

North Dakota



Single Audit Report *Fiscal Years Ended June 30, 2010 and 2009*

*Prepared by the Office of the State Auditor
Robert R. Peterson, State Auditor*

STATE OF NORTH DAKOTA
SINGLE AUDIT

For the Fiscal Years Ended June 30, 2010 and 2009

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March 28, 2011

Honorable Jack Dalrymple
Governor, State of North Dakota

Members of the Legislative Assembly
of the State of North Dakota

We are pleased to submit the single audit of the State of North Dakota, covering the fiscal years ended June 30, 2010 and 2009.

This report complies with the State's audit requirements, including those placed upon the State as a condition for the receipt of federal funds for fiscal years 2010 and 2009. The audit meets the requirements of Chapter 54-10 of the North Dakota Century Code, the Single Audit Act Amendments of 1996, and the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*.

We issued separate reports on the State of North Dakota's financial statements for fiscal years 2010 and 2009. These reports are included in the State of North Dakota's *Comprehensive Annual Financial Report* issued under separate cover for each of the two fiscal years ended June 30, 2010 and 2009, and are available upon request.

We would like to take this opportunity to express our appreciation to the State's lead cognizant audit agency, the U.S. Department of Health and Human Services, and to the state agencies for their assistance in the single audit process.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Bob Peterson".

Robert R. Peterson
State Auditor



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

Honorable Jack Dalrymple
Governor, State of North Dakota

Members of the Legislative Assembly
of the State of North Dakota

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 North Dakota, as of and for the years ended June 30, 2010 and 2009, which collectively comprise the State of North Dakota's basic financial statements and have issued our reports thereon dated December 15, 2010 and December 17, 2009, respectively. Those reports make reference to our reliance on the reports of other auditors as described therein. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the State of North Dakota's internal control over financial reporting as a basis for designing our auditing procedures 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 of North Dakota's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the State of North Dakota's internal control over financial reporting.

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of financial statement findings as items F09-1, F09-2 and F09-3 to be material weaknesses.

A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of financial statement findings as items F09-1, F09-2, F09-3, F09-4, F09-5, F09-6 and F10-1 to be significant deficiencies.

Compliance and Other Matters

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

We noted certain matters that we reported to management of the State of North Dakota, in a separate letter dated December 15, 2010.

The State of North Dakota's responses to the findings identified in our audit are described in the accompanying schedule of financial statement findings. We did not audit the State of North Dakota's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Legislative Audit and Fiscal Review Committee, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Robert R. Peterson
State Auditor

December 15, 2010



Edwin J. Nagel, Jr., CPA
Director



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600 E. BOULEVARD AVENUE – DEPT 117
BISMARCK, NORTH DAKOTA 58505

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable Jack Dalrymple
Governor, State of North Dakota

Members of the Legislative Assembly
of the State of North Dakota

Compliance

We have audited the compliance of the State of North Dakota with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the State of North Dakota's major federal programs for the years ended June 30, 2010 and 2009. The State of North Dakota's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the State of North Dakota's management. Our responsibility is to express an opinion on the State of North Dakota's compliance based on our audit.

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

In our opinion, the State of North Dakota complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the years ended June 30, 2010 and 2009. However, the results of our auditing procedures also disclosed instances of noncompliance with those requirements which

are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 10-1, 10-2, 10-3, 10-4, 10-5, 10-6, 10-7, 10-8, 10-9, 10-11, 10-12, 10-13, 10-14, 10-15, 10-16, 10-17, 10-18, 10-19, 10-20, 10-21, 10-22, 10-23, 10-24, 10-25, 10-26, 10-27, 10-28, 10-29, 10-30, 10-31, 10-32, 10-33, 10-34, 10-35, 10-36, 10-38, 10-39, 10-40, and 10-41.

Internal Control Over Compliance

Management of the State of North Dakota is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of North Dakota's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing our opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of North Dakota's internal control over compliance.

A *deficiency in internal control over compliance* 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, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying section of findings and questioned costs as items 10-1, 10-2, 10-3, 10-4, 10-5, 10-6, 10-9, 10-10, 10-11, 10-13, 10-14, 10-16, 10-17, 10-18, 10-20, 10-21, 10-22, 10-23, 10-24, 10-25, 10-26, 10-29, 10-32, 10-33, 10-34, 10-35, 10-37, 10-39, 10-40, and 10-41. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of control deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of North Dakota as of and for each of the two

fiscal years ended June 30, 2010 and 2009, and have issued our reports thereon dated December 15, 2010 and December 17, 2009, respectively. As described in our report on the State of North Dakota's financial statements, other auditors audited the financial statements of the following entities:

Bank of North Dakota	Job Service North Dakota
Beginning Farmer Revolving Loan Fund	Mandan Remediation Trust
Board of University and School Lands	PACE and AG PACE Funds
Building Authority	Public Employees Retirement System
College SAVE Plan	Retirement and Investment Office
Community Water Facility Loan Fund	State Fair Association
Developmentally Disabled Facility	Student Loan Trust
Loan Program	Workforce Safety and Insurance
Guaranteed Student Loan Program	All Discretely Presented Component Units
Housing Finance Agency	

This report does not include the results of the other auditors' testing of internal control or compliance and other matters that are reported on separately by those auditors. Further, any Federal financial assistance received by those entities is reported separately and is not included in the State of North Dakota's schedule of expenditures of federal awards.

Our audits were performed for the purpose of forming our opinions on the financial statements that collectively comprise the State of North Dakota's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the State's management, the Legislative Audit and Fiscal Review Committee, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Robert R. Peterson
State Auditor



Edwin J. Nagel, Jr., CPA
Director

March 28, 2011, except the Schedule of Expenditures of Federal Awards as to which the date is December 15, 2010.

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
Corporation For National And Community Service										
<i>Unclustered</i>										
94.002	Retired and Senior Volunteer Program		NDSU1		336,418	338,733				
94.003	State Commissions		60100		87,378	115,100				
94.004	Learn and Serve America - School and Community Based Programs		20100		41,865	20,944				
94.004	Learn and Serve America - School and Community Based Programs		60100			3,800				
94.006	AmeriCorps		60100		463,104	421,020				
94.007	Planning and Program Development Grants		60100		34,538	26,990				
94.009	Training and Technical Assistance		60100		51,935	52,908				
94.013	Volunteers in Service to America		NDSU1		94,180	45,542				
<i>Total for Unclustered</i>					<u>\$ 1,109,418</u>	<u>\$ 1,025,038</u>				
<i>Foster Grandparent/Senior Companion Cluster</i>										
94.011	Foster Grandparent Program		32500		358,183	325,378				
<i>Total for Foster Grandparent/Senior Companion Cluster</i>					<u>\$ 358,183</u>	<u>\$ 325,378</u>				
Total For Corporation For National And Community Service					<u><u>\$ 1,467,601</u></u>	<u><u>\$ 1,350,416</u></u>				

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
Department Of Commerce										
<i>Unclustered</i>										
Direct Programs:										
11.302	Economic Development - Support for Planning Organizations	DSU01			12,713	23,996				
11.302	Economic Development - Support for Planning Organizations	MISUB			131,881	142,794				
11.468	Applied Meteorological Research	54000			94,041	18,062				
11.555	Public Safety Interoperable Communications Grant Program	54000			3,360,426	1,882,663				
11.558	ARRA - State Broadband Data and Development Grant Program	11200				406,710				
11.XXX	2010 Count Review Program	NDSU1		N/A		9,593				
<i>Total for Unclustered</i>					<u>\$ 3,599,061</u>	<u>\$ 2,483,818</u>				
<i>Public Works and Economic Development Cluster</i>										
Direct Programs:										
11.307	Economic Adjustment Assistance	UND01			217,781	143,481				
Pass Through Non-State Entity:										
11.307	Economic Adjustment Assistance	UND01	City of Stanley	N/A	1,535					
<i>Total for Public Works and Economic Development Cluster</i>					<u>\$ 219,316</u>	<u>\$ 143,481</u>				
<i>Research and Development Cluster</i>										
Direct Programs:										
11.452	Unallied Industry Projects	UND01			195,459	310,617				
Pass Through Non-State Entity:										
11.452	Unallied Industry Projects	UND01	PacMar, Inc.	N/A	19,503	45,437				
<i>Total for Research and Development Cluster</i>					<u>\$ 214,961</u>	<u>\$ 356,054</u>				
Total For Department Of Commerce					<u><u>\$ 4,033,339</u></u>	<u><u>\$ 2,983,354</u></u>				

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL
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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
Department Of Defense										
<i>Unclustered</i>										
Direct Programs:										
12.401	National Guard Military Operations and Maintenance (O&M) Projects		54000		37,984,535	27,910,978				
12.401	ARRA - National Guard Military Operations and Maintenance (O&M) Projects		54000		33,181					
12.XXX	Educational Service Agreement - Air Force		UND01	F33600-99-A-0080	23,752	24,568				
12.XXX	Educational Service Agreement - Navy		UND01	N00140-98-G2501	47,829	51,791				
12.XXX	Educational Service Agreement - Army		UND01	W81K04-08-H-0080	67,164	68,966				
12.XXX	Army ROTC		NDSU1	N/A	890	1,154				
Pass Through Non-State Entity:										
12.901	Mathematical Sciences Grants Program	NDSU1	Association for Women in Mathematics	DOD/AWM	2,400					
12.XXX	Predator Pilots/Instructor Pilots and or Senior Pilots to Support DHS-CBP Predator Operations and Training Flights	UND01	General Atomics	SC0901402	150,853	246,200				
<i>Total for Unclustered</i>					<u>\$ 38,310,604</u>	<u>\$ 28,303,657</u>				

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AWARDS

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Research and Development Cluster</i>										
Direct Programs:										
12.300	Basic and Applied Scientific Research		NDSU1		4,612,918	2,523,940				
12.300	Basic and Applied Scientific Research		UND01		271,335	111,278				
12.351	Basic Scientific Research - Combating Weapons of Mass Destruction		NDSU1		20,702	188,354				
12.401	National Guard Military Operations and Maintenance (O&M) Projects		NDSU1		101,189					
12.420	Military Medical Research and Development		NDSU1			66,892				
12.420	Military Medical Research and Development		UND01		29,706	127,199				
12.431	Basic Scientific Research		UND01		187,218	110,828				
12.431	Basic Scientific Research		NDSU1		218,683	226,765				
12.800	Air Force Defense Research Sciences Program		UND01		137,537	243,744				
12.800	Air Force Defense Research Sciences Program		NDSU1		2,200,015	1,198,592				
12.901	Mathematical Sciences Grants Program		NDSU1		9,354	6,327				
12.910	Research and Technology Development		NDSU1		142,521	100,020				
12.XXX	High Performance Tunable Materials		NDSU1	H94003-10-2-1001		579,866				
12.XXX	Production of JP-8 Based Hydrogen and Advanced Tactical Fuels for the U.S. Military		UND01	W9132T-08-2-0014	1,154,451	3,261,137				
12.XXX	No-Crack Pathway to Renewable Domestic JP-8		UND01	W911NF-07-C-0046	1,736,426					
12.XXX	Military Fuel Cell Electric Hybrid Vehicles		UND01	W9132T-05-2-0024	1,772,497	529				
12.XXX	Tunable MicroRadio		NDSU1	H94003-09-2-0903		3,375,425				
12.XXX	Technology Base Center of Excellence		NDSU1	H94003-08-2-0804	1,896,989	121,718				
12.XXX	Small Trailer Corrosion Prevention		NDSU1	W911NF-04-20029	631,209	473,510				
12.XXX	Rapid Prototyping of Miniature Sensors		NDSU1	H94003-09-C-0904	289,532	2,134,371				
12.XXX	Organic/Organometallic Hybrids as Broadband Nonlinear		NDSU1	W911NF-06-2-0032	119,778	112,234				
12.XXX	Unmanned Aerial System Remote Sense and Avoid System and Airborne Payload Analysis and Investigation		UND01	FA4861-07-C-C003	1,581,847	2,943,121				
12.XXX	Lightweight Composite Solutions for the Spartan SCOUT		NDSU1	N66604-07-C-3299	118,674	139,831				
12.XXX	Electronics and Materials for Flexible Substrates		NDSU1	H94003-08-2-0805	2,352,320	372,010				

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
12.XXX	Electronics and Materials for Flexible Sensors	NDSU1		H94003-09-2-0905		1,950,832
12.XXX	Binder System for High Flexibility Primers	NDSU1		FA9550-09-C-0150		188,743
12.XXX	A Direct Conversion Alphavoltaic Boron Carbide Diode	NDSU1		HR0011-06-C-0143	701,463	8,437
12.XXX	Micro Peltier Pixel	NDSU1		W31P4Q-09-C-0156		32,943
12.XXX	Aircraft Lightning Simulator Device	NDSU1		N00421-99-M5175	311	
12.XXX	Conformal Computing, Phase II	NDSU1		H94003-07-2-0707	411,803	
12.XXX	Detecting and Eradicating Army Corrosion	NDSU1		W911NF-09-2-0014		422,797
12.XXX	Demonstration, Test and Evaluation	NDSU1		D140989	37,663	337
Pass Through Non-State Entity:						
12.110	Planning Assistance to States	NDSU1	Marshall University	209088	48,885	5
12.110	Planning Assistance to States	NDSU1	Marshall University	209089	52,830	33
12.110	Planning Assistance to States	NDSU1	Marshall University	MURC15943		79,470
12.300	Basic and Applied Scientific Research	NDSU1	University of Missouri-Kansas City	N00014-10-1-0419		41,022
12.420	Military Medical Research and Development	UND01	University of Missouri - Columbia	W81XWH-07-1-0559	13,475	111,942
12.XXX	Prototype Passive RFID Reader System with Extended	NDSU1	3M	US MMMM51V85	56,429	
12.XXX	Engineered Surfaces Center	UND01	Alion Science and Technologies	AT-07-0004/0014	1,061,965	650,593
12.XXX	Support for Decision Vulnerability Analysis	NDSU1	Ball Aerospace & Technologies Corp.	S10130C		30,195
12.XXX	Gasification Project Assistance	UND01	Biomass Energy Solutions Inc	N/A	177	
12.XXX	Demonstration Product Development for Micro-Sentinel	NDSU1	Crane Aerospace and Electronics	D138752	195,397	
12.XXX	Crane Demo TE	NDSU1	Crane Aerospace and Electronics	D141099	140	
12.XXX	MicroSensor System (MSS) Phase VI	NDSU1	Crane Aerospace and Electronics	H94003-07-C-0705	106,289	
12.XXX	Development of Fluorescent Liposomes to Detect Biological Toxins Using Fluorescence Resonance Energy Transfer	NDSU1	Dakota Technologies Inc.	SCDAAD1902C0069		1
12.XXX	Gun Barrel Coatings	NDSU1	International Technology Center	W911QX-07-C-0001	86,100	35
12.XXX	Electrical Engineering	UND01	Laserlith Corporation	W911QX-07-C-0091	122,377	
12.XXX	MEMS Antenna for Wireless Communications Supporting UAVs in the Battlefield	UND01	Laserlith Corporation	W911QX-07-C-0091		340,736
12.XXX	MEMS Antenna for Wireless Communications Supporting UAVs in the Battlefield	UND01	Laserlith Corporation	FA8650-09-C1600	41,009	119,877

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
12.XXX	Non-Toxic Rapid Cure Liquid Shim for Aerospace	NDSU1	Luna Innovations Inc.	1717-NVY-1S	81	
12.XXX	Synthesis and Characterization of Novel Flexible	NDSU1	Luna Innovations Inc.	FA9550-07-C-0112	8,274	
12.XXX	Mixture of Zn and Mg Particles for Anticorrosion Primers	NDSU1	PPG Industries	DOD/PPG Zn Mg		8,893
12.XXX	DARPA Biofules Program BAA08-07	UND01	Science Application International Corp.	4400163139	90,323	394,507
12.XXX	Ultrahydrophobic Coatings	NDSU1	Sea Shell Technologies, LLC	FA9550-06-C-0042	57,088	597
12.XXX	Applications of Thermo-lite Material to Unmanned Surface	NDSU1	Space Age Synthetics Inc.	N66604-07-C-3299	146,193	97,351
<i>Total for Research and Development Cluster</i>					<u>\$ 22,823,172</u>	<u>\$ 22,897,038</u>
Total For Department Of Defense					<u>\$ 61,133,776</u>	<u>\$ 51,200,694</u>

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
Department Of Education										
<i>Unclustered</i>										
Direct Programs:										
84.002	Adult Education - Basic Grants to States		20100		1,498,845	1,114,528				
84.011	Migrant Education - State Grant Program		20100		356,112	379,387				
84.013	Title I Program for Neglected and Delinquent Children		20100		87,669	80,195				
84.031	Higher Education - Institutional Aid		MASU1		384,028	445,984				
84.031	Higher Education - Institutional Aid		NDSCS		351,474	175,547				
84.031	Higher Education - Institutional Aid		MISU1			175,592				
84.048	Career and Technical Education - Basic Grants to States		27000		4,109,674	4,212,315				
84.069	Leveraging Educational Assistance Partnership (LEAP)		NDUSO		172,577	174,389				
84.116	Fund for the Improvement of Postsecondary Education		NDSCS		675,864	282,103				
84.116	Fund for the Improvement of Postsecondary Education		VCSU1			148,194				
84.116	Fund for the Improvement of Postsecondary Education		NDSU1		32,108	58,191				
84.129	Rehabilitation Long-Term Training		32500		20,240	19,159				
84.144	Migrant Education - Coordination Program		20100		9,064	22,504				
84.161	Rehabilitation Services - Client Assistance Program		32500		110,383	101,811				
84.184	Safe and Drug-Free Schools and Communities - National Programs		NDSU1			175,323				
84.185	Byrd Honors Scholarships		20100		78,750	71,250				
84.186	Safe and Drug-Free Schools and Communities - State Grants		32500		168,422	108,783				
84.186	Safe and Drug-Free Schools and Communities - State Grants		20100		1,259,601	1,166,956				
84.187	Supported Employment Services for Individuals with Significant Disabilities		32500		399,777	344,987				
84.200	Graduate Assistance in Areas of National Need		UND01		11,797					
84.213	Even Start - State Educational Agencies		20100		397,260	360,283				
84.224	Assistive Technology		32500		206,105	329,157				
84.240	Program of Protection and Advocacy of Individual Rights		36000		206,519	157,410				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
84.243	Tech-Prep Education		27000		279,925	328,691
84.287	Twenty-First Century Community Learning Centers		20100		4,297,057	5,529,016
84.298	State Grants for Innovative Programs		20100		132,929	6,390
84.323	Special Education - State Personnel Development		20100		537,925	471,099
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		MISU1			163,230
84.326	Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		20100		75,733	58,443
84.331	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals		53000		21,963	34,901
84.335	Child Care Access Means Parents in School		NDSU1		70,738	5,184
84.343	Assistive Technology - State Grants for Protection and Advocacy		36000		51,905	67,584
84.357	Reading First State Grants		20100		1,418,869	995,500
84.358	Rural Education		20100		34,148	55,270
84.359	Early Reading First		20100		471,098	1,058,341
84.365	English Language Acquisition Grants		20100		425,093	551,363
84.366	Mathematics and Science Partnerships		20100		535,353	699,350
84.367	Improving Teacher Quality State Grants		NDUSO		470,138	276,340
84.367	Improving Teacher Quality State Grants		20100		14,255,240	13,457,663
84.369	Grants for State Assessments and Related Activities		20100		3,482,099	4,835,644
84.378	College Access Challenge Grant Program		NDUSO		97,543	204,465
84.XXX	National Center for Education Statistics		20100	ED-08-CO-0075	82,716	119,297
Nonmonetary Assistance:						
84.XXX	American Printing House for the Blind		25300	948	61,257	103,113
Pass Through Non-State Entity:						
84.048	Career and Technical Education - Basic Grants to States	WSC01	Carl Perkins Grant	WSC0001009		84,880
84.048	Career and Technical Education - Basic Grants to States	WSC01	Carl Perkins Grant	WSC0000909	85,746	450
84.048	Career and Technical Education - Basic Grants to States	WSC01	Discovering Careers	WSC0000941	3,230	

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
84.048	Career and Technical Education - Basic Grants to States	WSC01	DIVA Tech Camp	WSC0000925	3,606	
84.116	Fund for the Improvement of Postsecondary Education	NDSCS	Weld-Ed	703018		41,039
84.120	Minority Science and Engineering Improvement	VCSU1	Turtle Mountain Community College	N/A	16,755	17,941
84.215	Fund for the Improvement of Education	NDSU1	National Council on Economic Education	TT-0700823	2,435	
84.229	Language Resource Centers	UND01	United Tribes Technical College	B299B05005	25,797	
84.243	Tech-Prep Education	WSC01	NW Region Career Resources	WSC0001011		66,734
84.243	Tech-Prep Education	WSC01	NW Region Career Resources	WSC0000911	68,130	416
84.287	Twenty-First Century Community Learning Centers	WSC01	ND Adult Education Resource	WSC0001026		46,687
84.287	Twenty-First Century Community Learning Centers	WSC01	ND Adult Education Resource	WSC0000926	72,312	207
84.287	Twenty-First Century Community Learning Centers	NDSU1	Richland County School District	DOE/RCC	66	
84.299	Indian Education - Special Programs	UND01	United Tribes Technical College	N/A	53,455	553
84.304	Civic Education - We the People and the Cooperative Education Exchange Program	UND01	Center for Civic Education	CC 09-10 5805 ND		1,700
84.304	Civic Education - We the People and the Cooperative Education Exchange Program	UND01	Center for Civic Education	CC 09-10 5801 ND		18,260
84.304	Civic Education - We the People and the Cooperative Education Exchange Program	UND01	Center for Civic Education	CC 08-09 5801 ND	25,902	7,282
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	MISU1	University Of Montana	PG08-26012-01	145,188	79,288
84.928	National Writing Project	MISU1	National Writing Project Corp	04-ND03	22,111	81,073
84.XXX	Gearing Up for Kindergarten Control Study	NDSU1	Cass County Extension	NDPIRC		6,298
84.XXX	Project Citizen Year 3	UND01	Center for Civic Education	CC 09-10 5804 ND		2,313
84.XXX	Analysis of In Situ Observations of Cloud Microphysics from M-Pace	UND01	Center for Civic Education	CC 07-08 5804 OK	6,420	
84.XXX	Red River Valley Writing Project 2010-2011	UND01	University of California Berkeley	99-ND02		1,856
84.XXX	Red River Valley Writing Program	UND01	University of California Berkeley	99-ND02		53,630
<i>Total for Unclustered</i>					<u>\$ 37,869,151</u>	<u>\$ 39,635,537</u>

