Pass-Through Space Telescope Science Institute	43.RD	HST-GO-16761.001-A	44,478	-
Pass-Through Space Telescope Science Institute	43.RD	HST-GO-17197.001-A	30,669	-
Pass-Through Space Telescope Science Institute	43.RD	HST-GO-17201.001-A	33,057	-
Pass-Through Space Telescope Science Institute	43.RD	HST-GO-17241.001-A	13,226	-
Pass-Through The Johns Hopkins University Applied Physics Laboratory LLC	43.RD	46295	31,143	-
Pass-Through The Space Telescope Science Institute (STScI)	43.RD	45504	3,796	-
Pass-Through The Space Telescope Science Institute (STScI)	43.RD	45657	28,769	-
Pass-Through The Space Telescope Science Institute (STScI)	43.RD	45688	33,108	-
Pass-Through University of Iowa	43.RD	45892	1,608	-
Pass-Through Vanderbilt University	43.RD	OSA00000336 P24043849	14,162	-
Pass-Through Xiomas Technologies, LLC.	43.RD	80NSSC23CA038-S2	72,588	-
Total ALN 43.RD Research and Development - National Aeronautics and Space Administration			26,944,680	12,804,698
<b>Total National Aeronautics and Space Administration</b>			<b>157,787,103</b>	<b>51,282,156</b>

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<b>National Endowment for the Humanities</b>				
Promotion of the Arts Grants to Organizations and Individuals	45.024		\$ 119,564	\$ -
Promotion of the Humanities Fellowships and Stipends	45.160		10,199	-
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		63,530	-
Promotion of the Humanities Professional Development	45.163			
Pass-Through Northeastern University	45.163	45657	11,444	-
Museum Grants for African American History and Culture	45.309		58,972	-
National Leadership Grants	45.312		223,486	-
Laura Bush 21st Century Librarian Program	45.313		452,376	-
<b>Total National Endowment for the Humanities</b>			<b>939,571</b>	<b>-</b>
<b>National Science Foundation</b>				
COVID-19 Engineering	47.041		9,851	-
Engineering	47.041		12,023,520	3,126,876
Pass-Through American Society for Engineering Education	47.041	45565	21,181	-
Pass-Through American Society for Engineering Education	47.041	Subaward No.: 769-2103	37,463	-
Pass-Through Florida A&M University	47.041	2055347	40,320	-
Pass-Through Johns Hopkins University	47.041	2001929027	59,908	-
Pass-Through Johns Hopkins University	47.041	2006072660	52,171	-
Pass-Through Johns Hopkins University	47.041	45473	16,857	-
Pass-Through Johns Hopkins University	47.041	45688	56,714	-
Pass-Through Johns Hopkins University	47.041	46053	79,997	-
Pass-Through Johns Hopkins University	47.041	46203	28,811	-
Pass-Through Massachusetts Institute of Technology	47.041	46934	70,036	-
Pass-Through RAND Corporation	47.041	45930	64,874	-
Pass-Through Rector and Visitors of the University of Virginia	47.041	46295	14,730	-
Pass-Through Regents of the University of Minnesota	47.041	A010559501 2311210	11,973	-
Pass-Through Texas A&M University	47.041	45747	13,609	-
Pass-Through The American Society for Engineering Education	47.041	Subaward No.: 769-2114	75,942	-
Pass-Through The American Society for Engineering Education	47.041	769-2123 ASEE	4,860	-
Pass-Through University of Arizona	47.041	45900	507,649	-
Pass-Through University of Arkansas	47.041	UA2025-457 SPC-008640	79,897	-
Pass-Through University of California - Davis	47.041	A23-1857-S001	66,672	-
Pass-Through University of Kansas	47.041	47361	198,957	-
Pass-Through University of Washington	47.041	46295	468,253	-
Total ALN 47.041 Engineering			14,004,245	3,126,876
Mathematical and Physical Sciences	47.049		19,590,614	2,533,595

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

STATE OF MARYLAND

Schedule of Expenditures of Federal Awards  
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<b>National Science Foundation</b> (continued)				
Pass-Through Associated Universities Inc./NRAO	47.049	SOSPADA-040 PO-0000207	\$ 4,550	\$ -
Pass-Through Cornell University	47.049	46295	43,794	-
Pass-Through Duke University	47.049	46996	42,198	-
Pass-Through Massachusetts Institute of Technology	47.049	45747	12,010	-
Pass-Through Massachusetts Institute of Technology	47.049	45869	36,313	-
Pass-Through Massachusetts Institute of Technology	47.049	45900	67,718	-
Pass-Through Michigan Technological University	47.049	45900	16,345	-
Pass-Through Michigan Technological University	47.049	46234	190,579	-
Pass-Through National Radio Astronomy Observatory op. Associated Universities	47.049	46022	2,610	-
Pass-Through Pres. and Fellows of Harvard College dba Harvard University	47.049	45812	116,591	-
Pass-Through The Regents of the University of California - Davis	47.049	46203	15,303	-
Pass-Through University of Massachusetts - Amherst	47.049	45930	90,825	-
Pass-Through University of Notre Dame □	47.049	204303MSU, Award No:12132700	3,008	-
Pass-Through University of Washington	47.049	PREAWARD	59,432	-
Pass-Through University of Washington	47.049	UWSC13134 0100085143	97,908	-
Pass-Through University of Washington	47.049	UWSC13134 0100086468	40,539	-
Pass-Through University of Washington	47.049	UWSC13134 PO0100084603	11,152	-
Pass-Through University of Wisconsin - Madison	47.049	45900	502,941	-
Pass-Through University of Wisconsin - Madison	47.049	46142	119,965	-
Pass-Through University of Wisconsin - Madison	47.049	0000002128 (Formerly 845)	344,260	-
Pass-Through Winston-Salem State University	47.049	46965	69,770	-
Total ALN 47.049 Mathematical and Physical Sciences			<u>21,478,425</u>	<u>2,533,595</u>
<b>Geosciences</b>	47.050		9,715,643	815,508
Pass-Through Catholic University of America	47.050	365217 Sub 2	23,686	-
Pass-Through Colorado State University	47.050	2434325	5,806	-
Pass-Through Michigan State University	47.050	46996	53,773	-
Pass-Through Receiver General for Canada	47.050	1917469	183,010	-
Pass-Through Research Foundation for SUNY - Environmental Sci. & Forestry	47.050	45930	99,269	-
Pass-Through The Trustees of Princeton University	47.050	46203	100,423	-
Pass-Through University of California - Davis	47.050	A22-3249-S001 PO1032427	3,401	-
Pass-Through University of Nebraska Lincoln	47.050	2224006	998	-
Pass-Through University of Southern California	47.050	2049517	25,663	-
Pass-Through University of Texas at El Paso	47.050	46265	131,692	-
Pass-Through University of Washington	47.050	2049517	3,829	-
Total ALN 47.050 Geosciences			<u>10,347,193</u>	<u>815,508</u>

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

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<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>National Science Foundation (continued)</b>				
Computer and Information Science and Engineering	47.070		\$ 19,416,812	\$ 1,985,261
Pass-Through Dartmouth College	47.070	46295	111,597	-
Pass-Through Embry-Riddle Aeronautical University	47.070	GC87067-S1	167,090	-
Pass-Through Georgia Institute of Technology	47.070	45930	266,447	-
Pass-Through North Carolina State University	47.070	PAM-P22-000104-SA02	21,977	-
Pass-Through Rutgers University	47.070	3489 PO25691151	3,018	-
Total ALN 47.070 Computer and Information Science and Engineering			<u>19,986,941</u>	<u>1,985,261</u>
Biological Sciences	47.074		6,429,369	495,653
Pass-Through Cornell University	47.074	46387	76,810	-
Pass-Through George Washington University	47.074	2312889	7,173	-
Pass-Through Minnesota State University	47.074	2316260	12,252	-
Pass-Through Paul G. Allen Family Foundation	47.074	47118	36,642	-
Pass-Through The Regents of the University of California - Riverside	47.074	46053	67,404	-
Pass-Through UMASS Dartmouth	47.074	2222310	32,408	-
Pass-Through UMASS Lowell	47.074	2222310	103,529	-
Pass-Through University of Alabama at Birmingham	47.074	46630	257,558	-
Total ALN 47.074 Biological Sciences			<u>7,023,145</u>	<u>495,653</u>
Social, Behavioral, and Economic Sciences	47.075		2,956,958	279,281
Pass-Through Arizona State University	47.075	45930	25,903	-
Pass-Through George Mason University	47.075	46193	19,644	-
Pass-Through Georgia State University	47.075	45869	87,696	-
Pass-Through Spelman College	47.075	24229UMES	10,219	-
Pass-Through Texas A&M Engineering Experiment Station	47.075	M2400485	10,705	-
Pass-Through University of Montana	47.075	1825048	15,736	-
Pass-Through University of Pittsburgh	47.075	46173	126,220	-
Pass-Through University of Wisconsin - Madison	47.075	45930	21,593	-
Pass-Through William Paterson University	47.075	UM-0001	48,570	-
Total ALN 47.075 Social, Behavioral, and Economic Sciences			<u>3,323,244</u>	<u>279,281</u>
Education and Human Resources	47.076		14,631,420	744,083
Pass-Through Colorado State University	47.076	1930869	8,972	-
Pass-Through Howard University	47.076	PO-10034118 GRT000656-10	8,000	-
Pass-Through Iowa State University	47.076	45535	9,153	-
Pass-Through Leland Stanford Junior University dba Stanford University	47.076	45565	1,198	-
Pass-Through Northwestern University - Chicago	47.076	45779	5,479	-
Pass-Through Research Foundation for CUNY - Hunter College	47.076	46660	8,042	-
Pass-Through Teachers Development Group	47.076	45961	14,685	-
Pass-Through TERC, Inc	47.076	45900	38,225	-

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<b>National Science Foundation (continued)</b>				
Pass-Through University of California, Berkeley	47.076	Sub 00010200 POBB01643925	\$ 101,032	\$ -
Pass-Through University of Michigan	47.076	45565	2,231	-
Pass-Through University of South Alabama	47.076	A23-0143-S001	14,320	-
Pass-Through University of Texas at El Paso	47.076	226101201B	24,699	-
Pass-Through University of Washington	47.076	46599	90,941	-
Pass-Through University of Washington	47.076	46996	10,495	-
Pass-Through Utah State University	47.076	45777	24,516	-
Pass-Through Virginia Polytechnic Institute and State University	47.076	45869	11,133	-
Pass-Through Virginia Tech University	47.076	480801-19112	13,878	-
Pass-Through Western Michigan University	47.076	45657	6,156	-
Total ALN 47.076 Education and Human Resources			<u>15,024,575</u>	<u>744,083</u>
Polar Programs	47.078		562,595	-
Pass-Through University of Wisconsin - Madison	47.078	46112	815,259	-
Total ALN 47.078 Polar Programs			<u>1,377,854</u>	<u>-</u>
Office of International Science and Engineering	47.079		1,604,255	225,765
Pass-Through American Physical Society	47.079	45565	10,057	-
Pass-Through UMASS Amherst	47.079	2320502	25,778	-
Total ALN 47.079 Office of International Science and Engineering			<u>1,640,090</u>	<u>225,765</u>
Integrative Activities	47.083		2,306,892	204,958
Pass-Through University of Rochester	47.083	46295	38,162	-
Total ALN 47.083 Integrative Activities			<u>2,345,054</u>	<u>204,958</u>
NSF Technology, Innovation, and Partnerships	47.084		5,775,548	2,487,090
Pass-Through ActiveCharge, LLC	47.084	2131373	35,805	-
Pass-Through Council of Graduate Schools	47.084	45776	22,959	-
Pass-Through Johns Hopkins University	47.084	2006770571	13,490	-
Pass-Through Maryland Institute College of Art	47.084	2344228	58,022	-
Pass-Through Pennsylvania State University	47.084	2344042	85,814	-
Pass-Through Perdue University	47.084	2344228	9,608	-
Pass-Through The Pennsylvania State University	47.084	45869	76,643	-
Pass-Through University of Illinois-Urbana/Champaign	47.084	116290-19903	31,747	-
Pass-Through University of Pennsylvania	47.084	2344042	407	-
Total ALN 47.084 NSF Technology, Innovation, and Partnerships			<u>6,110,043</u>	<u>2,487,090</u>
Research and Development - National Science Foundation	47.RD		327,373	206,250
Pass-Through New Paradigm Biosciences USA, Inc.	47.RD	NPB303 Signed_04/20/2024	388,698	-
Pass-Through Softhred Inc	47.RD	2226026	8,428	-
Total ALN 47.RD Research and Development - National Science Foundation			<u>724,499</u>	<u>206,250</u>
Contract/Other	47.999		13,064	-
<b>Total National Science Foundation</b>			<b><u>103,398,372</u></b>	<b><u>13,104,320</u></b>

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

# STATE OF MARYLAND

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

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 Veterans Affairs</b>				
Research and Development - U.S. Department of Veterans Affairs	64.RD		\$ 3,918,434	\$ -
<b>Total U.S. Department of Veterans Affairs</b>			<b>3,918,434</b>	<b>-</b>
<b>Environmental Protection Agency</b>				
Surveys, Studies, Investigations, Training and Special Purpose				
Activities Relating to Environmental Justice	66.309		78,514	-
Pass-Through The University of New Mexico	66.445	281177 - 87HE	15,608	-
Pass-Through The University of New Mexico	66.445	SL528 84063401	82,229	-
Total ALN 66.445 Innovative Water Infrastructure Workforce Development Program (SDWA 1459E)			97,837	-
National Estuary Program				
Pass-Through The Indian River Lagoon Council	66.456	IRL2024-11	25,045	-
Chesapeake Bay Program	66.466		3,460,803	626
Pass-Through Clean Stream LLC	66.466	96374201	657	-
Pass-Through National Fish and Wildlife Foundation	66.466	45473	157,716	-
Total ALN 66.466 Chesapeake Bay Program			3,619,176	626
Science To Achieve Results (STAR) Research Program			833,614	399,087
Pass-Through University of Texas at Austin	66.509	UTAUS-SUB00000764	56,925	-
Total ALN 66.509 Science To Achieve Results (STAR) Research Program			890,539	399,087
Office of Research and Development Consolidated Research/Training/Fellowships				
Pass-Through University of Minnesota	66.511	84060501	83,090	-
P3 Award: National Student Design Competition for Sustainability	66.516		60,489	-
Chesapeake Bay Program Implementation, Regulatory/Accountability and Monitoring Grants	66.964		41,112	-
Research and Development - Environmental Protection Agency				
Pass-Through Duke University	66.RD	45504	17,751	-
<b>Total Environmental Protection Agency</b>			<b>4,913,553</b>	<b>399,713</b>
<b>Nuclear Regulatory Commission</b>				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		187,397	19,300
<b>Total Nuclear Regulatory Commission</b>			<b>187,397</b>	<b>19,300</b>

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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 Energy</b>				
Office of Science Financial Assistance Program	81.049		\$ 13,025,686	\$ 1,892,092
Pass-Through Colorado State University	81.049	46053	24,834	-
Pass-Through General Atomics	81.049	45900	439,187	-
Pass-Through Massachusetts Institute of Technology	81.049	45930	561,210	-
Pass-Through Massachusetts Institute of Technology	81.049	46265	79,940	-
Pass-Through Oregon State University	81.049	45900	335,120	-
Pass-Through Purdue University	81.049	14000904-032	50,074	-
Pass-Through Sponsored Projects Administration (SPA) of Columbia University	81.049	45912	4,159	-
Pass-Through Subsurface Insights LLC	81.049	SSI2023_UMBC0023568	266	-
Pass-Through Temple University of The Commonwealth System of Higher Ed	81.049	46401	70,734	-
Pass-Through University of Michigan	81.049	45883	55,040	-
Pass-Through Winston-Salem State University	81.049	46067	90,982	-
Pass-Through ZYVEX LABS	81.049	46036	83,549	-
Total ALN 81.049 Office of Science Financial Assistance Program			14,820,781	1,892,092
University Coal Research	81.057		89,391	-
Conservation Research and Development	81.086		3,039,935	741,325
Pass-Through New Jersey Institute of Technology	81.086	NA22NOS4780172	892	-
Pass-Through Robert M Mroz dba Hy-Tech Bio LLC	81.086	DE-FE0032188	64,765	-
Pass-Through University of South Florida	81.086	45688	134,800	-
Total ALN 81.086 Conservation Research and Development			3,240,392	741,325
Renewable Energy Research and Development	81.087		1,724,089	958,778
Pass-Through North Carolina State University	81.087	46446	57,334	-
Pass-Through Princeton University	81.087	NA	92,496	-
Pass-Through University of Arizona	81.087	46265	14,585	-
Pass-Through University of Delaware	81.087	46112	252,358	-
Total ALN 81.087 Renewable Energy Research and Development			2,140,862	958,778
Fossil Energy Research and Development	81.089		389,325	40,718
Nuclear Energy Research, Development and Demonstration	81.121		606,532	83,285
Pass-Through The Ohio State University	81.121	45611	2,146	-
Pass-Through University of Michigan	81.121	46295	105,834	-
Pass-Through University of Nevada, Las Vegas	81.121	45930	314,133	-
Total ALN 81.121 Nuclear Energy Research, Development and Demonstration			1,028,645	83,285

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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 Energy (continued)</b>				
Predictive Science Academic Alliance Program	81.124		\$ 462,368	\$ 222,243
Advanced Research Projects Agency - Energy	81.135		8,691,428	4,378,533
Pass-Through Flexnode, Inc.	81.135	46409	429,612	-
Pass-Through HighT-Tech	81.135	45838	87,506	-
Pass-Through Inventwood LLC	81.135	46097	50,045	-
Pass-Through Johns Hopkins University	81.135	45595	28,275	-
Pass-Through Solid Power	81.135	46137	712,367	-
Pass-Through The University of Texas at Arlington	81.135	46258	391,101	-
Pass-Through Underwriters Laboratories	81.135	46073	208,638	-
Pass-Through University of Florida	81.135	46282	72,889	-
Pass-Through Virginia Polytechnic Institute and State University	81.135	46192	121,584	-
Total ALN 81.135 Advanced Research Projects Agency - Energy			<u>10,793,445</u>	<u>4,378,533</u>
Research and Development - U.S. Department of Energy	81.RD		7,290	-
Pass-Through Argonne National Laboratory op. U Chicago Argonne	81.RD	45930	179,511	-
Pass-Through Argonne National Laboratory op. U Chicago Argonne	81.RD	45957	93,327	-
Pass-Through Argonne National Laboratory op. U Chicago Argonne	81.RD	46234	78,164	-
Pass-Through Argonne National Laboratory op. U Chicago Argonne	81.RD	47617	19,777	-
Pass-Through Brookhaven National Laboratory op. Brookhaven Science Associates	81.RD	45199	15,268	-
Pass-Through Fermi National Accelerator Laboratory	81.RD	46022	661,645	-
Pass-Through Fermi National Accelerator Laboratory	81.RD	46203	9,181	-
Pass-Through Fermi National Accelerator Laboratory op. Fermi Research Alliance	81.RD	45657	8,657	-
Pass-Through Honeywell International dba Sandia Corp	81.RD	45444	2,534	-
Pass-Through Lawrence Berkeley National Laboratory op. University of California	81.RD	45930	616,819	-
Pass-Through Lawrence Berkeley National Laboratory op. University of California	81.RD	46295	53,359	-
Pass-Through Lawrence Livermore National Laboratory	81.RD	45535	128,748	-
Pass-Through Lawrence Livermore National Laboratory	81.RD	45565	50,000	-
Pass-Through Lawrence Livermore National Laboratory	81.RD	45900	203,036	-
Pass-Through Lawrence Livermore National Laboratory	81.RD	45930	181,013	-
Pass-Through Leonardo Technologies	81.RD	45740	116,041	-
Pass-Through Los Alamos National Laboratory op. Los Alamos National Security	81.RD	45930	297,640	-
Pass-Through Los Alamos National Laboratory op. Los Alamos National Security	81.RD	46295	32,552	-
Pass-Through Los Alamos National Laboratory op. Los Alamos National Security	81.RD	47118	136,600	-
Pass-Through Michigan State University	81.RD	45688	3,031	-
Pass-Through MSI STEM Research & Develop. Consortium	81.RD	W911SR22F00104 (64)	169,823	-
Pass-Through National Renewable Energy Lab op All. for Sustainable Energy	81.RD	45930	199,534	-
Pass-Through National Renewable Energy Lab op All. for Sustainable Energy	81.RD	46140	294,877	-

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<b>U.S. Department of Energy (continued)</b>				
Pass-Through Oak Ridge Institute For Science And Education	81.RD	45932	\$ 8,490	\$ -
Pass-Through Oak Ridge National Laboratory op. UT-Battelle	81.RD	45876	95,024	-
Pass-Through Oak Ridge National Laboratory op. UT-Battelle	81.RD	46599	106,873	-
Pass-Through Oak Ridge National Laboratory op. UT-Battelle	81.RD	46646	47,839	-
Pass-Through Pacific Northwest National Lab op. Battelle Memorial Inst.	81.RD	45930	42,120	-
Pass-Through Pacific Northwest National Lab op. Battelle Memorial Inst.	81.RD	46022	277,141	-
Pass-Through Pacific Northwest National Lab op. Battelle Memorial Inst.	81.RD	46067	406,783	-
Pass-Through Pacific Northwest National Lab op. Battelle Memorial Inst.	81.RD	46295	601,953	-
Pass-Through Pacific Northwest National Lab op. Battelle Memorial Inst.	81.RD	46660	269,906	-
Pass-Through Princeton Plasma Physics Laboratory op. Princeton University	81.RD	45565	53,391	-
Pass-Through Princeton Plasma Physics Laboratory op. Princeton University	81.RD	46081	147,766	-
Pass-Through Princeton Plasma Physics Laboratory op. Princeton University	81.RD	46295	44,895	-
Pass-Through Princeton Plasma Physics Laboratory op. Princeton University	81.RD	46660	87,239	-
Pass-Through The Board of Trustees of the Leland Stanford, Jr. University	81.RD	240388	148,183	-
Pass-Through The Boeing Company	81.RD	45596	28,172	-
Pass-Through The Pennsylvania State University	81.RD	46965	152,334	-
Pass-Through The Regents of the University of California Lawrence Berklee	81.RD	SUBCONTRACT NO. 7728278	155,137	-
Total ALN 81.RD Research and Development - U.S. Department of Energy			<u>6,231,673</u>	<u>-</u>
<b>Total U.S. Department of Energy</b>			<b><u>39,196,882</u></b>	<b><u>8,316,974</u></b>
<b>U.S. Department of Education</b>				
TRIO Upward Bound	84.047		56,288	-
Fund for the Improvement of Postsecondary Education	84.116		68,927	-
Graduate Assistance in Areas of National Need	84.200		67,787	-
Education Research, Development and Dissemination	84.305		1,210,033	677,412
Pass-Through Research Foundation of The City University of New York	84.305	R305A210269	47,367	-
Pass-Through Rush University Medical Center	84.305	18073107-Sub04	43,607	-
Pass-Through Tulane University	84.305	TUL-SCC-556411-18/19	686	-
Total ALN 84.305 Education Research, Development and Dissemination			<u>1,301,693</u>	<u>677,412</u>
Teacher Quality Partnership Grants	84.336		624,939	256,428
<b>Total U.S. Department of Education</b>			<b><u>2,119,634</u></b>	<b><u>933,840</u></b>

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<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>U.S. Consumer Product Safety Commission</b>				
Research and Development - U.S. Consumer Product Safety Commission				
Pass-Through EurekaFacts, LLC	87.RD	45657	\$ 44,913	\$ -
<b>Total U.S. Consumer Product Safety Commission</b>			<b>44,913</b>	<b>-</b>
<b>National Archives and Records Administration</b>				
National Historical Publications and Records Grants	89.003		60,158	-
<b>Total National Archives and Records Administration</b>			<b>60,158</b>	<b>-</b>
<b>Election Assistance Commission</b>				
Help America Vote Act Requirements Payments	90.401		232,510	218,510
<b>Total Election Assistance Commission</b>			<b>232,510</b>	<b>218,510</b>
<b>U.S. Department of Health and Human Services</b>				
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077			
Pass-Through Rutgers The State University of New Jersey		46996	91,357	-
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		764,859	167,956
Pass-Through Cornell University	93.084	46934	90,244	-
Pass-Through Johns Hopkins University	93.084	2005947744	30,388	-
Total ALN 93.084 Prevention of Disease, Disability, and Death by Infectious Diseases			<u>885,491</u>	<u>167,956</u>
Research on Research Integrity	93.085		241,006	-
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		1,036,639	-
Food and Drug Administration Research	93.103		8,548,851	1,718,472
Pass-Through Inter-American Institute for Cooperation on Agriculture	93.103	45657	63,372	-
Pass-Through University of Florida	93.103	SUB00002843	7,172	-
Pass-Through Vanderbilt University Medical Center	93.103	VUMC112435	12,214	-
Total ALN 93.103 Food and Drug Administration Research			<u>8,631,609</u>	<u>1,718,472</u>
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)				
Pass-Through Prince George's County Health Department	93.104	4400007651	31,539	-
Pass-Through Prince George's County Health Department	93.104	SOC Services Signed-10/28/2024	117,387	-
Total ALN 93.104 Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)			<u>148,926</u>	<u>-</u>
Maternal and Child Health Federal Consolidated Programs	93.110		3,438,478	-
Pass-Through CALSTART, Inc	93.110	110-210-008-R2	1,150	-
Pass-Through Johns Hopkins University	93.110	2006226263	88,954	-
Total ALN 93.110 Maternal and Child Health Federal Consolidated Programs			<u>3,528,582</u>	<u>-</u>

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<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>U.S. Department of Health and Human Services (continued)</b>				
Environmental Health	93.113		\$ 3,424,049	\$ 748,960
Pass-Through Johns Hopkins University	93.113	46112	33,333	-
Total ALN 93.113 Environmental Health			3,457,382	748,960
Oral Diseases and Disorders Research	93.121		6,831,628	946,792
Pass-Through ADA Forsyth Institute, Inc.	93.121	UM033442-2890	84,325	-
Pass-Through Clemson University	93.121	2643-209-2016522	14,050	-
Pass-Through Lehigh University	93.121	545096-78001	60,005	-
Pass-Through Rutgers, the State University of New Jersey	93.121	2487	45,409	-
Pass-Through Rutgers, the State University of New Jersey	93.121	2528911	2,551	-
Pass-Through State University of New York	93.121	R1136494	182	-
Pass-Through Temple University of The Commonwealth System of Higher Education	93.121	269945-UMB	8,543	-
Pass-Through University of California, Irvine	93.121	2024-2141	41,708	-
Pass-Through University of Pennsylvania	93.121	45565	29,758	-
Pass-Through University of Pittsburgh	93.121	AWD00006167 (138165-1)	15,586	-
Pass-Through University of Texas Health Science Center	93.121	170627/170626	250,896	-
Total ALN 93.121 Oral Diseases and Disorders Research			7,384,641	946,792
Centers for Research and Demonstration for Health				
Promotion and Disease Prevention	93.135		387,632	-
Community Programs to Improve Minority Health Grant Program				
Pass-Through Baltimore City Health Department	93.137	45473	1,396	-
NIEHS Superfund Hazardous Substances_Basic Research and Education	93.143		145,179	24,267
Pass-Through Johns Hopkins University	93.143	46265	54,982	-
Pass-Through RemBac Environmental LLC	93.143	ES032365-092023	136,254	-
Total ALN 93.143 NIEHS Superfund Hazardous Substances_Basic Research and Education			336,415	24,267
Coordinated Services and Access to Research for Women, Infants, Children, and Youth				
Pass-Through Johns Hopkins University	93.153	2005692797	108,099	-
Human Genome Research	93.172		1,891,428	315,954
Pass-Through Jackson Laboratory	93.172	210314-0325-11	24,601	-
Pass-Through University of Iowa	93.172	45736	100,075	-
Pass-Through University of North Carolina at Chapel Hill	93.172	47514	7,259	-
Total ALN 93.172 Human Genome Research			2,023,363	315,954
Research Related to Deafness and Communication Disorders	93.173		6,614,988	976,729
Pass-Through Emory University	93.173	A1076755	45,875	-
Pass-Through Emory University	93.173	A999944	18,778	-
Pass-Through Johns Hopkins University	93.173	2005801503	135,570	-
Pass-Through Johns Hopkins University	93.173	45747	62,344	-
Pass-Through The Board of Trustees Of The Leland Stanford Junior University	93.173	6048212	6,738	-
Pass-Through The Board of Trustees Of The Leland Stanford Junior University	93.173	63337438-131135	6,701	-
Pass-Through University of Delaware	93.173	45900	158,361	-
Pass-Through University of Texas at Austin	93.173	R01DC021702	98,138	-
Total ALN 93.173 Research Related to Deafness and Communication Disorders			7,147,493	976,729

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<b>U.S. Department of Health and Human Services (continued)</b>				
Telehealth Programs	93.211		\$ 157,012	\$ -
Research and Training in Complementary and Integrative Health	93.213		2,358,227	46,448
Pass-Through Georgetown University	93.213	414822_GR411710_UMB	1,749	-
Pass-Through Johns Hopkins University	93.213	45900	82,339	-
Total ALN 93.213 Research and Training in Complementary and Integrative Health			<u>2,442,315</u>	<u>46,448</u>
Research on Healthcare Costs, Quality and Outcomes	93.226		1,454,348	287,314
Pass-Through Research Institute at Nationwide Children's Hospital	93.226	710074-0525-SA4	16,631	-
Pass-Through University of Texas at Austin	93.226	UTA20-001090	81,128	-
Total ALN 93.226 Research on Healthcare Costs, Quality and Outcomes			<u>1,552,107</u>	<u>287,314</u>
National Center on Sleep Disorders Research	93.233		2,458,232	765,500
COVID-19 Mental Health Research Grants	93.242		171,428	116,259
Mental Health Research Grants	93.242		20,186,103	4,428,865
Pass-Through 3C Institute for Social Development, Inc.	93.242	3C2023-01	145,879	-
Pass-Through AkriVita	93.242	45909	71,416	-
Pass-Through Broad Institute Inc.	93.242	5001497-5500001892	543,868	-
Pass-Through Drexel University	93.242	46022	26,540	-
Pass-Through Evidence Based Practice Institute, LLC	93.242	1R44MH126819-03	36,530	-
Pass-Through Georgia State University	93.242	SP00013802-01	56,049	-
Pass-Through Henry Ford Health System	93.242	45657	55,020	-
Pass-Through Henry Ford Health System	93.242	45869	20,317	-
Pass-Through Hugo W. Moser Research Institute at Kennedy Krieger	93.242	113690-0229	35,996	-
Pass-Through Johns Hopkins University	93.242	2006347968	34,976	-
Pass-Through Johns Hopkins University	93.242	2006479835	4,659	-
Pass-Through Johns Hopkins University	93.242	P50MH115842	7,293	-
Pass-Through Medical College of Wisconsin	93.242	R01MH133315	64,076	-
Pass-Through Research Foundation for Mental Hygiene, Inc	93.242	154737	142,684	-
Pass-Through San Diego State University	93.242	46022	161,285	-
Pass-Through San Diego State University	93.242	46203	110,594	-
Pass-Through SeeTrue Technology, LLC	93.242	SUB-R41MH135827	63,155	-
Pass-Through Univ of Pittsburgh	93.242	AW00009660(200096-1)	627,309	-
Pass-Through University of California, Irvine	93.242	2022-1660	13,409	-
Pass-Through University of California, Irvine	93.242	2022-1661	7,188	-
Pass-Through University of North Carolina at Chapel Hill	93.242	5127341	73,621	-
Pass-Through University of North Carolina at Greensboro	93.242	45838	24,533	-
Pass-Through University of Pittsburgh	93.242	AWD0008059	53,374	-
Pass-Through University of Texas Health Science Center	93.242	SA0004011	28,891	-
Pass-Through University of Texas Health Science Center	93.242	SA0004139	21,651	-
Pass-Through Washington State University	93.242	45488	29,834	-
Pass-Through Yale University (GM)	93.242	GR111782 (CON-80002835)	5,890	-
Total ALN 93.242 Mental Health Research Grants			<u>22,823,568</u>	<u>4,545,124</u>