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Early Intervention Services (IDEA) Cluster</i>										
Direct Programs:										
84.181	Special Education - Grants for Infants and Families		32500		2,189,503	2,059,281				
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act		32500			44,636				
<i>Total for Early Intervention Services (IDEA) Cluster</i>					\$ 2,189,503	\$ 2,103,917				
<i>Education of Homeless Children and Youth Cluster</i>										
Direct Programs:										
84.196	Education for Homeless Children and Youth		20100		168,856	80,291				
84.387	ARRA - Education for Homeless Children and Youth, Recovery Act		20100			87,843				
<i>Total for Education of Homeless Children and Youth Cluster</i>					\$ 168,856	\$ 168,134				
<i>Educational Technology State Grants Cluster</i>										
Direct Programs:										
84.318	Education Technology State Grants		20100		1,216,106	1,248,033				
84.386	ARRA - Education Technology State Grants, Recovery Act		20100			626,753				
<i>Total for Educational Technology State Grants Cluster</i>					\$ 1,216,106	\$ 1,874,786				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Federal Student Aid Cluster</i>										
Direct Programs:										
84.007	Federal Supplemental Educational Opportunity Grants	DSU01			92,600	103,200				
84.007	Federal Supplemental Educational Opportunity Grants	LRSC1			22,900	25,900				
84.007	Federal Supplemental Educational Opportunity Grants	UND01			790,058	795,621				
84.007	Federal Supplemental Educational Opportunity Grants	MISU1			122,255	119,050				
84.007	Federal Supplemental Educational Opportunity Grants	WSC01			23,150	20,850				
84.007	Federal Supplemental Educational Opportunity Grants	MASU1			71,950	72,530				
84.007	Federal Supplemental Educational Opportunity Grants	NDSCS			182,341	183,739				
84.007	Federal Supplemental Educational Opportunity Grants	NDSU1			753,273	768,600				
84.007	Federal Supplemental Educational Opportunity Grants	MISUB			37,668	41,093				
84.007	Federal Supplemental Educational Opportunity Grants	BSC01			77,588	85,203				
84.007	Federal Supplemental Educational Opportunity Grants	VCSU1			80,080	82,257				
84.033	ARRA - Federal Work-Study Program	MISU1				29,314				
84.033	Federal Work-Study Program	BSC01			71,373	112,228				
84.033	Federal Work-Study Program	MISU1			156,569	131,654				
84.033	Federal Work-Study Program	MASU1			88,291	84,078				
84.033	Federal Work-Study Program	LRSC1			41,451	44,051				
84.033	Federal Work-Study Program	DSU01			211,922	199,585				
84.033	ARRA - Federal Work-Study Program	DSU01				41,355				
84.033	Federal Work-Study Program	VCSU1			74,230	74,230				
84.033	Federal Work-Study Program	MISUB			37,936	34,458				
84.033	Federal Work-Study Program	NDSCS			113,527	106,240				
84.033	Federal Work-Study Program	NDSU1			458,446	420,340				
84.033	Federal Work-Study Program	WSC01			21,383	25,052				
84.033	ARRA - Federal Work-Study Program	UND01				182,210				
84.033	Federal Work-Study Program	UND01			892,829	962,722				
84.038	Federal Perkins Loan Program - Federal Capital Contributions	NDSU1			95,141	128,633				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
84.038	Federal Perkins Loan Program - Federal Capital Contributions	LRSC1			21,506	22,100
84.038	Federal Perkins Loan Program - Federal Capital Contributions	DSU01			23,028	15,422
84.038	Federal Perkins Loan Program - Federal Capital Contributions	WSC01			7,870	6,571
84.038	Federal Perkins Loan Program - Federal Capital Contributions	BSC01			11,811	12,323
84.038	Federal Perkins Loan Program - Federal Capital Contributions	MASU1			23,951	22,712
84.038	Federal Perkins Loan Program - Federal Capital Contributions	MISU1			90,384	118,288
84.038	Federal Perkins Loan Program - Federal Capital Contributions	NDSCS			13,163	28,431
84.038	Federal Perkins Loan Program - Federal Capital Contributions	VCSU1			10,997	17,040
84.038	Federal Perkins Loan Program - Federal Capital Contributions	UND01			563,613	575,409
84.038	Federal Perkins Loan Program - Federal Capital Contributions	MISUB			8,659	5,249
84.063	Federal Pell Grant Program	NDSU1			6,681,010	10,125,737
84.063	Federal Pell Grant Program	MASU1			615,446	1,194,939
84.063	Federal Pell Grant Program	DSU01			1,854,663	2,540,478
84.063	Federal Pell Grant Program	LRSC1			865,470	1,381,332
84.063	Federal Pell Grant Program	VCSU1			77,869	1,061,455
84.063	Federal Pell Grant Program	NDSCS			2,122,353	3,036,987
84.063	Federal Pell Grant Program	MISU1			2,747,853	3,886,843
84.063	Federal Pell Grant Program	UND01			5,791,910	8,870,931
84.063	Federal Pell Grant Program	WSC01			830,392	999,813
84.063	Federal Pell Grant Program	MISUB			774,766	1,082,745
84.063	Federal Pell Grant Program	BSC01			2,954,690	4,453,930
84.375	Academic Competitiveness Grants	VCSU1			30,818	38,745
84.375	Academic Competitiveness Grants	BSC01			90,425	97,396
84.375	Academic Competitiveness Grants	MISU1			60,850	46,569
84.375	Academic Competitiveness Grants	DSU01			40,025	52,330
84.375	Academic Competitiveness Grants	NDSCS			28,275	50,290
84.375	Academic Competitiveness Grants	WSC01			15,839	9,625

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
84.375	Academic Competitiveness Grants		MASU1		16,175	35,438
84.375	Academic Competitiveness Grants		MISUB		10,375	13,675
84.375	Academic Competitiveness Grants		LRSC1		23,275	29,000
84.375	Academic Competitiveness Grants		NDSU1		232,993	603,725
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants		VCSU1		4,000	16,000
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants		MASU1		14,000	18,660
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants		UND01		470,475	661,841
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants		DSU01		39,415	68,750
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants		MISU1		22,000	61,500
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants		NDSU1		103,633	509,100
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		NDSU1		12,500	41,500
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		DSU01		8,000	4,000
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		UND01		85,500	137,760
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		MASU1		4,000	8,000
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		MISU1		140,500	123,110
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		VCSU1		14,000	12,000
<i>Total for Federal Student Aid Cluster</i>					<i>\$ 32,075,438</i>	<i>\$ 46,971,943</i>

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Independent Living Services for Older Individuals Who Are Blind Cluster</i>										
Direct Programs:										
84.177	Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind		32500		213,351	269,424				
84.399	ARRA - Independent Living Services for Older Individuals Who are Blind, Recovery Act		32500			3,170				
<i>Total for Independent Living Services for Older Individuals Who Are Blind Cluster</i>					<u>\$ 213,351</u>	<u>\$ 272,594</u>				
<i>Independent Living State Grants Cluster</i>										
Direct Programs:										
84.169	Independent Living - State Grants		32500		412,907	220,348				
<i>Total for Independent Living State Grants Cluster</i>					<u>\$ 412,907</u>	<u>\$ 220,348</u>				
<i>Research and Development Cluster</i>										
Pass Through Non-State Entity:										
84.215	Fund for the Improvement of Education	NDSU1	Fargo Public Schools	10012005	9,456	6,248				
84.367	Improving Teacher Quality State Grants	NDSU1	University of Idaho	SA367B070047A	5,029	977				
84.XXX	Bench Scale Testing of Biosolids Gasification	UND01	University of California Berkeley	99-ND02	48,459					
<i>Total for Research and Development Cluster</i>					<u>\$ 62,944</u>	<u>\$ 7,226</u>				
<i>School Improvement Grants Cluster</i>										
Direct Programs:										
84.388	ARRA - School Improvement Grants, Recovery Act		20100			258				
<i>Total for School Improvement Grants Cluster</i>					<u>\$</u>	<u>\$ 258</u>				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Special Education Cluster (IDEA)</i>										
Direct Programs:										
84.027	Special Education - Grants to States		20100		24,851,752	26,357,626				
84.027	Special Education - Grants to States		LRSC1		17,850	11,576				
84.027	Special Education - Grants to States		WSC01		13,416	10,320				
84.173	Special Education - Preschool Grants		20100		769,665	759,318				
84.391	ARRA - Special Education - Grants to States, Recovery Act		20100			12,408,273				
84.392	ARRA - Special Education - Preschool Grants, Recovery Act		20100			303,742				
Pass Through Non-State Entity:										
84.027	Special Education - Grants to States	UND01	Grand Forks Public Schools	N/A		4,250				
84.027	Special Education - Grants to States	UND01	Multisponsor	N/A	272,719	278,999				
84.391	ARRA - Special Education - Grants to States, Recovery Act	UND01	Multisponsor	N/A		70,416				
<i>Total for Special Education Cluster (IDEA)</i>					<u>\$ 25,925,402</u>	<u>\$ 40,204,520</u>				
<i>State Fiscal Stabilization Fund Cluster</i>										
Direct Programs:										
84.394	ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act		10100			85,644,337				
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act		10100		31,796	6,470,624				
<i>Total for State Fiscal Stabilization Fund Cluster</i>					<u>\$ 31,796</u>	<u>\$ 92,114,961</u>				
<i>Statewide Data Systems Cluster</i>										
Direct Programs:										
84.372	Statewide Data Systems		20100			449,664				
<i>Total for Statewide Data Systems Cluster</i>					<u>\$</u>	<u>\$ 449,664</u>				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Title I, Part A Cluster</i>										
Direct Programs:										
84.010	Title I Grants to Local Educational Agencies		20100		31,225,426	32,964,377				
84.389	ARRA - Title I Grants to Local Educational Agencies, Recovery Act		20100			8,035,831				
<i>Total for Title I, Part A Cluster</i>					\$ 31,225,426	\$ 41,000,208				
<i>TRIO Cluster</i>										
Direct Programs:										
84.042	TRIO - Student Support Services		DSU01		336,360	311,948				
84.042	TRIO - Student Support Services		NDSU1		338,314	534,156				
84.042	TRIO - Student Support Services		UND01		334,730	339,180				
84.042	TRIO - Student Support Services		LRSC1		238,560	250,214				
84.044	TRIO - Talent Search		UND01		483,099	432,828				
84.047	TRIO - Upward Bound		UND01		392,373	330,709				
84.047	TRIO - Upward Bound		NDSU1		492,126	543,199				
84.066	TRIO - Educational Opportunity Centers		UND01		398,614	375,275				
84.217	TRIO - McNair Post-Baccalaureate Achievement		NDSU1		226,134	269,663				
84.217	TRIO - McNair Post-Baccalaureate Achievement		UND01		245,919	247,747				
<i>Total for TRIO Cluster</i>					\$ 3,486,228	\$ 3,634,920				
<i>Vocational Rehabilitation Cluster</i>										
Direct Programs:										
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States		32500		10,532,973	11,182,912				
84.390	ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act		32500		8,013	456,766				
<i>Total for Vocational Rehabilitation Cluster</i>					\$ 10,540,986	\$ 11,639,678				
Total For Department Of Education										
					\$ 145,418,095	\$ 280,298,693				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
Department Of Energy										
<i>Unclustered</i>										
81.041	State Energy Program		60100		525,785	377,161				
81.041	ARRA - State Energy Program		60100		36,602	589,901				
81.042	Weatherization Assistance for Low-Income Persons		60100		3,990,266	1,376,171				
81.042	ARRA - Weatherization Assistance for Low-Income Persons		60100		771,508	8,879,936				
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		60100		15,278	2,180				
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis		60100			26,805				
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis		BSC01		4,811,536	1,015,349				
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis		40800			4,689				
81.127	ARRA - Energy Efficient Appliance Rebate Program (EEARP)		60100			610,448				
81.128	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)		60100			285,044				
81.XXX	Case Management-Stripper Well		60100	N/A	17,427	14,778				
81.XXX	Direct Restitution		60100	N/A	3,000	50,000				
81.XXX	State Heating Oil & Propane (SHOPP)		60100	DE-FC01-06EI38100	363	548				
Pass Through Non-State Entity:										
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	NDSU1	NASULGC	01182006	4,495					
<i>Total for Unclustered</i>					\$ 10,176,260	\$ 13,233,010				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Research and Development Cluster</i>										
Direct Programs:										
81.049	Office of Science Financial Assistance Program		NDSU1		163,628	793,158				
81.049	Office of Science Financial Assistance Program		UND01		679,948	689				
81.087	Renewable Energy Research and Development		NDSU1		1,237,871	3,216,205				
81.087	Renewable Energy Research and Development		UND01		275,160	1,221,314				
81.087	ARRA - Renewable Energy Research and Development		UND01			24,128				
81.089	Fossil Energy Research and Development		UND01		17,435,603	18,091,481				
81.133	ARRA - Geologic Sequestration Training and Research Grant Program		UND01			30,413				
81.133	Geologic Sequestration Training and Research Grant Program		NDSU1			67,013				
81.502	Miscellaneous Federal Activities		NDSU1		709,451	2,200,089				
81.XXX	Contribution to the Development of DOE ARM Climate Best Estimate Data(CMBE) Products		UND01	DE-AC52-07NA27344		14,314				
81.XXX	Development of Biometric Membranes for Near-Zero PC Power Plant Emissions		UND01	DE-FG02-06ER64168	12,381					
Pass Through Non-State Entity:										
81.049	Office of Science Financial Assistance Program	UND01	Diversified Energy	DE-FG02-07ER84665	17,702	4,477				
81.049	Office of Science Financial Assistance Program	UND01	Edenspace Systems Corporation	N/A	32,418					
81.049	Office of Science Financial Assistance Program	UND01	TDA Research, Inc.	DE-FC26-05NT42460	18,348					
81.049	Office of Science Financial Assistance Program	NDSU1	US Automotive Materials	08-1934	35,069	7,098				
81.079	Regional Biomass Energy Programs	NDSU1	South Dakota State University	DE-FG36-08GO88073	17,689	25,038				
81.079	Regional Biomass Energy Programs	NDSU1	South Dakota State University	3TR160 - DE-FG36-08G		9,477				
81.079	Regional Biomass Energy Programs	NDSU1	South Dakota State University	3TN160 - DE-FG36-08G		35,293				
81.079	Regional Biomass Energy Programs	NDSU1	South Dakota State University	3TG147	25,646	23,140				
81.087	Renewable Energy Research and Development	NDSU1	Basin Electric Power Cooperative	DOE/BEPC	2,161					
81.087	Renewable Energy Research and Development	UND01	Basin Electric Power Cooperative	500842	10,444	245				
81.087	Renewable Energy Research and Development	NDSU1	Consortium for Plant Biotechnology	G012026-293 - DE-FG3		20,904				
81.087	Renewable Energy Research and Development	NDSU1	Consortium for Plant Biotechnology	GO12026-246	15,637	43,926				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
81.087	Renewable Energy Research and Development	UND01	United Technologies Research Center	DE-FG36-05GO15042	83,845	78,544
81.089	Fossil Energy Research and Development	UND01	Clemson University	CURF 05-01-SR119	26,716	
81.089	Fossil Energy Research and Development	NDSU1	Ducks Unlimited, Inc.	DOE/DU04232007	112,709	
81.089	Fossil Energy Research and Development	UND01	Research Triangle Institute	1-340-0210150	1,104	
81.089	Fossil Energy Research and Development	UND01	Siemens Power Generation Inc.	DE-FC26-050NT42644	36,319	60,809
81.089	Fossil Energy Research and Development	UND01	The Boeing Company	4410000409	100,040	195,791
81.089	ARRA - Fossil Energy Research and Development	UND01	University of Utah	10015126		101,828
81.089	Fossil Energy Research and Development	UND01	West Virginia Research Corp.	50001223	12,932	
81.089	Fossil Energy Research and Development	UND01	Western Research Institute	DE-FC26-98FT40323	174,969	
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	UND01	National Association of State Energy Office	DE-FC36-03GO13026	84,974	
81.XXX	Nanomaterial Based Electrochemical Sensors and Biosensor	NDSU1	Battelle	110172		19,797
81.XXX	Nanomaterial based Electrochemical Sensors and Biosensor	NDSU1	Battelle	56428 Rev 1	39,743	
81.XXX	RF Anechoic Chamber Support	NDSU1	Battelle	69039	32,558	62
81.XXX	Pipeline Integrity Studies	NDSU1	Battelle	66972	59,519	140,481
81.XXX	VA Office of Rural Health Policy and Planning Group	UND01	Carbozyme, Inc.	N/A	109,581	
81.XXX	PAH and PCB Pore Water Determinations for Buffalo River Area of Concern	UND01	CH2M Hill	925430	9,524	
81.XXX	The Development of Structure, Process, Property Relation	NDSU1	Sandia National Laboratories	825031	48,539	
81.XXX	Development of Novel Porous Nanocomposites for National	NDSU1	Sandia National Laboratories	933812, 0		32,051
81.XXX	Novel Routes to Silicon Solar Cells	NDSU1	Sandia National Laboratories	10729	23,888	
81.XXX	Avian Diagnostic and Therapeutic Antibodies to Viral Emerging Pathogens	UND01	UND Research Foundation	N/A		248,163
<i>Total for Research and Development Cluster</i>					\$ 21,646,116	\$ 26,705,925
Total For Department Of Energy					\$ 31,822,376	\$ 39,938,935

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
Department Of Health And Human Services										
<i>Unclustered</i>										
93.003	Public Health and Social Services Emergency Fund		30100		2,013,427					
93.041	Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation		32500		25,603	59,996				
93.042	Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals		32500		38,291	120,514				
93.043	Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services		32500		196,270	120,843				
93.047	Special Programs for the Aging - Title VI, Part A, Grants to Indian Tribes - Part B, Grants to Native Hawaiians		UND01		305,047	29,730				
93.048	Special Programs for the Aging - Title IV - and Title II - Discretionary Projects		32500		90,179	88,875				
93.048	Special Programs for the Aging - Title IV - and Title II - Discretionary Projects		UND01		4,877	274,587				
93.048	Special Programs for the Aging - Title IV - and Title II - Discretionary Projects		MISU1		165,966	169,559				
93.051	Alzheimer's Disease Demonstration Grants to States		32500		95,547					
93.052	National Family Caregiver Support		32500		895,310	943,581				
93.069	Public Health Emergency Preparedness		30100		6,250,961	7,634,817				
93.089	Emergency System for Advance Registration of Volunteer Health Professionals		30100			178				
93.110	Maternal and Child Health Federal Consolidated Programs		30100		271,007	207,558				
93.110	Maternal and Child Health Federal Consolidated Programs		MISU1		225,776	364,441				
93.113	Environmental Health		UND01		68,326	35,521				
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		30100		160,750	150,236				
93.124	Nurse Anesthetist Traineeships		UND01			2,459				
93.127	Emergency Medical Services for Children		30100		114,465	122,858				
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		30100		149,730	152,309				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
93.136	Injury Prevention and Control Research and State and Community Based Programs	30100			189,858	184,998
93.137	Community Programs to Improve Minority Health Grant Program	30100			135,532	
93.138	Protection and Advocacy for Individuals with Mental Illness	36000			470,683	428,630
93.150	Projects for Assistance in Transition from Homelessness (PATH)	32500			232,280	300,000
93.155	Rural Health Research Centers	UND01			105,743	124,278
93.162	National Health Service Corps Loan Repayment Program	30100			17,500	
93.178	Nursing Workforce Diversity	UND01			342,578	287,162
93.184	Disabilities Prevention	MISU1			200,094	217,275
93.210	Tribal Self-Governance Program: IHS Compacts/Funding Agreements	UND01			258,858	232,566
93.217	Family Planning - Services	30100			1,098,587	1,112,212
93.223	Development and Coordination of Rural Health Services	UND01			812,547	753,378
93.234	Traumatic Brain Injury State Demonstration Grant Program	32500			135,609	81,676
93.235	Abstinence Education Program	30100			132,390	
93.241	State Rural Hospital Flexibility Program	UND01			1,453,340	592,309
93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	30100			456,854	243,221
93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	UND01			59,012	26,931
93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	32500			50,000	46,114
93.247	Advanced Education Nursing Grant Program	UND01			588,331	550,923
93.251	Universal Newborn Hearing Screening	MISU1			162,066	151,975
93.264	Nurse Faculty Loan Program (NFLP)	UND01			1,778	1,778
93.267	State Grants for Protection and Advocacy Services	36000			58,014	53,827
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance	MISU1			98,992	126,911
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance	30100			4,237,760	5,006,793
93.296	State Partnership Grant Program to Improve Minority Health	30100				124,269

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
93.300	National Center for Health Workforce Analysis	UND01			487,640	693,639
93.301	Small Rural Hospital Improvement Grant Program	UND01			321,938	347,741
93.358	Advanced Education Nursing Traineeships	UND01				35,662
93.389	National Center for Research Resources	UND01			48,942	6,787
93.407	ARRA - Scholarships for Disadvantaged Students	UND01				31,825
93.414	ARRA - State Primary Care Offices	30100				12,077
93.556	Promoting Safe and Stable Families	32500			694,035	595,549
93.563	Child Support Enforcement	32500			6,571,165	5,820,951
93.563	ARRA - Child Support Enforcement	32500			3,201,784	4,484,614
93.564	Child Support Enforcement Research	32500			45,239	72,099
93.566	Refugee and Entrant Assistance - State Administered Programs	32500			1,244,675	1,354,469
93.568	Low-Income Home Energy Assistance	32500			17,697,702	17,493,209
93.576	Refugee and Entrant Assistance - Discretionary Grants	20100			154,024	
93.576	Refugee and Entrant Assistance - Discretionary Grants	32500			197,355	193,112
93.583	Refugee and Entrant Assistance - Wilson/Fish Program	NDSCS				34,457
93.583	Refugee and Entrant Assistance - Wilson/Fish Program	32500			795,563	900,155
93.584	Refugee and Entrant Assistance - Targeted Assistance Grants	32500			194,505	167,108
93.586	State Court Improvement Program	18000			298,721	251,695
93.590	Community-Based Child Abuse Prevention Grants	32500			311,239	339,124
93.597	Grants to States for Access and Visitation Programs	32500			85,363	114,934
93.599	Chafee Education and Training Vouchers Program (ETV)	32500			111,744	123,794
93.603	Adoption Incentive Payments	32500			40,000	
93.617	Voting Access for Individuals with Disabilities - Grants to States	10800			4,056	11,142
93.618	Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	36000			67,706	41,058
93.630	Developmental Disabilities Basic Support and Advocacy Grants	32500			544,008	505,418
93.630	Developmental Disabilities Basic Support and Advocacy Grants	36000			391,050	407,793

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		MISU1		517,887	525,689
93.643	Children's Justice Grants to States		32500		36,728	24,888
93.645	Child Welfare Services - State Grants		32500		321,645	850,983
93.647	Social Services Research and Demonstration		MISU1			366,631
93.658	ARRA - Foster Care - Title IV-E		32500		462,452	653,357
93.658	Foster Care - Title IV-E		32500		10,610,850	11,462,343
93.659	ARRA - Adoption Assistance		32500		278,531	400,204
93.659	Adoption Assistance		32500		4,110,789	4,399,903
93.667	Social Services Block Grant		32500		4,242,550	3,580,281
93.669	Child Abuse and Neglect State Grants		32500		119,954	103,075
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes		30100		729,025	638,864
93.674	Chafee Foster Care Independence Program		32500		552,023	587,064
93.701	ARRA - Trans-NIH Recovery Act Research Support		UND01			27,781
93.717	ARRA - Preventing Healthcare-Associated Infections		30100			32,135
93.719	ARRA - State Grants to Promote Health Information Technology		11200			168,313
93.720	ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative		30100			5,942
93.723	ARRA - Prevention and Wellness--State, Territories and Pacific Islands		30100			26,738
93.767	Children's Health Insurance Program		32500		7,159,931	7,493,359
93.768	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		MISU1		568,557	734,013
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		40100		273,119	230,562
93.790	Alternate Non-Emergency Service Providers or Networks		32500			79,575
93.791	Money Follows the Person Rebalancing Demonstration		32500		279,105	816,886
93.793	Medicaid Transformation Grants		32500		22,645	
93.824	Area Health Education Centers Infrastructure Development Awards		UND01		64,279	380,410

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
93.859	Biomedical Research and Research Training	UND01			43,215	
93.879	Medical Library Assistance	UND01				8,130
93.884	Grants for Training in Primary Care Medicine and Dentistry	UND01			106,215	192,909
93.888	Specially Selected Health Projects	NDSU1			94,466	469,643
93.888	Specially Selected Health Projects	MISU1			300,851	96,985
93.889	National Bioterrorism Hospital Preparedness Program	30100				2,041,522
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	MISU1			173,007	183,130
93.913	Grants to States for Operation of Offices of Rural Health	UND01			147,132	166,357
93.917	HIV Care Formula Grants	30100			553,370	636,116
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	20100			597,811	579,733
93.940	HIV Prevention Activities - Health Department Based	30100			657,957	767,650
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	30100			51,970	60,273
93.945	Assistance Programs for Chronic Disease Prevention and Control	30100			199,928	
93.958	Block Grants for Community Mental Health Services	32500			657,048	834,120
93.959	Block Grants for Prevention and Treatment of Substance Abuse	32500			5,600,031	5,434,744
93.970	Health Professions Recruitment Program for Indians	UND01			907,442	999,262
93.977	Preventive Health Services - Sexually Transmitted Diseases Control Grants	30100			178,277	330,319
93.988	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	30100			237,213	54
93.991	Preventive Health and Health Services Block Grant	30100			223,089	273,255
93.994	Maternal and Child Health Services Block Grant to the States	30100			1,787,687	2,073,678
93.XXX	Tissue Inspections	60200		HHSF223200840004I		4,667
93.XXX	Outreach Express Award	UND01		OUTR205	4,859	
93.XXX	Mammography Inspections	30100			56,770	

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
93.XXX	Mammography Inspections		30100		HHSF223200840132C	36,790
93.XXX	Feed Inspections		60200		HHSF223200840213P	2,471
93.XXX	Outreach Library Memorandum		UND01		2006-00167-46-00	2,821
93.XXX	Feed Inspections		60200		HHSF223200940351P	47,754
93.XXX	Tissue Inspections		60200		HHSF223200540064P	1,606
Nonmonetary Assistance:						
93.069	Public Health Emergency Preparedness		30100		H1N1 vaccine	568,635
Pass Through Non-State Entity:						
93.010	Community-Based Abstinence Education (CBAE)	NDSU1	First Choice Clinic		HHS/FCC	56,262
93.064	Laboratory Training, Evaluation, and Quality Assurance Programs	30100	MT Dept of Public HHS		HM06-605	14,974
93.100	Health Disparities in Minority Health	UND01	University of South Dakota		SR-2009-02	50,118
93.136	Injury Prevention and Control Research and State and Community Based Programs	UND01	North Dakota Council on Abused Women		N/A	5,947
93.155	Rural Health Research Centers	UND01	University of Minnesota		S6656604101	22,662
93.211	Telehealth Network Grants	NDSU1	Avera Health Center		HHS/AHC	749
93.211	Telehealth Network Grants	NDSU1	University of Minnesota		P001007401	8,727
93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significance	UND01	Cankdeska Cikana Community College		N/A	6,648
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance	UND01	Association of American Medical Colleges		N/A	41,924
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance	NDSU1	Fargo Cass Public Health		HHS/FCPH	4,609
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance	UND01	University of South Dakota		usd-07-15	9,393
93.307	Minority Health and Health Disparities Research	UND01	University of South Dakota		SR-2010-8	17,644
93.399	Cancer Control	UND01	Mayo Clinic		N/A	2,441
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	MISU1	Association of University Centers on Dis		890	4,150
93.648	Child Welfare Research Training or Demonstration	MISU1	University of Denver		SC36551A-03-00	36,200
93.648	Child Welfare Research Training or Demonstration	MISU1	University of Denver		N/A	60

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
93.648	Child Welfare Research Training or Demonstration	UND01	University of Denver	0096038		38,288
93.648	Child Welfare Research Training or Demonstration	MISU1	University of Denver	SC36669A-02-00		7,068
93.648	Child Welfare Research Training or Demonstration	UND01	University of Denver Butler Institute	SC36551-05-00	2,078	39,576
93.701	ARRA - Trans-NIH Recovery Act Research Support	UND01	University of South Dakota	SR2010-21		6,280
93.721	ARRA - ARRA - Health Information Technology Professionals in Health Care	LRSC1	Bellevue College, Bellevue, WA	90CC007701		55
93.865	Child Health and Human Development Extramural Research	UND01	University of South Dakota	SR2010-16		251,505
93.865	Child Health and Human Development Extramural Research	UND01	University of South Dakota	SDHRF_2007-06	21,681	
93.865	Child Health and Human Development Extramural Research	UND01	University of South Dakota	SR-2009-03	243,845	33,294
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	UND01	Nelson County Health System	2009-001	6,263	50,949
93.945	Assistance Programs for Chronic Disease Prevention and Control	NDSU1	Ehrens Consulting	05-054		15
93.XXX	American Indian Health Website	UND01	Center for Public Service Communications	N/A		2,947
93.XXX	Laboratory Training, Evaluation, and Quality Assurance Programs	30100	MT Dept of Public HHS	HM06-605		8,922
93.XXX	Go Local North Dakota	UND01	National Network of Libraries	612		4,436
93.XXX	Empowerment Evaluation Project	UND01	North Dakota Council on Abused Women	N/A		43,830
<i>Total for Unclustered</i>					<u>\$ 99,350,533</u>	<u>\$ 105,304,115</u>
<i>Aging Cluster</i>						
Direct Programs:						
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	32500			1,520,975	1,671,134
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	32500			3,416,241	2,789,616
93.053	Nutrition Services Incentive Program	32500			899,721	795,296
93.705	ARRA - Aging Home-Delivered Nutrition Services for States	32500				160,000
93.707	ARRA - Aging Congregate Nutrition Services for States	32500				325,000
<i>Total for Aging Cluster</i>					<u>\$ 5,836,937</u>	<u>\$ 5,741,046</u>

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>CCDF Cluster</i>										
Direct Programs:										
93.575	Child Care and Development Block Grant		32500		5,715,976	5,966,615				
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		32500		5,867,029	4,315,032				
93.713	ARRA - Child Care And Development Block Grant		32500			504,611				
<i>Total for CCDF Cluster</i>					<u>\$ 11,583,005</u>	<u>\$ 10,786,258</u>				
<i>CSBG Cluster</i>										
Direct Programs:										
93.569	Community Services Block Grant		60100		3,190,184	3,160,369				
93.710	ARRA - Community Services Block Grant		60100		98,157	3,662,537				
<i>Total for CSBG Cluster</i>					<u>\$ 3,288,342</u>	<u>\$ 6,822,906</u>				
<i>Federal Student Aid Cluster</i>										
Direct Programs:										
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		UND01		18,992	53,646				
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds		UND01		96,409	74,542				
Pass Through Non-State Entity:										
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	UND01	Johns Hopkins University	2000312971	6,194					
<i>Total for Federal Student Aid Cluster</i>					<u>\$ 121,595</u>	<u>\$ 128,188</u>				
<i>Head Start Cluster</i>										
Direct Programs:										
93.600	Head Start		32500		108,714	121,723				
93.600	Head Start		MASU1		1,029,033	1,246,379				
93.708	ARRA - Head Start		MASU1			59,791				
93.709	ARRA - Early Head Start		MASU1			24,694				
<i>Total for Head Start Cluster</i>					<u>\$ 1,137,747</u>	<u>\$ 1,452,587</u>				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Immunization Cluster</i>										
Direct Programs:										
93.268	Immunization Grants		30100		1,381,142	1,860,748				
93.712	ARRA - Immunization		30100			101,030				
<i>Total for Immunization Cluster</i>					<u>\$ 1,381,142</u>	<u>\$ 1,961,778</u>				
<i>Medicaid Cluster</i>										
Direct Programs:										
93.777	State Survey and Certification of Health Care Providers and Suppliers		32500		723,413	804,777				
93.777	State Survey and Certification of Health Care Providers and Suppliers		30100		1,251,419	1,279,684				
93.778	Medical Assistance Program		32500		382,181,729	444,423,016				
93.778	ARRA - Medical Assistance Program		32500		31,167,301	44,704,678				
<i>Total for Medicaid Cluster</i>					<u>\$ 415,323,862</u>	<u>\$ 491,212,155</u>				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Research and Development Cluster</i>										
Direct Programs:										
93.113	Environmental Health	UND01			1,039,893	576,644				
93.113	Environmental Health	NDSU1			84,273	63,932				
93.121	Oral Diseases and Disorders Research	UND01			269,177	194,070				
93.155	Rural Health Research Centers	UND01				170,882				
93.226	Research on Healthcare Costs, Quality and Outcomes	UND01			86,595					
93.233	National Center on Sleep Disorders Research	UND01			301,101	2,206				
93.242	Mental Health Research Grants	UND01			316,226	222,189				
93.242	Mental Health Research Grants	NDSU1			301,517	158,303				
93.262	Occupational Safety and Health Program	NDSU1			17,218					
93.273	Alcohol Research Programs	NDSU1			89,210	20,077				
93.273	Alcohol Research Programs	UND01			790,963	778,394				
93.273	Alcohol Research Programs	MISU1			95,092	66,526				
93.279	Drug Abuse and Addiction Research Programs	UND01			93,881	193,035				
93.389	National Center for Research Resources	NDSU1			3,685,223	2,305,002				
93.389	National Center for Research Resources	UND01			4,807,701	5,368,550				
93.393	Cancer Cause and Prevention Research	NDSU1			59,003	59,725				
93.393	Cancer Cause and Prevention Research	UND01			26,487	108,513				
93.394	Cancer Detection and Diagnosis Research	NDSU1				32,679				
93.394	Cancer Detection and Diagnosis Research	UND01			159,551	99,924				
93.395	Cancer Treatment Research	NDSU1			417,633	425,477				
93.395	Cancer Treatment Research	UND01			32,540	79,101				
93.396	Cancer Biology Research	NDSU1			105					
93.701	Trans-NIH Recovery Act Research Support	NDSU1			2,743	70,970				
93.701	ARRA - Trans-NIH Recovery Act Research Support	UND01				426,817				
93.701	ARRA - Trans-NIH Recovery Act Research Support	NDSU1				929,830				
93.837	Cardiovascular Diseases Research	NDSU1			46,969					

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
93.849	Kidney Diseases, Urology and Hematology Research		NDSU1		112,831	32,160
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		UND01		443,279	238,212
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders		NDSU1		43,310	35,133
93.855	Allergy, Immunology and Transplantation Research		UND01		22,924	48,171
93.855	Allergy, Immunology and Transplantation Research		NDSU1		182,786	37,233
93.859	Biomedical Research and Research Training		UND01		219,139	64,146
93.859	Biomedical Research and Research Training		NDSU1		71,054	32,663
93.865	Child Health and Human Development Extramural Research		NDSU1		284,392	335,107
93.866	Aging Research		UND01		174,536	151,071
93.887	Health Care and Other Facilities		UND01			27,985
Pass Through Non-State Entity:						
93.070	Environmental Public Health and Emergency Response	UND01	Montana Dept of Pub Health and Human Svc	08-07-3-01-058-0		3,088
93.100	Health Disparities in Minority Health	UND01	University of South Dakota	SDHRF-2007-01	1,123	
93.155	Rural Health Research Centers	UND01	University of Minnesota	P000590401	122,270	124,859
93.242	Mental Health Research Grants	UND01	Johns Hopkins University	2000312971		70,706
93.242	Mental Health Research Grants	UND01	University of Denver	RR01MH065431-01	7,265	
93.273	Alcohol Research Programs	UND01	Johns Hopkins University	2000312992		50,340
93.273	Alcohol Research Programs	UND01	University of Illinois - Chicago	N/A		58,622
93.283	Centers for Disease Control and Prevention - Investigations and Technical Assistance	UND01	Montana Dept of Pub Health and Human Svc	N/A	66,850	76,772
93.389	National Center for Research Resources	NDSU1	WOWIWE Instruction Company	RR024779-NDSU	31,386	
93.701	ARRA - Trans-NIH Recovery Act Research Support	UND01	Duquesne University	G1000008		37,160
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	UND01	University of Iowa	1000651765	83,430	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	UND01	University of Pittsburgh	115090-1		24,218
93.856	Microbiology and Infectious Diseases Research	NDSU1	Lynntech, Inc.	2010-NIH73811-0003		16,507
93.XXX	National Center for Drug Discovery in Neurodegeneration	UND01	Harvard University	156611	34,323	5,018
93.XXX	DELTA and EMPOWER Program Evaluation Reports	UND01	SciMetrika, LLC	200-2008-25437	4,377	20,014

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SCHEDULE OF EXPENDITURES OF FEDERAL
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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
93.XXX	Rural People, Rural Policy Initiative	UND01	W.K. Kellogg Foundation	P3002879	10,026	8,508
	<i>Total for Research and Development Cluster</i>				<u>\$ 14,638,401</u>	<u>\$ 13,850,539</u>
	<i>TANF Cluster</i>					
	Direct Programs:					
93.558	Temporary Assistance for Needy Families	32500			29,553,450	26,871,070
93.714	ARRA - Emergency Contingency Fund For Temporary Assistance For Needy Families (TANF) State Programs	32500				786,900
	<i>Total for TANF Cluster</i>				<u>\$ 29,553,450</u>	<u>\$ 27,657,970</u>
	Total For Department Of Health And Human Services				<u><u>\$ 582,215,014</u></u>	<u><u>\$ 664,917,542</u></u>

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
Department Of Homeland Security										
<i>Unclustered</i>										
97.001	Pilot Demonstration or Earmarked Projects		54000		11,000	85,711				
97.012	Boating Safety Financial Assistance		72000		512,024	543,225				
97.021	Hazardous Materials Assistance Program		54000		15,397					
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)		77000		93,353	117,739				
97.029	Flood Mitigation Assistance		77000		2,616	1,885				
97.029	Flood Mitigation Assistance		54000			6,426,903				
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		72000			80,065				
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		54000		11,563,369	85,945,965				
97.039	Hazard Mitigation Grant		54000		353,827	5,571,121				
97.041	National Dam Safety Program		77000		46,917	62,313				
97.042	Emergency Management Performance Grants		54000		1,811,000	2,202,628				
97.045	Cooperating Technical Partners		77000		657,177	1,158,725				
97.047	Pre-Disaster Mitigation		54000		303,178	19,267				
97.070	Map Modernization Management Support		77000		113,024	110,522				
97.073	State Homeland Security Program (SHSP)		54000		3,185,960	2,287,214				
97.074	Law Enforcement Terrorism Prevention Program (LETPP)		54000		1,601,793	1,455,995				
97.078	Buffer Zone Protection Program (BZPP)		54000		91,834	715				
97.078	Buffer Zone Protection Program (BZPP)		72000		5,503					
97.089	Real ID Program		80100			511,399				
97.107	National Incident Management System (NIMS)		54000		27,101					
97.XXX	Emergency Management Theory Course Treatment		NDSU1	HSFEEM-07-MP-6350456	2,500					
<i>Total for Unclustered</i>					<u>\$ 20,397,574</u>	<u>\$ 106,581,392</u>				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Homeland Security Cluster</i>										
Direct Programs:										
97.053	Citizen Corps		54000		144,240					
97.067	Homeland Security Grant Program		54000		56,048	3,817,011				
<i>Total for Homeland Security Cluster</i>					<u>\$ 200,288</u>	<u>\$ 3,817,011</u>				
<i>Research and Development Cluster</i>										
Pass Through Non-State Entity:										
97.061	Centers for Homeland Security	NDSU1	University of Minnesota	X9106025115	89,257	7,056				
97.061	Centers for Homeland Security	NDSU1	University of Minnesota	0910602532		34,893				
<i>Total for Research and Development Cluster</i>					<u>\$ 89,257</u>	<u>\$ 41,949</u>				
Total For Department Of Homeland Security					<u><u>\$ 20,687,119</u></u>	<u><u>\$ 110,440,352</u></u>				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
Department Of Housing And Urban Development										
<i>Unclustered</i>										
Direct Programs:										
14.171	Manufactured Home Construction and Safety Standards		60100		40					
14.231	Emergency Shelter Grants Program		60100		282,892	224,654				
14.235	Supportive Housing Program		60100		56,528	772				
14.238	Shelter Plus Care		60100		198,559	155,753				
14.239	HOME Investment Partnerships Program		60100		2,153,260	1,951,059				
14.251	Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants		DSU01			17,561				
14.257	ARRA - Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)		60100		7,907	720,475				
14.401	Fair Housing Assistance Program - State and Local		40600		13,700	157,080				
14.XXX	Interest Subsidy Grant		VCSU1	DEN-032	23,714	23,714				
14.XXX	Interest Subsidy Grant		LRSC1	CH-ND-AK60(DS)	23,170	23,170				
14.XXX	Interest Subsidy Grant		NDSU1	N/A	24,408	24,408				
14.XXX	Interest Subsidy Grant		UND01	DEN-028	16,404	32,808				
Pass Through Non-State Entity:										
14.251	Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	DSU01	REAP	N/A	2,558					
<i>Total for Unclustered</i>					<u>\$ 2,803,140</u>	<u>\$ 3,331,454</u>				
<i>CDBG - Entitlement Grants Cluster</i>										
Direct Programs:										
14.254	ARRA - Community Development Block Grants/Special Purpose Grants/Insular Areas - (Recovery Act Funded)		60100		9,724					
<i>Total for CDBG - Entitlement Grants Cluster</i>					<u>\$ 9,724</u>	<u>\$</u>				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>CDBG - State-Administered Small Cities Program Cluster</i>										
Direct Programs:										
14.228	Community Development Block Grants/State's Program		60100		6,735,653	11,980,575				
14.255	ARRA - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii - (Recovery Act Funded)		60100			373,494				
<i>Total for CDBG - State-Administered Small Cities Program Cluster</i>					<u>\$ 6,735,653</u>	<u>\$ 12,354,069</u>				
Total For Department Of Housing And Urban Development					<u>\$ 9,548,518</u>	<u>\$ 15,685,523</u>				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
Department Of Justice										
<i>Unclustered</i>										
Direct Programs:										
16.017	Sexual Assault Services Program		30100			39,168				
16.523	Juvenile Accountability Block Grants		53000		272,600	20,122				
16.527	Supervised Visitation, Safe Havens for Children		30100		304,119	221,158				
16.540	Juvenile Justice and Delinquency Prevention - Allocation to States		53000		550,000	400,000				
16.543	Missing Children's Assistance		12500		116,423	160,394				
16.546	Investigation and Prosecution of Child Abuse Through the Criminal Justice System		53000		36,659	11,701				
16.550	State Justice Statistics Program for Statistical Analysis Centers		12500			9,246				
16.554	National Criminal History Improvement Program (NCHIP)		12500		6,956	492,054				
16.575	Crime Victim Assistance		53000		1,090,000	929,000				
16.575	ARRA - Crime Victim Assistance		53000			542,000				
16.576	Crime Victim Compensation		53000		156,000	300,000				
16.576	ARRA - Crime Victim Compensation		53000			78,313				
16.579	Edward Byrne Memorial Formula Grant Program		12500		106,830					
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		80100			58,493				
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		12500		38,389	215,706				
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		UND01		128,458	131,382				
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		32500		206,694					
16.582	Crime Victim Assistance/Discretionary Grants		MISU1		65,048	69,423				
16.582	Crime Victim Assistance/Discretionary Grants		UND01			62,740				
16.588	ARRA - Violence Against Women Formula Grants		30100		7,149	347,015				
16.588	Violence Against Women Formula Grants		30100		960,320	774,897				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders	30100			321,252	279,919
16.593	Residential Substance Abuse Treatment for State Prisoners	12500			45,788	36,336
16.603	Corrections - Technical Assistance/Clearinghouse	53000			292,522	
16.606	State Criminal Alien Assistance Program	53000			20,338	25,046
16.607	Bulletproof Vest Partnership Program	12500			997	592
16.608	Tribal Court Assistance Program	UND01			1,019,654	1,017,496
16.609	Community Prosecution and Project Safe Neighborhoods	12500			178,463	58,444
16.710	Public Safety Partnership and Community Policing Grants	MISU1			415,286	417,802
16.710	Public Safety Partnership and Community Policing Grants	12500			63,000	56,308
16.727	Enforcing Underage Drinking Laws Program	32500			350,000	350,505
16.738	Edward Byrne Memorial Justice Assistance Grant Program	12500			415,330	482,627
16.740	Statewide Automated Victim Information Notification (SAVIN) Program	11200			438,653	368,682
16.741	Forensic DNA Backlog Reduction Program	12500			157,996	79,858
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	12500			114,267	22,904
16.748	Convicted Offender and/or Arrestee DNA Backlog Reduction Program (In-House Analysis and Data Review)	12500			24,587	41,139
16.753	Congressionally Recommended Awards	UND01				73,187
16.800	ARRA - Recovery Act - Internet Crimes against Children Task Force Program (ICAC)	12500				127,465
16.803	ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants To States And Territories	12500				888,537
16.810	ARRA - Recovery Act - Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program	12500				62,501
16.XXX	Midwest High Intensity Drug Trafficking Area	12500		G10MW0006A		74,074
16.XXX	Midwest High Intensity Drug Trafficking Area	12500		I8PMWP592Z	373,967	70,125
16.XXX	Midwest High Intensity Drug Trafficking Area	12500		17PMWP592Z	29,911	
16.XXX	Midwest High Intensity Drug Trafficking Area	12500		G09MW0006A	97,470	375,572
16.XXX	Juvenile Inmate Housing	53000		IGA-755-8		90,328