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

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<b>U.S. Department of Health and Human Services (continued)</b>				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		\$ 162,868	\$ -
Pass-Through Bayshore Community Counseling Services	93.243	45838	165,986	-
Pass-Through Hugo W. Moser Research Institute at Kennedy Krieger	93.243	1H79SM085056-01	90,458	27,000
Pass-Through Hugo W. Moser Research Institute at Kennedy Krieger	93.243	5H79SM085056	209,089	36,441
Pass-Through Lower Shore Clinic, Inc.	93.243	SUB-1H79SM086665	58,174	-
Pass-Through Prince George's County Health Department	93.243	1-R UMB 75283	16,953	-
Pass-Through Prince George's County Health Department	93.243	UMB 75283 YR2	63,589	-
Pass-Through The Danya Institute, Inc.	93.243	45564	41,538	-
Pass-Through The Danya Institute, Inc.	93.243	45565	33,249	-
Pass-Through The Danya Institute, Inc.	93.243	47390	126,199	-
Pass-Through The Danya Institute, Inc.	93.243	SM08785-05	70,413	-
Pass-Through The Pennsylvania State University	93.243	45564	84,326	-
Pass-Through The Pennsylvania State University	93.243	45929	78,493	-
Pass-Through University of Texas at Austin	93.243	UTA19-001378/UTAUS-SUB00000211	18,320	-
Total ALN 93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance			1,219,655	63,441
Occupational Safety and Health Program				
Pass-Through Johns Hopkins University	93.262	T42OH008428	2,699	-
Pass-Through Johns Hopkins University	93.262	U19OH012297	13,472	-
Pass-Through Marshfield Clinic Research Institute	93.262	45564	12,346	-
Pass-Through Marshfield Clinic Research Institute	93.262	45929	3,516	-
Pass-Through University of Kentucky Research Foundation	93.262	46659	16,037	-
Total ALN 93.262 Occupational Safety and Health Program			48,070	-
Alcohol Research Programs	93.273		3,000,215	107,066
Pass-Through The Board of Trustees Of The Leland Stanford Junior University	93.273	63746557-293850	320	-
Pass-Through The Regents of the University of California - Riverside	93.273	46996	9,535	-
Pass-Through The University of Texas Health Science Center at San Antonio	93.273	176691/176641	5,638	-
Pass-Through University of North Carolina at Chapel Hill	93.273	46203	13,638	-
Pass-Through University of North Texas	93.273	GF00028-1	3,183	-
Total ALN 93.273 Alcohol Research Programs			3,032,529	107,066
Drug Abuse and Addiction Research Programs	93.279		19,086,851	1,923,490
Pass-Through Evidence Based Practice Institute, LLC	93.279	1R44DA057122-01	61,314	-
Pass-Through Friends Research Institute Inc.	93.279	11383-3	64,204	-
Pass-Through Friends Research Institute Inc.	93.279	11384-1	135,912	-
Pass-Through Henry Ford Health System	93.279	45808	19,052	-
Pass-Through Johns Hopkins University	93.279	2006694362	17,837	-
Pass-Through Johns Hopkins University	93.279	2006734781	39,593	-
Pass-Through Mayo Clinic, Rochester	93.279	UMD-334490, P001630229	48,103	-
Pass-Through Mount Sinai	93.279	0255-G572-4609	5,483	-
Pass-Through New York University Grossman School of Medicine	93.279	24-A0-S2-1005963	120,820	-
Pass-Through Northeastern University	93.279	46173	58,538	-
Pass-Through Northwestern University - Feinberg School of Medicine	93.279	60064833 UMB	13,020	-
Pass-Through Partnership to End Addiction	93.279	SUB-R24DA051946	12,433	-
Pass-Through Pennsylvania State University	93.279	UMBDA050325	120,740	-

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<b>U.S. Department of Health and Human Services (continued)</b>				
Pass-Through Purdue University	93.279	11001094-062	\$ 134,768	\$ -
Pass-Through Temple University of The Commonwealth System of Higher Education	93.279	269406-UM	20,270	-
Pass-Through The Regents of the University of California - San Diego	93.279	45838	42,911	-
Pass-Through The Regents of the University of California - San Diego	93.279	46203	64,885	-
Pass-Through The Regents of the University of California - San Diego	93.279	704047	28,015	-
Pass-Through The Regents of the University of California, San Francisco	93.279	13306SC	36,479	-
Pass-Through The Washington University	93.279	WU-24-0268	89,316	-
Pass-Through The Washington University	93.279	WU-25-0332	60,861	-
Pass-Through University of Miami	93.279	45716	24,549	-
Pass-Through University of North Carolina at Chapel Hill	93.279	5127269	82,952	-
Pass-Through University of Pittsburgh	93.279	AWD00004830 (139585-1)	227,295	-
Pass-Through University of Pittsburgh	93.279	AWD00006300 (138503-7)	122,129	-
Pass-Through University of Pittsburgh	93.279	AWD00010589 (201217-1)	25,680	-
Pass-Through University of Texas Health Science Center	93.279	SA0004382	22,149	-
Pass-Through Upstate formally University of New York Buffalo	93.279	R1176102	36,729	-
Pass-Through Upstate formally University of New York Buffalo	93.279	R1362825	36,521	-
Pass-Through Upstate formally University of New York Buffalo	93.279	R1414717	330,151	-
Pass-Through Washington University	93.279	45838	262,888	-
Pass-Through Washington University	93.279	46203	314,696	-
Pass-Through Yale University	93.279	45929	39,344	-
Total ALN 93.279 Drug Abuse and Addiction Research Programs			21,806,488	1,923,490
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		102,987	-
Pass-Through Eastern Virginia Medical School		V221271-14	778	-
Total ALN 93.283 Centers for Disease Control and Prevention Investigations and Technical Assistance			103,765	-
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		2,545,410	689,220
Pass-Through Brigham and Women's Hospital	93.286	46053	91,953	-
Pass-Through Sloan-Kettering Institute for Cancer Research	93.286	46507	284,943	-
Pass-Through The University of Texas Health Science Center at Houston	93.286	45900	25,989	-
Pass-Through University of Massachusetts - Amherst	93.286	46142	145,342	-
Pass-Through University of Pennsylvania	93.286	584749	334,644	-
Pass-Through University of Pittsburgh	93.286	45504	23,967	-
Pass-Through University of Texas Health Science Center	93.286	SA0004028	58,458	-
Total ALN 93.286 Discovery and Applied Research for Technological Innovations to Improve Human Health			3,510,706	689,220

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<b>U.S. Department of Health and Human Services (continued)</b>				
Teenage Pregnancy Prevention Program				
Pass-Through Child Trends	93.297	45473	\$ 11,806	\$ -
Minority Health and Health Disparities Research	93.307		6,975,659	626,507
Pass-Through Clark Atlanta University	93.307	5U54MD007590-34 U54MD007590	812	-
Pass-Through Johns Hopkins University	93.307	3R01MD013495-04S1	3,566	-
Pass-Through Johns Hopkins University	93.307	2005570725	17,476	-
Pass-Through Johns Hopkins University	93.307	2006621536	27,500	-
Pass-Through Magee-Women's Research Institute and Foundation	93.307	2239	45,668	-
Pass-Through Rutgers University - Biomedical and Health Sciences	93.307	46053	26,651	-
Pass-Through University of Pittsburgh	93.307	AWD00006534 (138591-2)	14,960	-
Pass-Through Yale University	93.307	CON-80004616 (GR 120959)	24,688	-
Pass-Through Yale University	93.307	CON-80004616(GR120959)	12,640	-
Total ALN 93.307 Minority Health and Health Disparities Research			7,149,620	626,507
Trans-NIH Research Support	93.310		5,035,034	313,772
Pass-Through Center for Bioethics and Research, Nigeria	93.310	BridgELSI Signed_10/10/2024	51,297	-
Pass-Through Center for Bioethics and Research, Nigeria	93.310	U01MH127693	4,281	-
Pass-Through Institute of Human Virology, Nigeria	93.310	5U54TW012041-03	7,099	-
Pass-Through Institute of Human Virology, Nigeria	93.310	Inform Africa Signed-11/01/24	381,140	-
Pass-Through Johns Hopkins University	93.310	2005779951	4,950	-
Pass-Through Massachusetts General Hospital	93.310	242177	17,644	-
Pass-Through National Alliance against Disparities in Patient Health	93.310	SUBAWARD N0:RF00250-2022-0048	13,478	-
Pass-Through National Disease Research Interchange	93.310	5U24TR005126-UMB-03	40,868	-
Pass-Through National Disease Research Interchange	93.310	U24MH133204-UMB-01	9,872	-
Pass-Through National Disease Research Interchange	93.310	U24TR005126-UMB-02	442,762	-
Pass-Through The Regents of the University of California - San Diego	93.310	706428	23,879	-
Pass-Through The Univ of North Texas Health Science Center	93.310	3OT2OD32581-01S1-246	115,200	-
Pass-Through Univ of North Texas	93.310	RF00280-SUB0031	1,825,855	831,720
Total ALN 93.310 Trans-NIH Research Support			7,973,359	1,145,492
Public Health Preparedness and Response Science, Research, and Practice	93.316			
Pass-Through Johns Hopkins University		47390	7,271	-
National Center for Advancing Translational Sciences	93.350			
Pass-Through Johns Hopkins University School of Medicine	93.350	2004552003	154,189	-
Pass-Through Johns Hopkins University School of Medicine	93.350	2006476840	75,468	-
Pass-Through Johns Hopkins University School of Medicine	93.350	2006520930	1,203,228	-
Total ALN 93.350 National Center for Advancing Translational Sciences			1,432,885	-

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<b>U.S. Department of Health and Human Services (continued)</b>				
Research Infrastructure Programs	93.351		\$ 251,101	\$ -
21st Century Cures Act - Beau Biden Cancer Moonshot				
Pass-Through Oregon Health & Science University	93.353	1025915_UMARYLAND	70,994	-
Nursing Research	93.361		548,905	64,544
Pass-Through Mount Sinai	93.361	0255-H562-4609	357,729	-
Pass-Through Omnibus Medical Devices, LLC	93.361	PTE 1R41NR021221-01	7,341	-
Total ALN 93.361 Nursing Research			<u>913,975</u>	<u>64,544</u>
Cancer Cause and Prevention Research	93.393		3,616,037	904,084
Pass-Through George Washington University	93.393	23-M12	35,051	-
Pass-Through Mass General Brigham Incorporated	93.393	129988	18,333	-
Pass-Through The George Washington University	93.393	46477	100,497	-
Pass-Through University of Chicago	93.393	AWD105486 (SUB00001264)	49,962	-
Pass-Through University of Massachusetts, Amherst	93.393	21-016090 9192	80,414	-
Pass-Through University of Southern California	93.393	SCON-00005064	25,262	-
Pass-Through University of Texas Health Science Center	93.393	SA0004605	4,984	-
Total ALN 93.393 Cancer Cause and Prevention Research			<u>3,930,540</u>	<u>904,084</u>
Cancer Detection and Diagnosis Research	93.394		2,666,111	854,410
Pass-Through Duke University	93.394	45443	31	-
Pass-Through Duke University	93.394	45808	129,859	-
Pass-Through Georgia Institute of Technology	93.394	AWD-004906-G2	13,607	-
Pass-Through University of Pittsburgh	93.394	AWD00006505 (800816-1)	29,326	-
Pass-Through University of Pittsburgh	93.394	AWD00006505 (803331-1)	88,688	-
Total ALN 93.394 Cancer Detection and Diagnosis Research			<u>2,927,622</u>	<u>854,410</u>
Cancer Treatment Research	93.395		4,290,099	453,909
Pass-Through A&G Pharmaceuticals	93.395	4R44CA224718-02	8,749	-
Pass-Through Johns Hopkins University	93.395	200466078	3,107	-
Pass-Through Johns Hopkins University	93.395	2006036345	14,736	-
Pass-Through NRG ONcology Foundation Inc.	93.395	MIPSA Signed 1/28/2015	341,105	-
Pass-Through NRG ONcology Foundation Inc.	93.395	NRG- Tran-GY10	3,000	-
Pass-Through NRG ONcology Foundation Inc.	93.395	NRG-BR009	6,885	-
Pass-Through NRG ONcology Foundation Inc.	93.395	NRG-CC010	7,135	-
Pass-Through NRG ONcology Foundation Inc.	93.395	NRG-Tran-GY011	2,998	-
Pass-Through Regenets of the University of Michigan	93.395	SUBK00016682	20,587	-
Pass-Through Southwest Oncology Group	93.395	S1418/BR006	10,415	-
Pass-Through Southwest Oncology Group	93.395	S2010	11,272	-
Pass-Through Southwest Oncology Group	93.395	S2114	515	-
Pass-Through The Brigham and Women's Hospital, Inc.	93.395	125648	79,397	-
Pass-Through University of California, Irvine	93.395	2024-2237	91,739	-
Pass-Through University of North Carolina at Chapel Hill	93.395	5118735	751	-
Pass-Through University of Pittsburgh	93.395	AWD00002317 (802009-2)	2,236	-
Pass-Through University of Rochester Medical Center	93.395	SUB00000193 / UR FAO GR532118	12,157	-
Total ALN 93.395 Cancer Treatment Research			<u>4,906,883</u>	<u>453,909</u>

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<b>U.S. Department of Health and Human Services (continued)</b>				
Cancer Biology Research	93.396		\$ 2,728,635	\$ 356,591
Pass-Through Baylor College of Medicine	93.396	P700000490	134,570	-
Pass-Through Fox Chase Cancer Center	93.396	1519800 Yr 01	5	-
Pass-Through Fox Chase Cancer Center	93.396	1519800 Yr 02 Mod 1	48,213	-
Pass-Through Georgetown University	93.396	46112	12,882	-
Pass-Through Indiana University	93.396	10477	125,550	-
Pass-Through Johns Hopkins University	93.396	2005028435	66,759	-
Pass-Through Johns Hopkins University	93.396	2005128527	21,629	-
Pass-Through Johns Hopkins University	93.396	2006740787	53,167	-
Pass-Through University of Chicago	93.396	AWD101836 (SUB00001122)	24,970	-
Total ALN 93.396 Cancer Biology Research			<u>3,216,380</u>	<u>356,591</u>
Cancer Centers Support Grants	93.397		6,977,795	1,815,792
Pass-Through Coriell Institute for Medical Research	93.397	A22-0002-S006-A04	10,311	-
Pass-Through Coriell Institute for Medical Research	93.397	A22-0002-S006-A05	194,811	-
Pass-Through ECOG-ACRIN Cancer Research Group	93.397	EA3202	28,054	-
Pass-Through Johns Hopkins University	93.397	2005905406	293,693	-
Pass-Through Johns Hopkins University	93.397	2006686513	11,150	-
Pass-Through M.D. Anderson Cancer Center	93.397	3002576625	102,323	-
Pass-Through University of North Carolina at Chapel Hill	93.397	45991	32,151	-
Total ALN 93.397 Cancer Centers Support Grants			<u>7,650,288</u>	<u>1,815,792</u>
Cancer Research Manpower	93.398		2,013,147	34,877
Cancer Control	93.399		280,483	-
Pass-Through ECOG-ACRIN Cancer Research Group		HP-00087561	17,819	-
Total ALN 93.399 Cancer Control			<u>298,302</u>	<u>-</u>
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		2,388,523	923,141
Pass-Through Langston University	93.433	46630	107,510	-
Pass-Through Miami University Ohio	93.433	G03574	66,938	-
Pass-Through TransCen, Inc	93.433	46265	44,500	-
Pass-Through University of Illinois at Chicago	93.433	18199	3,389	-
Total ALN 93.433 ACL National Institute on Disability, Independent Living, and Rehabilitation Research			<u>2,610,860</u>	<u>923,141</u>
Alzheimer's Disease Program Initiative (ADPI)				
Pass-Through Prince George's County Department of Family Services	93.470	45535	38,133	-
Child Care and Development Block Grant				
Pass-Through Child Trends	93.575	45929	20,861	-
Community-Based Child Abuse Prevention Grants				
Pass-Through Maryland Family Network	93.590	SUB-2101MDBCC6	89,772	61,500
Pass-Through Maryland Family Network	93.590	SUB-2101MDBCC6 MOD 1	124,782	45,984
Pass-Through Maryland Family Network Inc	93.590	46022	167,965	10,898
Total ALN 93.590 Community-Based Child Abuse Prevention Grants			<u>382,519</u>	<u>118,382</u>

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

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Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services (continued)				
Head Start				
Pass-Through Education Development Center, Inc.	93.600	45929	\$ 27,019	\$ -
Pass-Through Georgetown University	93.600	45564	18,906	-
Pass-Through Georgetown University	93.600	45929	115,970	-
Total ALN 93.600 Head Start			161,895	-
Social Services Research and Demonstration	93.647		175,770	37,138
Mental and Behavioral Health Education and Training Grants	93.732		457,215	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		185,332	-
Cardiovascular Diseases Research	93.837		6,496,983	945,711
Pass-Through Ann & Robert Lurie Children's Hospital of Chicago	93.837	A21-0051-S002-A03	13,232	-
Pass-Through Case Western Reserve University	93.837	RES603496	39,910	-
Pass-Through Duke University	93.837	46142	117,523	-
Pass-Through George Washington University	93.837	24-S12	224,780	-
Pass-Through Harvard T.H. Chan School of Public Health	93.837	45777	202,289	-
Pass-Through Indiana University	93.837	9577	54,396	-
Pass-Through Inova Health Care Services	93.837	U20-07-4182-UMD	13,230	-
Pass-Through Johns Hopkins University	93.837	2006045659	181,047	-
Pass-Through Johns Hopkins University	93.837	43600	2,640	-
Pass-Through Magee-Women's Research Institute and Foundation	93.837	2246	17,138	-
Pass-Through Mayo Clinic, Rochester	93.837	UNI-303522-01	7,124	-
Pass-Through Mayo Clinic, Rochester	93.837	UNI-303522-03	91,702	-
Pass-Through Medical College of Wisconsin	93.837	45838	15,357	-
Pass-Through Meharry Medical College	93.837	220622DB063	10,063	-
Pass-Through Mount Sinai	93.837	0255-A346-4605	57,780	-
Pass-Through Regenets of the University of Michigan	93.837	SUBK00017352	19,693	-
Pass-Through The Ohio State University Research Found	93.837	GR122281 / SPC-1000004526	100,845	-
Pass-Through Trustees of Columbia University in the City of New York	93.837	1(GG013487-01)	201,773	-
Pass-Through University of Florida	93.837	SUB00002328	5,567	-
Pass-Through University of Louisville Research Foundation, Inc	93.837	ULRF_21-0603B-01	4,193	-
Pass-Through University of Louisville Research Foundation, Inc	93.837	ULRF_23-0588-01	6,947	-
Pass-Through University of Pittsburgh	93.837	46418	53,421	-
Pass-Through University of Pittsburgh	93.837	AWD00004314 (139454-35A)	54	-
Pass-Through University of Pittsburgh	93.837	AWD00004314 (139454-56)	3,305	-
Pass-Through University of Pittsburgh	93.837	AWD00004314 (200112-56)	6,213	-
Pass-Through University of Washington	93.837	45869	22,804	-
Pass-Through Yale University	93.837	CON-80003544 (GR115523)	23,587	-
Pass-Through Yale University	93.837	CON-80005139 (GR124338)	68,013	-
Total ALN 93.837 Cardiovascular Diseases Research			8,061,609	945,711

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

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<b>U.S. Department of Health and Human Services (continued)</b>				
Lung Diseases Research	93.838		\$ 8,303,844	\$ 1,037,960
Pass-Through Indiana University School of Medicine	93.838	47238	70,912	-
Pass-Through Johns Hopkins University	93.838	2006272572	4,268	-
Pass-Through Johns Hopkins University	93.838	2006658106	21,313	-
Pass-Through Lasarrus Clinic and Research Center Inc	93.838	R44HL172444	9,180	-
Pass-Through Mira Medical, LLC	93.838	MIRA003	92,628	-
Pass-Through Sigmovir Biosystems Inc	93.838	PTE 1R41-HL167254-01	297,496	-
Pass-Through The Board of Trustees Of The Leland Stanford Junior University	93.838	62977268-131009	37,956	-
Pass-Through The Regents of the University of California, San Francisco	93.838	14240sc	396,215	-
Pass-Through Thomas Jefferson University	93.838	080-18007-S33803	67,144	-
Pass-Through Thomas Jefferson University	93.838	080-18007-S54601	131,567	-
Pass-Through Thomas Jefferson University	93.838	080-CC101683-S54601-SUB2	37,682	-
Pass-Through University of Alabama at Birmingham	93.838	000530409-SC009	154,954	-
Pass-Through Vanderbilt University Medical Center	93.838	VUMC113289	133,824	-
Total ALN 93.838 Lung Diseases Research			<u>9,758,983</u>	<u>1,037,960</u>
Blood Diseases and Resources Research	93.839		9,487,387	3,876,393
Pass-Through Duke University	93.839	303001961	128,312	-
Pass-Through KaloCyte, Inc.	93.839	2R44HL135965-04A1	410,467	-
Pass-Through Kennedy Krieger Institute	93.839	1R21AG074978	50,000	-
Pass-Through Mayo Clinic, Rochester	93.839	UMD-325246	4,949	-
Pass-Through Mayo Clinic, Rochester	93.839	UMD-325246-01	17,470	-
Pass-Through Pennsylvania State University	93.839	S006843-DHHS	7,775	-
Pass-Through The Ohio State University Research Found	93.839	GR124201 / SPC-1000005205	106,640	-
Pass-Through University of Alabama at Birmingham	93.839	000540727-SC004	54,605	-
Pass-Through University of Colorado Denver	93.839	FY22.360.002	163,319	-
Pass-Through University of Colorado Denver	93.839	FY22.360.003	120,849	-
Pass-Through University of Virginia	93.839	GR104152.SUB00001142	111,609	-
Total ALN 93.839 Blood Diseases and Resources Research			<u>10,663,382</u>	<u>3,876,393</u>
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840		688,766	69,474
Pass-Through President and Fellows of Harvard College dba Harvard University	93.840	152322.5134448.0011	57,682	-
Total ALN 93.840 Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders			<u>746,448</u>	<u>69,474</u>
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		6,986,542	918,080
Pass-Through Albert Einstein College of Medicine	93.846	312009	48,329	-
Pass-Through Johns Hopkins University	93.846	2004479987	54,907	-
Pass-Through Loyola University of Chicago	93.846	217142-1	70,696	-
Pass-Through University of Nevada School of Medicine	93.846	UNR-20-74	57,939	-
Pass-Through University of Pittsburgh	93.846	AWD00006473 (138826-2)	27,009	-
Total ALN 93.846 Arthritis, Musculoskeletal and Skin Diseases Research			<u>7,245,422</u>	<u>918,080</u>

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

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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 Health and Human Services (continued)</b>				
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		\$ 11,814,565	\$ 2,318,256
Pass-Through Boston Children's Hospital	93.847	GENFD0002259945	48,196	-
Pass-Through Case Western Reserve University	93.847	RES603422	116,585	-
Pass-Through Georgia State University	93.847	SP00015474-03	381,860	-
Pass-Through Johns Hopkins University	93.847	2005282679	154,550	-
Pass-Through Johns Hopkins University	93.847	2005765316	87,855	-
Pass-Through Johns Hopkins University	93.847	2006023256	27,566	-
Pass-Through Johns Hopkins University	93.847	2006351515	111,793	-
Pass-Through Kaiser Foundation Research Institute	93.847	RNG213015-UMB	364,270	-
Pass-Through Lankenau Institute for Medical Research	93.847	06306-3534	19,219	-
Pass-Through Massachusetts General Hospital	93.847	244222	239,844	-
Pass-Through Mount Sinai	93.847	0255-H601-4609	125,003	-
Pass-Through Mount Sinai	93.847	0255-H601-4609 / IF300001589-9	3,081	-
Pass-Through The Regents of the University of California, San Francisco	93.847	13708sc	10,679	-
Pass-Through The Regents of The University of Colorado - Boulder	93.847	FY23.269.007	81,746	-
Pass-Through University of Arizona	93.847	740097	5,430	-
Pass-Through University of California, Los Angeles	93.847	161214368	178,436	-
Pass-Through University of Chicago	93.847	AWD105060 (SUB00001191)	218,492	-
Pass-Through University of Chicago	93.847	FP068366-01 G (5302818601-4)	12,766	-
Pass-Through University of Florida	93.847	SUB00004341	220,494	-
Pass-Through University of Pittsburgh	93.847	AWD00007430 (139200-2)	53,421	-
Pass-Through University of Texas Southwestern Medical Center	93.847	GMO 220219 PO#0000002603	134,182	-
Pass-Through University of Virginia	93.847	GR013128.SUB00000018	75,876	-
Pass-Through University of Virginia	93.847	GR103736.SUB00001076	33,663	-
Pass-Through Yale University	93.847	CON-80004614 (GR121661)	5,306	-
Pass-Through Yale University	93.847	CON-80005671(GR127459)	166,164	-
Total ALN 93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research			14,691,042	2,318,256

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

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<b>U.S. Department of Health and Human Services (continued)</b>				
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		\$ 20,327,732	\$ 2,174,813
Pass-Through Cleveland Clinic Lerner College of Medicine of CWRU	93.853	1481-SUB	82,598	-
Pass-Through Columbia University	93.853	2(GG011327-01)	67,768	-
Pass-Through Columbia University	93.853	6(GG011293-02)	8,802	-
Pass-Through Columbia University	93.853	6(GG011293-03)	39,885	-
Pass-Through Columbia University	93.853	GG015295-01 (19-3787)	48,227	-
Pass-Through Johns Hopkins University	93.853	2006320163	364,612	-
Pass-Through Johns Hopkins University	93.853	2006628343	57,946	-
Pass-Through Mass General Brigham Incorporated	93.853	131660	214	-
Pass-Through Massachusetts General Hospital	93.853	241642	72,858	-
Pass-Through Massachusetts General Hospital	93.853	Insight record # 2021A009826	30,673	-
Pass-Through Mayo Clinic Jacksonville	93.853	UNI-187276-16	70,783	-
Pass-Through Mayo Clinic Jacksonville	93.853	UNI-263585-04	4,935	-
Pass-Through Mayo Clinic Jacksonville	93.853	UNI-263585-05	62,356	-
Pass-Through Mayo Clinic Jacksonville	93.853	UNI-290195-03 / PO#P000511305	3,319	-
Pass-Through Mayo Clinic Jacksonville	93.853	UNI-290195-04 / PO# P001649717	12,760	-
Pass-Through Mayo Clinic Jacksonville	93.853	UNI-187276-15	15,597	-
Pass-Through Neurologic Solutions Inc	93.853	EpiScalp signed_10/01/2024	72,056	-
Pass-Through NextStep Robotics	93.853	SU44NS111076-03	219,413	-
Pass-Through Partners Healthcare	93.853	235400	99,468	-
Pass-Through Regenets of the University of Michigan	93.853	BOOST-3 MOP	243	-
Pass-Through Rehabtek	93.853	CRA Signed_06/25/2024	172,917	-
Pass-Through Rezigene, LLC	93.853	R41NS137860-UMB1	42,854	-
Pass-Through Rush University Medical Center	93.853	20121005-Sub05	124,949	-
Pass-Through Temple University of The Commonwealth System of Higher Ed	93.853	45991	17,874	-
Pass-Through Temple University of The Commonwealth System of Higher Education	93.853	SIREN_100CSPR #001	103,200	-
Pass-Through The University of Texas Health Science Center at San Antonio	93.853	SA0003754	64,739	-
Pass-Through University of California, Davis	93.853	A19-1044-S002	1,075	-
Pass-Through University of Cincinnati	93.853	010785-136493	1,739	-
Pass-Through University of Cincinnati	93.853	011337-136493	23,538	-
Pass-Through University of Cincinnati	93.853	012044-136493	8,453	-
Pass-Through University of Cincinnati	93.853	013381-136493	471	-

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

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<b>U.S. Department of Health and Human Services (continued)</b>				
Pass-Through University of Cincinnati	93.853	013382-00019	\$ 1,587	\$ -
Pass-Through University of Cincinnati	93.853	013382-0012	38,007	-
Pass-Through University of Cincinnati	93.853	013888-136493	1,650	-
Pass-Through University of Florida	93.853	45869	146,411	-
Pass-Through University of North Carolina at Chapel Hill	93.853	5118021	123,053	-
Pass-Through University of North Carolina at Chapel Hill	93.853	5128842	203,987	-
Pass-Through University of Texas Southwestern Medical Center	93.853	GMO 230606 PO#0000003013	37,254	-
Pass-Through University of Texas Southwestern Medical Center	93.853	GMO230606	6,014	-
Total ALN 93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders			<u>22,782,017</u>	<u>2,174,813</u>
COVID-19 Allergy and Infectious Diseases Research	93.855		58,506	24,623
Allergy and Infectious Diseases Research	93.855		59,152,940	15,743,485
Pass-Through Albany Medical College	93.855	6828-UMB	108,852	-
Pass-Through Biological Mimetics Inc.	93.855	PTE 1R43AI174497-01A1	27,799	-
Pass-Through Boston Children's Hospital	93.855	GENFD0002242200	131,362	-
Pass-Through Boston Children's Hospital	93.855	GENFD0002732626	196,139	-
Pass-Through Children's Research Institute	93.855	30006674-04	65,918	-
Pass-Through Drexel University	93.855	900371 - UMB	116,746	-
Pass-Through Duke Clinical Research Institute	93.855	303003032	37,107	-
Pass-Through Duke Clinical Research Institute	93.855	303004294	74,758	-
Pass-Through Duke University	93.855	303002485	51,523	-
Pass-Through Duke University	93.855	A035453	450,302	-
Pass-Through East Tennessee State University	93.855	P23-0237-1-S1.1	44,294	-
Pass-Through Emory University	93.855	45747	57,668	-
Pass-Through Emory University	93.855	A1114329 (formerly A917228)	74,432	-
Pass-Through Emory University	93.855	A1138550 / DMID 24-0003	22,000	-
Pass-Through Emory University	93.855	A1138555 / DMID 24-0034	24,336	-
Pass-Through Emory University	93.855	A601926	143,226	-
Pass-Through Emory University	93.855	A718568	288,255	-
Pass-Through Emory University	93.855	A854340	33,448	-
Pass-Through Emory University	93.855	A917228 (formerly A754583)	80,094	-
Pass-Through Emory University	93.855	A920058	92,589	-
Pass-Through Emory University	93.855	A943919	22,484	-
Pass-Through Emory University	93.855	A952012	6,949	-

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<b>U.S. Department of Health and Human Services (continued)</b>				
Pass-Through FZata, Inc	93.855	R44AI155277 Signed 11-15-2021	\$ 25,008	\$ -
Pass-Through FZata, Inc	93.855	UG3N5135350 Signed-4/16/2025	397,174	-
Pass-Through General Hospital Corp. dba Massachusetts General Hospital	93.855	47057	273,249	-
Pass-Through Georgia State University	93.855	45900	129,447	-
Pass-Through Icahn School of Medicine at Mount Sinai	93.855	45900	97,316	-
Pass-Through Institut Pasteur in Cambodia	93.855	NIH0001	220,924	-
Pass-Through Institut Pasteur in Cambodia	93.855	NIH0002	45,802	-
Pass-Through Intralytix, Inc.	93.855	50400-NIH Shigella	888,432	-
Pass-Through Joan & Sanford I :Weill Medical College of Cornell University	93.855	241349-1	40,674	-
Pass-Through Johns Hopkins University	93.855	2003673194	4,000	-
Pass-Through Johns Hopkins University	93.855	2004782026	12,628	-
Pass-Through Johns Hopkins University	93.855	2005470494	24,359	-
Pass-Through Johns Hopkins University	93.855	2005575253	30,498	-
Pass-Through Johns Hopkins University	93.855	2005737866	50,632	-
Pass-Through Johns Hopkins University	93.855	2006131791	26,041	-
Pass-Through Johns Hopkins University	93.855	2006412565	47,704	-
Pass-Through Johns Hopkins University	93.855	46081	31,928	-
Pass-Through Kamuzu University of Health Sciences	93.855	MAC181588UMB	121,570	-
Pass-Through Mass General Brigham Incorporated	93.855	125517	39,408	-
Pass-Through Mass General Brigham Incorporated	93.855	131353	75,941	-
Pass-Through Massachusetts General Hospital	93.855	239761	32,856	-
Pass-Through Massachusetts General Hospital	93.855	240058	1,101,204	-
Pass-Through Michigan State University	93.855	RC107329UMAR	5,504	-
Pass-Through Mount Sinai	93.855	0258-A716-4609	104,686	-
Pass-Through Mount Sinai	93.855	0258-A720-4609	99,271	-
Pass-Through Mount Sinai	93.855	0258-A741-4609	214,522	-
Pass-Through Mount Sinai	93.855	IF300302089-940002	193,235	-
Pass-Through Neulmmune	93.855	45838	8,815	-
Pass-Through New York Medical College	93.855	Subaward no#124541	6,528	-
Pass-Through New York University	93.855	21-A1-00-1004803	123,911	-
Pass-Through Pataigin	93.855	1R43AI174420-01A1-Sub1	26,712	-
Pass-Through Planet Biotechnology, Inc.	93.855	46193	92,924	-
Pass-Through President and Fellows of Harvard College dba Harvard University	93.855	123842	1,109,887	-
Pass-Through President and Fellows of Harvard College dba Harvard University	93.855	151271.5120878.0002	6,545	-
Pass-Through President and Fellows of Harvard College dba Harvard University	93.855	153126.5132643.0002	27,471	-
Pass-Through Research Institute at Nationwide Children's Hospital	93.855	700315-0325-00	118,806	-
Pass-Through Research Institute at Nationwide Children's Hospital	93.855	GR001108-2-S3/CON-100001187	15,936	-

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<b>U.S. Department of Health and Human Services (continued)</b>				
Pass-Through Sanaria Incorporated	93.855	2R44AI125009	\$ 83,034	\$ -
Pass-Through Sanaria Incorporated	93.855	45688	78,165	-
Pass-Through Sanaria Incorporated	93.855	Grant #1U01AI155356	112,474	-
Pass-Through Sanaria Incorporated	93.855	TravSPZV1-1U44AI167783-01	4,936	-
Pass-Through St. Jude Children's Research Hospital	93.855	New #: GR-0010188-PO101860	43,658	-
Pass-Through The Scripps Research Institute	93.855	5-54820	298,348	-
Pass-Through The Scripps Research Institute	93.855	5-54830	86,614	-
Pass-Through The Trustees of Princeton University	93.855	SUB0000840	89,726	-
Pass-Through The University of Chicago	93.855	45626	181,841	-
Pass-Through The Washington University	93.855	WU-21-17-MOD4	455,084	-
Pass-Through The Washington University	93.855	WU-23-0180-MOD-1	71,447	-
Pass-Through The Washington University	93.855	WU-23-0180-MOD-2	419,063	-
Pass-Through University of Alabama at Birmingham	93.855	000523949-SC001	19,650	-
Pass-Through University of California, Los Angeles	93.855	1.56E+13	10,355	-
Pass-Through University of Chicago	93.855	AWD105358 (SUB00001231)	96,633	-
Pass-Through University of Iowa	93.855	47299	6,227	-
Pass-Through University of Louisville Research Foundation, Inc	93.855	ULRF_23-0588-01	76,244	-
Pass-Through University of Michigan	93.855	46477	230,786	-
Pass-Through University of Michigan	93.855	SUBK00016304 PO3008116920	126,783	-
Pass-Through University of Michigan	93.855	SUBK00018192 PO3008117127	83,929	-
Pass-Through University of Michigan	93.855	SUBK00019302 3008115089	103,553	-
Pass-Through University of Missouri	93.855	C00081949-2	271,275	-
Pass-Through University of North Caroline at Chapel Hill	93.855	5125065	345,616	-
Pass-Through University of Notre Dame	93.855	203504UMB	4,556	-
Pass-Through University of Notre Dame	93.855	204604UMB	44,445	-
Pass-Through University of Pennsylvania	93.855	87427	121,971	-
Pass-Through University of Pittsburgh	93.855	47118	237,033	-
Pass-Through University of Pittsburgh	93.855	AWD00002200 (134324-2)	301,797	-

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<b>U.S. Department of Health and Human Services (continued)</b>				
Pass-Through University of Pittsburgh	93.855	AWD00007605 (139278-2)	\$ 79,032	\$ -
Pass-Through University of Sciences, Techniques and Technologies of Bamako , Mali	93.855	USTTB-UMB 5R01A 150534 04	17,732	-
Pass-Through University of South Florida	93.855	8880-0059-00-A	95,307	-
Pass-Through University of Tennessee Health Science	93.855	24-3994-UMB	60,443	-
Pass-Through University of Texas Medical Branch at Galveston	93.855	46568	222,715	-
Pass-Through Upstate formally University of New York Buffalo	93.855	R1193050	97,825	-
Pass-Through Washington State University	93.855	140134 SPC004882	17,532	-
Total ALN 93.855 Allergy and Infectious Diseases Research			<u>71,829,104</u>	<u>15,768,108</u>
Biomedical Research and Research Training	93.859		22,777,504	780,211
Pass-Through Admins of the Tulane Educational Fund dba Tulane University	93.859	45688	65,923	-
Pass-Through AkriVita	93.859	46112	147,618	-
Pass-Through Amherst College	93.859	45900	11,755	-
Pass-Through California State University - Long Beach	93.859	IPERT Signed-05/17/2021	8,113	-
Pass-Through Chesapeake Genomics, LLC	93.859	1R41GM154562-01	182,365	-
Pass-Through Chesapeake Genomics, LLC	93.859	7R43GM137735-02	17,606	-
Pass-Through John Hopkins University Office of Research Administration	93.859	K12GM123914	16,515	-
Pass-Through Massachusetts Institute of Technology	93.859	S5482	139,946	-
Pass-Through SeeTrue Technology	93.859	1R41GM153053	19,769	-
Pass-Through University of Kentucky	93.859	3200005988-24-166	65,199	-
Pass-Through University of Pittsburgh	93.859	46173	13,525	-
Pass-Through University of Pittsburgh	93.859	AWD00004612 (136781-5)	28,308	-
Total ALN 93.859 Biomedical Research and Research Training			<u>23,494,146</u>	<u>780,211</u>
COVID-19 Child Health and Human Development Extramural Research	93.865		6,543	-
Child Health and Human Development Extramural Research	93.865		12,499,941	2,907,276
Pass-Through Carnegie Mellon University	93.865	46446	83,446	-
Pass-Through Children's National Health System	93.865	45736	48,195	-
Pass-Through Inova Health Care Services	93.865	INOVA-2024-39/OSRPSD-2830	35,219	-
Pass-Through Johns Hopkins University	93.865	2005724220	47,121	-
Pass-Through Johns Hopkins University	93.865	2005914320	90,059	-
Pass-Through Johns Hopkins University	93.865	2006062707	174,383	-
Pass-Through Johns Hopkins University	93.865	46234	2,651	-
Pass-Through Leland Stanford Junior University dba Stanford University	93.865	46142	5,400	-
Pass-Through National Disease Research Interchange	93.865	141146-MPEY	72,642	20,227

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

**STATE OF MARYLAND**

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

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 Health and Human Services (continued)</b>				
Pass-Through National Disease Research Interchange	93.865	106537-PY3	\$ 332,513	\$ 6,041
Pass-Through The Regents of the University of California - Irvine	93.865	46996	22,641	-
Pass-Through The Regents of the University of California - Santa Cruz	93.865	45900	4,701	-
Pass-Through University of Southern California	93.865	46904	68,497	-
Pass-Through University of Texas at Austin	93.865	UTAUS-SUB00000675	7,826	-
Pass-Through Yale University	93.865	45737	17,689	-
Pass-Through Yale University	93.865	46934	41,844	-
Total ALN 93.865 Child Health and Human Development Extramural Research			13,561,311	2,933,544
Aging Research	93.866		19,366,205	3,090,531
Pass-Through Cleveland Clinic Lerner College of Medicine of CWRU	93.866	46022	15,409	-
Pass-Through Drexel University	93.866	900142 - UMBC U0320381	65,075	-
Pass-Through Georgetown University	93.866	425398_GR425289_UMB	7,668	-
Pass-Through Georgetown University	93.866	426802_GR426708_UMB	63,873	-
Pass-Through Georgia Institute of Technology	93.866	AWD-005126-G1	202,081	-
Pass-Through Georgia State University	93.866	SP00015287-01	142,346	-
Pass-Through Indiana University	93.866	10268	55,595	-
Pass-Through Indiana University	93.866	Z9CRZKD42ZT1 / 8546	133,535	-
Pass-Through Johns Hopkins University	93.866	2006501007	20,019	-
Pass-Through Johns Hopkins University	93.866	45626	95,857	-
Pass-Through Johns Hopkins University	93.866	P30AG059298	2,207	-
Pass-Through Mayo Clinic, Rochester	93.866	UMD-306092-01	84,759	-
Pass-Through Medical College of Wisconsin	93.866	GCO 10-10-2023	415,398	-
Pass-Through Montclair State University	93.866	1R01AG067836-UMB	432,112	-
Pass-Through New York University	93.866	F2373-03	72,296	-
Pass-Through Northern California Institute for Research and Education	93.866	STE2196-04	26,605	-
Pass-Through Northern California Institute for Research and Education	93.866	STE2196-34	33,240	-
Pass-Through Northern California Institute for Research and Education	93.866	STE3171-04	6,625	-
Pass-Through Rush University Medical Center	93.866	23011001-Sub06	67,481	-
Pass-Through Rutgers University	93.866	3562 PO 25755742	76,069	-
Pass-Through The Washington University	93.866	WU-22-0334	86,603	-
Pass-Through The Washington University	93.866	WU-23-0551	7,424	-
Pass-Through The Washington University	93.866	WU-24-0285	117,324	-
Pass-Through University of California, San Francisco	93.866	45737	11,925	-
Pass-Through University of Florida	93.866	SUB00003372	134,416	-

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

# STATE OF MARYLAND

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

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 Health and Human Services (continued)</b>				
Pass-Through University of Illinois at Chicago	93.866	20026	\$ 39,993	\$ -
Pass-Through University of Iowa	93.866	46203	46,650	-
Pass-Through University of Iowa	93.866	S05270-01	188,028	-
Pass-Through University of Massachusetts	93.866	SUB00000397	59,158	-
Pass-Through University of Michigan	93.866	45838	18,786	-
Pass-Through University of Pennsylvania	93.866	588506	55,735	-
Pass-Through University of Southern California	93.866	45900	483,958	-
Pass-Through University of Southern California	93.866	SCON-00007953	40,030	-
Pass-Through University of Texas Medical Branch	93.866	25-87511-01	13,537	-
Pass-Through University of Texas Southwestern Medical Center	93.866	GMO251014 PO000003540	143,057	-
Pass-Through University of Wisconsin	93.866	4243	8,434	-
Pass-Through University of Wisconsin School of Medicine and Public Health	93.866	3613	48,494	-
Pass-Through University of Wyoming	93.866	24-0402-A0001-SUB01	46,652	-
Pass-Through Virginia Commonwealth University	93.866	FP00015817_SA001	182,842	-
Pass-Through Wake Forrest University	93.866	7-33664-11000001042	36,260	-
Total ALN 93.866 Aging Research			23,153,761	3,090,531
Vision Research	93.867		4,376,174	990,889
Pass-Through Brigham and Women's Hospital	93.867	46022	38,745	-
Pass-Through Columbia University	93.867	2(GG019616-01)	67,995	-
Pass-Through Emory University	93.867	A943645	272,518	-
Pass-Through Lerner Research Institute, Cleveland Clinic	93.867	46203	41,199	-
Pass-Through The Regents of the University of California - Irvine	93.867	46173	162,397	-
Pass-Through University of Houston System dba University of Houston	93.867	46203	115,269	-
Pass-Through University of Wisconsin - Madison	93.867	46173	125,122	-
Pass-Through Vasoptic Medical Inc.	93.867	1R44EY034064-01 signed 9232022	356,741	-
Total ALN 93.867 Vision Research			5,556,160	990,889

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

# STATE OF MARYLAND

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

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 Health and Human Services (continued)</b>				
Medical Library Assistance	93.879		\$ 1,446,796	\$ 39,212
Pass-Through University of Florida	93.879	3R01LM01402702S1	20,399	-
Total ALN 93.879 Medical Library Assistance			1,467,195	39,212
Special Projects of National Significance				
Pass-Through National Alliance of State and Territorial AIDS Directors	93.928	22-SA-3215-060-728-1076	25,865	-
Pass-Through National Alliance of State and Territorial AIDS Directors	93.928	22-SA-3215-115-582-1578	68,803	-
Total ALN 93.928 Special Projects of National Significance			94,668	-
Block Grants for Community Mental Health Services	93.958			
Pass-Through Enterprise Sensor Systems, LLC		HP-00107935	31,971	-
PPHF Geriatric Education Centers				
Pass-Through Johns Hopkins University	93.969	2004416653	769	-
Pass-Through Johns Hopkins University	93.969	2006785339	41,731	-
Total ALN 93.969 PPHF Geriatric Education Centers			42,500	-
Family Planning Service Delivery Improvement Research Grants	93.974		114,436	-
International Research and Research Training	93.989		2,914,675	1,730,133
Pass-Through Sri Ramachandra Faculty of Dental Sciences	93.989	R21TW012359-UMD-USA-1	22,131	-
Total ALN 93.989 International Research and Research Training			2,936,806	1,730,133
Research and Development - U.S. Department of Health and Human Services	93.RD		18,727,498	2,707,738
Pass-Through American Psychological Association	93.RD	Letter dated 9/14/2022	4,496	-
Pass-Through Asian Community Health Coalition	93.RD	48839	75,881	-
Pass-Through Boston University	93.RD	4500005011	996,604	-
Pass-Through Calla Health Foundation	93.RD	45900	510,002	-
Pass-Through Charles River Analytics	93.RD	SC2025501	141,360	-
Pass-Through Fzata, Inc.	93.RD	21060446	2,990	-
Pass-Through Georgia State University	93.RD	SP00014845-02	98,492	-
Pass-Through Guidehouse Inc.	93.RD	NCT04145141	2,579	-
Pass-Through Icahn School of Medicine at Mount Sinai	93.RD	45382	2,098	-
Pass-Through Icahn School of Medicine at Mount Sinai	93.RD	45747	254,850	-
Pass-Through Icahn School of Medicine at Mount Sinai	93.RD	46112	97,597	-
Pass-Through Lasarrus Clinic and Research Center	93.RD	1R44HL172444-01A1	11,023	-
Pass-Through Marinus Pharmaceuticals	93.RD	1042-SE-3003	2,444	-
Pass-Through Mount Sinai	93.RD	0258-A738-4609	117,362	-
Pass-Through Mount Sinai	93.RD	0258-B056-4609	33,170	-
Pass-Through New York University Grossman School of Medicine	93.RD	SOAR Signed-01/10/2025	6,501	-
Pass-Through NRG ONcology Foundation Inc.	93.RD	NRG-CC008	11,320	-
Pass-Through NRG ONcology Foundation Inc.	93.RD	NRG-GY019	9,021	-
Pass-Through Oak Ridge Institute For Science And Educ	93.RD	STEM-WD-01638 Signed 12/11/24	22,108	-
Pass-Through SilcsBio LLC	93.RD	2R44GM130198-02A1	45,127	-
Pass-Through Southwest Oncology Group	93.RD	S1706	5,663	-
Pass-Through Southwest Oncology Group	93.RD	S2206	34,415	-
Pass-Through SRI International	93.RD	62395	964,796	-
Pass-Through The Henry M. Jackson Foundation	93.RD	CON000581 PO1036657	40,867	-
Pass-Through Thomas Jefferson University	93.RD	080-03000-X15819	196,502	-

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

**STATE OF MARYLAND**

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

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 Health and Human Services (continued)</b>				
Pass-Through Thomas Jefferson University	93.RD	080-03000-X15820	\$ 452,761	\$ -
Pass-Through Thomas Jefferson University	93.RD	080-03000-X15821	372,609	-
Pass-Through Westat Corporation	93.RD	6901-06-S007	143,021	-
Total ALN 93.RD Research and Development - U.S. Department of Health and Human Services			23,383,157	2,707,738
Contract/Other	93.999		64,331	-
<b>Total U.S. Department of Health and Human Services</b>			<b>381,029,685</b>	<b>60,042,653</b>
<b>Executive Office of the President</b>				
Research and Data Analysis	95.007		155,730	-
<b>Total Executive Office of the President</b>			<b>155,730</b>	-
<b>Social Security Administration</b>				
Social Security Research and Demonstration	96.007		1,571,579	1,145,083
<b>Total Social Security Administration</b>			<b>1,571,579</b>	<b>1,145,083</b>
<b>U.S. Department of Homeland Security</b>				
Centers for Homeland Security				
Pass-Through Arizona State University	97.061	ASUB00001560	99,036	-
Pass-Through University of Alaska Anchorage	97.061	45915	281,258	-
Pass-Through University of Nebraska at Omaha	97.061	20STTPC00001	79,560	-
Total ALN 97.061 Centers for Homeland Security			459,854	-
Homeland Security Grant Program				
Pass-Through District of Columbia Homeland Security and Emergency Management Agency	97.067	45443	4,231	-
Pass-Through District of Columbia Homeland Security and Emergency Management Agency	97.067	45808	365,557	-
Pass-Through District of Columbia Homeland Security and Emergency Management Agency	97.067	46203	32,297	-
Total ALN 97.067 Homeland Security Grant Program			402,085	-
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108		1,098,846	-
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132		206,428	162,978
<b>Total U.S. Department of Homeland Security</b>			<b>2,167,213</b>	<b>162,978</b>
<b>U.S. Agency for International Development</b>				
USAID Foreign Assistance for Programs Overseas			410,527	156,323
Pass-Through International Institute of Tropical Agriculture	98.001	45930	82,494	-
Pass-Through Old Dominion University Research Foundation	98.001	UCC-21-007	78,352	-
Pass-Through The National Academies - National Academy of Sciences	98.001	45504	806	-
Total ALN 98.001 USAID Foreign Assistance for Programs Overseas			572,179	156,323
<b>Total U.S. Agency for International Development</b>			<b>572,179</b>	<b>156,323</b>
<b>Total Research and Development Cluster</b>			<b>1,022,241,333</b>	<b>196,128,520</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$22,712,501,833</b>	<b>\$ 2,925,522,833</b>

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

# STATE OF MARYLAND

## Notes to the Schedule of Expenditures of Federal Awards June 30, 2025

### 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, Maryland Transportation Authority and Maryland Environmental Services. A separate Single Audit was conducted for those entities.

### 2. BASIS OF ACCOUNTING

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

Expenditures reported on the Schedule 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). Because the Schedule presents only a selected portion of the operations of the State, it is not intended to and does not present the financial position, changes in net position, or cash flows of the State.

#### Indirect Costs

The State has elected not to use the 10% de minimis indirect cost rate for the period from July 1, 2024 to September 30, 2024, and not use the 15% de minimis cost rate for the period October 1, 2024 to June 20, 2025, allowed under the Uniform Guidance.

### 3. CATEGORIZATION OF EXPENDITURES

The accompanying Schedule 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, 2025, reflects the ALN published in SAM through June 30, 2025.

**STATE OF MARYLAND**

**Notes to the Schedule of Expenditures of Federal Awards  
June 30, 2025**

**3. CATEGORIZATION OF EXPENDITURES (continued)**

Certain programs presented in the accompanying Schedule that have not been assigned an ALN are reported by the respective federal agency and titled “999.” Research and Development programs that have not been assigned an Assistance Listing number are labeled “RD”.

**4. NONMONETARY FEDERAL FINANCIAL ASSISTANCE**

The State is the recipient of federal programs that do not result in cash receipts or disbursements. These nonmonetary Federal awards include food and nutritional purchase assistance, commodities, vaccines, or Federal excess property. The nonmonetary Federal awards are valued at fair market value at the time of receipt, or the assessed value provided by the respective Federal agency. Nonmonetary awards for the fiscal year ended June 30, 2025, included in the Schedule are as follows:

<u>Program Name</u>	<u>Assistance Listing</u>	<u>Amount</u>
Supplemental Nutrition Assistance Program	10.551	\$ 1,484,554,591
Commodity Supplemental Food Program	10.565	315,502
Emergency Food Assistance Program (Food Commodities)	10.569	15,516,742
Donation of Federal Surplus Personal Property	39.003	11,572,268
COVID-19 - Immunization Cooperative Agreements	92.268	10,681,149
Immunization Cooperative Agreements	93.268	8,235,784
Total		<u>\$ 1,530,876,036</u>

**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	\$ 363,437,546
Federal UC Benefits	5,636,263
COVID-19 Federal UC Benefits	5,470,367
COVID-19 Federal Administrative Costs	4,323,259
Federal UC Administrative Costs	69,781,599
Total Benefits	<u>\$ 448,649,034</u>

# STATE OF MARYLAND

## Notes to the Schedule of Expenditures of Federal Awards June 30, 2025

### 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.

### 7. LOAN PROGRAMS

The outstanding loan balances as of June 30, 2024, and loan expenditures for the year ended June 30, 2025, are considered current-year federal expenditures. These amounts are reported on the schedule of expenditures of federal awards.

#### University System of Maryland

The System administered the following Federal Student Financial Assistance Programs:

<u>Assistance Listing</u>	<u>Outstanding Balance as of June 30, 2025</u>
84.038 Perkins Loan Programs	\$ 3,042,081
93.364 Nurse Student Loan Program	322,240
93.342 Health Professions Students, Including Primary Care Loans/Loans for Disadvantaged Students	<u>5,913,535</u>
Total	<u>\$ 9,277,856</u>

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

The College administered 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, 2025. The outstanding loan balance of \$33,294 as of June 30, 2024, and the outstanding loan balance of \$29,920 for the fiscal year ended June 30, 2025, are not considered current year Federal expenditures. The College did not issue new loans under ALN 84.038 during the fiscal year ended June 30, 2025.

During the fiscal year ended June 30, 2025, the College processed the following amount of new loans which includes Subsidized, Unsubsidized and PLUS loans. Since this program is administered by outside financial institutions, new loans made during the fiscal year ended June 30, 2025, 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, 2025, are reported in the schedule of expenditures of federal awards.

**STATE OF MARYLAND**

**Notes to the Schedule of Expenditures of Federal Awards  
June 30, 2025**

**7. LOAN PROGRAMS (continued)**

<u>ALN 84.268 Federal Direct Student Loans</u>	<b>Outstanding Loan Balance as of June 30, 2025</b>
Subsidized	\$ 1,557,075
Unsubsidized	2,589,027
Federal PLUS Loans	3,138,103
Total	<u>\$ 7,284,205</u>

**Morgan State University**

The University administers the Federal Perkins Loan Program – Federal Capital Contributions (Assistance Listing Number 84.038). The outstanding loan balance of \$2,343,000 as of June 30, 2024, less the Perkins Loan funds returned to the federal government of \$110,512, netting to \$2,232,888 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, 2025, the University processed \$88,994,075 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, 2025, 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, 2025, are reported in the schedule of expenditures of federal awards.

**8. DISASTER GRANTS – PUBLIC ASSISTANCE (ASSITANCE 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 2025, FEMA approved approximately \$155,615,743 of eligible expenditures that were incurred in a prior year and are included in the Schedule.

**STATE OF MARYLAND**

**Notes to the Schedule of Expenditures of Federal Awards  
June 30, 2025**

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

During fiscal year 2025, the state received cash rebates from infant formula manufacturers in the amount of \$28,631,886 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.

**10. CCDF CLUSTER (ALN 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	\$	36,668,308
93.575 Child Care and Development Block Grant		88,217,043
93.596 Child Care Mandatory and Matching Funds of the Child Care Development Fund		<u>69,516,132</u>
Total	\$	<u>194,401,483</u>

**11. HOUSING CHOICE VOICHER 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 \$2,245,096 in Emergency Housing Vouchers (EHV) funding issued under the American Rescue Plan Act of 2021.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Section I – Summary of Independent Public Accountants’ Results**

**Financial Statements**

Type of independent public accountants' report issued	Unmodified
Internal controls over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None Reported
Noncompliance material to the financial statements noted?	No

**Federal Awards**

Type of independent public accountants' report issued	Qualified and Unmodified
Internal controls over major programs:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes
Type of independent public accountants report issued on compliance for major programs	See Identification of Major Federal Programs table on following page.
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	Yes
Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 34,068,753</u>
Auditee qualified as low-risk auditee?	No

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Section I – Summary of Independent Public Accountants’ Results (continued)**

**Identification of Major Federal Programs**

<b>Major Program</b>	<b>Assistance Listing Number</b>	<b>Opinion</b>
Child and Adult Care Food Program	10.558	Unmodified
Unemployment Insurance/COVID-19: Unemployment Insurance	17.225	Qualified
WIOA Cluster	17.258, 17.259, 17.278	Unmodified
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	Qualified
Special Education Cluster (IDEA)	84.027, 84.173	Qualified
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	Unmodified
COVID-19: Education Stabilization Fund	84.425	Unmodified
Aging Cluster	93.044, 93.045, 93.053	Unmodified
Child Support Enforcement	93.563	Qualified
Refugee and Entrant Assistance: State Administered Programs	93.566	Qualified
Low-Income Home Energy Assistance	93.568	Qualified
HIV Care Formula Grants	93.917	Unmodified
Medicaid Cluster	93.775, 93.777, 93.778	Unmodified
Opioid STR	93.788	Qualified
Block Grant for Prevention and Treatment of Substance Abuse/COVID-19: Block Grant for Prevention and Treatment of Substance Abuse	93.959	Qualified
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	Qualified
Student Financial Assistance Cluster	84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.364, 93.342	Unmodified
Research and Development Cluster	Various	Unmodified

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Section II – Financial Statement Findings**

**Finding 2025-001**

**Maryland Unemployment Insurance Trust Fund**

**Material Weakness in Internal Controls over Financial Reporting**

**Repeat Finding Yes, 2024-001 and 2024-002**

***Condition***

We observed that the Maryland Unemployment Insurance Trust Fund (the UI Fund) does not employ a general ledger system to record the financial results of the UI Fund. The UI Fund uses multiple systems to record separate activity and those separate systems are not integrated or reconciled to one another.

During the course of the fiscal year, management did not reconcile certain cash accounts, accounts receivable or benefits payable and rather reconciled and adjusted such balances after year end. As such, material errors may occur and go undetected for a significant period of time.

We also observed that management has not updated the accounts receivable allowance methodology recently which may lead to a misstatement of the reserve balances as the reserve may not be indicative of the current economic environment.

***Criteria***

In accordance with Uniform Guidance, the UI Fund must maintain an adequate system of internal control over financial reporting in order to initiate, authorize, record, process and report financial data reliably in accordance with U.S. generally accepted accounting principles (GAAP).

***Cause***

The UI Fund does not have a general ledger system to record its financial results. Furthermore, the UI Fund lacked personnel with accounting knowledge and expertise to oversee the financial reporting function during fiscal year 2025.

***Effect***

Management's risk of reporting inaccurate and unreliable information increases due to the lack of a general ledger, standard operating procedures and internal controls over financial reporting. Because of the lack of procedures, reconciliations, and integrated systems, the finalization of results required additional effort as balances and activity had to be recreated. Additionally, there were material adjusting journal entries required to correct the beginning net position. As balances and activity needed to be recreated the financial process, accuracy of amounts, and timely reporting throughout the fiscal year may have been materially misstated.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-001** (continued)

***Recommendation***

We recommend management of the UI Fund implement a general ledger system to record the financial results of the UI Fund, provide training to personnel, develop formal written procedures for monthly and year-end financial reporting functions, perform reconciliations and variance analysis of its operating results, and update its accounts receivable reserve methodology to be in line with current economic realities.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-002**

**Maryland Department of Transportation**

**Material Weakness in Internal Controls over Financial Reporting – Transaction Reporting**

**Repeat Finding No**

***Condition***

We observed that the Maryland Department of Transportation (the Department) did not include all accounting transactions within the general ledger system during the fiscal year ended June 30, 2025. Accounting transactions not included in the general ledger included cash, certain receivable accounts, inventory, unavailable revenue, and certain liability accounts.

***Criteria***

In accordance with Uniform Guidance, the Department must maintain an adequate system of internal control over financial reporting in order to initiate, authorize, record, process and report financial data reliably in accordance with U.S. generally accepted accounting principles (GAAP).

***Cause***

The Department's internal controls over financial reporting did not ensure complete accounting of transactions within the general ledger system.

***Effect***

Management may be unable to detect and/or prevent errors in a timely manner. Management's risk of reporting inaccurate and unreliable information increases due to the lack of recording all transactions within the general ledger system.

***Recommendation***

We recommend the Department record and account for all financial transactions within the general ledger accounting system and to include that activity within its reconciliation and review processes.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-003**

**Maryland Department of Transportation**

**Material Weakness in Internal Controls over Financial Reporting – Intergovernmental Receivables**

**Repeat Finding No**

***Condition***

We observed that the Maryland Department of Transportation’s (MDOT) intergovernmental receivables include both billed accounts and unbilled account balances. MDOT does not track receivable balances by account, but rather by Federal assistance listing. The Department recorded approximately \$417 million of revenue that did not meet MDOT’s availability criterion policy (collection within 60 days) and subsequently required an audit adjustment to reduce revenue and increase unavailable revenue by approximately \$417 million.

***Criteria***

In accordance with Uniform Guidance, MDOT must maintain an adequate system of internal control over financial reporting in order to initiate, authorize, record, process and report financial data reliably in accordance with U.S. generally accepted accounting principles (GAAP). The Department has a policy to defer revenue when the availability period has not been met.

***Cause***

MDOT’s internal controls over financial reporting does not allow for an accurate assessment of year end receivable balances for accuracy and collectability, nor an accurate determination of unearned revenue based upon the availability period.

***Effect***

Management may be unable to detect errors in receivable balances or uncollectible accounts or the accuracy of revenue/unavailable revenue in a timely manner.

***Recommendation***

We recommend MDOT implement procedures that ensures an adequate review of year end intergovernmental receivable balances, unavailable revenue and the related revenue.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

# STATE OF MARYLAND

## Schedule of Findings and Questioned Costs Year Ended June 30, 2025

### Finding 2025-004

#### General Accounting Division

#### Material Weakness over Financial Reporting – Federal Receivables

Repeat Finding: Yes, 2024-003, 2024-004, 2024-005, 2024-006

#### *Condition*

The State's internal controls over Federal receivables and revenue recognition were not designed or operating effectively to ensure timely write-off of uncollectible balances and proper classification of related activity between revenue and unavailable revenue. Departments are responsible for recording transactions in R\*STARS related to accounts receivables, revenues, and/or deferred inflows. To record the transactions accurately, each department must maintain the information at the individual grant level and reconcile and review the information periodically. Certain departments recorded receivables, revenues, and/or deferred inflows inappropriately, resulting in improper classification, recognition, and derecognition concerns.

#### *Criteria*

In accordance with Uniform Guidance, the Department must maintain an adequate system of internal control over financial reporting in order to initiate, authorize, record, process and report financial data reliably in accordance with U.S. generally accepted accounting principles (GAAP). The Department has a policy to defer revenue when the availability period has not been met.

The General Accounting Department (GAD) of the State of Maryland 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.

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

- Department of Human Services (DHS): DHS could not provide documentation to support the collectability of certain receivables. Audit adjustments were proposed and management recorded a reduction of federal revenue of \$490 million through a write off of receivables of \$255 million and an additional \$235 million of revenue recognized that should not have been recognized as of June 30, 2025.
- Department of Education (MSDE): MSDE could not provide documentation to support the collectability and/or revenue recognition of certain receivables. Audit adjustments were proposed and management recorded a reduction of federal revenue of \$260 million through a write off of receivables of \$100 million and an additional \$160 million of revenue recognized that should not have been recognized as of June 30, 2025.
- Department of Labor (MDL): MDL could not provide documentation to support the collectability and/or revenue recognition of certain receivables. An audit adjustment was proposed and management recorded a reduction of federal revenue of \$105 million through a write off of receivables of \$105 million.

# STATE OF MARYLAND

## Schedule of Findings and Questioned Costs Year Ended June 30, 2025

### Finding 2025-004 (continued)

#### *Cause*

The departments listed above 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 their internal controls to reduce the risk of accounting errors on a timely basis contributed to the issues detailed above.