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
16.XXX	Juvenile Detention		53000	N/A		1,341
16.XXX	Adult Inmate Housing		53000	IGA-0059-5		10,313
Pass Through Non-State Entity:						
16.203	Comprehensive Approaches to Sex Offender Management Discretionary Grant (CASOM)	UND01	Fox Valley Technical College	2008-WP-BX-K006	1,851	60,697
16.585	Drug Court Discretionary Grant Program	18000	Community Violence Intervention Center	2004-WE-AX-0048	21,921	11,383
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders	UND01	North Dakota Council on Abused Women	N/A	2,027	
16.616	Indian Country Alcohol and Drug Prevention	UND01	Fox Valley Technical College	2009-AC-BX-KO34		6,966
16.808	Recovery Act - Edward Byrne Memorial Competitive Grant Program	NDSU1	Public/Private Venture	10137		35,063
<i>Total for Unclustered</i>					\$ 8,430,924	\$ 9,988,019
<i>Research and Development Cluster</i>						
<i>Direct Programs:</i>						
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	NDSU1			886,528	167,215
<i>Pass Through Non-State Entity:</i>						
16.579	Edward Byrne Memorial Formula Grant Program	NDSU1	Clay County Joint Powers Collobarative	N/A	11,750	5,875
<i>Total for Research and Development Cluster</i>					\$ 898,278	\$ 173,091
Total For Department Of Justice					\$ 9,329,202	\$ 10,161,110

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
Department Of Labor										
<i>Unclustered</i>										
Direct Programs:										
17.235	ARRA - Senior Community Service Employment Program		32500			63,594				
17.235	Senior Community Service Employment Program		32500		598,136	547,542				
17.261	WIA Pilots, Demonstrations, and Research Projects		BSC01		397,029	527,474				
17.261	WIA Pilots, Demonstrations, and Research Projects		MISU1		364,763	548,351				
17.261	WIA Pilots, Demonstrations, and Research Projects		NDSCS		2,251					
17.261	WIA Pilots, Demonstrations, and Research Projects		MASU1		4,064					
17.504	Consultation Agreements		BSC01		282,741	326,871				
17.600	Mine Health and Safety Grants		27000		82,856	47,724				
<i>Total for Unclustered</i>					\$ 1,731,840	\$ 2,061,556				
Total For Department Of Labor					\$ 1,731,840	\$ 2,061,556				
Department Of State										
<i>Unclustered</i>										
Pass Through Non-State Entity:										
19.402	Professional and Cultural Exchange Programs - International Visitor Leadership Program	MISU1	National Council 4 International Visitors	N/A	3,496	3,372				
19.XXX	Teaching Excellence and Achievement Program (TEA)	UND01	International Research & Exchanges Board	FY09-TEA-UND-01		152,907				
19.XXX	IREX Cultural Ambassadors Program FY10	UND01	International Research & Exchanges Board	UGRAD-UND09		543				
<i>Total for Unclustered</i>					\$ 3,496	\$ 156,822				
Total For Department Of State					\$ 3,496	\$ 156,822				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
Department Of The Interior										
<i>Unclustered</i>										
Direct Programs:										
15.020	Aid To Tribal Governments		NDSU1		13,029					
15.224	Cultural Resource Management		NDSU1		5,500					
15.224	Cultural Resource Management		MISU1		15,307	40,951				
15.224	Cultural Resource Management		70100		85,977	12,307				
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance		NDSU1		248,871	8,134				
15.231	Fish, Wildlife and Plant Conservation Resource Management		NDSU1		12,111	27,776				
15.233	Forests and Woodlands Resource Management		NDSU1		4,899	5,279				
15.242	National Fire Plan - Rural Fire Assistance		NDSU1			111,906				
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining		40800		611,184	654,786				
15.252	Abandoned Mine Land Reclamation (AMLR) Program		40800		2,806,551	2,407,001				
15.427	Federal Oil and Gas Royalty Management		11700			385,575				
15.504	Water Reclamation and Reuse Program		NDSU1		4,731	25,507				
15.518	Garrison Diversion Unit		72000			710,711				
15.518	Garrison Diversion Unit		40500		958					
15.608	Fish and Wildlife Management Assistance		72000		43,134	34,677				
15.615	Cooperative Endangered Species Conservation Fund		75000		13,980	18,109				
15.616	Clean Vessel Act		72000			10,376				
15.617	Wildlife Conservation and Appreciation		72000		48,528	20,803				
15.618	Administrative Grants for Federal Aid in Sport Fish and Wildlife Restoration		72000			12,396				
15.631	Partners for Fish and Wildlife		72000		4,500					
15.633	Landowner Incentive		72000		25,729	45,927				
15.634	State Wildlife Grants		72000		831,493	325,985				
15.637	Migratory Bird Joint Ventures		72000			30,030				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
15.642	Challenge Cost Share		75000		14	871
15.808	U.S. Geological Survey - Research and Data Collection		11200		7,565	
15.808	U.S. Geological Survey - Research and Data Collection		40500			18,315
15.810	National Cooperative Geologic Mapping Program		40500		27,284	26,057
15.904	Historic Preservation Fund Grants-In-Aid		70100		680,481	670,714
15.916	Outdoor Recreation - Acquisition, Development and Planning		75000		261,014	239,868
15.929	Save America's Treasures		70100		227,779	55,987
15.XXX	Management of Lands Acquired for Mitigation of Impacts to Audubon Wildlife Management Area		72000	08FC602270	14,098	
15.XXX	Royalty Audit Program		11700	1435-02-99-CA-40304	363,442	
15.XXX	Management of the Lonetree Wildlife Management Area		72000	08FC602268	687,464	
15.XXX	Juvenile Detention		53000	CMK0L070021	101,299	105,881
15.XXX	Migratory Bird Harvest Information Program		72000	HIP-1-1	10,171	
15.XXX	Praire Pothole Joint Venture		72000	PPJV	20,294	
Pass Through Non-State Entity:						
15.406	National Park Service Centennial Challenge.	DSU01	Theodore Roosevelt National Park	H1541080018		15,973
15.518	ARRA - Garrison Diversion Unit	77000	Garrison Diversion Unit	6-FC-60-00210	39,481	379,239
15.518	Garrison Diversion Unit	77000	Garrison Diversion Unit	6-FC-60-00210	10,957,360	9,880,450
15.815	National Land Remote Sensing_Education Outreach and Research	UND01	America View	AV08-ND01	21,294	20,217
15.XXX	National Park Service - Mandan Language & Oral Traditions Preservation Project	MISU1	ND Lewis & Clark Bicentennial	FY 02-96	414	
15.XXX	The Centennial Challenge Cooperative Agreement	DSU01	Theodore Roosevelt National Park	H1541080018	5,234	
<i>Total for Unclustered</i>					\$ 18,201,169	\$ 16,301,809

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Fish and Wildlife Cluster</i>										
Direct Programs:										
15.605	Sport Fish Restoration		72000		4,139,075	4,671,704				
15.611	Wildlife Restoration		72000		4,304,388	6,593,247				
<i>Total for Fish and Wildlife Cluster</i>				\$ 8,443,463	\$ 11,264,952					

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Research and Development Cluster</i>										
Direct Programs:										
15.507	WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	UND01			59,258	15,927				
15.518	Garrison Diversion Unit	UND01			238,254	55,924				
15.623	North American Wetlands Conservation Fund	UND01			3,113					
15.642	Challenge Cost Share	UND01			337					
15.642	Challenge Cost Share	NDSU1			1,110	9,170				
15.805	Assistance to State Water Resources Research Institutes	NDSU1			135,697	107,737				
15.805	Assistance to State Water Resources Research Institutes	UND01				5,352				
15.808	U.S. Geological Survey - Research and Data Collection	NDSU1			21,130	5,707				
15.808	U.S. Geological Survey - Research and Data Collection	UND01			19,211	27,322				
15.FFB	Fish and Wildlife Enhancemnt	NDSU1			454					
15.XXX	Double-crested Cormorant Movement Ecology in Voyageurs	NDSU1		J6820081403	3,495	1,518				
15.XXX	Characterization of Water and Sediment Quality of Lake Alice National Wildlife Refuge	UND01		601818j414	2,795	4,051				
15.XXX	Effects of Iron Bacteria on Subsurface Tile Drains	NDSU1		08FC602281	44,170	9,237				
15.XXX	Archeological Site Mapping - Elkhorn Ranch	UND01		J6115090366	3,131	1,865				
15.XXX	Archeological Data Recovery at Elbee/Karishta Sites Knife River Indian Village	UND01		J6115100302		13,865				
15.XXX	Lake Ecology and Population Dynamics of Mohave Tui Chub	NDSU1		J8380060075	25,622	24,766				
15.XXX	Golden Eagle Nest Monitoring	DSU01	United States Forest Service	09-CS-11011800-033		27,051				
Pass Through Non-State Entity:										
15.608	Fish and Wildlife Management Assistance	UND01	Red Lake Watershed District	N/A	11,073	4,895				
15.634	State Wildlife Grants	NDSU1	Ducks Unlimited, Inc.	PP-37-1		3,537				
15.808	U.S. Geological Survey - Research and Data Collection	UND01	America View	AV05-ND01	4,392					
15.XXX	Gasifier Demonstation Project - Fond du Lac	UND01	Fond du Lac Development Corporation	N/A	33,247	14,650				
<i>Total for Research and Development Cluster</i>					\$ 606,488	\$ 332,574				
Total For Department Of The Interior					\$ 27,251,120	\$ 27,899,334				

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
Department Of Transportation										
<i>Unclustered</i>										
20.106	Airport Improvement Program		41200		1,468,460	488,915				
20.214	Highway Beautification-Control of Outdoor Advertising, and Control of Junkyards		80100		533	250				
20.218	National Motor Carrier Safety		50400		1,560,256	1,811,727				
20.231	Performance and Registration Information Systems Management		80100			111				
20.237	Safety Data Improvement Program		80100		12,400					
20.238	Commercial Drivers License Information System		80100			353				
20.505	Federal Transit - Metropolitan Planning Grants		80100		2,092,529	2,168,688				
20.509	Formula Grants for Other Than Urbanized Areas		80100		3,440,694	3,662,428				
20.509	ARRA - Formula Grants for Other Than Urbanized Areas		80100			164,398				
20.615	E-911 Grant Program		11200			9,018				
20.700	Pipeline Safety		40800		58,470	54,831				
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants		54000		163,531	220,846				
20.762	Research Grants		NDSU1		377,241	85,811				
20.XXX	Midwest Region Motor Fuel Project		12700	N/A		4,361				
20.XXX	Repeat Offender		80100	DTNH22-07-H-00142	18,022	19,833				
<i>Pass Through Non-State Entity:</i>										
20.701	University Transportation Centers Program	NDSU1	Rutgers, The State Univ of New Jersey	NJ-26-7067-01		25,676				
20.XXX	Travel Support for Center for General Aviation Research Meeting	UND01	Embry-Riddle University	15199-UND		5,000				
20.XXX	Center of Excellence Research Grant - CGAR Website Administrative Services	UND01	Embry-Riddle University	01-C-ERAU-1E	39,419	37,353				
<i>Total for Unclustered</i>					\$ 9,231,555	\$ 8,759,598				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Federal Transit Cluster</i>										
Direct Programs:										
20.500	Federal Transit - Capital Investment Grants		80100		384,007	955,515				
<i>Total for Federal Transit Cluster</i>					<u>\$ 384,007</u>	<u>\$ 955,515</u>				
<i>Highway Planning and Construction Cluster</i>										
Direct Programs:										
20.205	Highway Planning and Construction		80100		240,290,165	216,282,680				
20.205	ARRA - Highway Planning and Construction		80100			105,026,136				
20.205	Highway Planning and Construction		75000			5,303				
20.219	Recreational Trails Program		75000		538,542	899,810				
Pass Through Non-State Entity:										
20.205	Highway Planning and Construction	NDSU1	American Road & Transportation Builders	DTFH61-06-C-0032	14,917	92,260				
20.205	Highway Planning and Construction	UND01	Iowa Department of Transportation	PC00399	231					
<i>Total for Highway Planning and Construction Cluster</i>					<u>\$ 240,843,855</u>	<u>\$ 322,306,189</u>				
<i>Highway Safety Cluster</i>										
Direct Programs:										
20.600	State and Community Highway Safety		80100		1,548,750	1,732,318				
20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants		80100		1,365,130	1,375,240				
20.610	State Traffic Safety Information System Improvement Grants		80100		712,451	545,577				
20.612	Incentive Grant Program to Increase Motorcyclist Safety		80100		111,351	90,342				
<i>Total for Highway Safety Cluster</i>					<u>\$ 3,737,682</u>	<u>\$ 3,743,477</u>				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Research and Development Cluster</i>										
Direct Programs:										
20.205	Highway Planning and Construction	NDSU1			68,386	4,869				
20.233	Border Enforcement Grants	NDSU1			36,809	20,911				
20.514	Public Transportation Research	NDSU1			778,756	772,153				
20.701	University Transportation Centers Program	NDSU1			1,776,256	2,210,375				
20.XXX	Operational Loads Monitoring	UND01		07-C-GA-UND Amend. 1	127,744					
20.XXX	Weather Technology in the Cockpit Program	UND01		07-C-GA-UND Amend. 8		60,294				
20.XXX	Subject Matter Export Support for FAA Simulator Workstation	UND01		07-C-GA-UND Amend. 9		53,945				
20.XXX	General Aviation System Safety Management Research	UND01		07-C-GA-UND Amend. 4		26,474				
20.XXX	Helipad Lighting System	UND01		07-C-GA-UND 10, 11		85,866				
20.XXX	Development of UAS Operational Data Collection Concept	UND01		07-C-GA-UND Amend. 2		69,152				
20.XXX	Evaluating the Benefits of Technology on Participation	NDSU1		ND-26-1000		2,077				
20.XXX	Development of Roadside Software	NDSU1		DTMC75-03C00013	1,850,790	160,808				
20.XXX	Friction Study	UND01		07-C-GA-UND Amend. 3		48,852				
Pass Through Non-State Entity:										
20.100	Aviation Education	NDSU1	University of Idaho	BAK462-NDSU(P0014150	10					
20.512	Federal Transit Technical Assistance	NDSU1	Northland Healthcare Alliance	ND-26-7011	20,992	8				
20.515	State Planning and Research	UND01	Iowa Department of Transportation	11954		4,708				
20.701	University Transportation Centers Program	NDSU1	Bismarck-Mandan Metro. Planning Org.	DOT/Bis-Man MPO	16,724	11,525				
20.701	University Transportation Centers Program	NDSU1	FM Metropolitan Council of Governments	DOT/F-M MPO	17,954	25,425				
20.701	University Transportation Centers Program	NDSU1	GF/EGF Metro. Planning Org.	DOT/GF-EFG MPO	12,974	10,654				
20.XXX	Development of FMCSA Field Systems Software	NDSU1	Computer Sciences Corporation	S500033 TO 6		1,233,825				
20.XXX	FMCSA - Task Order 7	NDSU1	Computer Sciences Corporation	S50000331 TO 7		275,977				
20.XXX	Inspection Selection System Support	NDSU1	Computer Sciences Corporation	Agreement: S5000331	56					
20.XXX	Develop a Drive Safely History Indicator	NDSU1	Computer Sciences Corporation	S8000045	1,424					
20.XXX	Analysis of 14 CFR Parts 91 & 43 for UAS Applications	UND01	Embry-Riddle University	61070-UND		3,661				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
20.XXX	Analysis of 14 CFR Part 61 for Pilot, Flight Instructor and Ground Instructor Certifications for Unmanned Aerial Systems	UND01	Embry-Riddle University	61075	30,604	19,395
20.XXX	Analysis of 14 CFR Parts 91	UND01	Embry-Riddle University	61070-UND	42,695	
20.XXX	Operational Loads Monitoring of Business Jet Aircraft	UND01	Embry-Riddle University	61053-UND	35,219	16,829
20.XXX	Helicopter Terrain Awareness Warning Systems (TAWS) and Enhanced Vision Systems Flight Testing	UND01	Embry-Riddle University	61060-UND	194,906	96,256
20.XXX	Evaluating the Effectiveness of ADS-B in the Collegiate Flight Training Environment	UND01	Embry-Riddle University	61061-UND	3,073	
20.XXX	Octane Enhancers from Crop Oil	UND01	Embry-Riddle University	61047-UND	48,966	144,354
20.XXX	Remote Airport Landing Systems	UND01	Embry-Riddle University	61046-UND	522	
20.XXX	Helicopter Advanced Navigation Research Flight Training	UND01	Embry-Riddle University	61050-UND	38,541	382
20.XXX	Training Standards Development for New Technology	UND01	Embry-Riddle University	61054-UND	56,153	2,418
20.XXX	Development and Demonstration	UND01	Iowa Department of Transportation	PC00680	17,427	
20.XXX	Aurora 2007-04: Development	UND01	Iowa Department of Transportation	PC00475	8,690	
20.XXX	Freezing Drizzle Phase 2 for the Aurora Group	UND01	Iowa Department of Transportation	PC00680		28,902
20.XXX	Development and Deployment of Clarus-Enabled Services	UND01	Meridian Environmental Technology, Inc.	DTFH61-09-C-000002		52,420
20.XXX	Enhanced Precipitation Estimate	UND01	Meridian Environmental Technology, Inc.	DTFH61-09-C-000002	24,580	
20.XXX	COMPASS - Task Order 9B	NDSU1	Science Application International Corp	TASK ORDER 9B	237	9,573
20.XXX	COMPASS - Task Order 11B	NDSU1	Science Application International Corp	COMPASS TO11B		9,930
20.XXX	COMPASS - Task Order 9, Mod 8	NDSU1	Science Application International Corp	COMPASS TO9 M8	8,824	37,062
20.XXX	COMPASS	NDSU1	Science Application International Corp	4600006471	13,316	
20.XXX	COMPASS - Task Order 6	NDSU1	Science Application International Corp	4600006471 TO 6	14,162	
20.XXX	COMPASS Technical Support Services	NDSU1	Science Application International Corp	4600006471 TO 8	1,357	4,351
20.XXX	COMPASS	NDSU1	Science Application International Corp	TASK ORDER 7	23,049	
20.XXX	COMPASS - Task Order 4B	NDSU1	Science Application International Corp	4600006471 TO 4B	3,810	
20.XXX	Airport and Air Carrier Resource Manual Employees Coping with Traumatic Events	UND01	The National Academies	ACRP- A06-01	90,698	
<i>Total for Research and Development Cluster</i>					<i>\$ 5,365,704</i>	<i>\$ 5,503,431</i>

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Transit Services Programs Cluster</i>										
Direct Programs:										
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities		80100		82,619	168,745				
20.516	Job Access - Reverse Commute		80100		73,968	228,820				
20.521	New Freedom Program		80100		3,246	122,585				
<i>Total for Transit Services Programs Cluster</i>					<u>\$ 159,833</u>	<u>\$ 520,150</u>				
Total For Department Of Transportation					<u>\$ 259,722,636</u>	<u>\$ 341,788,360</u>				
 Department Of Veterans Affairs										
<i>Unclustered</i>										
Direct Programs:										
64.014	Veterans State Domiciliary Care		31300		836,062	861,680				
64.015	Veterans State Nursing Home Care		31300		735,367	1,104,638				
64.124	All-Volunteer Force Educational Assistance		NDUSO		99,101	100,680				
64.XXX	IPA Agreement		UND01	N/A	182,950					
64.XXX	National Veterans Rural Health		UND01	636-08-4-4061-0035	12,124					
64.XXX	National Veterans Rural Health Resource Center		UND01	636-D95164		15,125				
64.XXX	National Veterans Rural Health Resource Center		UND01	N/A		75,542				
64.XXX	VA - Residents Rotations		UND01	N/A	396,037	443,255				
64.XXX	VA Processing Fee		NDSU1	VA01241994	3,504					
64.XXX	VA Processing Fee		NDSU1	640000		1,529				
64.XXX	VA Midwest Rural Health Resource Center (Year 2)		UND01	N/A		88,765				
Pass Through Non-State Entity:										
64.XXX	VA ORH Program and Management Operations	UND01	National Opinion Research Center	6603-CRH-FP01	140,587	90,894				
<i>Total for Unclustered</i>					<u>\$ 2,405,733</u>	<u>\$ 2,782,110</u>				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Research and Development Cluster</i>										
Direct Programs:										
64.XXX	MWM Veteran Engineering Resource Center	NDSU1		VA MWM VERC		17,632				
64.XXX	MWM Veteran Engineering Resource Center - Telephone	NDSU1		VA263-BO-0100		150,478				
64.XXX	Value Stream Mapping and Access Improvement at Fargo VA	NDSU1		VA Value Stream		127,870				
<i>Total for Research and Development Cluster</i>					<u>\$</u>	<u>\$ 295,980</u>				
Total For Department Of Veterans Affairs					<u>\$ 2,405,733</u>	<u>\$ 3,078,090</u>				
 Elections Assistance Commission										
<i>Unclustered</i>										
Direct Programs:										
90.401	Help America Vote Act Requirements Payments	10800			1,382,456	1,323,380				
<i>Total for Unclustered</i>					<u>\$ 1,382,456</u>	<u>\$ 1,323,380</u>				
Total For Elections Assistance Commission					<u>\$ 1,382,456</u>	<u>\$ 1,323,380</u>				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
Environmental Protection Agency										
<i>Unclustered</i>										
Direct Programs:										
66.034	Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act		30100		113,575	200,863				
66.040	State Clean Diesel Grant Program		30100			7,632				
66.040	ARRA - State Clean Diesel Grant Program		30100		1,018	982,984				
66.202	Congressionally Mandated Projects		30100		89,557	57,903				
66.419	Water Pollution Control State, Interstate, and Tribal Program Support		30100		182,255	199,275				
66.433	State Underground Water Source Protection		40500		97,200	99,000				
66.454	Water Quality Management Planning		30100		91,234	200,828				
66.454	ARRA - Water Quality Management Planning		30100			49,524				
66.458	ARRA - Capitalization Grants for Clean Water State Revolving Funds		30100			128,806				
66.458	Capitalization Grants for Clean Water State Revolving Funds		30100		317,549	195,583				
66.460	Nonpoint Source Implementation Grants		30100		4,776,212	6,698,318				
66.461	Regional Wetland Program Development Grants		30100		100,324	73,143				
66.467	Wastewater Operator Training Grant Program (Technical Assistance)		30100		2,579					
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds		30100			111,228				
66.468	Capitalization Grants for Drinking Water State Revolving Funds		30100		563,765	582,059				
66.474	Water Protection Grants to the States		30100		19,215					
66.513	Greater Research Opportunities (GRO) Fellowships For Undergraduate/Graduate Environmental Study		UND01		4,817					
66.605	Performance Partnership Grants		60200		500,639	508,411				
66.605	Performance Partnership Grants		30100		3,884,512	4,483,241				
66.608	Environmental Information Exchange Network Grant Program and Related Assistance		30100		260,567	126,255				
66.700	Consolidated Pesticide Enforcement Cooperative Agreements		NDSU1		30,998	62,902				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
66.802	ARRA - Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements	30100				2,507,198
66.802	Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements	30100			2,007,049	3,487,231
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	30100			163,289	235,344
66.805	Leaking Underground Storage Tank Trust Fund Program	30100			173,101	382,286
66.811	Brownfield Pilots Cooperative Agreements	30100			1,800	
66.818	Brownfields Assessment and Cleanup Cooperative Agreements	30100			149,544	34,479
Pass Through Non-State Entity:						
66.460	Nonpoint Source Implementation Grants	NDSU1	Dakota West RC&D	46.118		40,275
66.460	Nonpoint Source Implementation Grants	NDSU1	Dakota West RC&D	EPA/DWRCD-LW-09	48,570	52,025
66.460	Nonpoint Source Implementation Grants	NDSU1	Dakota West RC&D	EPA/DWRCD-LW-08	50,781	
66.460	Nonpoint Source Implementation Grants	NDSU1	Red River Basin Commission	N/A		13,078
66.460	Nonpoint Source Implementation Grants	NDSU1	Red River Regional Planning Council	RRRPC-09	54,844	
66.460	Nonpoint Source Implementation Grants	NDSU1	Red River Regional Planning Council	H075-8	97,936	1,000
66.460	Nonpoint Source Implementation Grants	NDSU1	Red River Regional Planning Council	07-258-01	423	
66.460	Nonpoint Source Implementation Grants	NDSU1	Red River Regional Planning Council	RRRPC-10	3,136	51,708
<i>Total for Unclustered</i>					\$ 13,786,490	\$ 21,572,579