#### *Effect*

Accounts or grant receivables were recorded inappropriately, resulting in improper classification, recognition, and derecognition concerns. As a result, GAD subsequently recorded journal entries 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 controls environment may not mitigate possible misstatements in the financial statements in interdepartmental activity, receivables, deferred inflows, and unearned revenues

#### *Recommendation*

At the GAD level:

- Develop analytics and reporting tools related to federal grant billings including usage of aging schedules. GAD should develop these processes to review information from departments to detect potential issues earlier. These should include dashboards for real time visibility and be performed on a set timeframe.
- Define and develop the Comptroller of Maryland's authority over departments related to financial reporting.

At the department level:

- Review, modify, and monitor their policies and procedures for recording accounts receivable and grants receivable to meet the financial reporting principles, including policies to retain all supporting documentation.
- Submit requests for reimbursement in a timely manner.
- Monitor collections of billings on at least a monthly basis to identify receivables that need to be followed up on or be considered uncollectible.
- Communicate with GAD the status of collections of receivables throughout the year and identify receivables which may not be collectible and pursue additional collection means;
- Perform periodic review and reconciliation of federal receivables and reconcile Schedule G to R\*stars, the State's general ledger system.
- Implement grant close out procedures to ensure proper close out and accuracy of amounts incurred, billed, and received for the grant being closed out.

#### *Views of Responsible Officials*

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

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

Finding Number	Assistance Listing Number	Federal Program/ Cluster Name	Internal Controls		Non Compliance	Compliance Requirement
			Material Weakness	Significant Deficiency		
2025-005	All	All	X		X	SEFA- Reporting
2025-006	21.027	COVID-19: Coronavirus State and Local Fiscal Recovery Funds	X		X	Allowable Activities/Costs and Reporting
2025-007	84.027,84.173	Special Education Cluster (IDEA)	X		X	Subrecipient Monitoring
2025-008	21.027	COVID-19: Coronavirus State and Local Fiscal Recovery Funds		X	X	Subrecipient Monitoring
2025-009	93.044, 93.045, 93.053	COVID 19 Special Programs for Aging (Aging Cluster)		X	X	Subrecipient Monitoring
2025-010	93.044, 93.045, 93.053	COVID 19 Special Programs for Aging (Aging Cluster)		X	X	Reporting
2025-011	21.027	COVID-19: Coronavirus State and Local Fiscal Recovery Funds		X	X	Reporting
2025-012	17.225	Unemployment Insurance /COVID-19 Unemployment Insurance	X		X	Allowable Activities/Costs
2025-013	17.225	Unemployment Insurance /COVID-19 Unemployment Insurance	X		X	Allowable Activities/Costs, Eligibility, Period of Performance and Special Tests and Provisions
2025-014	93.563, 93.566, 93.568	Child Support Enforcement, Refugee and Entrant Assistance State Administered Programs, and Low Income Home Energy Assistance Program	X		X	Allowable Activities/Costs
2025-015	93.788	Opioid -STR		X	X	Reporting
2025-016	93.959 and 93.788	Block Grants for Prevention and Treatment of Substance Abuse and Opioid -STR	X		X	Allowable Activities/Cost Principles
2025-017	93.959	Block Grants for Prevention and Treatment of Substance Abuse		X	X	Reporting
2025-018	93.959 and 93.788	Block Grants for Prevention and Treatment of Substance Abuse and Opioid -STR		X	X	Subrecipient Monitoring
2025-019	93.917	HIV Care Formula Grants	X		X	Allowable Activities/Costs - Payroll
2025-020	93.917	HIV Care Formula Grants		X	X	Eligibility
2025-021	93.775, 93.777, 93.778	Medicaid Cluster		X	X	Special Tests and Provisions – Medicaid Recovery Audit Contractors (RACs)
2025-022	93.775, 93.777, 93.778	Medicaid Cluster		X	X	Special Tests and Provisions – Medicaid Recovery Audit Contractors (RACs)
2025-023	93.775, 93.777, 93.778	Medicaid Cluster		X	X	Special Tests and Provisions – Refunding of Federal Share of Medicaid Overpayments to Providers
2025-024	93.775, 93.777, 93.778	Medicaid Cluster		X	X	Special Tests and Provisions – Refunding of Federal Share of Medicaid Fraud Control Unit

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

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

<b>Finding Number</b>	<b>Assistance Listing Number</b>	<b>Federal Program/ Cluster Name</b>	<b>Material Weakness</b>	<b>Significant Deficiency</b>	<b>Non Compliance</b>	<b>Compliance Requirement</b>
2025-025	93.323	COVID-19 Epidemiology and Laboratory Capacity For Infectious Diseases	X		X	Activities Allowed/Allowable Costs - Payroll
2025-026	93.323	COVID-19 Epidemiology and Laboratory Capacity For Infectious Diseases		X	X	Activities Allowed/Allowable Costs - Non Payroll
2025-027	93.323	COVID-19 Epidemiology and Laboratory Capacity For Infectious Diseases	X		X	Equipment
2025-028	93.323	COVID-19 Epidemiology and Laboratory Capacity For Infectious Diseases	X		X	Procurement
2025-029	93.323	COVID-19 Epidemiology and Laboratory Capacity For Infectious Diseases	X		X	Subrecipient Monitoring
2025-030	93.323	COVID-19 Epidemiology and Laboratory Capacity For Infectious Diseases		X	X	Reporting
2025-031	93.307,47.076,12.630	Research and Development Cluster		X	X	Procurement
2025-032	93.307,12.630	Research and Development Cluster		X	X	Subrecipient Monitoring
2025-033	Various	Student Financial Assistance Cluster		X	X	Special Tests - Return of Title IV Funds
2025-034	Various	Student Financial Assistance Cluster		X	X	Reporting
2025-035	Various	Student Financial Assistance Cluster		X	X	Special Tests - Disbursements to or on Behalf of Students
2025-036	93.855	Research and Development Cluster		X	X	Allowable Costs/Cost Principles
2025-037	93.859	Research and Development Cluster		X	X	Equipment and Real Property Management
2025-038	Various	Student Financial Assistance Cluster		X	X	Special Tests - Return of Title IV Funds
2025-039	Various	Student Financial Assistance Cluster		X	X	Special Tests - Student Enrollment Reporting

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-005**

**Programs: All**

**Material Weaknesses in Internal Controls and Noncompliance over the Preparation of the  
Schedule of Federal Awards**

**Repeat Finding: Yes, 2024-008**

***Condition***

During the audit, we identified several issues related to the accuracy and timeliness of the financial documentation supplied by various agencies and departments to the General Accounting Division (GAD) for purposes of preparing the schedule of expenditures of federal awards (the Schedule) for fiscal year 2025. GAD is responsible for preparing the Schedule based upon financial obtained from the financial accounting records and other information provided by each State department or agency. The below issues were identified as part of the audit process, not as part of the GAD preparation process.

For the Department of Human Services, the issues resulted in over \$208 million of expenditures identified that needed to be reclassified between Assistance Listing Numbers (ALN) within the department, which had an impact on the major program determination. For the Department of Emergency Management, the issue resulted in expenditures for one ALN on the Schedule being reduced by \$4.1 million and \$132 million of subrecipient payments for another ALN that were not properly included in the passed through to subrecipient column on the Schedule. For the Department of Labor, there was over \$36 million of subrecipient payments for an ALN that were not properly included in the passed through to subrecipient column on the Schedule as well.

***Criteria***

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).

Per 2 CFR, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F, section 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 section 500.502.

## STATE OF MARYLAND

### Schedule of Findings and Questioned Costs Year Ended June 30, 2025

#### **Finding: 2025-005** (continued)

##### ***Cause***

The State's internal controls over the preparation of the Schedule did not ensure accuracy of the information subject to audit. Internal controls over financial reporting should be designed to prevent, detect or correct errors in a timely manner.

##### ***Effect***

The determination of which major programs will be audited is affected by the accuracy of the Schedule at the time of audit. Without proper internal controls over financial reporting, inaccurate reporting of the State's financial information could occur.

##### ***Questions Costs***

None

##### ***Recommendation***

We recommend the State strengthen its policies and procedures related to reporting and preparation of the Schedule in accordance with Uniform Guidance. We recommend the financial information and schedules compiled by the agencies are detailed reviewed and compared to prior year for reasonableness prior to the preparation of the State's Schedule.

##### ***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-006**

**U.S. Department of Treasury**

**Department of Budget and Management (DBM) and Maryland Department of Health (MDH)**

**Assistance Listing No. 21.027 – COVID-19 Coronavirus State and Local Fiscal Recovery Funds (SLFRF)**

**Material Weakness in Internal Controls and Noncompliance over Allowable Activities/Cost and Reporting**

**Repeat Finding: Yes, 2024-017**

***Condition***

For the year ended June 30, 2025, DBM and MDH reported a total of \$100 million in expenditures for this program on the schedule of expenditures of federal awards (the Schedule).

The \$75 million reported by DBEM relates to expenses from March 2021 through June 2023. \$64.2 million of this amount was reported in the State of Maryland CSLFRF Annual Performance Report for fiscal year 2022 as health insurance expenses and another \$10.8 million was reported in the 2023 report as health insurance expenses. However, the full \$75 million in expenditures were not reported on the state Schedule until fiscal year 2025. Also, management was not able to provide transaction level detail for the \$75 million of expenditures recorded on the Schedule for fiscal year 2025.

The \$25 million reported by MDH on the Schedule was reported in the CSLFRF 2<sup>nd</sup> quarter of 2025 report on the substitute for public health costs line item. Management shared the \$25 million is a portion of the total general fund allocation to local jurisdictions. Management was not able to provide support for the disbursement of the \$25 million to the local jurisdictions.

***Criteria***

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 Year Ended June 30, 2025

#### **Finding: 2025-006** (continued)

##### *Criteria* (continued)

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.

##### *Cause*

The State's internal controls over expenditure reporting were not adequate to ensure reporting in the proper period in their financial records and maintenance of supporting documentation was not adequate.

##### *Effect*

The expenditures reported in the Schedule were not in agreement with expenditures reported in the financial reports and the costs were not properly documented, which could lead to unauthorized costs charged to a federal grant.

##### *Questioned Costs*

Unknown

##### *Recommendation*

We recommend the departments implement procedures and internal controls to ensure that federal reporting is reconciled to the Schedule and reported in the proper fiscal year of activity. We also recommend polices are put in place for maintenance of documentation to support the detail and allocation of costs to a federal program and that information is readily available for audit.

##### *Views of Responsible Officials*

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-007**

**U.S. Department of Education**

**Maryland Department of Education**

**Assistance Listing No. 84.027, 84.173 – Special Education Cluster (IDEA)**

**Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring**

**Repeat Finding: No**

***Condition***

Eight out of eleven subrecipients selected for testing had no proof of monitoring procedures performed for the year ended June 30, 2025.

***Criteria***

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).

Per 2 CFR section 200.332 (e) the pass through entity must monitor the activities of a subrecipient as necessary to ensure that the subrecipient complies with Federal statutes, regulations, and the terms and conditions of the subaward. The pass-through entity is responsible for monitoring the overall performance of a subrecipient to ensure that the goals and objectives of the subaward are achieved. In monitoring a subrecipient, a pass-through entity must:

1. Review financial and performance reports.
2. Ensure that the subrecipient takes corrective action on all significant developments that negatively affect the subaward. Significant developments include Single Audit findings related to the subaward, other audit findings, site visits, and written notifications from a subrecipient of adverse conditions which will impact their ability to meet the milestones or the objectives of a subaward. When significant developments negatively impact the subaward, a subrecipient must provide the pass-through entity with information on their plan for corrective action and any assistance needed to resolve the situation.
3. Issue a management decision for audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521.

## STATE OF MARYLAND

### Schedule of Findings and Questioned Costs Year Ended June 30, 2025

#### **Finding: 2025-007** (continued)

##### *Criteria* (continued)

4. Resolve audit findings specifically related to the subaward. However, the pass-through entity is not responsible for resolving cross-cutting audit findings that apply to the subaward and other Federal awards or subawards. If a subrecipient has a current Single Audit report and has not been excluded from receiving Federal funding (meaning, has not been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant agency for audit or oversight agency for audit to perform audit follow-up and make management decisions related to cross-cutting audit findings in accordance with section § 200.513(a)(4)(viii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.

##### *Cause*

During the year ended June 30, 2025, the Department experienced organizational restructuring, staffing shortages, and reassignment of fiscal oversight responsibilities. These conditions limited personnel capacity to execute the established subrecipient monitoring cycle.

##### *Effect*

The Department did not fully meet federal requirements for documented oversight of subrecipients.

##### *Questioned Costs*

Unknown

##### *Recommendation*

We recommend the Department ensures subrecipient monitoring procedures are fully implemented and documented in accordance with Uniform Guidance. Monitoring activities should include a documented risk assessment for each subrecipient, structured monitoring review process, documentation of compliance determinations, issuance of monitoring reports, and timely follow-up on any identified deficiencies.

##### *Views of Responsible Officials*

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-008**

**U.S. Department of Treasury**

**Department of Housing and Community Development (DHCD)**

**Assistance Listing No. 21.027 – COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)**

**Significant Deficiency in Internal Controls and Noncompliance over Subrecipient Monitoring**

**Repeat Finding      No**

***Condition***

For 25 out of 25 subrecipients selected for testing, DHCD did not include the Federal award identification number (FAIN) and the Unique Entity Identifier (UEI) in the contract agreement with the subrecipient.

For 1 out of 25 subrecipients, DHCD did not have evidence they verified the subrecipient's UEI on SAM.gov.

For 11 out of 25 subrecipients, DHCD was unable to provide evidence of the risk assessment and the subrecipient monitoring being performed.

For 1 out of 25 subrecipients, the single audit report identified audit findings and DHCD did not have evidence of any follow up on the status of the corrective action plan.

***Criteria***

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 Year Ended June 30, 2025

### Finding 2025-008 (continued)

#### *Criteria* (continued)

In accordance with 2 CFR 200.332 (c) Evaluate each subrecipient's fraud risk and risk of noncompliance with a subaward to determine the appropriate subrecipient monitoring described in paragraph (f) of this section. When evaluating a subrecipient's risk, a pass-through entity should consider the following:

1. The subrecipient's prior experience with the same or similar subawards;
2. The results of previous audits. This includes considering whether or not the subrecipient receives a Single Audit in accordance with subpart F and the extent to which the same or similar subawards have been audited as a major program;
3. Whether the subrecipient has new personnel or new or substantially changed systems; and
4. The extent and results of any Federal agency monitoring (for example, if the subrecipient also receives Federal awards directly from the Federal agency).

In accordance with 2 CFR 200.332(b), ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the information provided below. A pass-through entity must provide the best available information when some of the information below is unavailable. A pass-through entity must provide the unavailable information when it is obtained. Required information includes:

1. Federal Award Identification.
  - i. Subrecipient name;
  - ii. Subrecipient's unique entity identifier
  - iii. Federal Award Identification Number (FAIN).
  - iv. Federal Award Date of award to the recipient by
  - v. Subaward Period of Performance Start and End Date.
  - vi. Subaward Budget Period Start and End Date.
  - vii. Amount of Federal Funds Obligated in subawards.
  - viii. Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation.
  - ix. Total Amount of the Federal Award committed to the subrecipient by the pass-through entity.
  - x. Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA).
  - xi. Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity.
  - xii. Assistance Listing title and number; the pass-through entity must identify the dollar amount made available under each Federal award and the assistance listing number at time of disbursement.
  - xiii. Identification of whether the award is R&D; and
  - xiv. Indirect cost rate for the Federal award (including if the de minimis rate is charged per §200.414.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-008 (continued)**

***Cause***

The Department was not in accordance with federal requirements.

***Effect***

Management does not have proper controls in place to ensure that subrecipient monitoring is properly performed, reviewed and actions taken on findings identified.

***Questioned Costs***

Unknown

***Recommendation***

We recommend the Department establish and implement controls for the subrecipient monitoring to ensure all federal requirements are followed and the proper risk assessments are performed.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-009**

**U.S. Department of Health and Human Services**

**Department of Aging**

**Assistance Listing No. 93.044, 93.045, 93.053 Aging Cluster – COVID -19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers and Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**

**Significant Deficiency in Internal Controls and Noncompliance over Subrecipient Monitoring**

**Repeat Finding: No**

***Condition***

For 5 out of 5 selections, verification of the subrecipient's Unique Entity Identifier (UEI) number was not performed timely and the UEI was not included in the subaward agreements.

***Criteria***

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).

In accordance with 2 CFR 200.332 (g), verify that a subrecipient is audited as required by subpart F of this part.

In accordance with 2 CFR 200.332(b), ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the information provided below. A pass-through entity must provide the best available information when some of the information below is unavailable.

# STATE OF MARYLAND

## Schedule of Findings and Questioned Costs Year Ended June 30, 2025

### Finding: 2025-009 (continued)

#### *Criteria* (continued)

A pass-through entity must provide the unavailable information when it is obtained. Required information includes:

1. Federal Award Identification.
  - i. Subrecipient name.
  - ii. Subrecipient's unique entity identifier.
  - iii. Federal Award Identification Number (FAIN).
  - iv. Federal Award Date of award to the recipient by
  - v. Subaward Period of Performance Start and End Date.
  - vi. Subaward Budget Period Start and End Date.
  - vii. Amount of Federal Funds Obligated in subawards.
  - viii. Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation.
  - ix. Total Amount of the Federal Award committed to the subrecipient by the pass-through entity.
  - x. Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA).
  - xi. Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity.
  - xii. Assistance Listing title and number; the pass-through entity must identify the dollar amount made available under each Federal award and the assistance listing number at time of disbursement.
  - xiii. Identification of whether the award is R&D; and
  - xiv. Indirect cost rate for the Federal award (including if the de minimis rate is charged per §200.414.

#### *Cause*

The Department's controls were not sufficient to ensure compliance with federal subrecipient monitoring requirements.

#### *Effect*

The Department was not in compliance with federal regulations.

#### *Questioned Costs*

Unknown.

#### *Recommendation*

We recommend the Department implement policies and procedures to ensure compliance with the subrecipient monitoring requirements and ensure the subaward agreement is a standard template that includes all the required components.

#### *Views of Responsible Officials:*

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-010**

**U.S. Department of Health and Human Services**

**Department of Aging**

**Assistance Listing No. 93.044, 93.045, 93.053 Aging Cluster – COVID -19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers and Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers**

**Significant Deficiency in Internal Controls and Noncompliance over Reporting**

**Repeat Finding: No**

***Condition***

During the audit, we were not able to obtain evidence that the subawards for fiscal year 2025 were reported to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) in a timely manner.

***Criteria***

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).

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.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-010** (continued)

***Criteria*** (continued)

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.)

***Cause***

The Department did not have adequate internal controls in place to ensure adherence to the federal requirements over reporting.

***Effect***

The subawards were not reported to FSRS or SAM.gov in accordance with FFATA requirements.

***Questioned Costs***

None

***Recommendation***

We recommend the Department establish and implement controls to ensure all required subawards are reported timely and accurately and maintain adequate documentation.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-011**

**U.S. Department of Treasury**

**Department of Labor (DOL)**

**Assistance Listing No. 21.027 – COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)**

**Significant Deficiency in Internal Controls and Noncompliance over Reporting**

**Repeat Finding: No**

***Condition***

For the fiscal year 2025, the State reported a total of \$19,551,859 in expenditure in the State of Maryland CSLFRF Quarterly Reports for fiscal year 2025. The detail of those expenditures were provided by Maryland Department of Labor (MDOL). However, the schedule of expenditures of federal awards (the Schedule) prepared by the general accounting division of the State reported \$23,752,421 in expenditures for fiscal year 2025.

***Criteria***

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).

In accordance with 2 CFR 200.302 (a): Financial management. (a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state’s own funds. In addition, the state’s and the other non-Federal entity’s financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

***Cause***

The State’s internal controls over expenditure reporting were not adequate to ensure reports are reconciled to their financial records and the financial records are consistent when reporting for various purposes.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-011 (continued)**

***Effect***

The expenditures reported in the Schedule were not in agreement with expenditures reported in the financial reports. Expenditures reported to the federal government could be inaccurate.

***Questioned Costs***

None

***Recommendation***

We recommend the State establish and implement a process to reconcile reports submitted for federal programs to the Schedule and ensure the same reporting system and sources are used for both the federal reports and the Schedule.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-012**

**U.S. Department of Labor**

**Department of Labor (DOL)**

**Assistance Listing No. 17.225 – Unemployment Insurance, COVID-19 Unemployment Insurance**

**Material Weakness in Internal Controls and Noncompliance over Allowable Activities/Costs**

**Repeat Finding: No**

***Condition***

For the year ended June 30, 2025, Maryland Department of Labor (MDOL) was not able to provide expenditure detail that agreed to the total expenditures reported on the schedule of expenditures of federal awards (the Schedule) The Schedule has \$448,649,034, of expenditures as reported by the Unemployment Trust financial records. The general ledger detail provided by MDOL during the audit was \$402,737,289, resulting in a difference of \$45,911,745. The difference relates to the benefits costs.

***Criteria***

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).

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.

## STATE OF MARYLAND

### Schedule of Findings and Questioned Costs Year Ended June 30, 2025

#### **Finding: 2025-012** (continued)

##### ***Cause***

MDOL's controls were not sufficient to ensure that expenditures reported in financial records are consistent across systems and supported by transaction detail.

##### ***Effect***

The expenditures reported in the Schedule are not supported by transaction detail and thus not subject to audit as the information is not available. This lack of documentation and information could lead to unauthorized costs charged to a federal grant.

##### ***Questioned Costs***

Unknown

##### ***Recommendation***

We recommend MDOL implement procedures and internal controls to ensure the proper level of detail is maintained within the reporting system to support expenditures reported in the Schedule.

##### ***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-013**

**U.S. Department of Labor**

**Department of Labor (DOL)**

**Assistance Listing No. 17.225 – Unemployment Insurance, COVID-19 Unemployment**

**Material Weakness in Internal Controls and Noncompliance over Allowable Activities/Costs, Eligibility, Period of Performance and Special Tests and Provisions**

**Repeat Finding Yes, 2024-012**

***Condition***

The Department of Labor (Department) did not provide documentation supporting its compliance with program requirements for the following attributes:

**Allowable Activities/Costs and Period of Performance**

For 8 out of 40 selections, the TD 105 report was not provided and we were unable to verify the hours charged to the grant.

For 10 of 40 selections, management did not provide the employee's approved compensation rate.

For 11 of 40 selections, we were unable to reconcile the pay amount to the supporting documentation.

**Eligibility**

For 7 of 40 selections, the eligibility form was not provided.

For 16 of 40 selections, we were unable to reconcile the claim amount to the supporting documentation.

For 40 of 40 selections, the weekly certifications submitted by claimant were not provided.

**Special Tests and Provisions**

- UI Employer Experience, Special Tests and Provisions – inadequate support provided to complete the testing.
- UI Benefit Payments, Special Tests and Provisions – no support provided to complete testing.
- Match with IRS 940 FUTA Tax Form, Special Tests and Provisions – no support provided to complete testing.
- UI Program Integrity-Overpayments, Special Tests and Provisions – no support provided to complete testing.

## STATE OF MARYLAND

### Schedule of Findings and Questioned Costs Year Ended June 30, 2025

#### Finding 2025-013 (continued)

##### Special Tests and Provisions (continued)

– UI Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA) –

For 7 out of 40 selections, there was no proof of compliance provided.

For 5 of 40 selections, the state notice sent to claimant which includes the RESEA’s eligibility condition, requirements, benefits, and clear warnings regarding the consequences of failing to complete required elements and reasonable scheduling accommodations was not provided.

##### *Criteria*

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).

Per the compliance supplement, Regular Unemployment Compensation Program – To qualify for benefits, a claimant must have earned a certain number of wages or have worked a certain number of weeks or calendar quarters within the base period or meet some combination of wage and employment requirements. Additionally, all states provide that a claimant must have been separated from suitable work for non-disqualifying reasons understate law (i.e., leaving voluntarily without good cause or discharged from work is conduct connected with work). After separation, they must be able and available for work, actively seeking work, legally authorized to work in the United States and must not have refused an offer of suitable work.

EB Program – To qualify for EB, a claimant must have exhausted regular UI benefits (20 CFR section 615.4(a)). To be eligible for a week of EB, a claimant must apply for and be able and available to accept suitable work, if offered. EB claimants must make a “systematic and sustained effort”, as defined by the SWA, to seek work and must provide “tangible evidence” of their work search to the SWA (20 CFR section 615.8).

PUA – PUA provided benefits to covered individuals, who were those individuals not eligible for regular unemployment compensation (UC or extended benefits under state or federal law or PEUC, including those who had exhausted all rights to such benefits). PUA was payable to individuals who were unemployed, partially unemployed, or unable or unavailable to work due to one of the COVID-19 related reasons identified in Attachment I to UIPL No. 16-20, Change 6. Section 2102(a)(3)(A)(ii)(I) of the CARES Act included 10 specific COVID-19 related reasons. All COVID-19 related reasons applied retroactively to the beginning of the PUA program. Additionally, individuals who were paid on or after December 27, 2020, were required to submit proof of documentation substantiating employment, self-employment, or the planned

## STATE OF MARYLAND

### Schedule of Findings and Questioned Costs Year Ended June 30, 2025

#### Finding 2025-013 (continued)

##### *Criteria* (continued)

commencement of employment or self-employment (see Attachment I, Section C.2. of UIPL No. 16-20, Change4).

PEUC – To be eligible for PEUC, a claimant must have exhausted all rights to regular compensation under state law or federal law with respect to a benefit year that ended on or after July 1, 2019; had no rights to regular compensation with respect to a week under any other state UC law or federal UC law, or to compensation under any other federal law; did not receive compensation with respect to a week under the UC law of Canada; and was able to work, available to work, and were actively seeking work, while recognizing that states must provide flexibility in meeting the “actively seeking work” requirement if individuals were unable to search for work because of COVID-19, including because of illness, quarantine, or movement restriction.

In accordance with 2 CFR 200.430: (i) Standards for Documentation of Personnel Expenses (1) 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; and (vi) 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.

According to AM 413-61, Grant Management Financial Reporting, Grant Manager/Program Manager/Director maintains all documentation, either electronic or hard copy, for all Federally funded grants for the term of the grant for a minimum of seven years for review and audit by the granting agency or its designee.

##### *Cause*

The Department’s internal controls over the various compliance areas discussed above were not effective to allow supporting documentation to be obtained and provided for audit in a timely manner.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-013 (continued)**

***Effect***

The Department's compliance with federal regulations were unable to be tested and verified.

***Questioned Costs***

Unknown.

***Recommendation***

We recommend the Department establish and implement processes and procedures to ensure adequate documentation can be obtained to support compliance with all of the federal program requirements, and the documentation is readily available for audit.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-014**

**U.S. Department of Health and Human Services**

**Department of Human Services (DHS)**

**Assistance Listing No. 93.563 – Child Support Enforcement**

**Assistance Listing No. 93.566 – Refugee and Entrant Assistance State Administered Programs**

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

**Material Weakness in Internal Controls and Noncompliance over Activities Allowed or Unallowed and Allowable Costs/Cost Principle**

**Repeat Finding: No**

***Condition***

DHS could not provide us with transaction level details of the expenditures charged to the above programs for fiscal year 2025 as reported in the schedule of expenditures of federal awards (the Schedule). DHS has two reporting systems, FMIS and ALLOCAP. FMIS provides the detail level transactions and does not include allocations among the various programs. ALLOCAP incorporates allocations to derive the amounts charged to the various programs. ALLOCAP is used for reporting on the Schedule and provides expenditure for each quarter by PCA code, but not at a transaction level detail. Thus, we cannot ensure the expenditures subject to audit from FMIS are properly included and classified in the Schedule as there was no reconciliation between the two systems.

For the Child Support program, we also noted an \$8.3 million adjustment to increase the Schedule expenditures. This adjustment was a year-end closing adjustment, and we were not provided any support for the amount.

***Criteria***

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).

Per Uniform Grant Guidance and 2 CFR 200.403 (g):  
Costs must be adequately documented.

## STATE OF MARYLAND

### Schedule of Findings and Questioned Costs Year Ended June 30, 2025

#### **Finding: 2025-014** (continued)

##### *Cause*

The Department has two systems to report federal grant expenditures. Those two systems are not reconciled, and one system provides more detail than the other. The Department did not have adequate internal controls to ensure expenditure information between both systems reconcile and the information used in the Schedule has sufficient detail for audit purposes.

##### *Effect*

Expenditures charged to the grant per the Schedule does not have adequate detail supported by the Departments records to ensure expenditures selected for testing as part of allowability of the costs testing was complete and accurate.

##### *Questioned Costs*

Unknown.

##### *Recommendation*

We recommend the Department implement policies and procedures to reconcile between the two systems of grants transactions to identify discrepancies and ensure the charges to grants are supported by detail transaction level information. Also, all year end adjustments should be properly documents and available for audit.

##### *Views of Responsible Officials*

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-015**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing No. 93.788 – Opioid- STR**

**Significant Deficiency in Internal Controls and Noncompliance over Reporting**

**Repeat Finding: Yes, 2024-028**

***Condition***

For 10 out of 10 selected for testing, the subawards were not reported to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) in a timely manner. The subawards were issued in July 2024 and not reported until after the reporting platform was transferred to SAM.gov. The client could not provide the audit evidence to show when the submission actually occurred. The total amount of the 10 subawards was \$6,341,715.

***Criteria***

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).

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.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-015** (continued)

***Criteria*** (continued)

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.)

***Cause***

The Department was not in accordance with federal requirements.

***Effect***

The subawards were not reported to FSRS in accordance with FFATA requirements.

***Questioned Costs***

None

***Recommendation***

We recommend the Department to establish and implement controls to ensure all required subawards are reported timely and accurately to FSRS.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-016**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing No. 93.959 – Block Grants for Prevention and Treatment of Substance Abuse (Substance Abuse)**

**Assistance Listing No. 93.788 – Opioid- STR**

**Material Weakness in Internal Controls and Noncompliance over Activities Allowed or Unallowed and Allowable Costs/Cost Principle**

**Repeat Finding: No**

***Condition***

**Substance Abuse Program**

For 37 out of 60 selections for testing, the client could not provide any supporting documentation to support the journal entry and the accrued expenditure amount charged to the grant. As a result, we could not determine if the expenditure selected was allowable. The Department noted it was an automated journal entry to move expenditures into the grant. The total amount of the 37 journal entries and accrued expenditures totaled \$25,656,554.

**Opioid Program**

For 21 out of 60 selections, the client could not provide any supporting documentation to support the journal entry expenditure amount charged to the grant. The Department noted it was an automated journal entry to move expenditures into the grant. The total amount of the 21 journal entries was \$29,468,092.

***Criteria***

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).

Per Uniform Grant Guidance and 2 CFR 200.403 (g):  
Costs must be adequately documented.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-016** (continued)

***Cause***

The Department made changes to its system in fiscal year 2025 which impacted the process of allocating costs to the program.

***Effect***

Expenditures charged to the grant were not supported by documentation to provide evidence of allowability of the costs charged to the grant.

***Questioned Costs***

Unknown

***Recommendation***

We recommend the Department ensures it has policies and procedures in place to clearly document all journal entries posted to a grant and maintain the expenditure detail and basis of the expenditures allocated or included in the journal entries.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-017**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing No. 93.959 – Block Grants for Prevention and Treatment of Substance Abuse**

**Significant Deficiency in Internal Controls and Noncompliance over Reporting**

**Repeat Finding: Yes, 2024-029**

***Condition***

For 10 out of 10 selected for testing for Block Grants for Prevention and Treatment of Substance Abuse, the subawards were not reported to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) in a timely manner. The subawards were issued in July 2024 and not reported until after the reporting platform was transferred to SAM.gov. The total amount of the 10 subawards was \$3,104,127.

***Criteria***

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).

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.

## STATE OF MARYLAND

### Schedule of Findings and Questioned Costs Year Ended June 30, 2025

#### **Finding: 2025-017** (continued)

##### ***Criteria*** (continued)

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.)

##### ***Cause***

The Department was not in accordance with federal requirements. The client was also not able to submit the report to SAM.gov due to system issues not being resolved by the federal government.

##### ***Effect***

The subawards were not reported to FSRS in accordance with FFATA requirements.

##### ***Questioned Costs***

None

##### ***Recommendation***

We recommend the Department establish and implement controls to ensure all required subawards are reported timely and accurately to FSRS.

##### ***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-018**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing No. 93.959 - Block Grants for Prevention and Treatment of Substance Abuse (Substance Abuse)**

**Assistance Listing No. 93.788 - Opioid STR**

**Significant Deficiency and Noncompliance over Subrecipient Monitoring**

**Repeat Finding: No**

***Condition***

**Substance Abuse**

During our audit, there were 10 out of 12 reports received from subrecipients as part of MDH's monitoring process. Those reports did not have any indication of MDH's review of the information indicating the propriety and accuracy of the information. For 2 out of 12, MDH did not provide subrecipient monitoring reports.

**Opioid STR**

During our audit, there were 14 out of 14 reports received from subrecipients as part of MDH's monitoring process. Those reports did not have any indication of MDH's review of the information indicating the propriety and accuracy of the information.

***Criteria***

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).

Per Uniform Grant Guidance, A pass-through entity (PTE) must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals (2 CFR 200.332(e) and (g)).

## STATE OF MARYLAND

### Schedule of Findings and Questioned Costs Year Ended June 30, 2025

#### **Finding: 2025-018** (continued)

##### ***Criteria*** (continued)

In accordance with 2 CFR 200.332 (c) Evaluate each subrecipient's fraud risk and risk of noncompliance with a subaward to determine the appropriate subrecipient monitoring described in paragraph (f) of this section. When evaluating a subrecipient's risk, a pass-through entity should consider the following:

1. The subrecipient's prior experience with the same or similar subawards;
2. The results of previous audits. This includes considering whether or not the subrecipient receives a Single Audit in accordance with subpart F and the extent to which the same or similar subawards have been audited as a major program;
3. Whether the subrecipient has new personnel or new or substantially changed systems;  
and
4. The extent and results of any Federal agency monitoring (for example, if the subrecipient also receives Federal awards directly from the Federal agency).

##### ***Cause***

MDH does not require documentation to indicate its review and conclusion on the information obtained and whether it is within the initial risk assessment expectations.

##### ***Effect:***

MDH is not in compliance with the grantor's subrecipient monitoring requirements during the audit period.

##### ***Questioned Costs:***

Unknown.

##### ***Recommendation:***

We recommend MDH implement policies and procedures to properly document the risk assessment and the results of the subrecipient monitoring to determine if the risk assessment process should be revised.

##### ***Views of Responsible Officials:***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-019**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing No. 93.917 - HIV Care Formula Grants**

**Material Weakness in Internal Controls and Noncompliance over Activities Allowed/Allowable Costs - Payroll**

**Repeat Finding No**

***Condition***

For 15 out of 60 selections, MDH was unable to provide the payroll registers to support the amount of pay for the employee charged to the grant. For 24 out of 60 selections, the payroll register provided did not agree to the pay amounts charged to the grant. For 24 out of 60 selections, we were unable to obtain the contracts or approved rate to support the pay rate applied for the personnel charged to the grant during the audit period. For 2 out of 60 selections, MDH was unable to provide timesheet or other evidence to support the effort percentage of the salary charged to the grant. For 4 out of 60 selections, MDH was unable to provide the timesheets to support the effort charged to the grant.

***Criteria***

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).

In accordance with 2 CFR 200.302: Financial management. (a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state’s own funds. In addition, the state’s and the other non-Federal entity’s financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

***Cause***

The Department’s internal controls were not effective to allow supporting documentation to be obtained and provided for audit in a timely manner.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-019** (continued)

***Effect***

The Department was not in compliance with federal regulations.

***Questioned Costs***

Unknown

***Recommendation***

We recommend the MDH establish and implement processes and procedures to ensure adequate documentation can be obtained to support compliance with all of the federal program requirements, and the documentation is readily available for audit.

***Views of Responsible Officials***

Management disagrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-020**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing No. 93.917 HIV Care Formula Grants**

**Significant Deficiency and Noncompliance over Eligibility**

**Repeat Finding:** No

***Condition***

For 12 out of 40 selections, HIV status reported was “unknown/unreported” per the client’s records, thus no HIV diagnosis was included in the client record.

***Criteria***

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).

Per Uniform Grant Guidance, to be eligible to receive assistance in the form of therapeutics, an individual must have a medical diagnosis of HIV and be (1) a low-income individual (as defined by the state), and (2) a resident of the state (as defined by the state) (42 USC 300ff-26(b)).

***Cause***

The Department made an update to its system which changed the reporting status for certain types of cases.

***Effect***

The HIV status was not reported as positive in the client record, and thus ineligible claimants may receive benefits.

***Questioned Costs***

Unknown

***Recommendation***

We recommend the Department to ensure it has policies and procedures in place to clearly identify the HIV diagnosis so that eligibility is clear to ensure only eligible claimants are provided benefits.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-020** (continued)

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-021**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing No. 93.775, 93.777, 93.778 Medicaid Cluster**

**Significant Deficiency in Internal Controls and Noncompliance over Special Tests - Medicaid Recovery Audit Contractors (RACs)**

**Repeat Finding: Yes, 2024-027**

***Condition***

During our testing for fiscal year 2025, we noted provider audits conducted included claim years 2017–2022, which exceeded the three-year look-back. Management did not provide documented approval of exemption from the State.

***Criteria***

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).

Per 42 CFR § 455.508 - Eligibility requirements for Medicaid RACs, (f) The entity must not review claims that are older than 3 years from the date of the claim, unless it receives approval from the State.

42 CFR § 455.516 — Exceptions from Medicaid RAC programs, A State may seek to be excepted from some or all Medicaid RAC contracting requirements by submitting to CMS a written justification for the request for CMS review and approval through the State Plan amendment process.

***Cause***

Program management did not maintain adequate documentation of the requirements included in Uniform Guidance related to procedures required for special tests, Medicaid Recovery Audit Contractors.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-021 (continued)**

***Effect***

The entity was not in compliance with Uniform Guidance.

***Questioned Costs***

Unknown

***Recommendation***

We recommend program management establish and implement controls to maintain compliance with special tests requirements for Medicaid Recovery Audit Contractors.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-022**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing No. 93.775, 93.777, 93.778 Medicaid Cluster**

**Significant Deficiency in Internal Controls and Noncompliance over Special Tests - Medicaid Recovery Audit Contractors (RACs)**

**Repeat Finding: No**

***Condition***

MDH did not provide documentation sufficient to support that Medicaid RAC program performance results were reported on the CMS-64, Form CMS-64.90 (RAC), as required.

***Criteria***

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).

According to 42 CFR § 455.502(c), States must comply with reporting requirements describing the effectiveness of their Medicaid RAC programs as specified by CMS.

***Cause***

Program management did not maintain adequate documentation of the requirements included in Uniform Guidance related to procedures required for special tests, Medicaid Recovery Audit Contractors.

***Effect***

The entity was not in compliance with Uniform Guidance.

***Questioned Costs***

Unknown

***Recommendation***

We recommend program management enhance its controls in this area to maintain compliance with special tests requirements for Medicaid Recovery Audit Contractors.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-022** (continued)

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-023**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing No. 93.775, 93.777, 93.778 Medicaid Cluster**

**Significant Deficiency in Internal Controls and Noncompliance over Special Tests -  
Refunding of Federal Share of Medicaid Overpayments to Providers**

**Repeat Finding: Yes, 2024-026**

***Condition***

For 3 out of 25 Medicaid provider overpayment transactions selected for testing, MDH did not provide sufficient documentation, including relevant CMS-64 reporting support, to verify that the federal share of identified overpayments was returned in accordance within with federal requirements and within the required time frame.

For 8 out of 25 transactions selected for testing, we were unable to recalculate the federal share overpayment due to insufficient supporting documentation.

***Criteria***

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).

According to 42 CFR 438.608(d)(1), Each MCO, PIHP, or PAHP requires and has a mechanism for a network provider to report to the MCO, PIHP or PAHP when it has received an overpayment, to return the overpayment to the MCO, PIHP or PAHP within 60 calendar days after the date on which the overpayment was identified, and to notify the MCO, PIHP or PAHP in writing of the reason for the overpayment.

## STATE OF MARYLAND

### Schedule of Findings and Questioned Costs Year Ended June 30, 2025

#### **Finding: 2025-023** (continued)

##### *Criteria* (continued)

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.

##### *Cause*

Program management did not maintain adequate documentation of the requirements included in Uniform Guidance related to procedures required for special tests, Refunding of Federal Share of Medicaid Overpayments to Providers.

##### *Effect*

The entity was not in compliance with Uniform Guidance.

##### *Questioned Costs*

Unknown

##### *Recommendation*

We recommend program management enhance its controls in this area to maintain compliance with special tests requirements for Refunding of Federal Share of Medicaid Overpayments to Providers.

##### *Views of Responsible Officials*

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-024**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing No. 93.775, 93.777, 93.778 Medicaid Cluster**

**Significant Deficiency in Internal Controls and Noncompliance over Special Tests –  
Medicaid Fraud Control Unit (MFCU)**

**Repeat Finding:** No

***Condition***

For 3 of out 27 selections, we identified recoveries from MCFU activities totaling \$6,547,656. MDH did not provide sufficient documentation to substantiate that the recoveries were reported on the CMS-64.

***Criteria***

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).

According to 42 CFR 433.312, The State Medicaid agency must refund the Federal share of overpayments at the end of the 1-year period following discovery in accordance with the requirements of this subpart, whether or not the State has recovered the overpayment from the provider.

Additionally, Chapter 11 of the Medicaid Program Integrity Manual, State Reporting of Overpayments, Form CMS 64, states, Both the identification and the collection of fraud, waste and abuse improper payments must be reported on the Summary Sheet (Form CMS 64 Summary) and the Line 9.C.1 feeder form (Form CMS 64.9C1) and Form CMS 64.9O that feeds into Line 10c. In addition, an overpayment can be reported as identified but not yet collected. Line 9.C.1 is for collections and line 10.C is for amounts identified but not yet collected.

***Cause***

Program management did not maintain adequate documentation of the requirements included in Uniform Guidance related to procedures required for special tests, Medicaid Fraud Control Unit.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-024 (continued)**

***Effect***

The entity was not in compliance with Uniform Guidance.

***Questioned Costs***

Unknown

***Recommendation***

We recommend program management to enhance its controls in this area to maintain compliance with special tests requirements for Medicaid Fraud Control Unit.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-025**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing No. 93.323 COVID-19 Epidemiology and Laboratory Capacity For  
Infectious Diseases**

**Material Weakness in Internal Controls and Noncompliance over Activities  
Allowed/Allowable Costs - Payroll**

**Repeat Finding No**

***Condition***

For 15 out of 60 selections, MDH was unable to provide the payroll registers to support the amount of pay for the employee charged to the grant. For 24 out of 60 selections, we were unable to obtain the contracts or approved rate to support the pay rate applied for the personnel charged to the grant during the audit period. For 17 out of 60 selections, MDH was unable to provide the timesheets and/or support for the dedicated effort percentage of the time to support the effort charged to the grant.

***Criteria***

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).

In accordance with 2 CFR 200.302: Financial management. (a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state’s own funds. In addition, the state’s and the other non-Federal entity’s financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

Per Uniform Grant Guidance and 2 CFR 200.403 (g):  
Costs must be adequately documented.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-025 (continued)**

***Cause***

The Department's internal controls were not effective to allow supporting documentation to be obtained and provided for audit in a timely manner.

***Effect***

The Department was not in compliance with federal regulations.

***Questioned Costs***

Unknown

***Recommendation***

We recommend the MDH establish and implement processes and procedures to ensure adequate documentation can be obtained to support compliance with all of the federal program requirements, and the documentation is readily available for audit.

***Views of Responsible Officials***

Management disagrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-026**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing No. 93.323 COVID-19 Epidemiology and Laboratory Capacity For  
Infectious Diseases**

**Significant Deficiency in Internal Controls and Noncompliance over Activities  
Allowed/Allowable Costs and Period of Performance – Non-Payroll**

**Repeat Finding No**

***Condition***

For 7 of 60 selections, MDH was unable to provide any supporting documentation to support the journal entry charged to the grant. As a result, we could not determine if the expenditures selected were allowable. The total amount of the 7 journal entries totaled \$69,059. For 9 of 60 selections, the service period shown on the supporting documentation was before fiscal year 2025, and MDH was unable to provide any supporting documentation to support the expense was properly charged within the allowed period of performance. The total amount of the 8 expenditures totaled \$332,824.

***Criteria***

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).

In accordance with 2 CFR 200.302: Financial management. (a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state’s own funds. In addition, the state’s and the other non-Federal entity’s financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-026** (continued)

***Cause***

The Department's internal controls were not effective to allow supporting documentation to be obtained and provided for audit in a timely manner.

***Effect***

The Department's compliance with federal regulations were unable to be tested and verified.

***Questioned Costs***

Unknown

***Recommendation***

We recommend the MDH establish and implement processes and procedures to ensure adequate documentation can be obtained to support compliance with all of the federal program requirements, and the documentation is readily available for audit.

***Views of Responsible Officials***

Management disagrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-027**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing No. 93.323 COVID-19 Epidemiology and Laboratory Capacity For  
Infectious Diseases**

**Material Weakness in Internal Controls and Noncompliance over Equipment**

**Repeat Finding No**

***Condition***

For 3 of 3 selections, MDH was unable to provide supporting documentation to support for use, manage, and disposal of equipment acquired under a federal award in accordance with state laws and procedures.

***Criteria***

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).

Per 2 CFR section 200.313(b), A state must use, manage, and dispose of equipment acquired under a federal award in accordance with state laws and procedures.

***Cause***

The Department’s internal controls were not effective to allow supporting documentation to be obtained and provided for audit in a timely manner.

***Effect***

The Department was not in compliance with federal regulations were unable to be tested and verified.

***Questioned Costs***

Unknown

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-027** (continued)

***Recommendation***

We recommend MDH establish and implement processes and procedures to ensure adequate documentation can be obtained to support compliance with all of the federal program requirements, and the documentation is readily available for audit.

***Views of Responsible Officials***

Management disagrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-028**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing No. 93.323 COVID-19 Epidemiology and Laboratory Capacity For  
Infectious Diseases**

**Material Weakness in Internal Controls and Noncompliance over Procurement**

**Repeat Finding Yes, 2022-021**

***Condition***

For 2 of 7 selections, MDH was unable to provide documentation to support the procurement method used and the approval of the procurement. For 2 of 7 selections, MDH was unable to provide a contract that was effective in fiscal year 2025.

***Criteria***

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).

Per 2 CFR section 200.317, when procuring property and services, states must use the same policies and procedures they use for procurements from their non-federal funds.

***Cause***

The Department’s internal controls were not effective to allow supporting documentation to be obtained and provided for audit in a timely manner.

***Effect***

The Department was not in compliance with federal regulations was unable to be tested and verified.

***Questioned Costs***

Unknown

***Recommendation***

We recommend MDH establish and implement processes and procedures to ensure adequate documentation can be obtained to support compliance with all of the federal program requirements, and the documentation is readily available for audit.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-028** (continued)

***Views of Responsible Officials***

Management disagrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-029**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing No. 93.323 COVID-19 Epidemiology and Laboratory Capacity For  
Infectious Diseases**

**Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring**

**Repeat Finding No**

***Condition***

For 5 of 10 selections, MDH was unable to provide the fiscal year 2025 subaward agreement for the subrecipients. For 1 of 10 selections, we did not see the Federal award identification number (FAIN) disclosed on the subaward agreement. For 3 of 10 selections, MDH was unable to provide evidence showing monitoring of the subrecipient during fiscal year 2025. MDH disbursed \$891,760 to the 10 subrecipients tested.

***Criteria***

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).

Per Uniform Grant Guidance, A pass-through entity (PTE) must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals (2 CFR 200.332(e) and (g)).

In accordance with 2 CFR 200.332 (c) Evaluate each subrecipient's fraud risk and risk of noncompliance with a subaward to determine the appropriate subrecipient monitoring described in paragraph (f) of this section. When evaluating a subrecipient's risk, a pass-through entity should consider the following:

- (1) The subrecipient's prior experience with the same or similar subawards;
- (2) The results of previous audits. This includes considering whether or not the subrecipient receives a Single Audit in accordance with subpart F and the extent to which the same or similar subawards have been audited as a major program;
- (3) Whether the subrecipient has new personnel or new or substantially changed systems; and

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-029** (continued)

**Criteria** (continued)

- (4) The extent and results of any Federal agency monitoring (for example, if the subrecipient also receives Federal awards directly from the Federal agency).

Per 2 CFR 200.332(e), a non-Federal entity must: monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals. In addition to procedures identified as necessary based upon the evaluation of subrecipient risk or specifically required by the terms and conditions of the award, subaward monitoring must include the following:

- (1) Reviewing financial and performance reports required by the PTE.
- (2) Ensuring that the subrecipient takes corrective action on all significant developments that negatively affect the subaward in accordance with 2 CFR 200.332(e)(2).
- (3) Resolving audit findings specifically related to the subaward and issuing a management decision for audit findings pertaining to the federal award provided to the subrecipient from the PTE as required by 2 CFR 200.332(e)(4) and 200.521.
- (4) Verifying that a subrecipient is audited as required by 2 CFR Part 200, Subpart F.

Per Uniform Grant Guidance and 2 CFR 200.403(g):  
Costs must be adequately documented.

**Cause**

The Department's internal controls were not effective to allow supporting documentation to be obtained and provided for audit in a timely manner.

**Effect**

The Department was not in compliance with federal regulations was unable to be tested and verified.

**Questioned Costs**

Unknown

**Recommendation**

We recommend the MDH establish and implement processes and procedures to ensure adequate documentation can be obtained to support compliance with all of the federal program requirements, and the documentation is readily available for audit.

**Views of Responsible Officials**

Management disagrees with the finding. Refer to the Corrective Action Plan Section of this report.

## STATE OF MARYLAND

### Schedule of Findings and Questioned Costs Year Ended June 30, 2025

#### Finding 2025-030

#### U.S. Department of Health and Human Services

#### Maryland Department of Health (MDH)

#### Assistance Listing No. 93.323 COVID-19 Epidemiology and Laboratory Capacity For Infectious Diseases

#### Significant Deficiency in Internal Controls and Noncompliance over Reporting

#### Repeat Finding Yes, 2022-022

##### *Condition*

For 2 of 6 selections, MDH submitted the report after the due date. For 2 of 6 selections, MDH was unable to provide general ledger support for the cash basis expenditures listed in the report.

For 10 of 10 selections for testing, the subawards/subcontracts were not reported to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS before 3/8/2025, SAM.gov after 3/8/2025) in a timely manner. We were unable to retrieve award/contract information for 2 of 10 selections. 4 of 10 selections were not reported. 6 of 10 selections were reported with inaccurate information. The subawards were issued in July and October 2024 and not reported until after the reporting platform was transferred to SAM.gov. The total amount of the 8 known subawards/subcontracts was \$ 4,939,825.

##### *Criteria*

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).

In accordance with 2 CFR 200.302: Financial management. (a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state’s own funds. In addition, the state’s and the other non-Federal entity’s financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. In accordance with 2 CFR 200.208 and 200.329, recipients and subrecipients may be required to submit performance reports at least annually but not more frequently than quarterly, unless a specific condition has been implemented using a form or format authorized by OMB. They also may be required to submit special reports as required by the terms and conditions of the federal award.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-030** (continued)

***Criteria*** (continued)

Under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202 of Pub. L. No. 110-252, hereafter referred as the “Transparency Act” that are codified in 2 CFR Part 170, recipients (i.e., 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).

***Cause***

The Department’s internal controls were not effective to allow supporting documentation to be obtained and provided for audit in a timely manner.

***Effect***

The Department was not in compliance with federal regulations was unable to be tested and verified.

***Questioned Costs***

None

***Recommendation***

We recommend the MDH establish and implement processes and procedures to ensure adequate documentation can be obtained to support compliance with all of the federal program requirements, and the documentation is readily available for audit. We also recommend the MDH establish and implement processes and procedures to ensure the reports are submitted timely.

***Views of Responsible Officials***

Management disagrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-031**

**Department of Health and Human Services  
National Science Foundation  
Department of Defense**

**Morgan State University (MSU)**

**Research and Development Cluster**

**Assistance Listing No. 93.307 Minority Health and Health Disparities Research  
Assistance Listing No. 47.076 STEM Education  
Assistance Listing No. 12.630 Basic, Applied, and Advanced Research in Science and Engineering**

**Significant Deficiency in Internal Controls and Noncompliance over Procurement**

**Repeat Finding: No**

***Condition***

***Minority Health and Health Disparities Research***

For 1 out of 1 procurement selected for testing, there was no documentation that a search was done to ensure the vendor is not excluded or disqualified.

***STEM Education***

For 1 out of 1 procurement selected for testing, there was no documentation that a search was done to ensure the vendor is not excluded or disqualified.

***Basic, Applied, and Advanced Research in Science and Engineering***

For 1 out of 1 procurement selected for testing, there was no documentation that a search was done to ensure the vendor is not excluded or disqualified.

***Criteria***

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).

In accordance with 2 CFR section 180.300: When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-031 (continued)**

***Cause:***

Program management did not maintain adequate documentation of the requirements included in Uniform Guidance related to procedures required for procurement.

***Effect***

Program management was not in compliance with the Procurement requirements in accordance with Uniform Guidance as the supporting documentation was not available for audit.

***Questioned Costs***

Unknown

***Recommendation***

We recommend program management implements controls to ensure that chosen vendors are not excluded or disqualified before entering into the covered transaction and adequate documentation is maintained for audit.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-032**

**Department of Health and Human Services  
Department of Defense**

**Morgan State University (MSU)**

**Research and Development Cluster**

**Assistance Listing No. 93.307 Minority Health and Health Disparities Research  
Assistance Listing No. 12.630 Basic, Applied, and Advanced Research in Science and  
Engineering**

**Significant Deficiency in Internal Controls and Noncompliance over Subrecipient  
Monitoring**

**Repeat Finding: No**

***Condition***

***Minority Health and Health Disparities Research***

For 1 out of 1 subrecipient selected for testing, there was no evidence that a risk assessment was completed or that subrecipient monitoring procedures were performed.

***Basic, Applied, and Advanced Research in Science and Engineering***

For 1 out of 1 subrecipient selected for testing, there was no evidence that a risk assessment was completed or that subrecipient monitoring procedures were performed.

***Criteria***

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).

According to 2 CFR section 200.332, all pass-through entities must:

(e) Monitor the activities of a subrecipient as necessary to ensure that the subrecipient complies with Federal statutes, regulations, and the terms and conditions of the subaward. The pass-through entity is responsible for monitoring the overall performance of a subrecipient to ensure that the goals and objectives of the subaward are achieved. In monitoring a subrecipient, a pass-through entity must:

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-032** (continued)

**Criteria** (continued)

- (1) Review financial and performance reports.
- (2) Ensure that the subrecipient takes corrective action on all significant developments that negatively affect the subaward. Significant developments include Single Audit findings related to the subaward, other audit findings, site visits, and written notifications from a subrecipient of adverse conditions which will impact their ability to meet the milestones or the objectives of a subaward. When significant developments negatively impact the subaward, a subrecipient must provide the pass-through entity with information on their plan for corrective action and any assistance needed to resolve the situation.
- (3) Issue a management decision for audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by section 200.521.
- (4) Resolve audit findings specifically related to the subaward. However, the pass-through entity is not responsible for resolving cross-cutting audit findings that apply to the subaward and other Federal awards or subawards. If a subrecipient has a current Single Audit report and has not been excluded from receiving Federal funding (meaning, has not been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant agency for audit or oversight agency for audit to perform audit follow-up and make management decisions related to cross-cutting audit findings in accordance with section 200.513(a)(4)(viii). Such reliance does not eliminate the responsibility of the pass-through entity to issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.
- (g) Verify that a subrecipient is audited as required by subpart F of this part.
- (h) Consider whether the results of a subrecipient's audit, site visits, or other monitoring necessitate adjustments to the pass-through entity's records.

**Cause**

Program management did not maintain adequate documentation of the requirements included in Uniform Guidance related to procedures required for subrecipient monitoring.

**Effect**

The subrecipient could not be in compliance with Uniform Guidance.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding: 2025-032** (continued)

***Questioned Costs***

Unknown

***Recommendation***

We recommend program management establish and implement controls to maintain compliance with subrecipient monitoring requirements.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-033**

**U.S. Department of Education**

**Morgan State University (MSU)**

**Student Financial Assistance Cluster**

**Assistance Listing No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**Assistance Listing No. 84.033 Federal Work- Study Program**

**Assistance Listing No. 84.038 Federal Perkins Loan Program**

**Assistance Listing No. 84.063 Federal Pell Grant Program**

**Assistance Listing No. 84.268 Federal Direct Student Loans**

**Assistance Listing No. 84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)**

**Significant Deficiency and Noncompliance over Special Tests and Provisions – Return of Title IV Funds**

**Repeat Finding: No**

***Condition***

For 1 of 30 selections of students that had received Title IV funds and had a required return of Title IV funds, the return of title IV funds did not occur within 45 days of the institution becoming aware that the student had withdrawn.

***Criteria***

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).

In accordance with 2 CFR section 668.22: Returns of Title IV funds are required to be deposited or transferred into the Student Financial Aid (SFA) account or electronic fund transfers initiated to the Department of Education (ED) as soon as possible, but no later than 45 days after the date the institution determines that the student withdrew.

***Cause***

MSU did not consistently meet required timelines in determining the students that had withdrawn and received Title IV funds in order to return the funds in a timely manner.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-033** (continued)

***Effect***

MSU failed to comply with the U.S. Department of Education's Return of Title IV guidelines.

***Questioned Costs***

Unknown

***Recommendation***

We recommend that MSU implement a policy to ensure that return of Title IV funds is returned timely to the Department of Education.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-034**

**U.S. Department of Education**

**University of Maryland, Baltimore (UMB)**

**Student Financial Assistance Cluster**

**Assistance Listing No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**Assistance Listing No. 84.033 Federal Work- Study Program**

**Assistance Listing No. 84.038 Federal Perkins Loan Program**

**Assistance Listing No. 84.063 Federal Pell Grant Program**

**Assistance Listing No. 84.268 Federal Direct Student Loans**

**Assistance Listing No. 84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)**

**Significant Deficiency in Internal Controls and Noncompliance over Reporting**

**Repeat Finding: No**

***Condition***

For 3 of 40 selections of students that had received Title IV fund disbursements, the reporting into the Common Origination and Disbursement System (COD System) was not done within 15 days.

***Criteria***

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).

Per the compliance supplement, institutions must report student disbursement data within 15 calendar days after the institution makes a disbursement or becomes aware of the need to make an adjustment to previously reported student disbursement data or expected student disbursement data. Institutions may do this by reporting once every 15 calendar days, bi-weekly or weekly, or may set up their own system to ensure that changes are reported in a timely manner.

***Cause***

UMB did not have an effective process to ensure disbursement data was reported into the COD System timely.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-034 (continued)**

***Effect***

UMB failed to comply with the U.S. Department of Education's reporting guidelines.

***Questioned Costs***

None

***Recommendation***

We recommend that UMB implement a policy to ensure that disbursement data is reported to the COD System within 15 days of the disbursement.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-035**

**U.S. Department of Education**

**University of Maryland, Baltimore (UMB)**

**Student Financial Assistance Cluster**

**Assistance Listing No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**Assistance Listing No. 84.033 Federal Work- Study Program**

**Assistance Listing No. 84.038 Federal Perkins Loan Program**

**Assistance Listing No. 84.063 Federal Pell Grant Program**

**Assistance Listing No. 84.268 Federal Direct Student Loans**

**Assistance Listing No. 84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)**

**Significant Deficiency and Noncompliance over Special Tests and Provisions – Disbursements to or on Behalf of Students**

**Repeat Finding: No**

***Condition***

For 6 of 40 selections of students that had received Title IV fund disbursements, there was no evidence that a notice of award was sent to the student.

***Criteria***

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).

In accordance with 2 CFR section 668.22: Before an institution disburses title IV, HEA program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each title IV, HEA program, and how and when those funds will be disbursed.

***Cause***

UMB did not consistently send notices of awards to all students that received Title IV aid.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-035 (continued)**

***Effect***

UMB failed to comply with the U.S. Department of Education's disbursements to/on behalf of students guidelines.

***Questioned Costs:***

Unknown

***Recommendation***

We recommend that UMB implement a policy to ensure that notices of award are sent to all students that receive Title IV aid disbursements.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-036**

**U.S. Department of Health and Human Services**

**University of Maryland, Baltimore (UMB)**

**Research and Development Cluster**

**Assistance Listing No.: 93.855 Allergy and Infectious Diseases Research /COVID- 19 Allergy and Infectious Diseases Research**

**Significant Deficiency in Internal Controls and Noncompliance over Allowable Costs/Cost Principles**

**Repeat Finding: No**

***Condition***

For 1 out of 25 expenses selected for testing, the cost of \$19,627 was incomplete and not approved for payment but was still charged to the grant.

***Criteria***

In accordance with 2 CFR section 200.303: The 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.

According to 2 CFR section 200.403, except where otherwise authorized by statute, costs must meet the following criteria to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the recipient or subrecipient.
- (d) Be accorded consistent treatment. For example, a cost must 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.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

(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.

**Finding 2025-036** (continued)

**Criteria** (continued)

(f) Not be included as a cost or used to meet cost sharing requirements of any other federally-financed program in either the current or a prior period. See § 200.306(b).

(g) Be adequately documented. See §§ 200.300 through 200.309.

(h) Administrative closeout costs may be incurred until the due date of the final report(s). If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency. All other costs must be incurred during the approved budget period. At its discretion, the Federal agency is authorized to waive prior written approvals to carry forward unobligated balances to subsequent budget periods. See § 200.308(g)(3).

**Cause**

Program management did not have effective controls in place to ensure only allowable costs were charged to the grant in accordance with the Uniform Guidance.

**Effect**

UMB could not be in compliance with Uniform Guidance.

**Questioned Costs**

\$19,627

**Recommendation**

We recommend program management establish and implement controls to ensure only allowable costs are charged to the grant.

**Views of Responsible Officials**

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-037**

**U.S. Department of Health and Human Services**

**University of Maryland, Baltimore County (UMBC)**

**Research and Development Cluster**

**Assistance Listing: 93.859 Biomedical Research and Research Training**

**Significant Deficiency and Noncompliance over Equipment and Real Property Management**

**Repeat Finding: No**

***Condition***

For 1 out of 1 equipment purchases selected for testing, program management did not add the asset to their property records.

***Criteria***

In accordance with 2 CFR section 200.303: The 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.

According to 2 CFR section 200.313(d), the recipient or subrecipient must manage equipment (including replacement equipment) utilizing procedures that meet the following requirements:

- (1) Property records must include a description of the property, a serial number or another identification number, the source of funding for the property (including the FAIN), the title holder, the acquisition date, the cost of the property, the percentage of the Federal agency contribution towards the original purchase, the location, use and condition of the property, and any disposition data including the date of disposal and sale price of the property. The recipient and subrecipient are responsible for maintaining and updating property records when there is a change in the status of the property.

***Cause***

Program management did not adequately document the equipment in their property records in accordance with Uniform Guidance related to procedures required for equipment and real property management.

***Effect***

Noncompliance with Uniform Guidance could exist.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-037 (continued)**

***Questioned Costs***

Unknown

***Recommendation***

We recommend program management establish and implement controls to maintain compliance with equipment and real property management requirements.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-038**

**U.S. Department of Education**

**University of Maryland, College Park (UMCP)**

**Student Financial Assistance Cluster**

**Assistance Listing No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**Assistance Listing No. 84.033 Federal Work- Study Program**

**Assistance Listing No. 84.038 Federal Perkins Loan Program**

**Assistance Listing No. 84.063 Federal Pell Grant Program**

**Assistance Listing No. 84.268 Federal Direct Student Loans**

**Assistance Listing No. 84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)**

**Significant Deficiency and Noncompliance over Special Tests and Provisions – Return of Title IV Funds**

**Repeat Finding: No**

***Condition***

For 11 of 40 selections of students that had received Title IV funds and had a required return of Title IV funds, the return of title IV funds did not occur within 45 days of the Institution becoming aware that the student had withdrawn. For 4 of 40 selections, the return of Title IV funds to the Department of Education was different from the calculated amount of unearned Title IV assistance.