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Research and Development Cluster</i>										
Direct Programs:										
66.461	Regional Wetland Program Development Grants	UND01				10,225				
66.511	Office of Research and Development Consolidated Research/Training/Fellowships	UND01			749,656	534,700				
66.808	Solid Waste Management Assistance Grants	UND01			3,330	26,911				
Pass Through Non-State Entity:										
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	NDSU1	SD School of Mines and Technology	SDSM&T-NDSU 09-03	2,355	13,645				
66.460	Nonpoint Source Implementation Grants	UND01	Red River Regional Planning Council	N/A	8,898	4,107				
66.XXX	IPA Agreement	UND01	CH2M Hill	930752	99,822					
<i>Total for Research and Development Cluster</i>					\$ 864,062	\$ 589,588				
Total For Environmental Protection Agency					\$ 14,650,552	\$ 22,162,167				
 Equal Employment Opportunity Commission										
<i>Unclustered</i>										
Direct Programs:										
30.002	Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	40600			23,850	72,650				
<i>Total for Unclustered</i>					\$ 23,850	\$ 72,650				
Total For Equal Employment Opportunity Commission					\$ 23,850	\$ 72,650				
 General Services Administration										
<i>Unclustered</i>										
Direct Programs:										
39.XXX	Health Information Technical Grant	UND01		N/A	105					
39.XXX	Health Information Technical Grant Phase 2	UND01		N/A	105					
Nonmonetary Assistance:										
39.003	Donation of Federal Surplus Personal Property	11000			938,156	2,372,050				
<i>Total for Unclustered</i>					\$ 938,366	\$ 2,372,050				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
	Total For General Services Administration				<u>\$ 938,366</u>	<u>\$ 2,372,050</u>
Institute of Museum and Library Services						
<i>Unclustered</i>						
Direct Programs:						
45.310	Grants to States		25000		697,806	881,721
45.313	Laura Bush 21st Century Librarian Program		VCSU1		176,213	134,797
<i>Total for Unclustered</i>						
Total For Institute of Museum and Library Services						
Library Of Congress						
<i>Unclustered</i>						
Direct Programs:						
42.001	Books for the Blind and Physically Handicapped		MISU1		4,293	4,293
<i>Total for Unclustered</i>						
Total For Library Of Congress						
National Aeronautics and Space Administration						
<i>Unclustered</i>						
Direct Programs:						
43.XXX	North Dakota Space Grant Consortium		UND01		NNG05GJ56H	751,278
43.XXX	Mineralogical Characterizations of Asteroids		UND01		NNX08AW04H	23,487
43.XXX	Communicating Climate Change		UND01		NNX10AB53A	58,894
<i>Total for Unclustered</i>						
Total For National Aeronautics and Space Administration						

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Research and Development Cluster</i>										
Direct Programs:										
43.002	Technology Transfer	NDSU1			44					
43.XXX	Reliability Assessment of the Fail-Safe Leak Detection	NDSU1		4200126973	2,151	2,980				
43.XXX	Near-Infrared Spectral Observations	UND01		NNG05GH01G	31,383	5,231				
43.XXX	Integrated Strategies for the Human Exploration of the Moon and Mars	UND01		NNX09AP19A		106,889				
43.XXX	Improvement of CERES Science Team Cloud Retrieval	UND01		NNX09AH75G		30,906				
43.XXX	Northern Great Plains Center for People and the Environment	UND01		NNX09AQ81G		922,221				
43.XXX	Hubrid Composites Reactive Non-matrixX	NDSU1		NNM04AA62G	3					
43.XXX	Northern Great Plains Center for People and the Environment	UND01		NNX06AE16G	677,076					
43.XXX	The Optical Dating Response of Mars Sedimet Analogs	NDSU1		NNX06AB24G	21,992					
43.XXX	DC-8 Transfer to Create a National Suborbital Education and Research Center	UND01		NNG05WC01A	190,870					
43.XXX	DC-8 Transfer to Create a National Suborbital Education and Research Center	UND01		NND08WC01A	810,375	2,912,810				
43.XXX	DC-8 Suborbital Education and Research Center	UND01		NNG05WC01A	907,139	342,878				
43.XXX	Flood Mitigation of the Devils Lake Basin of North Dakota	UND01		NNX09AO06G		66,592				
43.XXX	Northern Great Plains Center for People and the Environment - Phase II	UND01		NNX08A097G	1,119,404	1,301,192				
43.XXX	Validation of CERES -Derived Terra and Aqua Cloud Properties Using Department of Energy Atmospheric Radiation Measurement Surface Observations	UND01		NNL04AA11G	9,707					
43.XXX	RID-Research Infrastructure Development (NASA EPSCoR)	UND01		NNX07AK91A	82,398	191,065				
43.XXX	Polari metric Radar and Rain Gauge Measurements of Meoscale Convection Systems during Namma	UND01		NNX06AC73G	49,064	1,930				
43.XXX	Comparison of Cloud Fraction, Height/Temp., and Microphysical Properties between GISS SCM, NASA MODIS and DOE ARM SGP Data	UND01		NNG06GB59G	129,454	37,926				
43.XXX	Validation of Ceres -Derived Terra and Aqua Cloud Properties Using DOE ARM Surface Observations	UND01		NNX08AK88G	56,368	150,642				
43.XXX	NRA/Research Opportunities in Space and Earth Sciences	UND01		NNX07AP73G	25,585	53,698				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
43.XXX	Physical and Compositional Characterizations of Near-Earth Objects	UND01		NNX07AL29G	95,168	120,170
43.XXX	A Study of Arctic Radiation Budget Using CERES/MODIS Satellite and ARM NSA Surface Observations and NASA GISS Model	UND01		NNX07AW05G	80,328	96,856
43.XXX	Asteroid Compositions	UND01		NNX10AG45G		8,395
Pass Through Non-State Entity:						
43.002	Technology Transfer	UND01	Rensselaer Polytechnic Institute	B10554	3,197	26,529
43.002	Technology Transfer	UND01	University of Idaho	GNK524_SB_001		12,747
43.XXX	Challenges and Opportunities in Remote Sensing of Global Savannas: A Scoping Study for a New TE Field Campaign	UND01	Colorado State University	G-1967-1	1,318	24,600
43.XXX	Atmospheric Correction Algorithm	UND01	Montana State University	G174-07-W144	16,731	
43.XXX	Application of NASA Field Observations, Satellite Measurement	UND01	University of Illinois - Chicago	2008-05675-01	2,987	
<i>Total for Research and Development Cluster</i>					\$ 4,312,742	\$ 6,416,258
Total For National Aeronautics and Space Administration					\$ 5,087,507	\$ 6,901,694
 National Archives And Records Administration						
<i>Unclustered</i>						
Direct Programs:						
89.003	National Historical Publications and Records Grants	70100			7,898	15,868
<i>Total for Unclustered</i>					\$ 7,898	\$ 15,868
Total For National Archives And Records Administration					\$ 7,898	\$ 15,868

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
National Endowment for the Arts										
<i>Unclustered</i>										
Direct Programs:										
45.025	Promotion of the Arts - Partnership Agreements		70900		716,700	1,050,700				
Pass Through Non-State Entity:										
45.025	Promotion of the Arts - Partnership Agreements	UND01	Arts Midwest	N/A		3,750				
<i>Total for Unclustered</i>					\$ 716,700	\$ 1,054,450				
Total For National Endowment for the Arts					\$ 716,700	\$ 1,054,450				
 National Endowment for the Humanities										
<i>Unclustered</i>										
Direct Programs:										
45.161	Promotion of the Humanities - Research	UND01			75,956	105,813				
45.163	Promotion of the Humanities - Professional Development	NDSU1			33,713					
Pass Through Non-State Entity:										
45.129	Promotion of the Humanities - Federal/State Partnership	UND01	North Dakota Humanities Council	08505	10,000					
45.129	Promotion of the Humanities - Federal/State Partnership	BSC01	North Dakota Humanities Council	09502		10,000				
45.129	Promotion of the Humanities - Federal/State Partnership	UND01	North Dakota Humanities Council	09504		9,000				
45.129	Promotion of the Humanities - Federal/State Partnership	70100	North Dakota Humanities Council	N/A	1,998	1,521				
45.168	Promotion of the Humanities - We the People	BSC01	North Dakota Humanities Council	09104/09312		3,500				
45.168	Promotion of the Humanities - We the People	UND01	North Dakota Humanities Council	08106	250					
<i>Total for Unclustered</i>					\$ 121,916	\$ 129,834				
Total For National Endowment for the Humanities					\$ 121,916	\$ 129,834				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
National Science Foundation										
<i>Unclustered</i>										
Direct Programs:										
47.076	Education and Human Resources		NDSU1		806,424	1,052,390				
47.076	Education and Human Resources		NDSCS			336,530				
47.076	Education and Human Resources		BSC01		29,599	81,736				
47.081	Office of Experimental Program to Stimulate Competitive Research		NDSU1		775,034	2,531,285				
Pass Through Non-State Entity:										
47.041	Engineering Grants	UND01	University of Alaska Anchorage	P0387320	19,898	27,513				
47.076	Education and Human Resources	NDSU1	Bismarck Public Schools	NSF/BPS	241					
47.076	Education and Human Resources	NDSCS	Dakota County Tech College	NSF 07-530	56,378					
47.076	Education and Human Resources	NDSU1	Salish Kootenai College	NSF/SKC	14,429	9,832				
47.076	Education and Human Resources	NDSCS	Weld-Ed	703018	26,189					
47.082	ARRA - Trans-NSF Recovery Act Research Support	NDSU1	Black Hills State University	NDSU-BS1000001		13,758				
<i>Total for Unclustered</i>					\$ 1,728,193	\$ 4,053,043				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Research and Development Cluster</i>										
Direct Programs:										
47.041	Engineering Grants		NDSU1		944,462	878,601				
47.041	Engineering Grants		UND01		64,206	1,620				
47.049	Mathematical and Physical Sciences		NDSU1		787,582	1,174,283				
47.049	Mathematical and Physical Sciences		UND01		163,823	316,781				
47.050	Geosciences		NDSU1		107,056	106,285				
47.050	Geosciences		UND01		224,318	198,624				
47.070	Computer and Information Science and Engineering		NDSU1		119,413	60,011				
47.070	Computer and Information Science and Engineering		UND01		62,259	12,097				
47.074	Biological Sciences		UND01		395,850	279,225				
47.074	Biological Sciences		NDSU1		177,365	660,966				
47.075	Social, Behavioral, and Economic Sciences		UND01			111,455				
47.075	Social, Behavioral, and Economic Sciences		NDSU1		22,359	43,851				
47.076	Education and Human Resources		NDSU1		833,250	229,978				
47.076	Education and Human Resources		UND01		89,935	147,822				
47.078	Polar Programs		NDSU1		91,576	77,578				
47.079	International Science and Engineering (OISE)		UND01		97,909					
47.082	ARRA - Trans-NSF Recovery Act Research Support		NDSU1			573,881				
47.082	ARRA - Trans-NSF Recovery Act Research Support		UND01			512,042				
Pass Through Non-State Entity:										
47.041	Engineering Grants	NDSU1	Sea Shell Technologies, LLC	NSF/SST	28					
47.041	Engineering Grants	NDSU1	University of Utah	2501146						
47.041	Engineering Grants	NDSU1	WOWIWE Instruction Company	N/A		3,370				
47.050	Geosciences	UND01	Incorporated Research Institutions for Science	480-19	19,743					
47.074	Biological Sciences	NDSU1	Field Museum of Natural History	50115-1/DEB-0949147		9,653				
47.074	Biological Sciences	UND01	University of Connecticut	FRS 524953		13,567				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
47.075	Social, Behavioral, and Economic Sciences	NDSU1	Cleveland State University	BCS-0721796/Parkr01	48,727	14,473
47.076	Education and Human Resources	NDSU1	Montana State University	G112-10-W2687		31,099
47.076	Education and Human Resources	UND01	Turtle Mountain Community College	N/A	4,236	15,554
47.079	International Science and Engineering (OISE)	UND01	Louisiana State University	44367		6,085
47.082	ARRA - Trans-NSF Recovery Act Research Support	NDSU1	Sea Shell Technologies, LLC	NDSU FAR0015232		343
<i>Total for Research and Development Cluster</i>					<u>\$ 4,254,098</u>	<u>\$ 5,479,243</u>
Total For National Science Foundation					<u>\$ 5,982,291</u>	<u>\$ 9,532,286</u>
 Small Business Administration						
<i>Unclustered</i>						
Direct Programs:						
59.037	Small Business Development Center	UND01			512,919	620,022
59.XXX	Special Initiative Grant Program	BSC01		N/A	131,758	118,242
59.XXX	Miscellaneous Grants	NDSCS			300,719	50,369
Pass Through Non-State Entity:						
59.037	Small Business Development Center	WSC01	Small Business Development	WSC0000915		24,868
59.037	Small Business Development Center	WSC01	Small Business Development	WSC0001015		24,338
59.037	Small Business Development Center	WSC01	Small Business Development	WSC0000925	22,074	
59.XXX	Miscellaneous Grants	NDSCS	Dakota County Tech College	NSF 07-530		93,272
<i>Total for Unclustered</i>					<u>\$ 967,470</u>	<u>\$ 931,112</u>
Total For Small Business Administration					<u>\$ 967,470</u>	<u>\$ 931,112</u>

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
Social Security Administration										
<i>Unclustered</i>										
Direct Programs:										
96.009	Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries		36000		115,472	107,953				
96.XXX	Social Security Reimbursement Funds		32500	N/A	91,148	348,361				
<i>Total for Unclustered</i>					<u>\$ 206,620</u>	<u>\$ 456,314</u>				
<i>Disability Insurance/SSI Cluster</i>										
Direct Programs:										
96.001	Social Security - Disability Insurance		32500		2,545,790	2,906,180				
<i>Total for Disability Insurance/SSI Cluster</i>					<u>\$ 2,545,790</u>	<u>\$ 2,906,180</u>				
Total For Social Security Administration					<u><u>\$ 2,752,410</u></u>	<u><u>\$ 3,362,494</u></u>				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
U.S. Department Of Agriculture										
<i>Unclustered</i>										
Direct Programs:										
10.025	Plant and Animal Disease, Pest Control, and Animal Care		60200		443,028	312,452				
10.025	Plant and Animal Disease, Pest Control, and Animal Care		72000		75,000	70,000				
10.028	Wildlife Services		72000		89,932	58,887				
10.070	Colorado River Basin Salinity Control Program		NDSU1			1,128				
10.162	Inspection Grading and Standardization		60200		4,492	8,338				
10.163	Market Protection and Promotion		60200		754,452	192,586				
10.169	Specialty Crop Block Grant Program		60200		166,862	210,165				
10.210	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		NDSU1		81,859	33,002				
10.217	Higher Education Challenge Grants		NDSU1		42,873	109,817				
10.220	Higher Education Multicultural Scholars Program		UND01		21,074	21,899				
10.303	Integrated Programs		NDSU1		84,132	138,747				
10.435	State Mediation Grants		60200		196,369	209,634				
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		60200		375,102	415,497				
10.500	Cooperative Extension Service		NDSU1		3,413,210	4,257,984				
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children		30100		12,566,360	12,424,484				
10.558	Child and Adult Care Food Program		20100		10,100,543	10,373,065				
10.560	State Administrative Expenses for Child Nutrition		20100		618,367	717,427				
10.565	Commodity Supplemental Food Program		20100		184,530	169,696				
10.567	Food Distribution Program on Indian Reservations		20100		1,010,221	960,143				
10.574	Team Nutrition Grants		20100		138,528	136,068				
10.578	ARRA - WIC Grants To States (WGS)		30100			66,350				
10.579	ARRA - Child Nutrition Discretionary Grants Limited Availability		20100			221,904				
10.582	Fresh Fruit and Vegetable Program		20100		457,898	704,541				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
10.652	Forestry Research		NDSU1		5,251	1,803
10.664	Cooperative Forestry Assistance		60200		51,049	63,612
10.664	Cooperative Forestry Assistance		NDSU1		1,831,386	2,018,014
10.672	Rural Development, Forestry, and Communities		NDSU1		422,614	
10.677	Forest Land Enhancement Program		NDSU1		27,161	34,138
10.769	Rural Business Enterprise Grants		60100		70,078	
10.769	Rural Business Enterprise Grants		MISUB			9,478
10.912	Environmental Quality Incentives Program		NDSU1		36,452	7,045
10.914	Wildlife Habitat Incentive Program		75000			6,512
10.950	Agricultural Statistics Reports		NDSU1		211,000	77,000
10.XXX	Market News Service		60200	12-25-A-3621	21,557	22,206
10.XXX	Highway Hub of History Pilot Project		70100	08-CS-11011800-030	5,650	893
10.XXX	Dakota Prairie Grasslands Woody Draw Mapping Study		BSC01	09-CS-11011809-017		5,000
10.XXX	NRCS Coop Agreement		72000	66663360003	2,937	10,828
10.XXX	Meat Grading and Certification Service		60200	12-25-A-4791	13,541	56,614
Nonmonetary Assistance:						
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		60200		16,932	7,294
10.558	Child and Adult Care Food Program		20100		8,647	11,955
10.565	Commodity Supplemental Food Program		20100		641,027	775,956
10.567	Food Distribution Program on Indian Reservations		20100		2,772,652	2,728,123
Pass Through Non-State Entity:						
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	University of Minnesota	Q40890432126	48,575	17,077
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	University of Nebraska-Lincoln	25-6205-0042-040	19,481	
10.206	Grants for Agricultural Research - Competitive Research Grants	NDSU1	University of Nebraska-Lincoln	25-6324-0089-010		1,107
10.215	Sustainable Agriculture Research and Education	NDSU1	University of Minnesota	H408905325	41,663	31,952
10.215	Sustainable Agriculture Research and Education	NDSU1	University of Minnesota	H408626328		20,197
10.217	Higher Education Challenge Grants	NDSU1	Ohio State University	60020124		3,221

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
10.223	Hispanic Serving Institutions Education Grants	NDSU1	University of Puerto Rico	2006-38422-17106	18,415	28,054
10.303	Integrated Programs	NDSU1	Colorado State University	G-1483-3	47,448	88,650
10.304	Homeland Security - Agricultural	NDSU1	Auburn University	09-ACES-378559-NDSU	1,237	6,720
10.304	Homeland Security - Agricultural	NDSU1	Kansas State University	S08012	40,000	43,000
10.304	Homeland Security - Agricultural	NDSU1	Purdue University	8000027451-AG	6,445	13,555
10.304	Homeland Security - Agricultural	NDSU1	Purdue University	8000004246-AG	94	
10.500	Cooperative Extension Service	NDSU1	Auburn University	08-USDA-Army-NDSU	129,181	148,970
10.500	Cooperative Extension Service	NDSU1	Kansas State University	S08115	14,039	11,273
10.500	Cooperative Extension Service	NDSU1	Kansas State University	S09038	28,349	21,129
10.500	Cooperative Extension Service	NDSU1	Kansas State University	S09038.01		37,704
10.500	Cooperative Extension Service	NDSU1	Kansas State University	S09155	7,403	16,386
10.500	Cooperative Extension Service	NDSU1	Kansas State University	S08131	11,312	
10.500	Cooperative Extension Service	NDSU1	Michigan State University	73404		1,391
10.500	Cooperative Extension Service	NDSU1	Purdue University	8000021882-AG	881	12,619
10.500	Cooperative Extension Service	NDSU1	University of California - Davis	08-001766-NORD1	8,855	15,455
10.500	Cooperative Extension Service	NDSU1	University of Minnesota	H001106901		7,960
10.500	Cooperative Extension Service	NDSU1	University of Minnesota	H000564903	4,379	7,254
10.500	Cooperative Extension Service	NDSU1	University of Nebraska-Lincoln	25-6365-0023-108	8,171	10,752
10.500	Cooperative Extension Service	NDSU1	University of Nebraska-Lincoln	26-6365-0001-305	11,443	1,560
10.500	Cooperative Extension Service	NDSU1	University of Nebraska-Lincoln	25-6324-0053-318	3,057	
10.500	Cooperative Extension Service	NDSU1	University of Nebraska-Lincoln	25-6365-0020-145	255	
10.500	Cooperative Extension Service	NDSU1	University of Nebraska-Lincoln	25-6324-0081-010	8,325	5,905
10.500	Cooperative Extension Service	NDSU1	University of Nebraska-Lincoln	25-6365-0023-111	8,827	
10.500	Cooperative Extension Service	NDSU1	University of Nebraska-Lincoln	26-6365-0001-328	22,855	5,830
10.500	Cooperative Extension Service	NDSU1	University of Nebraska-Lincoln	25-6324-0081-301		12,959
10.XXX	Community Connect Forum Cankdeska Cikana College	UND01	Northern Plains RC&D	38-6004-999-158		500
<i>Total for Unclustered</i>					<u>\$ 37,453,456</u>	<u>\$ 38,221,467</u>

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Child Nutrition Cluster</i>										
Direct Programs:										
10.553	School Breakfast Program		20100		3,360,530	3,722,816				
10.555	National School Lunch Program		20100		13,737,029	15,553,603				
10.556	Special Milk Program for Children		20100		23,418	22,099				
10.559	Summer Food Service Program for Children		20100		489,718	475,166				
Nonmonetary Assistance:										
10.555	National School Lunch Program		20100		2,150,649	3,160,120				
10.559	Summer Food Service Program for Children		20100		5,175	10,019				
<i>Total for Child Nutrition Cluster</i>					<u>\$ 19,766,519</u>	<u>\$ 22,943,823</u>				
<i>Emergency Food Assistance Cluster</i>										
Direct Programs:										
10.568	ARRA - Emergency Food Assistance Program (Administrative Costs)		20100		820	70,067				
10.568	Emergency Food Assistance Program (Administrative Costs)		20100		123,976	94,235				
Nonmonetary Assistance:										
10.569	Emergency Food Assistance Program (Food Commodities)		20100		608,874	1,187,875				
<i>Total for Emergency Food Assistance Cluster</i>					<u>\$ 733,670</u>	<u>\$ 1,352,177</u>				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES					
					2009	2010				
<i>Research and Development Cluster</i>										
Direct Programs:										
10.001	Agricultural Research - Basic and Applied Research	UND01			2,134,912	2,204,524				
10.001	Agricultural Research - Basic and Applied Research	NDSU1			2,339,641	2,313,284				
10.025	Plant and Animal Disease, Pest Control, and Animal Care	NDSU1			6,006					
10.028	Wildlife Services	NDSU1			962,397	1,275,996				
10.070	Colorado River Basin Salinity Control Program	NDSU1			25,060	20,988				
10.167	Transportation Services	NDSU1			66,452	61,433				
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1			1,589,860	1,143,548				
10.200	Grants for Agricultural Research, Special Research Grants	UND01			387,095	133,369				
10.202	Cooperative Forestry Research	NDSU1			64,612	162,625				
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act	NDSU1			71,106	2,639,928				
10.206	Grants for Agricultural Research - Competitive Research Grants	NDSU1			1,013,458	886,449				
10.206	Grants for Agricultural Research - Competitive Research Grants	UND01			81,230	85,658				
10.207	Animal Health and Disease Research	NDSU1			2,730,502	14,011				
10.250	Agricultural and Rural Economic Research	NDSU1			10,509	13,020				
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU1				439,109				
10.652	Forestry Research	UND01			45,795					
10.664	Cooperative Forestry Assistance	NDSU1			46,525	56,398				
10.912	Environmental Quality Incentives Program	NDSU1				2,281				
10.961	Scientific Cooperation and Research	NDSU1				14,347				
10.XXX	2342 Weekly Late Blight Readings	NDSU1		43-3K84-1-1931	436					
10.XXX	Amphibian Population Trends Study	UND01		09-CS-11011801-005	3,209	14,008				
10.XXX	Elkhorn-Ebert's Ranch Survey - Phase 2	UND01		09-CS-11011800-011	11,830	34,847				
10.XXX	Elkhorn-Ebert's Ranch Survey 2008	UND01		08-CS-11011800-021	22,984	7,281				
10.XXX	Excavation/Analysis of Prehistoric Archaeological Site 32BI135	UND01		10-CS-11011800-019		3,547				

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
Pass Through Non-State Entity:						
10.001	Agricultural Research - Basic and Applied Research	NDSU1	Phenotype Screening Corporation	58-3K95-9-1364		1,747
10.001	Agricultural Research - Basic and Applied Research	NDSU1	University of Nebraska-Lincoln	25-6235-0145-003	1,507	1,493
10.169	Specialty Crop Block Grant Program	NDSU1	ND Grape Growers Association	12-25-B-0839		13,200
10.170	Specialty Crop Block Grant Program - Farm Bill	NDSU1	Northern Plains Potato Growers Assocatio	09-138		17,225
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Iowa State University	4164022C IO 75565 23		583
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Iowa State University	416-40-12H	10,892	5,888
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	61-4141G		372
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	76284		1,217
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	73416		4,127
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	P02302		
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	42600	1,147	853
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	117530	878	574
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	144338	28,894	6
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	197353	29,200	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	61-41341	20,300	10,500
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	42599	4,093	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	61-4134K	8,561	239
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	61-4054M	295	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	61-4071A	729	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	61-4080K		346
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	61-4087J		17,090
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	61-4087K	18,109	491
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Michigan State University	61-4134H		8,277
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Montana State University	G233-10-W2895		258
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Montana State University	G113-09-W2187	24,375	22,126
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Oregon State University	C0340A-Q	992	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Oregon State University	C0396A-D		20,337

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CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Oregon State University	C0365A-B	57,738	3,416
10.200	Grants for Agricultural Research, Special Research Grants	UND01	Pennsylvania State University	3994-UND-USDA-9968		94,592
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Rutgers, The State Univ of New Jersey	2009-ND001FUIND		8,684
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	South Carolina State University	07-521014-AGRIBUS-ND	31,897	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	South Dakota State University	SDSU 483871		
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	South Dakota State University	3TH024	3,972	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	South Dakota State University	3TG093		47,825
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	South Dakota State University	3TC024	6,174	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	South Dakota State University	3TD088		18,709
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	South Dakota State University	3TF088		13,500
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	South Dakota State University	3TJ081		15,847
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	South Dakota State University	3TG068	46,048	3,952
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	South Dakota State University	483851		
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	South Dakota State University	3TG088	15,814	43,630
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	Southern Illinois University Carbondale	SIUC 09-11	8,301	8,143
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	University of Hawaii	Z877899	1,729	48,770
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	University of Idaho	BAK463-NDSU PO015122	8,630	
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	University of Idaho	BAK464 PO018667	37,445	78,334
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	University of Idaho	BAK465_SB_002		63,157
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	University of Minnesota	H000491601	97,215	4,824
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	University of Minnesota	H001042501		56,217
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	University of Nebraska-Lincoln	26-6242-0104-004		1,208
10.200	Grants for Agricultural Research, Special Research Grants	NDSU1	University of Nebraska-Lincoln	25-6231-0159-008		10,410
10.200	Grants for Agricultural Research, Special Research Grants	UND01	University of Wisconsin-Madison	832G790	7,941	
10.200	Grants for Agricultural Research, Special Research Grants	UND01	University of Wisconsin-Madison	068k692	107,308	32,692
10.206	Grants for Agricultural Research - Competitive Research Grants	NDSU1	Purdue University	8000027538-AG	9,253	33,648
10.206	Grants for Agricultural Research - Competitive Research Grants	NDSU1	University of Arkansas at Little Rock	UA AES 90944-02		19,008

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
10.206	Grants for Agricultural Research - Competitive Research Grants	NDSU1	University of California - Davis	K016618-03	42,382	71,239
10.206	Grants for Agricultural Research - Competitive Research Grants	NDSU1	University of Minnesota	Q4096504401	86,299	68,715
10.212	Small Business Innovation Research	NDSU1	Custom Data, Inc	N/A		3,728
10.215	Sustainable Agriculture Research and Education	NDSU1	University of Minnesota	H001226909		1,373
10.215	Sustainable Agriculture Research and Education	NDSU1	University of Minnesota	H001226914		5,093
10.215	Sustainable Agriculture Research and Education	NDSU1	University of Minnesota	H408626324	6,159	537
10.227	1994 Institutions Research Program	NDSU1	Cankdeska Cikana Community College	2009-38424-05426		4,380
10.227	1994 Institutions Research Program	NDSU1	Fort Berthold Community College	2006-38424-16847	32,965	9,458
10.227	1994 Institutions Research Program	NDSU1	Fort Berthold Community College	FBCC 07-38424-17939		22,407
10.227	1994 Institutions Research Program	NDSU1	Fort Berthold Community College	JB-004	1,457	
10.227	1994 Institutions Research Program	NDSU1	Sitting Bull College	SBC		46,007
10.303	Integrated Programs	UND01	Board of Trustees University of Chicogo	2007-04967-17	2,564	
10.303	Integrated Programs	NDSU1	Colorado State University	G-1418-1	22,034	
10.303	Integrated Programs	NDSU1	Iowa State University	416-23-02	18,065	2,452
10.303	Integrated Programs	NDSU1	Iowa State University	416-43-61 C	14,974	17,194
10.303	Integrated Programs	NDSU1	Montana State University	G228-09-W1759	15,000	
10.303	Integrated Programs	UND01	The Board of Trustees of the University	2007-04967-17		7,436
10.303	Integrated Programs	NDSU1	University of Idaho	BJKH03SB003 POO19979		43,892
10.303	Integrated Programs	NDSU1	University of Illinois, Urbana Champaign	A4151 2007-04967-18	6,356	66,562
10.303	Integrated Programs	NDSU1	University of Illinois, Urbana Champaign	2007-04967-16	2,189	7,811
10.309	Specialty Crop Research Initiative	NDSU1	Texas A & M University	570608		50,342
10.310	Agriculture and Food Research Initiative (AFRI)	NDSU1	University of Minnesota	H000972004		51,354
10.352	Value-Added Producer Grants	NDSU1	Kansas State University	S09074	4,815	20,185
10.450	Crop Insurance	NDSU1	Mississippi State University	010500 321927-01	24,695	1
10.500	Cooperative Extension Service	NDSU1	North Carolina State University	2007-0376-07	16,265	
10.500	Cooperative Extension Service	NDSU1	North Carolina State University	2008-0590-32	6,507	13,993
10.902	Soil and Water Conservation	NDSU1	Wild Rice Soil Conservation District	68-6633-5-23	576	

STATE OF NORTH DAKOTA
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS

CFDA NUMBER	PROGRAM TITLE	STATE AGENCY	PASS THROUGH ENTITY	IDENTIFYING NUMBER	EXPENDITURES	
					2009	2010
10.904	Watershed Protection and Flood Prevention	NDSU1	Devils Lake Basin Joint Wtr. Res. Board	USDA/DLJWRB	70,961	67,122
10.912	Environmental Quality Incentives Program	UND01	Giziibii Resource Conservation & Development	N/A	184,028	70,895
10.912	Environmental Quality Incentives Program	NDSU1	ND Natural Resources Trust	68-6633-6-56	56,989	63,543
10.912	Environmental Quality Incentives Program	NDSU1	South Dakota State University	3TB082		8,244
10.912	Environmental Quality Incentives Program	NDSU1	The Rodale Institute	RI-100-219-ND	2,922	
10.912	Environmental Quality Incentives Program	NDSU1	University of Idaho	016080	5,687	2,486
<i>Total for Research and Development Cluster</i>					\$ 12,828,161	\$ 12,985,396
<i>SNAP Cluster</i>						
Direct Programs:						
10.551	ARRA - Supplemental Nutrition Assistance Program	32500			2,590,968	
10.551	Supplemental Nutrition Assistance Program	32500			68,629,717	93,296,566
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	32500			6,578,933	7,043,992
10.561	ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	32500				284,256
<i>Total for SNAP Cluster</i>					\$ 77,799,618	\$ 100,624,814
Total For U.S. Department Of Agriculture					\$ 148,581,423	\$ 176,127,677
United States Agency For International Development						
<i>Unclustered</i>						
Pass Through Non-State Entity:						
98.012	USAID Development Partnerships for University Cooperation and Development	NDSU1	Higher Education for Development	AEG-A-00-05-00007-00	10,467	39,533
<i>Total for Unclustered</i>					\$ 10,467	\$ 39,533
Total For United States Agency For International Development					\$ 10,467	\$ 39,533
TOTAL EXPENDITURES OF FEDERAL AWARD					1,338,867,188	1,777,006,787

STATE OF NORTH DAKOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Years Ended June 30, 2010 and 2009

NOTE 1. PURPOSE OF THE SCHEDULE

The Schedule of Expenditures of Federal Awards (Schedule) is a supplementary schedule to the State's basic financial statements (BFS) and is presented for the purposes of additional analysis. The Schedule is required by Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments, and Non-Profit Organizations*.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

Federal Financial Assistance – Pursuant to the Single Audit Act of 1984 (Public Law 98-502), the Single Audit Act Amendments of 1996 (Public Law 104-156), and OMB Circular A-133, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, that non-federal entities receive or administer, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property interest subsidies, insurance, or direct appropriations. Accordingly, nonmonetary federal assistance, including food commodities, food stamps, vaccines, and donated surplus property is included in federal financial assistance and, therefore, is reported on the Schedule. Federal financial assistance does not include direct federal cash assistance to individuals. Contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Catalog of Federal Domestic Assistance – OMB Circular A-133 requires the Schedule to show the total expenditures for each of the State's federal financial assistance programs as identified in the Catalog of Federal Domestic Assistance (CFDA). The CFDA is a government-wide compendium of individual federal programs. Federal financial assistance programs that have not been assigned a CFDA number are indicated using the federal agency's two digit code as the prefix and three X's as the suffix (e.g. 10.XXX is a grant from the USDA).

Clusters of Programs – Closely related programs with different CFDA numbers that share common compliance requirements are to be considered a cluster of programs. The only program clusters presented on the Schedule are those mandated by OMB in the Circular A-133, *Compliance Supplement*.

B. Type A and Type B Programs

The Single Audit Act Amendments of 1996 and OMB Circular A-133 establish the levels of expenditures to be used in defining Type A and Type B federal financial assistance programs. Type A assistance programs for the State of North Dakota are those programs that exceeded \$9,330,000 in federal expenditures, distributions, or issuances for the two-year period ended June 30, 2010.

STATE OF NORTH DAKOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Years Ended June 30, 2010 and 2009

C. Reporting Entity

The Schedule includes all federal financial assistance programs administered by those State departments and entities included in the State's Comprehensive Annual Financial Report, except the departments audited by independent public accounting firms that file their own single audit with the federal clearinghouse. The departments not included in the Schedule are: Housing and Finance, Bank of North Dakota, Job Service North Dakota, Guaranteed Student Loan, Student Loan Trust, and Public Finance Authority.

D. Basis of Accounting

Federal financial assistance expenditures included in the Schedule are reported using the modified accrual basis of accounting, except for the following: colleges, universities, and enterprise entities reported expenditures on the accrual basis; the Department of Public Instruction, Division of Emergency Services, Office of the Governor, Secretary of State, Information Technology Department, State Library, Veterans' Home, Insurance Department, Department of Agriculture, State Historical Society, and Council on the Arts reported expenditures on the cash basis; and the Department of Human Services and the Health Department reported expenditures on the cash basis plus accrued payroll and accrued indirect costs.

Indirect Costs – The Schedule includes a portion of costs associated with general activities which are allocated to federal financial assistance programs under negotiated indirect cost rates or cost allocation plans.

Matching Costs – The Schedule does not include matching expenditures.

Nonmonetary Assistance – The Schedule contains values for several nonmonetary assistance programs. The Supplemental Nutrition Assistance Program (SNAP) is presented at the dollar value of food stamp electronic benefit transfers authorized and used by recipients. The Commodities and Vaccine programs are presented at the federally assigned values of the products distributed by the state. The Surplus Property program is presented at the fair market value of property received. The fair market value was estimated to be 23.3% of the property's original federal acquisition value.

Loan and Loan Guarantee Programs – Information on federal loan and federal loan guarantee programs is included in the Notes to the Schedule instead of on the Schedule itself.

Federal Transactions Between State Entities – Some state entities transfer federal assistance to other state entities (i.e., a pass-through of funds by the primary recipient state entity to a subrecipient state entity). In this case, the expenditures are recognized by the primary state entity on the Schedule of Expenditures of Federal Awards. Purchases of services between state entities using federal moneys are reported as expenditures by the purchasing entity and as revenues for services rendered by the providing entity.

STATE OF NORTH DAKOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Years Ended June 30, 2010 and 2009

Supplemental Nutrition Assistance Program (SNAP) Expenditures – The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for approximately 15 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2009.

NOTE 3. NONMONETARY ASSISTANCE INVENTORY

As described previously in Note 2, nonmonetary assistance is reported in the Schedule based on the amount disbursed. At June 30, 2010 and 2009, the inventory balances of nonmonetary assistance were as follows:

Nonmonetary Assistance	June 30, 2009	June 30, 2010
Food Commodities	\$ 1,663,909	\$ 2,431,224
Donated Surplus Property	1,553,447	2,038,095
Vaccines	2,083,689	2,570,437
Total Inventory Balance	\$ 5,301,045	\$ 7,039,756

NOTE 4. LOAN PROGRAMS

The state administers two loan programs with continuing compliance requirements other than Student Financial Aid. At June 30, 2010 and 2009, the amount of loans receivable for each loan program were as follows:

Loan Program	CFDA #	FY09	FY10
Community Development Block Grants/State's Program	14.228	\$ 9,745,429	\$ 8,270,597
HOME Investment Partnerships Program	14.239	1,957,169	1,904,003
Total Loans Receivable		\$ 11,702,598	\$ 10,174,600

STATE OF NORTH DAKOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Years Ended June 30, 2010 and 2009

NOTE 5. STUDENT FINANCIAL AID PROGRAMS

Expenditures as included on the Schedule of Expenditures of Federal Awards for student financial assistance programs include refunds to grantors, administrative expenses, collection costs, litigation costs, etc.

Advances to students, loans receivable, and federal capital contributions for applicable loan programs for the fiscal years ended June 30, 2010 and 2009 are identified below:

Student Financial Aid Program	CFDA #	FY09	FY10
Loan Advances:			
Health Professions Student Loan Program including:			
Primary Care/Loans for Disadvantaged Students	93.342	\$ 46,681	\$ 41,239
Nursing Student Loan Program	93.364	497,229	525,053
Nursing Faculty Loan Program	93.264	0	68,982
Federal Direct Student Loans	84.268		3,881,097
Federal Perkins Loan Program	84.038	3,330,382	5,434,125
Federal Family Education Loans	84.032	<u>173,084,122</u>	<u>178,280,046</u>
 Total Loan Advances		 <u>\$ 176,958,414</u>	 <u>\$ 188,230,542</u>
 Loans Receivable:			
Health Professions Student Loan Program including:			
Primary Care/Loans for Disadvantaged Students	93.342	\$ 576,219	\$ 552,965
Nursing Student Loan Program	93.364	2,755,020	2,847,044
Nursing Faculty Loan Program	93.264	26,387	93,591
Federal Perkins Loan Program	84.038	<u>38,249,805</u>	<u>39,006,914</u>
 Total Loans Receivable		 <u>\$ 41,607,431</u>	 <u>\$ 42,500,514</u>
 Federal Capital Contributions:			
Health Professions Student Loan Program including:			
Primary Care/Loans for Disadvantaged Students	93.342	\$ 0	\$ 0
Nursing Student Loan Program	93.364	13,907	0
Nursing Faculty Loan Program	93.264	0	0
Federal Perkins Loan Program	84.038	<u>0</u>	<u>0</u>
 Total Federal Capital Contributions		 <u>\$ 13,907</u>	 <u>\$ 0</u>

Loan advances represent new loans made directly by the institution for the Perkins, Nursing, and Health Professions loan programs. The colleges and universities are responsible for completing portions of the loan application, verifying student eligibility, filing enrollment

STATE OF NORTH DAKOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Years Ended June 30, 2010 and 2009

verification reports, refunding money to lenders, and disbursing loan checks received from the lending institutions for Federal Family Education Loans.

Loans receivable are shown at gross and are derived from the financial records of the applicable college or university.

Federal capital contributions represent new federal funds received during the appropriate fiscal year and are derived from the financial records of the applicable college or university.

NOTE 6. SUBRECIPIENTS

State agencies administer a number of federal grants that in part or whole are provided to subrecipients. The amounts provided to subrecipients by state agencies are shown below by program title, federal agency, CFDA number, and year:

Program Title	Federal Agency	CFDA Number	2009	2010
Agricultural Research - Basic and Applied Research	USDA	10.001	\$ 15,200	\$ 14,624
Plant and Animal Disease, Pest Control, and Animal Care	USDA	10.025		22,150
Wildlife Services	USDA	10.028	42,109	26,220
Specialty Crop Block Grant Program	USDA	10.169	29,907	83,924
Grants for Agricultural Research, Special Research Grants	USDA	10.200	80,936	70,664
Grants for Agricultural Research - Competitive Research Grants	USDA	10.206	29,848	9,160
Higher Education Challenge Grants	USDA	10.217	24,321	37,157
Integrated Programs	USDA	10.303		15,903
Agriculture and Food Research Initiative (AFRI)	USDA	10.310		85,730
Cooperative Extension Service	USDA	10.500	23,943	
School Breakfast Program	USDA	10.553	3,304,892	3,666,740
National School Lunch Program	USDA	10.555	15,700,203	18,218,565
Special Milk Program for Children	USDA	10.556	23,418	22,099
Special Supplemental Nutrition Program for Women, Infants, and Children	USDA	10.557	2,614,164	2,802,230
Child and Adult Care Food Program	USDA	10.558	9,868,657	10,187,466
Summer Food Service Program for Children	USDA	10.559	467,749	444,770
Commodity Supplemental Food Program	USDA	10.565	741,490	865,966

STATE OF NORTH DAKOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Years Ended June 30, 2010 and 2009

Food Distribution Program on Indian Reservations	USDA	10.567	3,487,466	3,441,281
ARRA - Emergency Food Assistance Program (Administrative Costs)	USDA	10.568	820	9,220
Emergency Food Assistance Program (Administrative Costs)	USDA	10.568	34,950	44,177
Emergency Food Assistance Program (Food Commodities)	USDA	10.569	608,874	1,187,875
Team Nutrition Grants	USDA	10.574	30,000	44,450
ARRA - WIC Grants To States (WGS)	USDA	10.578		34,875
ARRA - Child Nutrition Discretionary Grants Limited Availability	USDA	10.579		221,904
Fresh Fruit and Vegetable Program	USDA	10.582	440,658	668,508
Cooperative Forestry Assistance	USDA	10.664	357,223	366,925
Rural Development, Forestry, and Communities	USDA	10.672	417,225	
Forest Land Enhancement Program	USDA	10.677		16,754
Rural Business Enterprise Grants	USDA	10.769	70,078	
Economic Adjustment Assistance	DOC	11.307	186,732	146,693
Applied Meteorological Research	DOC	11.468	94,041	18,062
Public Safety Interoperable Communications Grant Program	DOC	11.555	2,915,036	1,339,019
Basic and Applied Scientific Research	DOD	12.300	612,980	99,397
Air Force Defense Research Sciences Program	DOD	12.800	9,177	
A Direct Conversion Alphavoltaic Boron Carbide Diode	DOD	12.XXX	540,747	6,908
Conformal Computing, Phase II	DOD	12.XXX	318,493	
Electronics and Materials for Flexible Substrates	DOD	12.XXX	100,577	90,716
High Performance Tunable Materials	DOD	12.XXX		146,571
No-Crack Pathway to Renewable Domestic JP	DOD	12.XXX	310,664	
Rapid Prototyping of Miniature Sensors	DOD	12.XXX	100,000	500,000
Tunable MicroRadio	DOD	12.XXX		2,878,769
Community Development Block Grants/State's Program	HUD	14.228	6,437,418	7,522,993
Emergency Shelter Grants Program	HUD	14.231	269,167	208,031
Supportive Housing Program	HUD	14.235	35,606	
Shelter Plus Care	HUD	14.238	198,559	155,753

STATE OF NORTH DAKOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Years Ended June 30, 2010 and 2009

HOME Investment Partnerships Program	HUD	14.239	1,618,964	1,555,599
ARRA - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii - (Recovery Act Funded)	HUD	14.255		351,996
ARRA - Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)	HUD	14.257		693,113
National Fire Plan - Wildland Urban Interface Community Fire Assistance	DOI	15.228	135,280	
National Fire Plan - Rural Fire Assistance	DOI	15.242		100,693
Garrison Diversion Unit	DOI	15.518	7,500	
Sport Fish Restoration	DOI	15.605	1,198,290	1,285,871
Wildlife Restoration	DOI	15.611	469,432	13,219
State Wildlife Grants	DOI	15.634	292,488	63,104
Outdoor Recreation - Acquisition, Development and Planning	DOI	15.916	246,389	51,596
Sexual Assault Services Program	DOJ	16.017		35,327
Juvenile Accountability Block Grants	DOJ	16.523	272,600	20,122
Supervised Visitation, Safe Havens for Children	DOJ	16.527	295,760	214,228
Juvenile Justice and Delinquency Prevention - Allocation to States	DOJ	16.540		400,000
Missing Children's Assistance	DOJ	16.543	18,151	7,721
Investigation and Prosecution of Child Abuse Through the Criminal Justice System	DOJ	16.546		11,701
National Criminal History Improvement Program (NCHIP)	DOJ	16.554		464,690
ARRA - Crime Victim Assistance	DOJ	16.575		530,886
Crime Victim Assistance	DOJ	16.575	1,090,000	896,675
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	DOJ	16.580		17,271
ARRA - Violence Against Women Formula Grants	DOJ	16.588		315,270
Violence Against Women Formula Grants	DOJ	16.588	886,752	702,459
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	DOJ	16.590	265,051	189,848