***Criteria***

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).

In accordance with 2 CFR section 668.22: Returns of Title IV funds are required to be deposited or transferred into the Student Financial Aid (SFA) account or electronic fund transfers initiated to the Department of Education (ED) as soon as possible, but no later than 45 days after the date the institution determines that the student withdrew. The College must also ensure that they return the lesser of (1) the total amount of unearned Title IV assistance to be returned, or (2) an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance that has not been earned by the student.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-038** (continued)

***Cause***

UMCP did not consistently meet required timelines in determining the students that had withdrawn and received Title IV funds in order to return the funds in a timely manner. Additionally, UMCP did not consistently ensure that funds were returned with accuracy to the Department of Education.

***Effect***

UMCP failed to comply with the U.S. Department of Education's Return of Title IV guidelines.

***Questioned Costs***

Unknown

***Recommendation***

We recommend that UMCP implement a policy to ensure that return of Title IV funds is accurately calculated and returned timely to the Department of Education.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-039**

**U.S. Department of Education**

**University of Maryland, Global Campus (UMGC)**

**Student Financial Assistance Cluster**

**Assistance Listing No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**Assistance Listing No. 84.033 Federal Work- Study Program**

**Assistance Listing No. 84.038 Federal Perkins Loan Program**

**Assistance Listing No. 84.063 Federal Pell Grant Program**

**Assistance Listing No. 84.268 Federal Direct Student Loans**

**Assistance Listing No. 84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)**

**Significant Deficiency and Noncompliance over Special Tests and Provisions – Student Enrollment Reporting**

**Repeat Finding: No**

***Condition***

For 3 of 40 selections of students that had an enrollment status change, the change was not accurately reported into National Student Loan Data System (NSLDS).

***Criteria***

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).

In accordance with 2 CFR section 685.309: Upon receipt of an enrollment report from the Secretary, a school must update all information included in the report and return to the Secretary in the manner and format prescribed by the Secretary and within the timeframe prescribed by the Secretary.

***Cause***

UMGC did not accurately report enrollment data into NSLDS.

**STATE OF MARYLAND**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025**

**Finding 2025-039** (continued)

***Effect***

UMGC failed to comply with the U.S. Department of Education's enrollment reporting guidelines.

***Questioned Costs***

Unknown

***Recommendation***

We recommend that UMGC implement a policy to ensure enrollment data is sent accurately.

***Views of Responsible Officials***

Management agrees with the finding. Refer to the Corrective Action Plan Section of this report.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-001**

**Unemployment Insurance Trust Fund (Fund)  
Untimely Reconciliation of Trust Fund Bank Accounts**

**Material Weakness on Internal Control over Financial Reporting**

**Repeat Finding:     No**

***Condition***

We noted that the Unemployment Trust Fund (Fund) did not implement internal controls to 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.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-002**

**Unemployment Insurance Trust Fund (Fund)  
Financial Statement Preparation**

**Material Weakness on Internal Control over Financial Reporting**

**Repeat Finding: No**

***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.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is a repeat finding.

## STATE OF MARYLAND

### Summary of Prior Year Findings and Questioned Costs For the Year Ended June 30, 2025

#### Finding: 2024-003

#### Interdepartmental Activity, Accounts Receivable, Deferred Inflows, and Unearned Revenue Maryland Department of Health (MDH)

#### Material Weakness in Internal Control over Financial Reporting

**Repeat Finding:** Yes; 2023-002 and 2023-003.

#### *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.

#### *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**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-003 (continued)**

- 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.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is a repeat finding.

## STATE OF MARYLAND

### Summary of Prior Year Findings and Questioned Costs For the Year Ended June 30, 2025

#### Finding: 2024-004

#### Interdepartmental Activity, Accounts Receivable, Deferred Inflows, and Unearned Revenue Maryland Department of Education (MSDE)

#### Material Weakness in Internal Control over Financial Reporting

**Repeat Finding:** Yes; 2023-002 and 2023-003

#### *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.

#### *Context*

- a) A summary of the issues noted during the audit is as follows:
- b) MSDE was unable to provide adequate supporting documentation to substantiate grants receivable balances of approximately \$65.7 million.
- c) MSDE recorded net negative grants receivable balances totaling approximately \$49.4 million when summarized at the Assistance Listing Number (ALN) level.
- d) The Schedule G prepared by MSDE contained variances totaling approximately \$1.3 million when compared to the R\*STARS subledger.
- e) MSDE had grants receivable balances totaling approximately \$83.7 million that were not properly reconciled or allocated to their associated grants and/or ALNs.
- f) 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.
- g) 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**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-004** (continued)

*Auditor's 2025 Status*

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is a repeat finding.

## STATE OF MARYLAND

### Summary of Prior Year Findings and Questioned Costs For the Year Ended June 30, 2025

#### Finding: 2024-005

#### Interdepartmental Activity, Accounts Receivable, Deferred Inflows, and Unearned Revenue Maryland Department of Human Services (DHS)

#### Material Weakness in Internal Control over Financial Reporting

**Repeat Finding: Yes; 2023-002 and 2023-003.**

#### *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.

#### *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**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-005** (continued)

*Auditor's 2025 Status*

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-006**

**Interdepartmental Activity, Accounts Receivable, Deferred Inflows, and Unearned Revenue  
Maryland Department of Emergency Management (MDEM)**

**Material Weakness in Internal Control over Financial Reporting**

**Repeat Finding: Yes; 2023-002 and 2023-003**

***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.

***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.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-007**

**Capital Asset Additions  
Department of General Services (DGS)**

**Significant Deficiency in Internal Control over Financial Reporting**

**Repeat Finding: No**

***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.

***Auditor’s 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding is cleared.

## STATE OF MARYLAND

### Summary of Prior Year Findings and Questioned Costs For the Year Ended June 30, 2025

#### Finding: 2024-008

#### Statewide Year-End Closing Packages and Financial Reporting Schedules

#### Material Weakness in Internal Control over Financial Reporting

Repeat Finding: No

#### *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).

#### *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.

#### *Auditor's 2025 Status*

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-009**

**Capital Projects Fund Adjustments  
General Accounting Division (GAD)**

**Material Weakness in Internal Control over Financial Reporting**

**Repeat Finding: No**

***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).

***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.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-010**

**Federal Agency: U.S. Department of Agriculture**

**State Agency: Department of Human Services**

**Federal Program: COVID-19 – Pandemic EBT**

**Assistance Listing Number: 10.542**

**Compliance Requirement: Reporting**

**Repeat Finding: No**

**Significant Deficiency in Internal Control over Compliance, Other Matters**

***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.

***Auditor's 2025 Status***

This program had no expenditures in fiscal year 2025, thus no reporting was required. This finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-011**

**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**

**Compliance Requirement: Period of Performance**

**Repeat Finding: No**

**Significant Deficiency in Internal Control over Compliance, Other Matters**

***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.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-012**

**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**

**Compliance Requirement: Allowable Activities/Costs  
Matching  
Period of Performance  
Reporting  
Special Tests and Provisions**

**Repeat Finding: No**

**Material Weakness in Internal Control Over Compliance, Material Noncompliance**

***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). 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.

## STATE OF MARYLAND

### Summary of Prior Year Findings and Questioned Costs For the Year Ended June 30, 2025

#### **Finding: 2024-012** (continued)

##### *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.

##### ***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is a repeat finding. Except the Financial and Performance reports portion of the finding was cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-013**

**Federal Agency: U.S. Department of Labor**

**State Agency: Department of Labor**

**Federal Program: WIOA Cluster**

**Assistance Listing Number: 17.258, 17.279, 17.278**

**Compliance Requirement: Reporting – Federal Funding Accountability Transparency Act  
(FFATA)**

**Repeat Finding: No**

**Material Weakness in Internal Control over Compliance, Material Noncompliance**

***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.

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

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, finding is corrected.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-014**

**Federal Agency: U.S. Department of Treasury**

**State Agency: Department of Housing and Community Development**

**Federal Program: COVID-19 – Emergency Rental Assistance Program**

**Assistance Listing Number: 21.023**

**Compliance Requirement: Eligibility**

**Repeat Finding: No**

**Significant Deficiency in Internal Control over Compliance, Other Matters**

***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.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-015**

**Federal Agency: U.S. Department of Treasury**

**State Agency: Department of Housing and Community Development**

**Federal Program: COVID-19 – Homeowner Assistance Fund**

**Assistance Listing Number: 21.026**

**Compliance Requirement: Allowable Costs/Activities – Time and Effort Reporting**

**Repeat Finding: 2023-009**

**Significant Deficiency in Internal Control over Compliance, Other Matters**

***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.

***Context:***

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

***Auditor’s 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-016**

**Federal Agency: U.S. Department of Treasury**

**State Agency: U.S. Department of Education, Department of Education**

**Federal Program: COVID-19 – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)**

**Assistance Listing Number: 21.027**

**Compliance Requirement: Subrecipient Monitoring**

**Repeat Finding: 2023-011**

**Significant Deficiency in Internal Control over Compliance, Other Matters**

***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. 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.

***Auditor's 2025 Status***

The Department did not have expenditures under this program in fiscal year 2025, thus no subrecipient monitoring required. Finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-017**

**Federal Agency: U.S. Department of Treasury**

**State Agency: U.S. Department of Labor**

**Federal Program: COVID-19 – Coronavirus State and Local Fiscal Recovery Funds  
(CSLFRF)**

**Assistance Listing Number: 21.027**

**Compliance Requirement: Allowable Activities/Costs**

**Repeat Finding: No**

**Material Weakness in Internal Control over Compliance, Material Noncompliance**

***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.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-018**

**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**

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

**Repeat Finding: No**

**Material Weakness in Internal Control over Compliance, Material Noncompliance**

***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.

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

***Auditor’s 2025 Status***

Based on follow-up testing performed for fiscal year 2025, finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-019**

**Federal Agency: U.S. Department of Education**

**State Agency: Department of Education**

**Federal Program: Title I Grants to Local Educational Agencies**

**Assistance Listing Number: 84.010**

**Compliance Requirement: Subrecipient Monitoring**

**Repeat Finding: No**

**Significant Deficiency in Internal Control over Compliance, Other Matters**

***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.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-020**

**Federal Agency: U.S. Department of Education**

**State Agency: Bowie State University (BSU)**

**Federal Program: Higher Education Institutional Aid**

**Assistance Listing Number: 84.031B, 84.031E, 84.031K**

**Compliance Requirement: Allowable Activities/Costs**

**Repeat Finding: 2023-012**

**Significant Deficiency in Internal Control over Compliance**

***Condition***

Time and Effort documentation was not documented and reviewed timely.

***Context***

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

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-021**

**Federal Agency: U.S. Department of Education**

**State Agency: Coppin State University (CSU)**

**Federal Program: Higher Education Institutional Aid**

**Assistance Listing Number: 84.031B, 84.031E**

**Compliance Requirement: Allowable Activities/Costs**

**Repeat Finding: 2023-013**

**Significant Deficiency in Internal Control over Compliance, Other Matters**

***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.

***Context***

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

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-022**

**Federal Agency: U.S. Department of Education**

**State Agency: Coppin State University (CSU), Bowie State University (BSU) and University of Maryland Eastern Shore (UMES)**

**Assistance Listing Number: 84.031B, 84.031E, 84.031K**

**Compliance Requirement: Suspension & Debarment**

**Repeat Finding: 2023-015**

**Significant Deficiency in Internal Control over Compliance**

***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.

***Context***

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

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding for UMES was cleared. The finding for BSU and CSU remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-023**

**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**

**Compliance Requirement: Period of Performance**

**Repeat Finding: No**

**Material Weakness in Internal Control over Compliance, Material Noncompliance**

***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.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-024**

**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**

**Compliance Requirement: SEFA Reporting**

**Repeat Finding: No**

**Material Weakness in Internal Control over Compliance, Material Noncompliance**

***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%.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-025**

**Federal Agency: U.S. 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**

**Compliance Requirement: Period of Performance**

**Repeat Finding: No**

**Material Weakness in Internal Control over Compliance, Material Noncompliance**

***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.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-026**

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

**State Agency: Department of Human Services**

**Federal Program: Children's Health Insurance Program, Medicaid Cluster**

**Assistance Listing Number: 93.767, 93.775, 93.777, 93.778**

**Compliance Requirement: Special Tests and Provisions – Refunding of Federal Share of  
Medicaid Overpayments to Providers**

**Repeat Finding: No**

**Significant Deficiency in Internal Control over Compliance, Other Matters**

***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.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-027**

**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**

**Compliance Requirement: Special Tests and Provisions – Medicaid Recovery Audit Contractors (RAC’s)**

**Repeat Finding: No**

**Significant Deficiency in Internal Control over Compliance, Other Matters**

***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.

***Auditor’s 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-028**

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

**State Agency: Department of Health**

**Federal Program: Opioid STR**

**Assistance Listing Number: 93.788**

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

**Repeat Finding: No**

**Material Weakness in Internal Control over Compliance, Material Noncompliance**

***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.

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

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-029**

**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**

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

**Repeat Finding: 2023-024**

**Material Weakness in Internal Control over Compliance, Material Noncompliance**

***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.

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

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2024-030**

**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**

**Compliance Requirement: Cash Management**

**Repeat Finding: No**

**Significant Deficiency in Internal Control over Compliance**

***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.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2023-006**

**Federal Agency: U.S. Department of Housing and Urban Development**

**State Agency: Department of Housing and Community Development**

**Federal Program: Section 8 Project Based Cluster**

**Assistance Listing Number: 14.195,14.560**

**Compliance Requirement: Reporting**

**Repeat Finding: No**

**Significant Deficiency in Internal Control over Compliance**

***Condition***

Three of the three HUD 52681 reports selected for testing contains errors.

One of the one HUD 52663 report selected for testing contained errors or omitted information.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2023-007**

**Federal Agency: U.S. Department of Treasury**

**State Agency: Department of Housing and Community Development**

**Federal Program: COVID 19 Emergency Rental Assistance (ERA)**

**Assistance Listing Number: 21.023**

**Compliance Requirement: Reporting**

**Repeat Finding: No**

**Significant Deficiency in Internal Control over Compliance**

***Condition***

The final close out report for ERA 1 contained errors. The errors were identified by the Department prior to the audit but a revised report was not submitted to the grantor. ERA has procedures and a requirement for resubmitting corrected reports.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the grantor reporting portal is closed and will not accept any reports. This finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2023-008**

**Federal Agency: U.S. Department of Treasury**

**State Agency: Department of Housing and Community Development**

**Federal Program: COVID 19 Emergency Rental Assistance (ERA) and COVID 19 Homeowner Assistance Fund (HAF)**

**Assistance Listing Number: 21.023, 21.026**

**Compliance Requirement: Eligibility**

**Repeat Finding: No**

**Material Weakness in Internal Control over Compliance, Material Non-Compliance**

***Condition***

The Department did not consistently perform and document the ERA eligibility procedures. We noted the following;

1. Two ERA rental disbursements were incorrectly calculated.
2. The approval and certification for four rental disbursements issued in fiscal year 2022 was documented in February 2024.

The Department did not consistently perform and document the HAF eligibility procedures. We noted the following:

1. We did not receive support for grant disbursement of \$9,311.84, of the total disbursement of \$26,899.93.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2023-009**

**Federal Agency: U.S. Department of Treasury**

**State Agency: Department of Housing and Community Development**

**Federal Program: COVID 19 Emergency Rental Assistance (ERA) and COVID 19 Homeowner Assistance Fund (HAF)**

**Assistance Listing Number: 21.023, 21.026**

**Compliance Requirement: Allowable Activities/Allowable Costs**

**Repeat Finding: No**

**Material Weakness in Internal Control over Compliance, Material Non-Compliance**

***Condition***

The Department used funds to support repairs to a rental property which is an unallowed costs under ERA program requirements. ERA funds are used to assist the tenant with maintaining housing or relocation, and used to repair or maintain the landlord's property unless approved by the grantor.

The payroll costs supported by HAF were not adequately supported by documentation:

1. The employees' salary did not agree with the related time and effort certification.
2. Employee timesheets were not timely reviewed and approved.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2023-010**

**Federal Agency: U.S. Department of Treasury**

**State Agency: Department of Transportation**

**Federal Program: COVID 19 – Coronavirus State and Local Fiscal Recovery Funds**

**Assistance Listing Number: 21.027**

**Compliance Requirement: Suspension and Debarment**

**Repeat Finding: 2022-031**

**Material Weakness in Internal Control over Compliance, Material Non-Compliance**

***Condition***

The documentation to support the vendor's suspension and debarment status was not readily available to review. States are required to develop and implement procurement procedures which includes maintaining documentation of the process. This is a repeat finding from FY 22.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2023-011**

**Federal Agency: U.S. Department of Education and U.S. Department of the Treasury**

**State Agency: Department of Education**

**Federal Program: COVID 19 Elementary and Secondary Education (ESSER or ESF)  
COVID 19 Coronavirus State and Local Fiscal Recovery Funds**

**Assistance Listing Number: 84.425 C, D, R, U, V, W, 21.027**

**Compliance Requirement: Subrecipient Monitoring**

**Repeat Finding: No**

**Material Weakness in Internal Control over Compliance, Material Non-Compliance**

***Condition***

MSDE did not provide documentation to support monitoring over sub recipient's activities. MSDE issued ESSER and CSLFRF sub awards and is responsible for monitoring the sub recipient'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.

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 sub recipient.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2023-012**

**Federal Agency: U.S. Department of Education**

**State Agency: Bowie State University (BSU)**

**Federal Program: Higher Education Institutional Aid**

**Assistance Listing Number: 84.031**

**Compliance Requirement: Allowable Activities/Allowable Costs - Payroll**

**Repeat Finding: No**

**Material Weakness in Internal Control over Compliance, Material Non-Compliance**

***Condition***

The Institution did not provide evidence of Time and Effort being documented.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2023-013**

**Federal Agency: U.S. Department of Education**

**State Agency: Coppin State University (CSU)**

**Federal Program: Higher Education Institutional Aid**

**Assistance Listing Number: 84.031**

**Compliance Requirement: Allowable Activities/Allowable Costs - Payroll**

**Repeat Finding: No**

**Material Weakness in Internal Control over Compliance, Material Non-Compliance**

***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 grand did not agree to the time and effort report.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2023-015**

**Federal Agency: U.S. Department of Education**

**State Agency: Coppin State University (CSU), Bowie State University (BSU), University of Maryland Eastern Shore (UMES)**

**Federal Program: Higher Education Institutional Aid, COVID-19 Education Stabilization Fund (ESF)**

**Assistance Listing Number: 84.031, 84.425F, J**

**Compliance Requirement: Suspension and Debarment**

**Repeat Finding: 2022-009**

**Significant Deficiency in Internal Control Over Compliance**

***Condition***

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.

***Context***

ALN 84.425 – The suspension and debarment status of the following vendors was not provided:

- Bowie State University – Five out of five
- Coppin State University – Four out of four
- University of Maryland, Eastern Shore – Two out of four

ALN 84.031 – The suspension and debarment status of the following vendors was not provided:

- Bowie State University – Six out of six
- Coppin State University – Two out of two
- University of Maryland Eastern Shore – Two out of two

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is not resolved. UMES was cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2023-016**

**Federal Agency: U.S. Department of Education**

**State Agency: Department of Education**

**Federal Program: COVID 10 – Education Stabilization Fund**

**Assistance Listing Number: 84.425 C, D, R, U, V, W**

**Compliance Requirement: Reporting – Annual Reporting**

**Repeat Finding: No**

**Significant Deficiency in Internal Control Over Compliance, Other Matters**

***Condition***

The data schedules provided to support annual report was not in a format that we could audit, as a result we were unable to test MSDE's accuracy of the report key line items. The data was in the prescribed format for compilation and transmission to USDE which was not identifiable by the auditor.

MSDE did not provide documentation to support submission of the annual report.

***Auditor's 2025 Status***

This annual report was no longer required in fiscal year 2025, thus no testing performed. Finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2023-018**

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

**State Agency: Department of Social Services**

**Federal Program: Temporary Assistance for Needy Families**

**Assistance Listing Number: 93.558**

**Compliance Requirement: Reporting – ACF-199 and 209**

**Repeat Finding: No**

**Significant Deficiency in Internal Control Over Compliance, Other Matters**

***Condition***

The ACF 199 and 209 data submitted to the Administration for Children and families (ACF) was incorrect. We identified the following errors:

1. Families with over 60 countable months continued to receive benefits and was incorrectly reported as not exempt. Families with over 60 countable months are required to have time-limit exemptions in order to continue receiving assistance, which did not happen.
2. The countable months toward the federal time-limit reported to ACF did not match the customer's case file. DSS did not correct the countable months and resubmit the accurate information to ACF.
3. Closed customer cases were incorrectly reported to ACF as active and receiving benefits. The case was closed before reporting period but was incorrectly included in the active population.
4. DSS reported the incorrect work participation to ACF. ACF's report code 19 was incorrectly reported instead of code 18. Code 19 identifies the customer as countable towards the federal time limit and is required to participate in the work program. Code 18 identifies the participant as not countable but still required to participate in the work program. DDS corrected the codes after submission to ACF by did not resubmit the updated information to ACF.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2023-019**

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

**State Agency: Department of Social Services**

**Federal Program: Temporary Assistance for Needy Families**

**Assistance Listing Number: 93.558**

**Compliance Requirement: Special Tests and Provisions – Child Support Non-Cooperation**

**Repeat Finding: No**

**Significant Deficiency in Internal Control Over Compliance, Other Matters**

***Condition***

A participant's benefits was not correctly reduced as a result of noncooperation with child support. We identified one participant whose benefits was reduced less than 25%, due to a system error. We noted that the July 2022 benefits of \$480 were decrease to \$432 (\$48 or 10%) August 1, 2022.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2023-020**

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

**State Agency: Department of Social Services**

**Federal Program: Temporary Assistance for Needy Families**

**Assistance Listing Number: 93.558**

**Compliance Requirement: Special Tests and Provisions – Penalty for Refusal to Work**

**Repeat Finding: No**

**Significant Deficiency in Internal Control Over Compliance, Other Matters**

***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. DDS did not recoup the overpaid benefits from the client.

***Context***

We noted that for one of the forty non-cooperative customers selected for testing, benefits were not reduced in a timely manner.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2023-024**

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

**State Agency: Department of Health**

**Federal Program: Block Grants for Prevention and Treatment of Substance Abuse**

**Assistance Listing Number: 93.959**

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

**Repeat Finding: No**

**Significant Deficiency in Internal Control Over Compliance, Other Matters**

***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).

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2022-005**

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

**State Agency: University of Maryland, Baltimore**

**Federal Program: Global AIDS**

**Assistance Listing Number: 93.067**

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

**Repeat Finding: No**

**Material Weakness in Internal Control Over Compliance, Material Noncompliance**

***Condition***

University of Maryland, Baltimore (UMB) did not report subaward information in accordance with the Federal Funding Accountability and Transparency Act (FFATA).

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2022-006**

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

**State Agency: University of Maryland, Baltimore**

**Federal Program: Global AIDS**

**Assistance Listing Number: 93.067**

**Compliance Requirement: Reporting**

**Repeat Finding: No**

**Significant Deficiency in Internal Control Over Compliance, Other Matters**

***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.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2022-009**

**Federal Agency: U.S. Department of Education**

**State Agency: Coppin State University (CSU), Bowie State University (BSU), University of Maryland Eastern Shore (UMES)**

**Federal Program: Education Stabilization Fund**

**Assistance Listing Number: 84.425F**

**Compliance Requirement: Suspension and Debarment**

**Repeat Finding: 2021-007**

**Significant Deficiency in Internal Control Over Compliance, Other Matters**

***Condition***

The Institutions did not maintain documentation of a vendor's suspension and debarment status.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the UMES finding is cleared and the finding for CSU and BSU remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2022-010**

**Federal Agency: U.S. Department of Education**

**State Agency: Frostburg State University (FSU), University of Maryland Global Campus (UMGC), University of Maryland Baltimore County (UMBC), Towson University (TU), University of Baltimore (UB), Coppin State University (CSU), and Salisbury University (SU)**

**Federal Program: Education Stabilization Fund (ESF)**

**Assistance Listing Number: 84.425E, F**

**Compliance Requirement: Reporting - HEERF**

**Repeat Finding: 2021-006**

**Significant Deficiency in Internal Control Over Compliance, Other Matters**

***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.

The following errors and noncompliance were identified:

State Agency	Type of Report (# of Reports with Errors)	Specific Condition(s)
<b>Related to Inaccurate or Missing Supporting Documentation:</b>		
FSU	Student (1)	# of Eligible Students, # of Students that Received Funding, Amount of Funding Disbursed
BSU	Annual (1)	All amounts do not tie to Support
UMBC	Student (1)	# of Eligible Students did not tie to support

<b>Related to Timeliness of Reporting:</b>		
CSU	Student (1) & Institutional (1)	3/3/22 Quarter Ending Reports not submitted timely
UMGC	Institutional (1)	12/31/21 Quarter Ending Reports not submitted timely
<b>Related to Other Conditions:</b>		
UB	Student (1)	Reported Cumulative Amounts for # of Eligible Students, # of Students that Received Funding, Amount of Funding Disbursed
CSU	Student (1)	Reported Cumulative Amounts for # of Eligible Students, # of Students that Received Funding, Amount of Funding Disbursed
SU	Student (1)	Reported Cumulative Amounts for # of Eligible Students, # of Students that Received Funding, Amount of Funding Disbursed

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2022-010** (continued)

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2022-012**

**Federal Agency: U.S. Department of Education**

**State Agency: Bowie State University**

**Federal Program: Student Financial Assistance Cluster**

**Assistance Listing Number: 84.063, 84.268**

**Compliance Requirement: Special Tests and Provisions – NSLDS Enrollment Reporting**

**Repeat Finding: No**

**Significant Deficiency in Internal Control Over Compliance, Other Matters**

***Condition***

During testing of the enrollment status reporting, we noted that the incorrect enrollment status was reported to NSLDS.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2022-013**

**Federal Agency: U.S. Department of Education**

**State Agency: Bowie State University**

**Federal Program: Student Financial Assistance Cluster**

**Assistance Listing Number: 84.063, 84.268**

**Compliance Requirement: Special Tests and Provisions – NSLDS Enrollment-Timely Reporting**

**Repeat Finding: No**

**Significant Deficiency in Internal Control Over Compliance, Other Matters**

***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.

***Auditor’s 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2022-015**

**Federal Agency: U.S. Department of Education**

**State Agency: Bowie State University**

**Federal Program: Student Financial Assistance Cluster**

**Assistance Listing Number: 84.063, 84.007, 84.268, 84.379**

**Compliance Requirement: Special Tests and Provisions – R2T4**

**Repeat Finding: No**

**Significant Deficiency in Internal Control Over Compliance, Other Matters**

***Condition***

The Institution was unable to provide documentation to support the return of funds based on the results of the R2T4 calculation.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is not resolved.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2022-016**

**Federal Agency: U.S. Department of Education**

**State Agency: Frostburg State University**

**Federal Program: Student Financial Assistance Cluster**

**Assistance Listing Number: 84.268**

**Compliance Requirement: Special Tests and Provisions – Direct Loan Reconciliation**

**Repeat Finding: No**

**Significant Deficiency in Internal Control Over Compliance, Other Matters**

***Condition***

The Institution did not consistently perform the direct loan reconciliations between the COD, G5 and student accounts on a monthly basis.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2022-021**

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

**State Agency: Department of Health**

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

**Assistance Listing Number: 93.323**

**Compliance Requirement: Procurement, Suspension and Debarment**

**Repeat Finding: No**

**Significant Deficiency in Internal Control Over Compliance, Other Matters**

***Condition***

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.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2022-022**

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

**State Agency: Department of Health**

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

**Assistance Listing Number: 93.323**

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

**Repeat Finding: 2021-008**

**Significant Deficiency in Internal Control Over Compliance, Other Matters**

***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). The subawards 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.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, the finding remains as stated and is a repeat finding.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2022-031**

**Federal Agency: U.S. Department of Treasury**

**State Agency: Maryland Transportation Administration (MDTA)**

**Federal Program: COVID 19 – Coronavirus State and Local Recovery Funds (SLFRF)**

**Assistance Listing Number: 21.027**

**Compliance Requirement: Suspension and Debarment**

**Repeat Finding: No**

**Significant Deficiency in Internal Control Over Compliance, Other Matters**

***Condition***

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.

***Auditor's 2025 Status***

There were no expenditures for this program under this State agency in fiscal year 2025, thus no procurement transactions. Finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2021-004**

**Federal Agency: U.S. Department of Education**

**State Agency: Bowie State University, University of Maryland, Baltimore**

**Federal Program: COVID 19 – HEERF Student Aid Portion; COVID 19 – HEERF Institutional Portion; COVID 19 – GEERF Historically Black Colleges and Universities (HBCUs)**

**Assistance Listing Number: 84.425E, 84.425F, 84.425J**

**Compliance Requirement: Reporting – Schedule of Expenditures of Federal Awards**

**Repeat Finding: No**

**Significant Deficiency in Internal Control Over Compliance**

***Condition***

The Schedule of Expenditures of Federal Awards (SEFA) contained errors as a result of incorrect information provided by the institutions to the University System of Maryland (USM) System Office, which ultimately compiles the SEFA. The System Office requires each institution to report federal expenditure activity as part of the year-end closing process. The System Office then utilizes the year-end reporting packages to compile the system-wide SEFA, which is ultimately the responsibility of USM.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2021-006**

**Federal Agency: U.S. Department of Education**

**State Agency: University of Maryland, Global Campus; University of Maryland, Baltimore County; University of Maryland, College Park, Bowie State University**

**Federal Program: COVID 19 – HEERF Student Aid Portion; COVID 19 – HEERF Institutional Portion**

**Assistance Listing Number: 84.425E, 84.425F**

**Compliance Requirement: Reporting**

**Repeat Finding: No**

**Significant Deficiency in Internal Control Over Compliance**

***Condition***

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.

***Auditor's 2025 Status***

There was no HEERF reporting required in fiscal year 2025. The finding is cleared.

**STATE OF MARYLAND**

**Summary of Prior Year Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Finding: 2021-007**

**Federal Agency: U.S. Department of Education**

**State Agency: Towson University**

**Federal Program: COVID 19 – HEERF Institutional Portion**

**Assistance Listing Number: 84.425F**

**Compliance Requirement: Suspension and Debarment**

**Repeat Finding: No**

**Significant Deficiency in Internal Control Over Compliance**

***Condition***

Towson University (TU) did not determine the suspension and debarment status on vendors with expenditures exceeding \$25,000 during the fiscal year as required by federal regulations.

***Auditor's 2025 Status***

Based on follow-up testing performed for fiscal year 2025, there were no procurement contracts entered into in fiscal year 2025 requiring suspension and debarment search. This finding is cleared.

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



DIVISION OF UNEMPLOYMENT INSURANCE  
100 S. Charles Street  
Tower 1, Suite 3100  
Baltimore MD 21201

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STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025

Finding 2025-001

Maryland Unemployment Insurance Trust Fund

Material Weakness in Internal Controls over Financial Reporting

Repeat Finding: Yes

*Recommendation:*

We recommend management of the UI Fund implement a general ledger system to record the financial results of the UI Fund, provide training to personnel, develop formal written procedures for monthly and year-end financial reporting functions, perform reconciliations and variance analysis of its operating results, and update its accounts receivable reserve methodology to be in line with current economic realities.

*Auditee's Corrective Action Plan:*

Management agrees with findings and recommendations and acknowledges the need to strengthen the financial reporting framework for the UI Fund.

The Beacon platform was procured during the pandemic to allow residents to apply for benefits and employers to pay UI taxes but it was not designed with full accounting functions.

The Division has taken several steps to address this shortcoming in the short and long term.

It has strengthened leadership within the Accounting Unit. It hired a new Chief of Accounting and Fund Management, is actively in process of hiring a new UI Tax Accountant Professional and has reorganized staff to improve review and reconciliation process to improve internal controls.

**Implement a general ledger system:** The new Chief has implemented key accounting procedures to ensure that the manual general ledger is accurate and complete. This includes:

- a. Monthly reconciliations of key accounts and enforcement of the use of a standardized journal entry log with proper documentation and approval.
- b. In addition, the Chief and Supervisor of the accounting unit perform monthly variance analysis and strengthen accounts receivable monitoring, including aging review and reserve updates. The Supervisor monitors this effort to ensure accuracy, accountability, and audit readiness during the transition period.