STATE OF NORTH DAKOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Years Ended June 30, 2010 and 2009

Residential Substance Abuse Treatment for State Prisoners	DOJ	16.593	4,475	
Tribal Court Assistance Program	DOJ	16.608	316,664	448,724
Community Prosecution and Project Safe Neighborhoods	DOJ	16.609	111,040	36,453
Edward Byrne Memorial Justice Assistance Grant Program	DOJ	16.738	236,949	187,442
ARRA - RECOVERY ACT - Internet Crimes against Children Task Force Program (ICAC)	DOJ	16.800		8,073
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants To States And Territories	DOJ	16.803		597,832
Midwest High Intensity Drug Trafficking area	DOJ	16.XXX	84,867	68,586
ARRA - Senior Community Service Employment Program	DOL	17.235		63,593
Senior Community Service Employment Program	DOL	17.235	595,084	543,499
Mine Health and Safety Grants	DOL	17.600	82,856	47,724
ARRA - Highway Planning and Construction	DOT	20.205		1,086,378
Highway Planning and Construction	DOT	20.205	5,296,089	8,550,058
Recreational Trails Program	DOT	20.219	130,922	649,753
Federal Transit - Capital Investment Grants	DOT	20.500	384,007	955,515
Federal Transit - Metropolitan Planning Grants	DOT	20.505	2,092,529	2,168,688
ARRA - Formula Grants for Other Than Urbanized Areas	DOT	20.509		164,398
Formula Grants for Other Than Urbanized Areas	DOT	20.509	3,437,487	3,539,407
Capital Assistance Program for Elderly Persons and Persons with Disabilities	DOT	20.513	82,619	168,745
Job Access - Reverse Commute	DOT	20.516	73,968	228,820
New Freedom Program	DOT	20.521	3,246	122,585
State and Community Highway Safety	DOT	20.600	589,561	677,378
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	DOT	20.601	733,752	524,689
State Traffic Safety Information System Improvement Grants	DOT	20.610	107,017	

STATE OF NORTH DAKOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Years Ended June 30, 2010 and 2009

Incentive Grant Program to Increase Motorcyclist Safety	DOT	20.612	111,351	90,342
University Transportation Centers Program	DOT	20.701	554,987	919,193
Interagency Hazardous Materials Public Sector Training and Planning Grants	DOT	20.703	57,483	167,995
Flood Mitigation of the Devils Lake Basin of North Dakota	NASA	43.XXX		6,200
Integrated Strategies for the Human Exploration of the Moon and Mars	NASA	43.XXX		53,960
Northern Great Plains Center for People and the Environment	NASA	43.XXX	175,882	36,658
Northern Great Plains Center for People and the Environment - Phase II	NASA	43.XXX	81,348	251,284
Physical and Compositional Characterizations of Near-Earth Objects	NASA	43.XXX	37,938	73,795
RID-Research Infrastructure Development (NASA EPSCoR)	NASA	43.XXX	46,232	18,461
Promotion of the Arts - Partnership Agreements	NEA	45.025	662,676	971,323
Engineering Grants	NSF	47.041	322,466	116,073
Computer and Information Science and Engineering	NSF	47.070		8,104
Biological Sciences	NSF	47.074		174,153
Education and Human Resources	NSF	47.076	74,148	23,400
International Science and Engineering (OISE)	NSF	47.079	73,284	
Office of Experimental Program to Stimulate Competitive Research	NSF	47.081	18,078	338,676
Small Business Development Center	SBA	59.037	271,560	288,899
Water Pollution Control State, Interstate, and Tribal Program Support	EPA	66.419	1,449	
ARRA - Water Quality Management Planning	EPA	66.454		24,334
Water Quality Management Planning	EPA	66.454	23,721	36,279
Nonpoint Source Implementation Grants	EPA	66.460	3,680,313	5,121,081
Regional Wetland Program Development Grants	EPA	66.461	2,052	
Performance Partnership Grants	EPA	66.605	77,660	89,201

STATE OF NORTH DAKOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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ARRA - Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements	EPA	66.802		2,471,574
Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements	EPA	66.802	1,882,437	3,393,176
ARRA - State Energy Program State Energy Program	DOE	81.041		332,236
	DOE	81.041	191,415	236,548
ARRA - Weatherization Assistance for Low-Income Persons	DOE	81.042	770,855	8,460,834
Weatherization Assistance for Low-Income Persons	DOE	81.042	3,817,759	1,362,421
Renewable Energy Research and Development	DOE	81.087		407,972
Fossil Energy Research and Development	DOE	81.089	1,264,520	552,591
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	DOE	81.122		23,267
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	DOE	81.128		225,377
Direct Restitution	DOE	81.XXX	3,000	50,000
Adult Education - Basic Grants to States	ED	84.002	1,020,981	819,164
Title I Grants to Local Educational Agencies	ED	84.010	30,719,353	32,444,386
Migrant Education - State Grant Program	ED	84.011	258,196	280,211
Special Education - Grants to States	ED	84.027	23,046,196	24,358,523
Career and Technical Education - Basic Grants to States	ED	84.048	2,829,588	2,815,558
Leveraging Educational Assistance Partnership (LEAP)	ED	84.069	18,000	29,200
Fund for the Improvement of Postsecondary Education	ED	84.116	11,892	31,617
Rehabilitation Services - Vocational Rehabilitation Grants to States	ED	84.126	139,103	28,219
Migrant Education - Coordination Program	ED	84.144	8,000	8,000
Independent Living - State Grants	ED	84.169	398,779	165,081
Special Education - Preschool Grants	ED	84.173	758,041	719,432
Special Education - Grants for Infants and Families	ED	84.181	118,603	108,394

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NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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Byrd Honors Scholarships	ED	84.185	78,750	
Safe and Drug-Free Schools and Communities				
- State Grants	ED	84.186	1,163,334	1,085,272
Education for Homeless Children and Youth	ED	84.196	76,943	29,180
Even Start - State Educational Agencies	ED	84.213	382,311	354,512
Assistive Technology	ED	84.224	206,105	329,157
Tech-Prep Education	ED	84.243	23,766	57,226
Twenty-First Century Community Learning				
Centers	ED	84.287	4,090,947	5,266,410
State Grants for Innovative Programs	ED	84.298	139,526	2,242
Education Technology State Grants	ED	84.318	1,146,572	1,166,364
Special Education - State Personnel				
Development	ED	84.323	96,785	94,390
Reading First State Grants	ED	84.357	944,564	602,080
Rural Education	ED	84.358	34,148	55,270
Early Reading First	ED	84.359	20,577	
English Language Acquisition Grants	ED	84.365	317,558	452,617
Improving Teacher Quality State Grants	ED	84.367	13,821,927	12,858,365
ARRA - Education Technology State Grants, Recovery Act	ED	84.386		619,883
ARRA - Education for Homeless Children and Youth, Recovery Act	ED	84.387		83,602
ARRA - Title I Grants to Local Educational Agencies, Recovery Act	ED	84.389		8,035,831
ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act	ED	84.390		115,710
ARRA - Special Education - Grants to States, Recovery Act	ED	84.391		12,400,854
ARRA - Special Education - Preschool Grants, Recovery Act	ED	84.392		303,501
Public Health and Social Services Emergency Fund	HHS	93.003	1,314,235	
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	HHS	93.043	60,276	
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	HHS	93.044	220,152	176,834

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Special Programs for the Aging - Title VI, Part A, Grants to Indian Tribes - Part B, Grants to Native Hawaiians	HHS	93.047	25,000	
Special Programs for the Aging - Title IV - and Title II - Discretionary Projects	HHS	93.048	88,691	60,641
Alzheimer's Disease Demonstration Grants to States	HHS	93.051	81,142	
Public Health Emergency Preparedness	HHS	93.069	2,665,378	4,586,928
Maternal and Child Health Federal Consolidated Programs	HHS	93.110	56,338	22,000
Environmental Health	HHS	93.113	31,643	32,631
Injury Prevention and Control Research and State and Community Based Programs	HHS	93.136	166,612	149,867
National Health Service Corps Loan Repayment Program	HHS	93.162	17,500	
Disabilities Prevention	HHS	93.184	44,833	30,487
Family Planning - Services	HHS	93.217	924,512	913,905
Development and Coordination of Rural Health Services	HHS	93.223	133,323	124,191
National Center on Sleep Disorders Research	HHS	93.233	481	
Abstinence Education Program	HHS	93.235	121,767	
State Rural Hospital Flexibility Program	HHS	93.241	1,026,549	238,419
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	HHS	93.243	326,990	133,601
Immunization Grants	HHS	93.268	445,820	441,329
Alcohol Research Programs	HHS	93.273	207,765	271,462
Centers for Disease Control and Prevention - Investigations and Technical Assistance	HHS	93.283	674,500	492,986
Small Rural Hospital Improvement Grant Program	HHS	93.301	287,195	318,781
National Center for Research Resources	HHS	93.389	333,645	213,196
Promoting Safe and Stable Families	HHS	93.556	355,802	270,408
Temporary Assistance for Needy Families	HHS	93.558	3,258,084	3,300,350
Child Support Enforcement	HHS	93.563	556,228	225,593
Refugee and Entrant Assistance - State Administered Programs	HHS	93.566	636,008	578,302
Community Services Block Grant	HHS	93.569	3,086,395	3,019,160

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For the Fiscal Years Ended June 30, 2010 and 2009

Child Care and Development Block Grant	HHS	93.575	992,199	1,259,111
Refugee and Entrant Assistance - Discretionary Grants	HHS	93.576	203,551	57,031
Refugee and Entrant Assistance - Wilson/Fish Program	HHS	93.583	795,562	900,155
Refugee and Entrant Assistance - Targeted Assistance Grants	HHS	93.584	165,005	137,479
Community-Based Child Abuse Prevention Grants	HHS	93.590	646	55,845
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	HHS	93.596	316,976	324,195
Grants to States for Access and Visitation Programs	HHS	93.597	85,363	63,625
Developmental Disabilities Basic Support and Advocacy Grants	HHS	93.630	329,454	326,147
Children's Justice Grants to States	HHS	93.643	14,884	18,217
Child Welfare Services - State Grants	HHS	93.645	90,339	193,109
Social Services Research and Demonstration	HHS	93.647		55,596
Foster Care - Title IV-E	HHS	93.658	2,637,061	3,011,744
Adoption Assistance	HHS	93.659	29,331	43,869
Child Abuse and Neglect State Grants	HHS	93.669	110,465	71,467
Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes	HHS	93.671	709,026	619,865
Chafee Foster Care Independence Program	HHS	93.674	429,540	485,538
ARRA - Trans-NIH Recovery Act Research Support	HHS	93.701		23,113
ARRA - Community Services Block Grant	HHS	93.710	98,157	3,662,537
ARRA - Immunization	HHS	93.712		7,260
ARRA - Child Care And Development Block Grant	HHS	93.713		501,412
Children's Insurance Program	HHS	93.767	42,120	57,428
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	HHS	93.768	171,381	202,983
Medical Assistance Program	HHS	93.778	68,118	85,008
Area Health Education Centers Infrastructure Development Awards	HHS	93.824	36,009	260,670

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NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Years Ended June 30, 2010 and 2009

Biomedical Research and Research Training	HHS	93.859	26,402	
Child Health and Human Development				
Extramural Research	HHS	93.865	120,590	111,505
Specially Selected Health Projects	HHS	93.888	57,759	447,723
National Bioterrorism Hospital Preparedness Program	HHS	93.889		1,355,835
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	HHS	93.912	33,333	18,335
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	HHS	93.938	53,607	61,459
Block Grants for Community Mental Health Services	HHS	93.958	85,815	50,634
Block Grants for Prevention and Treatment of Substance Abuse	HHS	93.959	1,384,926	798,692
Health Professions Recruitment Program for Indians	HHS	93.970	59,222	33,559
Preventive Health Services - Sexually Transmitted Diseases Control Grants	HHS	93.977	10,000	10,000
Preventive Health and Health Services Block Grant	HHS	93.991	44,061	39,101
Maternal and Child Health Services Block Grant to the States	HHS	93.994	1,204,695	1,043,200
Learn and Serve America - School and Community Based Programs	CNCS	94.004	32,669	20,882
AmeriCorps	CNCS	94.006	463,104	421,020
Social Security Reimbursement Funds	SSA	96.XXX		165,613
Pilot Demonstration or Earmarked Projects	DHS	97.001		14,108
Boating Safety Financial Assistance	DHS	97.012	22,060	28,449
Flood Mitigation Assistance	DHS	97.029		6,404,345
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	DHS	97.036	5,006,833	77,397,725
Hazard Mitigation Grant	DHS	97.039	381,488	5,550,371
Emergency Management Performance Grants	DHS	97.042	1,115,222	973,577
Pre-Disaster Mitigation	DHS	97.047	279,987	7,725

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Citizen Corps	DHS	97.053	144,240	
Homeland Security Grant Program	DHS	97.067	56,048	3,674,813
State Homeland Security Program (SHSP)	DHS	97.073	2,488,550	1,524,789
Law Enforcement Terrorism Prevention Program (LETPP)	DHS	97.074	1,273,055	1,000,716
National Incident Management System (NIMS)	DHS	97.107	25,000	
			<u>\$206,616,991</u>	<u>\$345,706,285</u>

STATE OF NORTH DAKOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009
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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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Department of Transportation	20.205	DOT	10-32
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Highway Patrol	20.218	DOT	10-34
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Office of Management and Budget	Various	Various	10-38
Dickinson State University	84.032	ED	10-39
North Dakota State University	81.052	DOE	10-40
University of North Dakota	84.032	ED	10-41

**STATE OF NORTH DAKOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2010 and 2009

**SECTION I
SUMMARY OF AUDITORS' RESULTS**

Financial Statements

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	Yes
Type of auditors' report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	Yes

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.551/10.561	SNAP Cluster
10.553/10.555/10.556/ 10.559	Child Nutrition Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
12.401	National Guard Military Operations and Maintenance (O&M) Projects

STATE OF NORTH DAKOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228/14.255	CDBG – State-Administered Small Cities Program Cluster
15.518	Garrison Diversion Unit
20.205/20.219	Highway Planning and Construction Cluster
20.218	National Motor Carrier Safety
66.460	Nonpoint Source Implementation Grants
66.605	Performance Partnership Grants
81.042	Weatherization Assistance for Low-Income Persons
84.010/84.389	Title I, Part A Cluster
84.027/84.173/84.391/ 84.392	Special Education Cluster (IDEA)
84.042/84.044/84.047/ 84.066/84.217	TRIO Cluster
84.126/84.390	Vocational Rehabilitation Cluster
84.287	Twenty-first Century Community Learning Centers
84.367	Improving Teacher Quality State Grants
84.394/84.397	State Fiscal Stabilization Fund Cluster
93.044/93.045/93.053	Aging Cluster
93.069	Public Health Emergency Preparedness
93.558/93.714	TANF Cluster
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance
93.569/93.710	CSBG Cluster
93.575/93.596/93.713	CCDF Cluster
93.600/93.708/93.709	Head Start Cluster
93.658	Foster Care – Title IV-E
93.767	Children's Health Insurance Program

**STATE OF NORTH DAKOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2010 and 2009

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.777/93.778	Medicaid Cluster
97.036	Disaster Grants – Public Assistance
84.007/84.033/84.038/	Federal Student Aid Cluster
84.063/84.375/84.376/	
84.379/93.342/93.925	
R & D	Research and Development Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$9,330,000

Auditee qualified as a low risk auditee? No

STATE OF NORTH DAKOTA
SCHEDULE OF FINANCIAL STATEMENT FINDINGS

For the Fiscal Years Ended June 30, 2010 and 2009

SECTION II
FINANCIAL STATEMENT FINDINGS

FINDING NUMBER: F09-1 (Prior recommendation not implemented)

LACK OF ADEQUATE RESOURCES DEVOTED TO FINANCIAL REPORTING

Condition:

The number of material and significant errors indicates there are several related internal control significant deficiencies, including material weaknesses, which have a common cause. That is, the lack of adequate resources being dedicated to financial statement preparation. The most significant errors and weaknesses include:

- Of 747 records tested in CAFR adjustments 84 were in error. A record is each individual line within the adjustments. 40 of these 84 errors were made by the Office of Management and Budget (the other 44 were agency closing package errors). The records in error that were made by OMB totaled \$116,271,367 out of the total error of \$134,225,594.
- Inadequate procedures were put in place to implement a new accounting standard. Specifically GASB Statement 49 "Accounting and Financial Reporting for Pollution Remediation Obligations."
- Due to consultants not being familiar with the State's operations, a receivable was not recognized in the Tobacco Prevention and Control Trust Fund in the amount of \$6,489,966.
- The Office of Management and Budget incorrectly interpreted the requirements for reporting restricted net assets (Centers of Excellence Fund restricted net assets overstated by \$6,620,541).
- Capital lease payable between the North Dakota University System and its component units was not segregated as required.
- Several significant adjustments had to be made to various note disclosures.

Effect:

Financial statements contained material errors.

Cause:

Lack of resources, in-house and contracted, dedicated to completing the CAFR.

Criteria:

Internal Control – Integrated Framework, published by the Committee of Sponsoring Organizations of the Treadway Commission.

Recommendation:

The Office of Management and Budget should address the areas noted and take the steps necessary to ensure there are adequate resources dedicated to financial statement preparation so their professional staff has the time to prepare the financial statements with fewer errors.

Views of Responsible Officials / Planned Corrective Actions:

OMB has adequate resources dedicated to financial statement preparation. However, we will continue to ask agencies to submit their financial information in a more timely manner to allow

**STATE OF NORTH DAKOTA
SCHEDULE OF FINANCIAL STATEMENT FINDINGS**

For the Fiscal Years Ended June 30, 2010 and 2009

OMB to take more time in preparation of the CAFR. In addition, we want to comment on the 40 errors noted above. These are 40 transaction line errors. OMB processes over 7600 transaction line adjustments to produce the CAFR. Errors in transactions will usually create two or more transaction lines to be in error. For example, CAFR adjustments for two non-routine transactions done by the State Treasurer's Office created 8 of these 40 transaction line errors, which accounted for nearly \$103 million of the \$116 million in errors.

FINDING NUMBER: F09-2 (Prior recommendation not implemented)

FINANCIAL REPORTING ERRORS BY THE STATE TREASURER

Condition:

Numerous errors were noted in information prepared by the State Treasurer's Office for the Office of Management and Budget. Errors included:

- The "Accounts Payable Closing Package" for fund 435 did not include payables equaling \$12,260,018;
- The "Accounts Payable Closing Package" for fund 401 did not include payables equaling \$5,542,358;
- The "Accounts Payable Closing Package" for fund 427 did not include payables equaling \$2,070,252;
- \$1,469,354 was incorrectly reported on the "Payments to Other State Agencies Closing Package" for fund 427;
- The distribution list prepared for the Office of Management and Budget contained an error for Fund 400 in the amount of \$1,230,000, and;
- The "Accounts Payable Closing Package" for fund 454 did not include payables equaling \$736,289. This amount was incorrectly reported on the "Payments to Other State Agencies Closing Package."

Effect:

The effect of this control deficiency was numerous material errors to the financial statements. Further, fixing these errors cause unnecessary complications for the Office of Management and Budget. This introduces the risk of additional errors occurring during a period of peak work demands for the Office of Management and Budget.

Cause:

Individuals responsible for preparing and approving the closing packages do not understand the closing package process and the requirements of generally accepted accounting principles.

Criteria:

The criteria for this finding are contained in the Office of Management and Budget CAFR Closing Manual and generally accepted accounting principles.

Recommendation:

We recommend the Office of State Treasurer ensure that individuals responsible for preparing and approving the closing packages have adequate knowledge and training to ensure closing packages are properly completed.

**STATE OF NORTH DAKOTA
SCHEDULE OF FINANCIAL STATEMENT FINDINGS**

For the Fiscal Years Ended June 30, 2010 and 2009

Views of Responsible Officials / Planned Corrective Actions:

The Office of State Treasurer acknowledges that errors were made in the completion of these closing packages. The errors were a result of the preparing employee not following established guidelines and a difference in understanding between the State Treasurer's Office and the Office of Management and Budget regarding what is needed in these particular packages. In the future, the Office of State Treasurer will ensure that employees preparing the closing packages follow clearly established guidelines consistent with the direction of the Office of Management and Budget on all closing packages.

FINDING NUMBER: F09-3

STATE TREASURER INABILITY TO PERFORM CASH RECONCILIATION

Condition:

Beginning April 27, 2009, the Office of the State Treasurer was not able to perform the important daily reconciliation of cash at the Bank of North Dakota to the ConnectND ledger. This daily reconciliation was not performed for several months. On October 30, 2009 the Office of the State Treasurer had reconciled through June 30, 2009. As of December 9, 2009 the reconciliation was performed through July 8, 2009.

Effect:

Without a daily reconciliation, there is an unacceptably high risk of material errors and fraud.

Cause:

The Office of the State Treasurer experienced turn over in the position that had the ConnectND knowledge necessary to perform the reconciliation. No one else in the office had the knowledge or the ability to perform the reconciliation timely. A contributing factors was that the process was not adequately documented.

Criteria:

Internal Control – Integrated Framework, published by the Committee of Sponsoring Organizations of the Treadway Commission.

Recommendation:

We recommend the Office of State Treasure:

- Ensure that individuals responsible for reconciling the ConnectND cash balance to the cash balance at the Bank of North Dakota have adequate knowledge and training relating to ConnectND to ensure reconciliations are properly completed;
- Timely reconcile the ConnectND cash balance to the cash balance at the Bank of North Dakota on a daily basis, and;
- Cross train personnel and document procedures so others have the ability to perform the reconciliation and other critical functions of the office.

Views of Responsible Officials / Planned Corrective Actions:

The STO agrees that the office was delayed in reconciling cash. However, the STO did reconcile to BND daily. There are several reconciliations within the overall cash reconciliation process. The portion of cash which was not reconciled daily stemmed from the PeopleSoft

**STATE OF NORTH DAKOTA
SCHEDULE OF FINANCIAL STATEMENT FINDINGS**

For the Fiscal Years Ended June 30, 2010 and 2009

portion of the reconciliation process. While some of the delay in reconciliation was caused by turnover, the major challenge with cash reconciliation stemmed from a series of PeopleSoft errors occurring April 29, 30, and May 1st. The STO communicated these errors to OMB and it was determined that the STO did not receive the proper queries available to OMB. That was corrected. Further, the STO and OMB worked collaboratively to identify the issues from PeopleSoft in order to work through the problem days. A series of items did not post, some posted days later, and the check register for May 1st included the checks which had been written on prior days. In the future, we will work with OMB to ensure that all information available to OMB regarding cash reconciliation is available to the STO. Further, the STO has cross-trained employees on cash reconciliation and is working to develop a more efficient cash reconciliation process.