Target Date: Manual general ledger is currently in use as the Division pursues automated options to improve accounting functions.

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



DIVISION OF UNEMPLOYMENT INSURANCE  
100 S. Charles Street  
Tower 1, Suite 3100  
Baltimore MD 21201

---

Recognizing the importance of implementing an automated process, DUI is pursuing:

- a. Upgrade the Beacon platform and receive compatible key electronic transaction files from the bank. This would allow staff to reconcile accounts within the platform.
- b. Integration with the state's new internet-based accounting system to replace the current mainframe system. This would allow staff to reconcile bank records currently flowing into the state's financial system and create an accurate general ledger.

Target Date: BEACON general ledger - 6/30/2027

**Formal Written procedures:** The Chief and Supervisor of Accounting and Fund Management is updating and implementing Standard Operating Procedures to strengthen reconciliation procedures. (Target Date: 6/30/2026)

**Staff Training:** The Unit hosts weekly staff meetings to train staff on general ledger processes, financial reporting, and reconciliations. Currently, management provides ongoing supervisory review and periodic assessments to ensure compliance, accuracy, and effectiveness of the corrective actions.

Target Date: Completion of internal General Ledger training by 6/30/2026. Online staff training will be provided to train staff and to maintain a level of competency on Financial Management and Audit processes.

**5. Formalize and enforce monthly reconciliation and variance review.**

Target Date: Completion by 6/30/2026 and will continue on an ongoing basis monthly.

**6. Account Receivable Reserve Methodology:** The Division is implementing a monthly review of the outstanding receivable aging report based on aging categories (e.g 0-30, 31-60, and 90+ days), and tie total aging to the general ledger and accounts receivable balance and investigate any differences immediately.

Target date: Completion by 6/30/2026 with annual reviews and updates to methodology as necessary.

**Contact Person:**

Lloyd Day  
Deputy Director, Contributions

**Completion Date:**

See comments for individual areas above to address topics and end dates. Most items will be completed by June 30, 2026. The areas that relate to technology are difficult to assess due to factors beyond our control. Technology upgrades are subject to additional permissions, testing and integration.

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025



Wes Moore  
Governor  
Aruna Miller  
Lieutenant Governor  
Kathryn Thomson  
Secretary

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### STATE OF MARYLAND

#### Schedule of Corrective Action Plans Year Ended June 30, 2025

##### Finding 2025-002

##### Maryland Department of Transportation

##### Material Weakness in Internal Controls over Financial Reporting

##### Repeat Finding: No

##### *Auditee's Corrective Action Plan:*

The Department acknowledges the finding and is taking steps to strengthen internal controls over financial reporting to ensure that all material transactions and balances are recorded within the general ledger system. The Department's existing processes have historically supported the preparation of its financial statements; however, as the scale and complexity of operations have increased, the Department is enhancing its control framework to further align with best practices for system-based financial reporting. As part of this effort, the Department is implementing a structured approach to incorporate balances currently maintained outside of the general ledger, including certain cash accounts, receivables, inventory, unavailable revenue, and related liabilities. To reduce reliance on year-end manual adjustments, the Department will expand the use of standardized journal entries, where appropriate, and enhance documentation and supervisory review procedures.

The Department will also enhance reconciliation and monitoring controls to support the timely detection and correction of discrepancies, including formalized review procedures over key account balances.

These actions are underway and will be implemented in phases, with priority given to material balances and high-risk areas. The Department expects to have key policies, procedures, and control structures in place by June 30, 2026, with full implementation and operational execution occurring during fiscal year 2027.

##### *Contact Person:*

Name: Octavia Robinson  
Title: Chief Financial Officer

*Completion Date:* Phased implementation, with key procedures established by June 30, 2026, and full implementation by June 30, 2027.

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025



Wes Moore  
Governor  
Aruna Miller  
Lieutenant Governor  
Kathryn Thomson  
Secretary

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### STATE OF MARYLAND

#### Schedule of Corrective Action Plans Year Ended June 30, 2025

##### Findings 2025-003

##### Maryland Department of Transportation

##### Material Weakness in Internal Controls over Financial Reporting

##### Repeat Finding: No

##### *Auditee's Corrective Action Plan:*

The Department acknowledges the finding and is taking steps to strengthen internal controls over the recognition, monitoring, and reporting of intergovernmental receivables.

The Department's existing processes have historically supported financial reporting; however, as the volume and complexity of federal receivables have increased, the Department is enhancing its approach to improve the accuracy and timeliness of revenue recognition and related balances. As part of this effort, the Department will implement procedures to more closely align the recognition of revenue with its established 60-day availability criterion and ensure consistent application across programs.

In addition, the Department is enhancing its tracking and monitoring of intergovernmental receivables by improving the level of detail at which balances are maintained and reviewed. This includes establishing processes to periodically evaluate receivable balances for both collectability and compliance with the 60-day availability criterion, and to record adjustments, as necessary, for amounts determined to be unavailable or not collectible.

The Department will also strengthen review controls over year-end receivable balances, including the assessment of unavailable revenue and related revenue recognition, supported by standardized documentation and supervisory review.

These actions are underway and will be implemented in phases, with priority given to material balances and high-risk areas. These actions are underway and will be implemented in phases, with priority given to material balances and high-risk areas. The Department expects to have key policies, procedures, and control structures in place by June 30, 2026, with full implementation and operational execution occurring during fiscal year 2027.

##### *Contact Person:*

Name: Octavia Robinson  
Title: Chief Financial Officer

**Completion Date:** Phased implementation, with key procedures established by June 30, 2026, and full implementation by June 30, 2027.

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025



**Brooke E. Lierman**  
*Comptroller*

**Luther Dolcar**  
*Director,*  
*General Accounting Division*

### STATE OF MARYLAND

#### Schedule of Corrective Action Plans Year Ended June 30, 2025

##### Finding 2025-004

##### Material Weakness over Financial Reporting – Federal Receivables

**Repeat Finding: Yes, 2024-003, 2024-004, 2024-005, 2024-006**

##### *Auditee's Corrective Action Plan:*

General Accounting Division (GAD) of the Comptroller of Maryland will continue to strengthen its policies and procedures related to Federal receivables and revenue recognition to ensure timely write-off of uncollectible balances and proper classification of related activity between revenue and unavailable revenue by performing the following updates and enhancements:

1. Update the Accounting Policies and Procedures Manual (APPM) to provide strengthened Statewide guidance on accounting for accounts receivable and revenue recognition.
2. Update the Federal grants schedule (Schedule G) for agencies to report subsequent collection of federal receivables within 60 days to assess collectability and allocate unavailable revenue as needed by performing analytics and reviewing the accounts receivable aging. For uncollectible federal spending, develop next steps with the agency and Department of Budget and Management (DBM) on potential reclassification and changes in the funding source.
3. Update the Statewide annual closing instructions to better reflect the updated requirements, procedures, and guidance related to accounts receivable and revenue recognition.
4. Continue to provide targeted guidance and technical assistance to State agencies, including periodic meetings and resource materials to ensure accurate and complete financial information are recorded and submitted to the Comptroller. Legislative avenues may be explored to increase and mandate reporting compliance Statewide from the agencies' fiscal officers.

##### *Contact Person:*

Marcus Heimann  
Deputy Director, GAD – Financial Reporting and Operations

##### *Completion Date:*

June 30, 2026



80 Calvert Street Annapolis, Maryland 21401 410-260-7914 (MD) [www.marylandcomptroller.gov](http://www.marylandcomptroller.gov) Fax: 410-974-2309  
Maryland Relay 711 [ldolcar@marylandtaxes.gov](mailto:ldolcar@marylandtaxes.gov)

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



Brooke E. Lierman  
*Comptroller*

Luther Dolcar  
*Director,  
General Accounting Division*

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025

Finding 2025-005

Material Weaknesses in Internal Controls and Noncompliance over the Preparation of the Schedule of Federal Awards

Repeat Finding: No

*Auditee's Corrective Action Plan:*

General Accounting Division (GAD) of the Comptroller of Maryland will continue to strengthen its policies and procedures related to reporting and preparation of the Schedule in accordance with Uniform Guidance by performing the following updates and enhancements:

1. Update the Federal grants schedule (Schedule G), requiring enhanced program-level reviews. GAD will perform expanded analytics on expenditures and receivables/collections.
2. Update the Accounting Policies and Procedures Manual (APPM) to provide strengthened Statewide guidance on accounting for Federal program activities.
3. Update the Statewide annual closing instructions to better reflect the updated requirements, procedures, and guidance related to Federal reporting.
4. Continue to provide targeted guidance and technical assistance to State agencies, including periodic meetings and resource materials, to support consistent statewide compliance with Uniform Guidance reporting requirements.

*Contact Person:*

Marcus Heimann  
Deputy Director, GAD – Financial Reporting and Operations

*Completion Date:*

June 30, 2026



80 Calvert Street Annapolis, Maryland 21401 410-260-7914 (MD) [www.marylandcomptroller.gov](http://www.marylandcomptroller.gov) Fax: 410-974-2309  
Maryland Relay 711 [ldolcar@marylandtaxes.gov](mailto:ldolcar@marylandtaxes.gov)

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2025**



WES MOORE  
*Governor*

ARUNA MILLER  
*Lieutenant Governor*

YAAKOV "JAKE" WEISSMANN  
*Secretary*

MARC L. NICOLE  
*Deputy Secretary*

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2025**

**Finding 2025-006**

**Department of Budget and Management (DBM)**

**U.S. Department of the Treasury**

**Assistance Listing Number 21.027 – COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)**

**Material Weakness in Internal Controls and Noncompliance over Reporting and Allowable Activities/Cost**

**Repeat Finding: No**

***Auditee's Corrective Action Plan:***

Corrective actions have been implemented to ensure expenditures related to this grant are reported in the proper period. Quarterly reconciliations are performed. Going forward, DBM will ensure detailed, supporting documentation related to similar transactions is properly maintained.

***Contact Person:***

Kathrine Thomson

***Completion Date: June 2025***

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025



Carey M. Wright, Ed.D.  
State Superintendent of Schools

### Finding 2025-007

U.S. Department of Education

Maryland Department of Education

Assistance Listing 84.027, 84.173 – Special Education Cluster (IDEA)

**Material Weakness in Internal Controls and Non-Compliance over Subrecipient Monitoring**

Repeat Finding No

#### *Auditee's Corrective Action Plan:*

Prior to the audit, the Division of Special Education (DSE) had procedures which ensured that subrecipient monitoring would be performed in compliance with the Uniform Grants Guidance. The procedures require the following activities to be performed; a documented risk assessment for each subrecipient, use of a formal monitoring tool during the monitoring visit, documenting monitoring results, developing and issuing a monitoring report to the subrecipient and following up on any corrective action(s) by DSE personnel. However, during State Fiscal Year (SFY) 2025 these procedures were not completely followed due to a number of mitigating circumstances. These procedures will be reviewed with Resource Management and Monitoring staff by June 30, 2026.

In April 2025, the DSE developed a formal monitoring schedule that ensures every Local Education Agency (LEA) and Public Agency (PA) will have comprehensive site visit monitoring, at a minimum, every four years moving forward. In SFY 2025, the DSE conducted 3 subrecipient monitoring visits of LEAs/PAs and 11 site visits of non-LEAs. In SFY 2026, the DSE conducted 13 subrecipient monitoring visits of LEAs and 9 site visits of non-LEAs. Three more LEA site visits are scheduled during the month of April 2026, and four more site visits are scheduled for non-LEAs during the remainder of SFY 2026. The DSE will continue to conduct site visits, at a minimum, bi-annually for non-LEA subrecipients who have been awarded competitive grants.

#### *Contact Person:*

Gary Richardson  
Director, Resource Management and Monitoring

#### *Completion Date:*

Implementation has been in place since April 2025

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



WES MOORE  
Governor  
ARUNA MILLER  
Lt. Governor  
JACOB R. DAY  
Secretary  
JULIA GLANZ  
Deputy Secretary

**Finding 2025-008**

**U.S. Department of Treasury**

**Department of Housing and Community Development (DHCD)**

**Assistance Listing Number 21.027 – COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)**

**Significant Deficiency in Internal Controls and Noncompliance over Subrecipient Monitoring**

**Repeat Finding No**

***Auditee's Corrective Action Plan:***

Management will review 2 CFR 200.332 and ensure that all future subaward agreements are in compliance with the requirements defined therein and adequate subrecipient monitoring is conducted on those awards.

***Contact Person:***

Julia Glanz, Deputy Secretary  
Kari Snyder, Director, Division of Neighborhood Revitalization  
Ronnie Hammond, Director, Office of Statewide Broadband



STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



Wes Moore | Governor

Aruna Miller | Lt. Governor

Carmel Roques | Secretary

March 27, 2026

Finding 2025-009

U.S. Department of Health and Human Services

Department of Aging

Assistance Listing No. 93.044, 93.045, 93.053 Aging Cluster – COVID -19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers and Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers

Significant Deficiency in Internal Controls and Noncompliance over Subrecipient Monitoring

In accordance with 2 CFR 200.332(b), ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the information provided below. A pass-through entity must provide the best available information when some of the information below is unavailable. A pass-through entity must provide the unavailable information when it is obtained. Required information includes:

- a) Subrecipient's unique entity identifier (e.g. DUNS number).

**Summary of Finding**

1. *MDOA currently uses the DUNS numbers on its Area Plan applications but beginning April 4, 2022 the federal government requires a UEI.*
2. *MDOA does not currently list a UEI on the subaward documents (NGAs)*

Repeat Finding: No

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025

Finding 2025-009 (continued)

*Auditee's Corrective Action Plan:*

1. MDOA will conduct a comprehensive review of the requirements outlined in 2 CFR §200.332(b) to ensure that all required elements are consistently incorporated into subawards (Notices of Grant Award). This will include the insertion of each subrecipient's Unique Entity Identifier (UEI) on all NGAs.
2. The DUNS number currently referenced in the Area Plan application will be replaced with the UEI. Sub-awardees that submit applications without a UEI will have the application returned and will be required to resubmit with a valid UEI prior to further processing.
3. At the beginning of each federal fiscal year, MDOA will verify the UEI status of all sub-awardees in SAM.gov. The Department will document expiration dates and proactively follow up with sub-awardees to ensure UEIs remain active and are renewed as necessary prior to the issuance of new grant awards.

*Contact Person:*

Michael Zomber – Chief Financial Officer  
Elouise Mayne – Assistant Secretary, Grants Management

*Completion Date: April 15, 2026*

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025



Wes Moore | Governor

Aruna Miller | Lt. Governor

Carmel Roques | Secretary

March 27, 2026

Finding 2025-010

U.S. Department of Health and Human Services

Department of Aging

Assistance Listing No. 93.044, 93.045, 93.053 Aging Cluster – COVID -19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers and Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers

### Significant Deficiency in Internal Controls and Noncompliance over Subrecipient Reporting

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.

### Summary of Finding

*MDOA has not completed FSRS reporting following issuance of sub-awards in excess of \$30,000*

Repeat Finding: No

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025

Finding 2025-010 (continued)

*Auditee's Corrective Action Plan:*

MDOA Fiscal will implement a subrecipient FFATA reporting protocol to ensure full compliance with federal requirements, as detailed below

1. Effective immediately, all subawards that meet or exceed the \$30,000 threshold - including cumulative totals across multiple subawards and subsequent award modifications - will be reported in FSRS. This requirement will also apply to active awards previously received, including FY25 and FY26 OAA awards.
2. The Chief Financial Officer and Deputy Chief Financial Officer will coordinate at the time of award issuance and modification to confirm FFATA applicability and ensure timely entry into FSRS by the end of the applicable reporting month.
3. To strengthen internal controls, MDOA will incorporate a "FFATA Applicable" column within its federal grant Smartsheet tracking mechanism to provide real-time visibility into whether each subaward meets the reporting threshold and to document submission status.
4. Following the issuance of additional funding increments on existing grants, the CFO and Deputy CFO will conduct compliance checks to identify subawards that newly meet the reporting threshold and ensure they are promptly reported in FSRS.
5. MDOA will update its written policies and procedures to explicitly address FFATA thresholds, reporting timelines, and staff responsibilities to ensure consistent and sustained compliance.

These actions will ensure that subrecipient monitoring and FFATA reporting are consistently executed, documented, and aligned with federal standards.

*Contact Person:*

Michael Zomber – Chief Financial Officer

Jamalden Gowans – Deputy Chief Financial Officer

*Completion Date: April 30, 2026*

**Schedule of Corrective Action Plans  
Year Ended June 30, 2025**



OFFICE OF THE SECRETARY  
100 S. Charles Street Tower 1, 9th Floor  
Baltimore, MD 21201  
Portia Wu, Secretary

**Finding 2025-011**

**U.S. Department of Treasury**

**Department of Labor (DOL)**

**Assistance Listing 21.027 – COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)**

**Significant Deficiency in Internal Controls and Noncompliance over Reporting**

*Auditee's Corrective Action Plan:*

The variance resulted from the inadvertent exclusion of two months of Fiscal Year 2025 expenditures from the quarterly report. Because reporting is cumulative and the award is still open, the omission will be fully corrected by incorporating the expenditures into the March 2026 reporting cycle, which serves as the next cumulative submission.

To prevent recurrence, Labor will enhance its internal reconciliation process prior to submission. This process will include a cumulative review of expenditures between quarterly reports and the State's official accounting records, ensuring all applicable reporting periods are included and cumulative totals are in agreement.

*Contact Person:*

Name: Sherry Baynes

Title: CFO

*Completion Date:*

Next quarterly report due April 15, 2026

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025



Office of Unemployment Insurance  
100 S. Charles Street Tower 1  
Baltimore, MD 21201  
Jason Perkins-Cohen  
Interim Assistant Secretary UI

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### STATE OF MARYLAND

#### Schedule of Corrective Action Plans Year Ended June 30, 2025

##### Finding 2025-012

U.S. Department of Treasury

Department of Labor (DOL)

Assistance Listing 17.225 – Unemployment Insurance, COVID-19 Unemployment Insurance

#### Significant Deficiency in Internal Controls and Noncompliance over Reporting

##### *Auditee's Corrective Action Plan:*

To address this finding, correct the underlying issue, and ensure that all future financial reports will be accurate and reconciled, MD Labor is undertaking a number of improvements regarding procedures, controls, and systems.

On the process side, MD Labor will adhere to key accounting procedures to ensure that the general ledger is accurate and complete.

This includes:

1. Conducting monthly reconciliations of key accounts and enforcement of the use of a standardized journal entry log with proper documentation and approval.
2. Performing monthly variance analysis and strengthening account monitoring
3. Monthly reconciliation of expenditures
4. Maintaining supporting documentation for all authorized expenditure
5. Reviewing all expenditure to ensure compliance with state and federal grants requirements.

The Division of Unemployment Insurance is also currently pursuing several upgrades to our financial systems to improve automation and reduce the possibility of errors or variances. During the next year, we will:

1. Upgrade the accounting platform and receive compatible electronic transaction files.
2. Integrate with the state's new internet-based accounting system to replace the current accounting system.

##### **Contact Person:**

Name: Doug Turnbull  
Title: COO

##### **Completion Date:**

October 1, 2026

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



Office of Unemployment Insurance  
100 S. Charles Street Tower 1  
Baltimore, MD 21201  
Jason Perkins-Cohen  
Interim Assistant Secretary UI

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STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025

Finding 2025-013

U.S. Department of Labor

Department of Labor (DOL)

Assistance Listing 17.225 – Unemployment Insurance, COVID-19 Unemployment Insurance

Material Weakness in Internal Controls and Noncompliance over Allowable Activities/Costs

*Auditee's Corrective Action Plan:*

The Department concurs with the recommendation. While we believe we do have all of the referenced documents and records, we acknowledge that, in some cases, the documentation was not received by the auditors to support their activities.

The Department had implemented a structured Records Management Process and Protocol designed to ensure that critical documentation is centrally stored, accessible, and preserved in accordance with operational and compliance needs. However, the audit identified gaps in adherence to this protocol, particularly related to decentralized storage practices and inconsistent use of approved document repositories.

To address this, the Department is taking corrective action focused on reinforcing compliance with the existing policy and strengthening oversight mechanisms:

- **Reinforcement of Existing Records Management Policy**

The Department will formally reissue the Records Management Process and Protocol and require all units to adhere to standardized procedures for document storage, including the use of designated network drives and approved file structures.

- **Elimination of Decentralized Storage Practices**

The use of personal or non-approved storage locations (e.g., individual cloud drives) for official records will be discontinued. All required documentation must be stored in centrally managed locations to ensure accessibility and continuity.

- **Assignment of Accountability at the Unit Level**

Unit leadership will designate responsible personnel to oversee compliance with records management requirements, ensuring that critical documentation is properly maintained and accessible.

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025



Office of Unemployment Insurance  
100 S. Charles Street Tower 1  
Baltimore, MD 21201  
Jason Perkins-Cohen  
Interim Assistant Secretary UI

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### STATE OF MARYLAND

#### Schedule of Corrective Action Plans Year Ended June 30, 2025

- **Standardization of File Organization and Naming Conventions**

The Department will reinforce standardized naming conventions, file structures, and access protocols to ensure consistency and ease of retrieval across all program areas.

- **Ongoing Compliance Monitoring**

The Department will implement periodic compliance checks to ensure adherence to records management requirements and to identify and remediate any gaps in documentation practices.

- **Training and Communication**

The Department will conduct targeted training and communication efforts to ensure that all staff understand documentation expectations, proper storage procedures, and the importance of maintaining audit-ready records.

Through these actions, the Department is strengthening enforcement of its existing records management framework to ensure that documentation supporting compliance with federal program requirements is consistently maintained, centrally accessible, and readily available for audit.

**Contact Person:**

Name: Likivu Speaks

Title: Dir. of Finance and Support Services

**Completion Date:**

July 31, 2026

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



DEPARTMENT OF HUMAN SERVICES

Wes Moore, Governor • Aruna Miller, Lt. Governor • Gloria Brown Burnett, Interim Secretary

Schedule of Corrective Action Plans Year Ended June 30, 2025

**Audit Finding:**

**Finding 2025-014 (Part I)** - DHS could not provide us with transaction level details of the expenditures charged to the above programs for fiscal year 2025 as reported in the schedule of expenditures of federal awards (the Schedule). DHS has two reporting systems, FMIS and ALLOCAP. FMIS provides the detail level transactions and does not include allocations among the various programs. ALLOCAP incorporates allocations to derive the amounts charged to the various programs. ALLOCAP is used for reporting on the Schedule and provides expenditure for each quarter by PCA code, but not at a transaction level detail. Thus, we cannot ensure the expenditures subject to audit from FMIS was complete and accurate as there was no reconciliation between the 2 systems.

**Finding 2025-014 (Part II)** - For the Child Support program, we also noted an \$8.3 million adjustment to increase the Schedule expenditures. This adjustment was a year-end closing adjustment and we were not provided any support for the amount.

**Agency:**

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

**Assistance Listing Number:**

- 93.563 – Child Support Enforcement
- 93.566 – Refugee and Entrant Assistance State Administered Programs
- 93.568 – Low-Income Home Energy Assistance Program

**Type of Audit Finding:** Material Weakness in Internal Controls and Noncompliance over Activities Allowed or Unallowed and Allowable Costs/Cost Principle

**Repeat Finding:** No

**Auditee's Corrective Action Plan:**

DHS has initiated a project focused on significantly enhancing the reporting capabilities within AlloCAP, the agency's primary cost allocation system. This enhancement is driven by the need for greater transparency, auditability, and direct reconciliation with the state's financial management system, FMIS. In addition, DHS is reviewing the amended SOW with the third-party vendor which includes the enhanced reporting, after which the SOW will be sent through DHS's standard procurement process. The core objective of this initiative is to ensure transaction-level detail results at the Agency Object (AOBJ) level.

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025

### Finding 2025-014 (continued)

Having the detailed results will allow for adjusting entries to be entered into FMIS for accurate reporting. The new reporting will include **ResultsTableByPCA – AOBJ Detail** (Incorporates the AOBJ field), **ResultsTableByPCA – AOBJ Detail Accumulated** (Provides current and year-to-date accumulated results) and **Expenditure Coding Update** (Updates existing rules to distinctly separate encumbrance and expenditure totals).

In February 2026, DHS received testing files to ensure the new reports accurately capture all expenditures and reconcile with the raw FMIS report. DHS is currently finalizing the project plan for the production environment.

DHS is committed to ensuring that financial adjustments, including those made during year-end closing, are fully documented and supported by transaction-level detail to maintain fiscal transparency and compliance. The systemic corrective actions currently underway to address related reporting and reconciliation issues will resolve the underlying conditions that contributed to this finding and prevent similar unsupported adjustments in the future.

DHS committed to and are actively working towards the implementation of these enhanced reporting capabilities and we believe it represents a substantial step forward in modernizing DHS's financial management and cost allocation practices.

Contact Person:  
Mr. Roman Napoli  
Chief Financial Officer, Office of Budget and Finance (DHS)

Date of Completion  
March 27, 2026

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

**Finding 2025-015**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing Number 93.788 – Opioid- STR**

**Significant Deficiency in Internal Controls and Noncompliance over Reporting**

**Repeat Finding: No**

*Auditee's Corrective Action Plan: The BHA Finance Team is implementing measures to strengthen internal controls and ensure compliance with 2 CFR § 200.303(a). These efforts will focus on training both new and existing staff to ensure all required reports are submitted accurately and ahead of established deadlines.*

*To address the fact that SAM.gov does not maintain historical submission dates and updates the date upon any modification, we will now maintain PDF records of all original submissions. This practice will provide a definitive audit trail and prevent future discrepancies.*

**Contact Person:** *Connie Martin*  
*Director, Finance and Fiscal Management, BHA*  
*410-926-7239*

**Completion Date:** *August 31, 2026*

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

**Finding 2025-016**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing Number: 93.959 Block Grants for Prevention and Treatment of Substance Abuse (Substance Abuse)**

**Assistance Listing Number 93.788 – Opioid- STR**

**Material Weakness in Internal Controls and Noncompliance over Activities Allowed or Unallowed and Allowable Costs/Cost Principle**

**Repeat Finding: No**

***Recommendation***

*We recommend the Department ensure it has policies and procedures in place to clearly document all journal entries posted to a grant and maintain the detailed expenditure and basis of the expenditure allocated or included in the journal entries.*

***Auditee's Corrective Action Plan:***

To improve the journal entries and accrual process for supporting expenditures of the Federal Grant Awards, BHA will implement the following procedures:

- Local Jurisdictions Awards included in the Unified Funding Document - UFD, BHA will ensure monthly drawdown reports and focus reports will be included as formal supporting documentation for all journal entries. Verification of allowable cost will be determined based on the Unified Reporting Form (URF) and the budget justification forms received from the jurisdictions.
- Non-profits, Private Providers, and Universities: BHA will ensure that invoices to support accrual journal entries are made available to the audit team upon request.
- Fee for Service FFP SUD Residential Room and Board, BHA will include the annual report from the Administrative Service Organization (ASO) that extracts the SUD Room and Board expenditures by type as support for the transfer journal entry.

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2025**

**Finding 2025-016** (continued)

***Contact Person:***

Name and title Connie Martin – Director of Fiscal/Finance Management 410-926-7239

***Completion Date: September 30,2026***

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

**Finding 2025-017**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing Number: 93.959 – Block Grants for Substance Abuse Use Prevention, Treatment, and Recovery Services**

**Significant Deficiency in Internal Controls and Noncompliance over Reporting**

**Repeat Finding Yes**

*Auditee's Corrective Action Plan: The BHA Finance Team is implementing measures to strengthen internal controls and ensure compliance with 2 CFR § 200.303(a). These efforts will focus on training both new and existing staff to ensure all required reports are submitted accurately and ahead of established deadlines.*

*To address the fact that SAM.gov does not maintain historical submission dates and updates the date upon any modification, we will now maintain PDF records of all original submissions. This practice will provide a definitive audit trail and prevent future discrepancies.*

*System issues related to the recent migration are currently preventing the submission of FFATA reports for Substance Abuse Block Grants. We are actively working with SAM.gov HelpDesk to resolve these technical difficulties.*

**Contact Person:** *Connie Martin*  
*Director, Finance and Fiscal Management, BHA*  
*410-926-7239*

**Completion Date:** *August 31, 2026*

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

**Finding 2025-018**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing Number: 93.959 Block Grants for Prevention and Treatment of Substance Abuse (Substance Abuse)**

**Assistance Listing Number: 93.788 - Opioid STR**

**Significant Deficiency and Noncompliance over Subrecipient Monitoring**

**Repeat Finding      No**

***Auditee's Corrective Action Plan:***

BHA is strengthening its oversight to ensure full compliance with 2 CFR section 200.303(a) and 2CFR 200.332. To address these audit findings, BHA is updating its Standard Operating Procedures (SOPs) to require formal documentation of the review process for all subrecipient reports.

Under these revised procedures, staff will be required to document their review that subawards are used for authorized purposes, comply with terms and conditions, and meet established performance goals by signing and dating the documents submitted. Program Monitors will review all budget justification subrecipient forms and documents to ensure compliance with the federal grant guidelines.

The Behavioral Health Administration will require documentation of evaluating the subrecipient's fraud risk and risk of noncompliance. The Risk Assessment includes review of subawards, inquiries of previous audits and sub-recipient monitoring. If noncompliance is determined, a corrective action will be discussed, documented and followed up within 90 days.

***Contact Person:***

Shelly Choo, Shelly.Choo1@maryland.gov  
Syncia Sabain, Syncia.Sabain@maryland.gov

***Completion Date:      September 30, 2026***

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

**Finding 2025-019**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing: 93.917 HIV Care Formula Grants**

**Material Weakness in Internal Controls and Noncompliance over Activities Allowed/Allowable Costs - Payroll**

**Repeat Finding No**

*Views of Responsible Officials*

MDH and PHPA formally disagree with the finding and the classification of a "Material Weakness". While the auditor cites ineffective documentation and timeliness of submission for Payroll, MDH maintains that required records are readily available, sufficient, and uploaded as advised by the auditor. The auditor's primary "Organizer" portal was inaccessible from March 12 to March 22 due to server failures, followed by a restrictive 100-file upload limit that necessitated a fragmented and redundant submission process across multiple platforms. MDH asserts that the Payroll Test file shared by the auditor on March 23rd helped clarify what the auditor needed, and despite active coordination as late as 6:30 PM on March 23rd to resolve these system-driven file errors, the auditor prematurely issued these findings on March 24 without providing a formal fieldwork end date or notice that the evidentiary window had closed. Additionally, despite the auditor providing additional opportunity on March 25th to upload documents by COB on March 26th, MDH received another "updated" finding report that no longer included Cash Management, but maintained Payroll prior to the end of business on March 26th. MDH successfully completed the upload of requested Payroll support and Cash Management records by 9am on March 26th.

*Auditee's Corrective Action Plan:*

1. **Audit Protocol:** MDH will establish internal, formal Fieldwork Calendars including confirmation from all staff involved in the audit process of the final day for document submission. MDH will include formal review periods with appropriate cadences during discovery for internal review of document submission, confirmation of receipt by auditors, and action plans for addressing outstanding document submission within the prescribed Fieldwork period.

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025

2. **Platform Reliability:** MDH will request that audit portals be configured to handle the high volume of documentation required for large federal programs (exceeding 100-file limits) or establish a pre-approved secondary secure transfer method.
3. **Proactive Internal Controls:**
  - a. PHPA will implement an "Audit-Ready" digital repository for all files related to monitoring for Federal Grant 93.917 to ensure files are compiled and verified for integrity well in advance of audit cycles.
  - b. PHPA will implement a notification protocol regarding submissions in auditor identified document management systems
    - i. To alert PHPA team members of successful document access by auditors
    - ii. To establish frequency of reports of document upload receipt on a routine basis from auditors
    - iii. To recommend alternative document review modes including on-site auditor visits, paper record review, or screen sharing of internal PHPA document management systems should auditor preferred document review systems fail repeatedly.

**Contact Person:**

Misty Carney, PharmD, MPH, AAHIVP  
Acting Director, Infectious Disease Prevention and Health Services Bureau

**Completion Date:**

3/26/2026

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

### Finding 2025-020

U.S. Department of Health and Human Services

Maryland Department of Health (MDH)

Assistance Listing 93.917 HIV Care Formula Grants

Significant Deficiency and Noncompliance over Eligibility

Repeat Finding: No

#### *Auditee's Corrective Action Plan:*

MDH and PHPA acknowledge the auditor's observation regarding the 12 selections where the status field was marked "Unknown." This refers to "Unknown/Unreported" and is a historic designation that MDH began to phase out as of 2024. However, MDH respectfully disagrees with the finding insofar as it indicates that potentially ineligible persons were served by the program.

MDH asserts that all 12 individuals identified were eligible for services under 42 USC 300ff-26(b). While the administrative status field was marked "Unknown" for reasons detailed below, the client records contained verified viral load and CD4 count data with associated dates.

- Per COMAR 10.18.05.02. D. *Medical Criteria. To meet the medical criteria the individual shall be infected with HIV as verified by the Department.*
- The Department meets this verification requirement through data matching with our state HIV registry which includes the most recent confirmed laboratory results.
- MDH performs monthly surveillance data matches and reviews to update this clinical data in our MADAP client data system. At no point was any individual in the reports found to lack the clinical data that supports an HIV diagnosis as reviewed, investigated, and accepted for inclusion in the state HIV registry. Consequently, there is no evidence that benefits were provided to "ineligible claimants."

The finding attributes the issue to a "system update." MDH clarifies that the "Unknown" status is a historic data convention used when a specific AIDS-defining stage was not explicitly documented in the original record, despite a confirmed HIV diagnosis. This was communicated to the auditor during discovery.

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025

### **Finding 2025-020** (continued)

Recognizing the potential for ambiguity, MDH proactively identified these legacy markers in 2024 (prior to the audit) and updated the Standard Operating Procedures (SOPs). The updated SOP requires Eligibility Specialists to manually transition these records to "HIV-Positive/AIDS Unknown" which is now necessitated as the HIV field moves away from AIDS as a diagnostic marker. This was communicated to the auditor during discovery. However, as a non-clinical reviewer, the auditor did not request a copy of MADAP SOPs to understand the process for determining eligibility.

### **Corrective Action Plan**

- MDH will continue the systematic update of the status field as clients who initially presented for program participation when AIDS was a defining category during recertification and renewal.
- MDH will remove the “Unknown/unreported” option in the Patient’s HIV status box.
- Moving forward, MDH will ensure that HIV positive status is clearly reflected in the primary field to avoid administrative ambiguity, while continuing our monthly surveillance data matches and reviews as a secondary internal control.

### *Views of Responsible Officials*

#### **Contact Person:**

Misty Carney, PharmD, MPH, AAHIVP  
Acting Director, Infectious Disease Prevention and Health Services Bureau

#### **Completion Date:**

3/30/2026

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

**Finding 2025-021**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing: 93.775, 93.777, 93.778 Medicaid Cluster**

**Significant Deficiency in Internal Controls and Non-Compliance over Special Tests -  
Medicaid Recovery Audit Contractors (RACs)**

**Repeat Finding Yes**

*Auditee's Corrective Action Plan:*

**Finding:** During our testing for fiscal year 2025, we noted provider audits conducted included claim years 2017-2022, which exceeded the three-year look-back. Management did not provide documented approval of exemption from the State.

**Corrective Action Plan:**

MDH agrees to limit the scope of all future audits to a three-year look back period.

*Contact Person:*

Linda Rittelmann

[Linda.Rittelmann@maryland.gov](mailto:Linda.Rittelmann@maryland.gov)

Shanitha Steward

[Shanitha.Steward@maryland.gov](mailto:Shanitha.Steward@maryland.gov)

*Completion Date:*

03/25/2026

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

### **Finding 2025-022**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing: 93.775, 93.777, 93.778 Medicaid Cluster**

**Significant Deficiency in Internal Controls and Non-Compliance over Special Tests -  
Medicaid Recovery Audit Contractors (RACs)**

**Repeat Finding No**

**Finding:** MDH did not provide documentation sufficient to support that Medicaid RAC program performance results were reported on the CMS-64, Form CMS-64.90 (RAC), as required.

#### ***Auditee's Corrective Action Plan:***

Management will review and enhance the process and procedures around the maintenance of appropriate documentation from the Medicaid Recovery Audit Contractors.

#### ***Contact Person:***

Name and title

Oluwatosin Adetifa, Acting Deputy Director Medicaid Office of Finance

[Oluwatosin.Adetifa@maryland.gov](mailto:Oluwatosin.Adetifa@maryland.gov)

Miriam Johnson, Chief Fiscal Unit Manager DRAFS Department

[Miriam.Johnson@maryland.gov](mailto:Miriam.Johnson@maryland.gov)

#### ***Completion Date:***

July 31, 2026

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

**Finding 2025-023**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing: 93.775, 93.777, 93.778 Medicaid Cluster**

**Significant Deficiency in Internal Controls and Non-Compliance over Special Tests - Refunding of Federal Share of Medicaid Overpayments to Providers**

**Repeat Finding Yes**

**Finding:** For 3 out of 25 Medicaid provider overpayment transactions selected for testing, MDH did not provide sufficient documentation, including relevant CMS-64 reporting support, to verify that the federal share of identified overpayments was returned in accordance with federal requirements and within the required time frame.

For 8 out of 25 transactions selected for testing, we were unable to recalculate the federal share overpayment due to insufficient supporting documentation.

***Auditee's Corrective Action Plan:***

Management will review and enhance the process and procedures around the maintenance of appropriate documentation supporting the Refunding of Federal Share of Medicaid Overpayments to Providers.

***Contact Person:***

Name and title

Oluwatosin Adetifa, Acting Deputy Director Medicaid Office of Finance

[Oluwatosin.Adetifa@maryland.gov](mailto:Oluwatosin.Adetifa@maryland.gov)

Miriam Johnson, Chief Fiscal Unit Manager DRAFS Department

[Miriam.Johnson@maryland.gov](mailto:Miriam.Johnson@maryland.gov)

***Completion Date:***

July 31, 2026

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

**Finding 2025-024**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing: 93.775, 93.777, 93.778 Medicaid Cluster**

**Significant Deficiency in Internal Controls and Non-Compliance over Special Tests  
– Medicaid Fraud Control Unit (MFCU)**

**Repeat Finding No**

**Finding:** For 3 of out 27 selections, we identified recoveries from MFCU activities totaling \$6,547,656. MDH did not provide sufficient documentation to substantiate that the recoveries were reported on the CMS-64.

***Auditee's Corrective Action Plan:***

Management will review and enhance the process and procedures around the maintenance of appropriate documentation supporting the Medicaid Fraud Control Unit.

***Contact Person:***

Name and title

Oluwatosin Adetifa, Acting Deputy Director Medicaid Office of Finance

[Oluwatosin.Adetifa@maryland.gov](mailto:Oluwatosin.Adetifa@maryland.gov)

Miriam Johnson, Chief Fiscal Unit Manager DRAFS Department

[Miriam.Johnson@maryland.gov](mailto:Miriam.Johnson@maryland.gov)

***Completion Date:***

July 31, 2026

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

**Finding 2025-025**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing: 93.323 COVID-19 Epidemiology and Laboratory Capacity For Infectious Diseases**

**Material Weakness in Internal Controls and Noncompliance over Activities Allowed/Allowable Costs - Payroll**

**Repeat Finding No**

*Views of Responsible Officials*

MDH and PHPA formally disagree with the finding and the classification of a "Material Weakness". While the auditor cites ineffective documentation and timeliness of submission Payroll, MDH maintains that required records are readily available, sufficient, and uploaded as advised by the auditor. The auditor's primary "Organizer" portal was inaccessible from March 12 to March 22 due to server failures, followed by a restrictive 100-file upload limit that necessitated a fragmented and redundant submission process across multiple platforms.

*Auditee's Corrective Action Plan:*

In response, MDH will implement the following:

1. **Audit Protocol:** MDH will establish internal, formal Fieldwork Calendars including confirmation from all staff involved in the audit process of the final day for document submission. MDH will include formal review periods with appropriate cadences during discovery for internal review of document submission, confirmation of receipt by auditors, and action plans for addressing outstanding document submission within the prescribed Fieldwork period.
2. **Platform Reliability:** MDH will request that audit portals be configured to handle the high volume of documentation required for large federal programs (exceeding 100-file limits) or establish a pre-approved secondary secure transfer method.
3. **Proactive Internal Controls:**

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025

- a. PHPA will implement an "Audit-Ready" digital repository for all files related to monitoring for Federal Grant 93.917 to ensure files are compiled and verified for integrity well in advance of audit cycles.
- b. PHPA will implement a notification protocol regarding submissions in auditor identified document management systems
  - i. To alert PHPA team members of successful document access by auditors
  - ii. To establish frequency of reports of document upload receipt on a routine basis from auditors
  - iii. To recommend alternative document review modes including on-site auditor visits, paper record review, or screen sharing of internal PHPA document management systems should auditor preferred document review systems fail repeatedly.

***Contact Person:***

David Blythe, MD, MPH

Director, Infectious Disease Epidemiology and Outbreak Response Bureau

***Completion Date:***

July 1, 2026

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

**Finding 2025-026**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing: 93.323 COVID-19 Epidemiology and Laboratory Capacity For Infectious Diseases**

**Significant Deficiency in Internal Controls and Noncompliance over Activities Allowed/Allowable Costs and Period of Performance – General Disbursement**

**Repeat Finding No**

*Views of Responsible Officials:*

MDH and PHPA formally disagree with the finding and the classification of a "Material Weakness". While the auditor cites ineffective documentation and timeliness of submission for General Disbursement, MDH maintains that required records are readily available, sufficient, and uploaded as advised by the auditor. The auditor's primary "Organizer" portal was inaccessible from March 12 to March 22 due to server failures, followed by a restrictive 100-file upload limit that necessitated a fragmented and redundant submission process across multiple platforms.

*Auditee's Corrective Action Plan:*

In response, MDH will implement the following:

1. **Audit Protocol:** MDH will establish internal, formal Fieldwork Calendars including confirmation from all staff involved in the audit process of the final day for document submission. MDH will include formal review periods with appropriate cadences during discovery for internal review of document submission, confirmation of receipt by auditors, and action plans for addressing outstanding document submission within the prescribed Fieldwork period.
2. **Platform Reliability:** MDH will request that audit portals be configured to handle the high volume of documentation required for large federal programs (exceeding 100-file limits) or establish a pre-approved secondary secure transfer method.
3. **Proactive Internal Controls:**
  - a. PHPA will implement an "Audit-Ready" digital repository for all files related to monitoring for Federal Grant 93.917 to ensure files are compiled and verified for integrity well in advance of audit cycles.

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025

- b. PHPA will implement a notification protocol regarding submissions in auditor identified document management systems
  - i. To alert PHPA team members of successful document access by auditors
  - ii. To establish frequency of reports of document upload receipt on a routine basis from auditors
  - iii. To recommend alternative document review modes including on-site auditor visits, paper record review, or screen sharing of internal PHPA document management systems should auditor preferred document review systems fail repeatedly.

***Contact Person:***

David Blythe, MD, MPH

Director, Infectious Disease Epidemiology and Outbreak Response Bureau

***Completion Date:***

July 1, 2026

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

**Finding 2025-027**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing: 93.323 COVID-19 Epidemiology and Laboratory Capacity For Infectious Diseases**

**Material Weakness in Internal Controls and Noncompliance over Equipment**

**Repeat Finding No**

*Views of Responsible Officials*

MDH and PHPA formally disagree with the finding and the classification of a "Material Weakness". While the auditor cites ineffective documentation and timeliness of submission for Equipment, MDH maintains that required records are readily available, sufficient, and uploaded as advised by the auditor. The auditor's primary "Organizer" portal was inaccessible from March 12 to March 22 due to server failures, followed by a restrictive 100-file upload limit that necessitated a fragmented and redundant submission process across multiple platforms.

*Auditee's Corrective Action Plan:*

MDH PHPA will work with the MDH Laboratories Administration to ensure that, when required, records related to laboratory equipment depreciation are maintained and accessible.

In addition, MDH will implement the following:

1. **Audit Protocol:** MDH will establish internal, formal Fieldwork Calendars including confirmation from all staff involved in the audit process of the final day for document submission. MDH will include formal review periods with appropriate cadences during discovery for internal review of document submission, confirmation of receipt by auditors, and action plans for addressing outstanding document submission within the prescribed Fieldwork period.

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025

2. **Platform Reliability:** MDH will request that audit portals be configured to handle the high volume of documentation required for large federal programs (exceeding 100-file limits) or establish a pre-approved secondary secure transfer method.
3. **Proactive Internal Controls:**
  - a. PHPA will implement an "Audit-Ready" digital repository for all files related to monitoring for Federal Grant 93.917 to ensure files are compiled and verified for integrity well in advance of audit cycles.
  - b. PHPA will implement a notification protocol regarding submissions in auditor identified document management systems
    - i. To alert PHPA team members of successful document access by auditors
    - ii. To establish frequency of reports of document upload receipt on a routine basis from auditors
    - iii. To recommend alternative document review modes including on-site auditor visits, paper record review, or screen sharing of internal PHPA document management systems should auditor preferred document review systems fail repeatedly.

**Contact Person:**

David Blythe, MD, MPH  
Director, Infectious Disease Epidemiology and Outbreak Response Bureau

**Completion Date:**

July 1, 2026

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

### Finding 2025-028

U.S. Department of Health and Human Services

Maryland Department of Health (MDH)

Assistance Listing: 93.323 COVID-19 Epidemiology and Laboratory Capacity For Infectious Diseases

**Material Weakness in Internal Controls and Noncompliance over Procurement**

**Repeat Finding** No

#### *Views of Responsible Officials:*

MDH and PHPA formally disagree with the finding and the classification of a "Material Weakness". While the auditor cites ineffective documentation and timeliness of submission for Procurement, MDH maintains that required records are readily available, sufficient, and uploaded as advised by the auditor. The auditor's primary "Organizer" portal was inaccessible from March 12 to March 22 due to server failures, followed by a restrictive 100-file upload limit that necessitated a fragmented and redundant submission process across multiple platforms.

#### *Auditee's Corrective Action Plan:*

To ensure effective responses to future audits, MDH will implement the following:

1. **Audit Protocol:** MDH will establish internal, formal Fieldwork Calendars including confirmation from all staff involved in the audit process of the final day for document submission. MDH will include formal review periods with appropriate cadences during discovery for internal review of document submission, confirmation of receipt by auditors, and action plans for addressing outstanding document submission within the prescribed Fieldwork period.
2. **Platform Reliability:** MDH will request that audit portals be configured to handle the high volume of documentation required for large federal programs (exceeding 100-file limits) or establish a pre-approved secondary secure transfer method.
3. **Proactive Internal Controls:**
  - a. PHPA will implement an "Audit-Ready" digital repository for all files related to monitoring for Federal Grant 93.917 to ensure files are compiled and verified for integrity well in advance of audit cycles.

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025

- b. PHPA will implement a notification protocol regarding submissions in auditor identified document management systems
  - i. To alert PHPA team members of successful document access by auditors
  - ii. To establish frequency of reports of document upload receipt on a routine basis from auditors
  - iii. To recommend alternative document review modes including on-site auditor visits, paper record review, or screen sharing of internal PHPA document management systems should auditor preferred document review systems fail repeatedly.

***Contact Person:***

David Blythe, MD, MPH

Director, Infectious Disease Epidemiology and Outbreak Response Bureau

***Completion Date:***

July 1, 2026

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

**Finding 2025-029**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing: 93.323 COVID-19 Epidemiology and Laboratory Capacity For Infectious Diseases**

**Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring**

**Repeat Finding No**

*Views of Responsible Officials:*

MDH and PHPA formally disagree with the finding and the classification of a "Material Weakness". While the auditor cites ineffective documentation and timeliness of submission for Subrecipient Monitoring, MDH maintains that required records are readily available, sufficient, and uploaded as advised by the auditor. The auditor's primary "Organizer" portal was inaccessible from March 12 to March 22 due to server failures, followed by a restrictive 100-file upload limit that necessitated a fragmented and redundant submission process across multiple platforms

*Auditee's Corrective Action Plan:*

MDH will ensure that FEINs are included on contract award letters when required.

In addition, MDH will implement the following:

1. **Audit Protocol:** MDH will establish internal, formal Fieldwork Calendars including confirmation from all staff involved in the audit process of the final day for document submission. MDH will include formal review periods with appropriate cadences during discovery for internal review of document submission, confirmation of receipt by auditors, and action plans for addressing outstanding document submission within the prescribed Fieldwork period.
2. **Platform Reliability:** MDH will request that audit portals be configured to handle the high volume of documentation required for large federal programs (exceeding 100-file limits) or establish a pre-approved secondary secure transfer method.
3. **Proactive Internal Controls:**

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025

- a. PHPA will implement an "Audit-Ready" digital repository for all files related to monitoring for Federal Grant 93.917 to ensure files are compiled and verified for integrity well in advance of audit cycles.
- b. PHPA will implement a notification protocol regarding submissions in auditor identified document management systems
  - i. To alert PHPA team members of successful document access by auditors
  - ii. To establish frequency of reports of document upload receipt on a routine basis from auditors
  - iii. To recommend alternative document review modes including on-site auditor visits, paper record review, or screen sharing of internal PHPA document management systems should auditor preferred document review systems fail repeatedly.

***Contact Person:***

David Blythe, MD, MPH

Director, Infectious Disease Epidemiology and Outbreak Response Bureau

***Completion Date:***

July 1, 2026

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



Wes Moore, Governor · Aruna Miller, Lt. Governor · Meena Seshamani, M.D., Ph.D., Secretary

**Finding 2025-030**

**U.S. Department of Health and Human Services**

**Maryland Department of Health (MDH)**

**Assistance Listing: 93.323 COVID-19 Epidemiology and Laboratory Capacity For Infectious Diseases**

**Significant Deficiency in Internal Controls and Noncompliance over Reporting**

**Repeat Finding Yes**

*Views of Responsible Officials:*

MDH and PHPA formally disagree with the finding and the classification of a "Material Weakness". While the auditor cites ineffective documentation and timeliness of submission for Reporting, MDH maintains that required records are readily available, sufficient, and uploaded as advised by the auditor. The auditor's primary "Organizer" portal was inaccessible from March 12 to March 22 due to server failures, followed by a restrictive 100-file upload limit that necessitated a fragmented and redundant submission process across multiple platforms.

*Auditee's Corrective Action Plan:*

MDH is working on new processes to ensure that draw downs and reporting are more efficient and timely. In addition, beginning during FY26, the ELC program instituted a program to track, complete, and submit all required FFATA reports.

In addition, MDH will implement the following:

1. **Audit Protocol:** MDH will establish internal, formal Fieldwork Calendars including confirmation from all staff involved in the audit process of the final day for document submission. MDH will include formal review periods with appropriate cadences during discovery for internal review of document submission, confirmation of receipt by auditors, and action plans for addressing outstanding document submission within the prescribed Fieldwork period.
2. **Platform Reliability:** MDH will request that audit portals be configured to handle the high volume of documentation required for large federal programs (exceeding 100-file limits) or establish a pre-approved secondary secure transfer method.

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025

### 3. Proactive Internal Controls:

- a. PHPA will implement an "Audit-Ready" digital repository for all files related to monitoring for Federal Grant 93.917 to ensure files are compiled and verified for integrity well in advance of audit cycles.
- b. PHPA will implement a notification protocol regarding submissions in auditor identified document management systems
  - i. To alert PHPA team members of successful document access by auditors
  - ii. To establish frequency of reports of document upload receipt on a routine basis from auditors
  - iii. To recommend alternative document review modes including on-site auditor visits, paper record review, or screen sharing of internal PHPA document management systems should auditor preferred document review systems fail repeatedly.

**Contact Person:**

David Blythe, MD, MPH

Director, Infectious Disease Epidemiology and Outbreak Response Bureau

**Completion Date:**

July 1, 2026

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2025**



Finding 2025-031

Department of Health and Human Services  
National Science Foundation  
Department of Defense

Morgan State University (MSU)

Research and Development Cluster  
Assistance Listing Number: 93.307 Minority Health and Health Disparities Research  
Assistance Listing Number: 47.076 STEM Education  
Assistance Listing Number: 12.630 Basic, Applied, and Advanced Research in Science and Engineering

Significant Deficiency in Internal Controls and Non-Compliance over Procurement

Repeat Finding: No

Auditee's Corrective Action Plan:  
2 CFR section 180.300 states, "When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified." The University interprets this requirement to apply to subrecipients and vendors procurement relationships tied to programmatic performance on federal awards (i.e., not office supplies or lab consumables). Prior to vendor selection, the Office of Procurement & Property Control will perform, document, and retain proper verification using SAM.gov to ensure that the entity is not listed as suspended, debarred, or excluded. Management will document and disseminate a formal procedure, training staff, and ensure compliance.

Contact Person:  
Name: Abraham Mauer  
Title: Director of Strategic Advisory Services and Process Improvement

Completion Date:  
April 10, 2026

**STATE OF MARYLAND**

**Schedule of Corrective Action Plans  
Year Ended June 30, 2025**

Finding 2025-032

Department of Health and Human Services  
Department of Defense

Morgan State University (MSU)

Research and Development Cluster  
Assistance Listing Number: 93.307 Minority Health and Health Disparities Research  
Assistance Listing Number: 12.630 Basic, Applied, and Advanced Research in Science and Engineering

Significant Deficiency in Internal Controls and Non-Compliance over Subrecipient Monitoring

Repeat Finding: No

Auditee's Corrective Action Plan:

Morgan concurs with the finding and will expand its subrecipient monitoring by formalizing the documentation for the risk assessment for each subrecipient, ensure timely signed commitment letters for each subrecipient, and expand and formalize monitoring through detailed procedures based upon the results of the risk assessments.

Contact Person:

Name: Farin Kamangar  
Title: Associate VP for Research

Completion Date:

May 1, 2026

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025

Finding 2025-033

U.S. Department of Education

Morgan State University (MSU)

Student Financial Assistance Cluster

Assistance Listing No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

Assistance Listing No. 84.033 Federal Work- Study Program

Assistance Listing No. 84.038 Federal Perkins Loan Program

Assistance Listing No. 84.063 Federal Pell Grant Program

Assistance Listing No. 84.268 Federal Direct Student Loans

Assistance Listing No. 84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)

Significant Deficiency and Noncompliance over Special Tests and Provisions – Return of Title IV Funds

Repeat Finding: No

Auditee's Corrective Action Plan:

The Return to Title IV (R2T4) adjustment that was completed outside of the required 45-day time frame was due to an internal control oversight, exacerbated by limited staffing capacity, as only one Financial Aid Counselor was responsible for processing R2T4 calculations at that time. Morgan acknowledges full responsibility for this compliance lapse and recognize that these conditions did not mitigate the regulatory requirement.

In response, Morgan has implemented targeted corrective actions to address the root cause and strengthen the control environment. These actions include the reallocation and cross-training of additional staff to ensure adequate coverage, the establishment of formalized procedures and processing timelines, and the implementation of a tracking and alert system to monitor R2T4 deadlines. Additionally, supervisory review protocols have been enhanced to provide ongoing oversight to ensure timely completion.

Morgan will continue to monitor the effectiveness of these controls and make further adjustments as needed to ensure sustained compliance with R2T4 regulatory requirements.

Contact Person:

Name: Tanya Wilkerson

Title: Director of Financial Aid

Completion Date:

March 26, 2026

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



STATE OF MARYLAND  
Schedule of Corrective Action Plans  
Year Ended June 30, 2025

**Finding 2025-034**

**Department of Education**

**University of Maryland, Baltimore (UMB)**

**Research and Development Cluster**

**Assistance Listing No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**Assistance Listing No. 84.033 Federal Work- Study Program**

**Assistance Listing No. 84.038 Federal Perkins Loan Program**

**Assistance Listing No. 84.063 Federal Pell Grant Program**

**Assistance Listing No. 84.268 Federal Direct Student Loans**

**Assistance Listing No. 84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)**

**Significant Deficiency in Internal Controls and Non-Compliance over Reporting**

**Repeat Finding: No**

*Auditee's Corrective Action Plan:* UMB has changed the COD reporting for the federal Pell Grant program from biweekly to weekly. This change will ensure reporting is done within 15 days from the date of disbursement.

**Contact Person:**

Name: Patricia Scott

Title: AVP & University Registrar

*Completion Date:* 3/23/26

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



STATE OF MARYLAND  
Schedule of Corrective Action Plans  
Year Ended June 30, 2025

**Finding 2025-035**

**Department of Education**

**University of Maryland, Baltimore (UMB)**

**Research and Development Cluster**

**Assistance Listing No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)**

**Assistance Listing No. 84.033 Federal Work- Study Program**

**Assistance Listing No. 84.038 Federal Perkins Loan Program**

**Assistance Listing No. 84.063 Federal Pell Grant Program**

**Assistance Listing No. 84.268 Federal Direct Student Loans**

**Assistance Listing No. 84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)**

**Significant Deficiency in Internal Controls and Non-Compliance over Special Tests and Provisions – Disbursements to or on Behalf of Students**

**Repeat Finding: No**

*Auditee's Corrective Action Plan:* UMB is currently working with our Center for Information Technology Services (CITS) department to develop a process to facilitate notifications to federal Pell Grant recipients.

**Contact Person:**

Name: Patricia Scott

Title: AVP & University Registrar

**Completion Date:** Changes will be completed before FY26 year end.

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



STATE OF MARYLAND  
Schedule of Corrective Action Plans  
Year Ended June 30, 2025

**Finding 2025-036**

**Department of Health and Human Services**

**University of Maryland, Baltimore (UMB)**

**Research and Development Cluster**

**Assistance Listing Number: 93.855 COVID- 19 Allergy and Infectious Diseases  
Research**

**Significant Deficiency in Internal Controls and Non-Compliance over Allowable  
Costs/Cost Principles**

**Repeat Finding: No**

*Auditee's Corrective Action Plan:* It should be noted that although the expense in question was charged to the grant on 6/16/25, it was promptly reversed on 7/1/26. UMB is exploring year-end process enhancements to ensure similar errors do not occur in the future.

**Contact Person:**

Name: Alexandra Zouras-Wieneke  
Title: AVP & University Controller

**Completion Date:** Changes will be completed before FY26 year end.

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



FINANCIAL SERVICES  
University of Maryland, Baltimore County  
Administration Building  
1000 Hilltop Circle, Baltimore, MD 21250

**Finding 2025-037**

**U.S. Department of Health and Human Services**

**University of Maryland, Baltimore County (UMBC)**

**Research and Development Cluster**

**Assistance Listing: 93.859 Biomedical Research and Research Training**

**Internal Control Deficiency and Non-Compliance over Equipment and Real Property Management**

**Repeat Finding: No**

*Auditee's Corrective Action Plan: UMBC agrees that the asset in question was not added to the sub-ledger in a timely manner. The asset was added when noted by the auditor in February 2026. Moving forward the institution has put in place an additional procedure. Each month Asset Management and Inventory Control will review the entries made to the fixed asset expense accounts and provide a review listing to management showing that all assets have been evaluated for inclusion or with documentation for why they were not added to the sub ledger. This procedure will be conducted monthly, initiated with the March 2026 period end.*

**Contact Person:**

Name: Gayle Chapman

Title: Asst. Controller

**Completion Date: 3/31/2026**

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



0115 Mitchell Building  
College Park, Maryland 20742-5145  
301.314.8377 TEL  
[www.financialaid.umd.edu](http://www.financialaid.umd.edu)

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025

March 27, 2026

Finding 2025-038

U.S. Department of Education

University of Maryland, College Park (UMCP)

Student Financial Assistance Cluster

Assistance Listing No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

Assistance Listing No. 84.033 Federal Work- Study Program

Assistance Listing No. 84.038 Federal Perkins Loan Program

Assistance Listing No. 84.063 Federal Pell Grant Program

Assistance Listing No. 84.268 Federal Direct Student Loans

Assistance Listing No. 84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)

Significant Deficiency and Noncompliance over Special Tests and Provisions – Return of Title IV Funds

Repeat Finding: No

*Auditee's Corrective Action Plan:*

Re: FY 2025 Student Financial Assistance (SFA) Cluster Audit Findings Corrective Action Plan

Dear Christopher,

Thank you for the letter regarding the FY 2025 Student Financial Assistance Cluster for the University of Maryland, College Park (UMCP). We have reviewed the findings reported. Our responses and corrective actions are outlined below.

1. Return of Title IV Funds (R2T4):

*Finding Description:* For 11 of 40 selections of students that had received Title IV funds and had a required return of Title IV funds, the return of Title IV funds did not occur within 45 days of the Institution becoming aware that the student had withdrawn. For 4 of 40 selections, the return of Title IV funds to the Department of Education was different from the calculated amount of unearned Title IV assistance.

- **Finding Accepted:** During the 2024-2025 award year, due to the FAFSA Simplification Act implementation, multiple data specifications changes, data reporting, and data mapping

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025



0115 Mitchell Building  
College Park, Maryland 20742-5145  
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STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025

challenges and changes, UMCP had to adjust some automated data exchange processes to report Pell and Direct Loan adjustment information to Common Origination and Disbursement (COD). For the 2024-2025 award year, some Pell Grant and Direct Loan adjustments that were made due to official and unofficial withdrawal we used to report to COD automatically had to be done manually due to system changes and new requirements.

- o **Corrective Actions-1:** UMCP has worked with our software vendor to update our system to accurately report Pell Grant and Direct Loan adjustments to COD accurately, on time, and automatically. The Associate Director and Assistant Program Director of Operations conduct a weekly review of processing reports monitoring, and identifying Pell Grant and Direct Loan adjustment exceptions, and report it to COD within the required reporting timeline

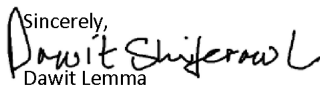
- o **Corrective Actions-2:** The Assistant Program Director and a Financial Aid Counselor review each R2T4 funds processed weekly and confirm that the accurate R2T4 amount is returned and the returns are reported to COD within the required timeline. This review process is documented using a tracking sheet, validating the accuracy and on-time reporting.

*Contact Person:*

Name: Dawit Lemma  
Title: Director, Office of Student Financial Aid

*Completion Date: April 1, 2026*

Please contact us if you have any questions.

Sincerely,  


Dawit Lemma  
Director, Office of Student Financial Aid

# STATE OF MARYLAND

## Schedule of Corrective Action Plans Year Ended June 30, 2025



UNIVERSITY OF MARYLAND  
GLOBAL CAMPUS

STATE OF MARYLAND

Schedule of Corrective Action Plans  
Year Ended June 30, 2025

Finding 2025-039

U.S. Department of Education

University of Maryland, Global Campus (UMGC)

Student Financial Assistance Cluster

Assistance Listing No. 84.007 Federal Supplemental Educational Opportunity Grants (FSEOG)

Assistance Listing No. 84.033 Federal Work- Study Program

Assistance Listing No. 84.038 Federal Perkins Loan Program

Assistance Listing No. 84.063 Federal Pell Grant Program

Assistance Listing No. 84.268 Federal Direct Student Loans

Assistance Listing No. 84.379 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)

Significant Deficiency and Noncompliance over Special Tests and Provisions - Student Enrollment Reporting

Repeat Finding: No

*Auditee's Corrective Action Plan:*

UMGC agrees with the finding and will take the following steps to minimize discrepancies in NSLDS reported data:

- Collaborate with NSC to confirm OPEID codes are correctly mapped and transmitted to NSLDS.
- Work jointly with the Financial Aid Office to verify that OPEID codes associated with all programs and locations are accurately represented in NSLDS and align with federal reporting requirements.
- Expand the current quality-assurance workflow to incorporate validation of campus/location changes and to expand the total number of records included in the review.
- Develop specific query criteria within the SIS to identify student records with changes to campus or location data. These queries will be used to flag records requiring review prior to NSC submission.
- Conduct monthly reconciliation between the Student Information System (SIS), the NSC, and NSLDS, investigate and resolve all identified discrepancies within 7 business days, and document all corrections with a full audit trail, including date, reason for correction, and approver.

**Contact Person:** Insiya Bream, Registrar

**Completion Date:** May 2026