FINDING NUMBER: F09-4

ACCOUNTS PAYABLE APPROVAL DOCUMENTATION

Condition:

Approval IDs are not identified for all accounts payable (AP) transactions.

Effect:

Without adequate approval documentation it is not possible for management to ensure AP transactions are proper, increasing the risk of errors and fraud.

Cause:

AP transactions can be approved through an improper ConnectND work list link which does not document who approved the transaction. Further the Office of Management and Budget does not adequately monitor this problem, and therefore does not notify the people who are improperly using ConnectND.

Criteria:

Internal Control – Integrated Framework, published by the Committee of Sponsoring Organizations (COSO) of the Treadway Commission.

Recommendation:

We recommend the Office of Management and Budget take steps to ensure proper approval documentation is available for all AP transactions.

Views of Responsible Officials / Planned Corrective Actions:

OMB agrees with the recommendation and will develop a query to monitor agencies' use of the accounts payable worklist for approval.

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SCHEDULE OF FINANCIAL STATEMENT FINDINGS**

For the Fiscal Years Ended June 30, 2010 and 2009

FINDING NUMBER: F09-5

VEHICLE REGISTRATION AND TITLING SYSTEM (VRTS)

Condition:

The Department of Transportation is not properly reconciling the Motor Vehicle Money Market Accounts. Thus, the accuracy of distribution reports is not adequately ensured.

Effect:

Without a complete reconciliation there is an unacceptably high risk of error or fraud.

Cause:

The Vehicle Registration & Titling System was not designed as a financial system and does not provide a book balance to reconcile to the Motor Vehicle Money Market Account.

Criteria:

The criteria used to evaluate internal control is published in the publication *Internal Control – Integrated Framework* from the Committee of Sponsoring Organizations (COSO) of the Treadway Commission.

Recommendation:

We recommend that the Department of Transportation:

- Properly reconcile the motor vehicle clearing account to the report of amounts processed and pending each month, and;
- Ensure the accuracy and validity of the Distribution Report.

Views of Responsible Officials / Planned Corrective Actions:

NDDOT agrees with the findings.

Regarding reconciliation of the motor vehicle clearing account, we are currently reviewing the VRTS processing to determine options for balancing the monies in the work queue that have not been distributed. We are working on updating our current reconciliation process to include a process of reconciling pending items to the money remaining in the clearing account after the distribution of funds is complete.

With regards to the accuracy and validity of the Distribution Report, we will continue to research distribution process and validity. Items discovered during the audit have already been corrected.

**STATE OF NORTH DAKOTA
SCHEDULE OF FINANCIAL STATEMENT FINDINGS**

For the Fiscal Years Ended June 30, 2010 and 2009

FINDING NUMBER: F09-6

FINANCIAL REPORTING ERROR BY THE STATE WATER COMMISSION

Condition:

The State Water Commission failed to recognize a liability for \$2,033,809 which should have been applied to the fiscal year ended June 30, 2009.

Effect:

Accounts payable and expenditures were understated by \$2,033,809.

Cause:

The State Water Commission was not aware of the proper expenditure recognition criteria for these types of grants.

Criteria:

GASB Statement 33 and Office of Management and Budget Policy 200 states that every agency is required to identify and record liabilities and other financial statement data at the close of each fiscal year.

Recommendation:

We recommend the State Water Commission record liabilities and the related expenditures in the proper period.

Views of Responsible Officials / Planned Corrective Actions:

The Water Commission received the requires for reimbursement from the City of Fargo after the deadline for charging prior period expenditures back to the previous biennium in the PeopleSoft system. We agree that we should have included it in our closing package listing of accounts payable. We will place extra effort in reviewing the charges that occur after the PeopleSoft biennium closing and before the closing package submission.

FINDING NUMBER: F10-1 (Prior recommendation not implemented from the last two audits)

FINANCIAL REPORTING ERRORS BY THE OFFICE OF STATE TREASURER

Condition:

The Office of State Treasurer made several errors in their closing packages submitted to the Office of Management and Budget (OMB). The closing packages are used by OMB to prepare the state's Comprehensive Annual Financial Report. One of the errors exceeded \$4.6 million and another error exceeded \$2 million. In our judgment, there is an unacceptably high risk of additional errors occurring.

Effect:

Fixing these errors caused unnecessary complications for OMB and introduced the risk of additional errors occurring during a period of peak work demands.

**STATE OF NORTH DAKOTA
SCHEDULE OF FINANCIAL STATEMENT FINDINGS**

For the Fiscal Years Ended June 30, 2010 and 2009

Cause:

Individuals responsible for preparing and approving the closing packages do not understand the closing package process and the requirements of generally accepted accounting principles.

Criteria:

At the end of each fiscal year, all state agencies are required to report financial information to the Office of Management and Budget in closing packages. The criteria are contained in the Office of Management and Budget CAFR Closing Manual and generally accepted accounting principles.

Recommendation:

We recommend the Office of State Treasurer ensure that individuals responsible for preparing and approving the closing packages have adequate knowledge and training to ensure closing packages are properly completed.

Views of Responsible Officials / Planned Corrective Actions:

The Office of the State Treasurer agrees that these errors occurred. We will continue to work with the Auditor's Office and the Office of Management and Budget to strengthen our policies surrounding CAFR reporting. Additionally, we will continue to strengthen the skills of our staff. Most recently, we have reclassified a position to bolster the accounting base within the office. We will continue to strengthen the skills and classification of our staff as opportunities and funds become available.

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SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

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SECTION III
FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

DEPARTMENT OF COMMERCE

Finding 10-1 CFDA #14.255 U.S. DEPARTMENT HOUSING AND URBAN DEVELOPMENT Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (Recovery Act Funded) (State-Administered Small Cities Program)	Questioned Cost: \$0
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The Department of Commerce did not properly ensure that subrecipients are maintaining current information with the Central Contractor Registration (CCR) for projects funded under the American Recovery and Reinvestment Act (ARRA).

2 CFR section 176.50(c) and Section 1512(h) of ARRA require that recipients and their first-tier subrecipients must maintain current registrations in the Central Contractor Registration at all times during which they have active federal awards funded with Recovery Act funds.

Recommendation:

We recommend the Department of Commerce ensure that subrecipients receiving awards under the American Recovery and Reinvestment Act maintain current information in the Central Contractor Registration system in accordance with the American Recovery and Reinvestment Act Section 1512(h) and Code of Federal Regulations Section 176.50(c).

Corrective Action Plan:

The Department of Commerce concurs with the recommendation. The Department will implement steps to verify that valid CCR registrations are obtained and maintained for subrecipients as required by Public Law 111-5, Sec 1512 (4)(h) and 2 CFR 176.50(c).

The City identified in the audit as having an incomplete CCR registration has completed and obtained a valid CCR registration.

Finding 10-2 CFDA # Various VARIOUS FEDERAL AGENCIES All Programs with Subrecipients	Questioned Cost: \$0
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The Department of Commerce does not have proper subrecipient monitoring procedures in place to ensure compliance with OMB Circular A-133 audit requirements. For certain

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

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programs, the Department obtains certification from subrecipients at the close of each project as to A-133 audit compliance; however, this may not be on an annual basis depending on the nature of the project. Audit reports are generally reviewed during on-site monitoring which may not be within 9 months of the audit period. The current review procedures do not require corrective action or allow for proper management decisions on corrective action procedures within the time limits set forth by OMB Circular A-133. For other programs, the Department does not have procedures in place to monitor compliance with A-133 audit requirements for all subrecipients receiving federal awards.

OMB Circular A-133 section .400(d)(4) states that a pass-through entity is responsible for ensuring that subrecipients expending \$500,000 or more in Federal awards during the subrecipient's fiscal year have met the audit requirements for that fiscal year; Circular A-133 section .320 states that the audit report must be completed within 9 months after the end of the audit period; and Circular A-133 section .400(d)(5) requires a pass-through entity to issue management decisions on all audit findings within 6 months after the receipt of the subrecipient's audit report and to ensure that the subrecipient takes timely and appropriate corrective action on all audit findings.

Recommendation:

We recommend the Department of Commerce perform proper subrecipient monitoring procedures of OMB Circular A-133 audit requirements on an annual basis and implement a tracking system to ensure:

- required audits are completed within 9 months of the end of the audit period;
- management decisions are issued within 6 months of receiving the audit reports; and
- subrecipients take timely and appropriate corrective action on all audit findings.

Corrective Action Plan:

The Department of Commerce concurs with the finding and recommendation. An expansion of the department's current Circular A-133 monitoring process will include annual monitoring of all subrecipients receiving federal awards within the required timelines.

- *The Audit Disclosure Form and Letter will be sent to all subrecipients of federal awards on a calendar year basis.*
- *Fiscal Staff will review audits of all subrecipients expending over the \$500,000 threshold to ensure audits are completed within 9 months of the end of the audit period.*
- *In cases with audit findings, a management decision on the audit findings will be issued within 6 months after the receipt of the subrecipient's audit report.*

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

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Finding 10-3
CFDA #93.569/93.710
U.S. DEPARTMENT HEALTH AND HUMAN SERVICES
CSBG Cluster
CFDA #81.042
U.S. DEPARTMENT OF ENERGY
Weatherization Assistance for Low-Income Persons

Questioned Cost: \$0

The Department of Commerce did not properly reconcile any federal reports to the accounting system. The Department's internal accounting procedures for carryover funds did not allow for proper reconciliation of federal reports to expenditures in the accounting system.

The June 2010 OMB Circular A-133 Compliance Supplement states that financial reports must agree to the accounting records that support the audited financial statements and the Schedule of Expenditures of Federal Awards.

Recommendation:

We recommend the Department of Commerce reconcile amounts reported on the federal financial status reports and federal program reports to the accounting system.

Corrective Action Plan:

Commerce agrees with the recommendation and will reconcile amounts reported on federal status reports and program reports to the accounting system.

Since Commerce is implementing the change of recording expenditures as stated in Recommendation #10-4, the reports will reconcile and reflect the federal financial status reports by each activity period.

Finding 10-4
CFDA #93.569/93.710
U.S. DEPARTMENT HEALTH AND HUMAN SERVICES
CSBG Cluster
CFDA #81.042
U.S. DEPARTMENT OF ENERGY
Weatherization Assistance for Low-Income Persons

Questioned Cost: Unknown

The Department of Commerce did not have proper support to demonstrate compliance with earmarking requirements based on actual expenditures. The Department allocates the

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

earmarking limitations based on the award budget. The Department amends grant awards to subrecipients with carryover funds from prior awards and records expenditure of these funds within the new award year in the accounting system. The Department's compliance with earmarking requirements based on actual expenditures could not be determined due to the procedures for recording expenditure of carryover funds.

42 USC 9907 for the Community Services Block Grant Program (CSBG) requires that states must use at least 90 percent of the allotted funds for subgrants to eligible entities. Also, state administrative expenses, including monitoring activities, may not exceed the greater of \$55,000 or 5 percent of CSBG funds. Such expenditures must be made from the portion of funds remaining to a state after subgranting at least 90 percent of funds to eligible entities.

10 CFR 440.18(e) for the Weatherization Assistance for Low-Income Persons program states, "not more than 10 percent of funds may be used in total or in part for administrative costs. A state shall not expend more than 5 percent for such administrative costs, with at least 5 percent going to subrecipients for administration. Subrecipients may spend no more than 10 percent of the grant for administration; however, for subrecipients receiving grants of less than \$350,000, a state may permit that entity to expend up to an additional 5 percent of its subgrant for administrative purposes." In addition, 10 CFR 440.23(e) states, "not more than 10 percent of the funds may be used to provide, directly or indirectly, training and/or technical assistance to any grantee or subgrantee." This percentage increased to 20 percent as amended by ARRA section 407(d).

Recommendation:

We recommend the Department of Commerce properly document compliance with earmarking requirements based on actual expenditures.

Corrective Action Plan:

Commerce agrees with the recommendation and will properly document earmarking requirements based on actual expenditures.

Commerce will record expenditure of funds within the grant years based on each year of the grant awards. Compliance will begin with the CSBG 2011 grant year and the DOE 2010 grant year.

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SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

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DEPARTMENT OF HEALTH

Finding 10-5
CFDA # 10.557
U.S. DEPARTMENT OF AGRICULTURE
Food and Nutrition Service
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Questioned Cost: Unknown

The Department of Health is not requiring local agencies to complete a monthly physical inventory of pre-printed (manual) food instruments or cash value vouchers. In addition, there is no reconciliation of perpetual and physical inventories of these pre-printed (manual) food instruments and cash-value vouchers.

7 CFR 246.12(p) states "For pre-printed food instruments or cash-value vouchers, these standards must include...monthly physical inventory of food instruments or cash-value vouchers on hand throughout the State agency's jurisdiction; (and) reconciliation of perpetual and physical inventories of food instruments and cash-value vouchers."

Recommendation:

We recommend the Department of Health comply with 7 CFR 246.12(p) and require local agencies to complete monthly physical inventory of pre-printed (manual) food instruments and cash-value vouchers on hand and also perform a reconciliation of the perpetual and physical inventories.

Corrective Action Plan:

We concur. The manual instruments in question are the one set per WIC participant category (child, pregnant woman, etc.) that local clinic sites are required to maintain in case the computer system goes down so they can issue food to families. The State WIC Program revised the Manual FI/CVV Log and instruction to require staff perform a monthly review of the checks. The Manual FI Log form (which creates a place to record the inventory of manual FI's as they are printed) was revised to include additional information on the disposition of the manual check and requires staff to initial over each month indicating the checks reconcile to the log. The new process was discussed at the January 2011 WIC Directors meeting and the form was shared with all WIC staff in February 2011.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

Finding 10-6 CFDA # 10.557 U.S. DEPARTMENT OF AGRICULTURE Food and Nutrition Service Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	Questioned Cost: \$0
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Inaccuracies were contained in the summary of the results of vendor monitoring to the Federal government through the use of The Integrity Profile (TIP) Report. Seven vendors did not get reported on the TIP report for federal fiscal year 2009. In addition, the Department of Health reported that fourteen compliance investigations had been completed on the federal fiscal year 2009 TIP report, but only thirteen were actually completed.

7 CFR 246.12(j)(5) states: "For each fiscal year, the State agency must send FNS a summary of the results of its vendor monitoring containing information stipulated by FNS." Data included in reports must be accurate.

Recommendation:

We recommend the Department of Health strengthen controls to ensure proper information is reported on the summary of the results of vendor monitoring (TIP report) as required by 7 CFR 246.12(j)(5).

Corrective Action Plan:

We concur. The state vendor coordinator now reviews the TIP report and matches it to the ND WICnet vendor dataset prior to uploading to the TIP website. Although this is time consuming it will ensure that all WIC authorized ND vendors are appropriately reflected in the TIP report.

Finding 10-7 CFDA # 10.557 U.S. DEPARTMENT OF AGRICULTURE Food and Nutrition Service Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	Questioned Cost: Unknown
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The Department of Health is not in compliance with 7 CFR 246.12(k)(1) as they are not detecting food instruments or cash-value vouchers redeemed by vendors more than 60 days after the first date of use.

7 CFR 246.12(k)(1) states: "For printed food instruments and cash value vouchers the system also must detect the following errors...food instruments or cash-value vouchers transacted or redeemed after the specified time periods."

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SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2010 and 2009

Recommendation:

We recommend the Department of Health comply with 7 CFR 246.12 (k) (1) by implementing procedures to detect if a vendor has redeemed food instruments or cash-value vouchers more than 60 days after the first date of use.

Corrective Action Plan:

We concur. The state WIC staff will discuss with the BND staff the audit recommendation that they add the vendor redemption date to their list of items they review when examining redeemed WIC checks.

Finding 10-8
CFDA # 10.557
U.S. DEPARTMENT OF AGRICULTURE
Food and Nutrition Service
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Questioned Cost: Unknown

The Department of Health is not in compliance with 7 CFR 246.12(q) for the following reasons:

- checks that have been determined redeemed without matching valid issuance records are identified as unredeemed in the WICnet system; and
- the department does not identify, in the WICnet system, the redeemed food instruments or cash value vouchers that are duplicates or not matching valid enrollment and issuance.

7 CFR 246.12(q) states: "The State agency must account for the disposition of all food instruments and cash-value vouchers as either...redeemed or unredeemed. Redeemed food instruments and cash value vouchers must be identified as validly issued, lost, stolen, expired, duplicate, or not matching valid enrollment and issuance records."

Recommendation:

We recommend the Department of Health comply with 7 CFR 246.12 (q) by:

- properly identifying all food instruments as either redeemed or unredeemed in the WICnet system; and
- ensuring all redeemed food instruments and cash value vouchers are identified in the proper category.

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For the Fiscal Years Ended June 30, 2010 and 2009

Corrective Action Plan:

We concur. The current system has the capacity to assign checks for most of the required categories including validly issued, lost or stolen, and expired. With the new Bank Utility the system will also be able to identify duplicate checks and those not matching issuance records (like those with bad numbers, see finding 10-5, or manual checks that have not been entered into the system). We are working with our MIS contractor on the Utility and anticipate that it will be completed this summer.

Finding 10-9

CFDA # 10.557

U.S. DEPARTMENT OF AGRICULTURE

Food and Nutrition Service

Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

Questioned Cost: Unknown

The following weaknesses were noted in regards to the process of determining the ultimate disposition of all food instruments and cash value vouchers:

- A check keyed in by the first bank of deposit with an incorrect check number can override a check that has been identified with a proper redemption record in the WICnet system, and
- Bank records are not reviewed to determine if items that the WIC staff have requested the Bank of North Dakota to return have actually been credited to the WIC Bank Account.

The COSO framework of internal control states that pertinent information must be identified, captured, and communicated in a form and timeframe that enable people to carry out their responsibilities. The COSO framework of internal control also states that control activities include approvals, authorizations, verifications, reconciliations, reviews of operating performance, and segregation of duties.

In addition, the June 2010 OMB Circular A-133 Compliance Supplement for CFDA 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Section N.1. requires the auditor to inspect disposition reports to ascertain that the State agency adjusted its accounting records and external reports in order to reflect the results of the disposition process.

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SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

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Recommendation:

We recommend the Department of Health implement controls:

- to prevent food instruments and cash value vouchers keyed in with incorrect check numbers from overriding properly redeemed food instruments and cash value vouchers in the WICnet system; and
- to reconcile credits from the Bank of North Dakota to amounts request to be fixed or rejected by the State agency to ensure all account records are adjusted properly.

Corrective Action Plan:

We concur. The ND WIC Program is working with their MIS contractor on a system Bank Utility. The Utility will allow the state WIC staffs to “correct” check and CVV numbers that have been incorrectly entered into the system. We anticipate the new program will be completed this summer.

Currently the credited amount from the BND matches the amount of the rejected checks submitted by the WIC staff. To ensure that this continues to be the case, the state WIC staff will monitor by matching the amount on the Bank statement to the error report. For one day of the week, staff will match the BND credit and adjustment amounts to that day’s error report’s requested fixes (adjustments) and rejects (credits).

Finding 10-10 CFDA # Various VARIOUS FEDERAL AGENCIES All Federal Programs	Questioned Cost: \$0
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The Department of Health has not implemented a fraud risk assessment to identify possible instances of fraud or fraudulent activities at the department. In addition, the Department of Health does not have the necessary control activities designed/documentated to ensure significant fraud exposures are identified and mitigated.

The most important guidance relating to internal control is contained in Internal Control – Integrated Framework published by the Committee of Sponsoring Organizations of Treadway Commission (COSO). This guidance dictates that a Fraud Risk Assessment program be established and practiced to identify risks of fraudulent type activities including when special circumstances arise, when changing operating environments, and for restructuring.

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For the Fiscal Years Ended June 30, 2010 and 2009

Recommendation:

We recommend the Department of Health:

- establish a fraud risk assessment on a recurring basis; and
- design and document the necessary control activities to ensure that each significant fraud exposure identified during the risk assessment process has been adequately mitigated, including background investigations, and that each of the identified fraud risks has been adequately tested by management.

Corrective Action Plan:

We agree with the above. The department is currently in the process of conducting our first fraud risk assessment, including procedures to mitigate any significant fraud exposure identified and assure that adequate testing has been performed. It is expected to be completed in the spring of 2011.

DEPARTMENT OF HUMAN SERVICES

Finding 10-11
CFDA #93.778
Funds ID # 75X0512
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Centers for Medicare and Medicaid Services
Medical Assistance Program

Questioned Cost: Unknown

The Surveillance and Utilization Review Unit (SURS) at the Department of Human Services does not have sound methods or criteria for identifying suspected fraud cases, methods for investigating these cases, or procedures developed in cooperation with legal authorities, for referring suspected fraud cases to law enforcement officials.

The absence of methods and procedures for identifying, investigating, and referring fraud to authorities has resulted in the Department of Human Services not pursuing cases of fraud referred to them. Out of 8 suspected cases of fraud sampled we identified 2 instances where SURS did not conduct investigations of fraud referred to them and did not refer the cases to an appropriate law enforcement agency in accordance with 42 CFR parts 455.13, 455.14, and 455.15.

42 CFR part 455.13 requires states to have methods or criteria for identifying suspected fraud cases, methods for investigating these cases, and procedures, developed in cooperation with legal authorities, for referring suspected fraud cases to law enforcement officials. 42 CFR part 455.14 requires states to perform a preliminary investigation of Medicaid fraud or abuse reported to them to determine whether there is sufficient basis to warrant a full investigation. 42 CFR part 455.15 requires states to perform a full investigation and refer the case to an

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SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

appropriate law enforcement agency if the findings of a preliminary investigation give the agency reason to believe that an incident of fraud or abuse has occurred in the Medicaid program.

Over the past three Single Audits the Department of Human Services has expressed to the audit team that there is limited fraud in North Dakota. Because that sentiment is pervasive throughout management, the Department of Human Services has failed to provide adequate resources to the SURS, has not insured the SURS administrator is qualified for the positions held, and has not provided sufficient training to employees so they can adequately identify and investigate fraud and abuse.

Recommendation:

We recommend the Department of Human Services develop sound methods or criteria for identifying suspected fraud cases, develop methods for investigating these cases, and develop a process, in cooperation with legal authorities, for referring suspected fraud cases to law enforcement officials.

Corrective Action Plan:

The Department is developing policies and procedures to ensure compliance with federal regulations and will ensure adequate documentation is maintained in the case files. In the two instances noted as errors in the above commentary, the Department had notified and/or worked with and provided all Medicaid related information gathered to the Office of Inspector General (OIG), the Department's designated law enforcement agency during the audit period. In one of the instances the recipient was sentenced to serve jail time and in the other instance the OIG chose to close the case during their investigation due to their office closure in North Dakota.

Auditor Rebuttal:

The fiscal division of the department insinuates the two cases noted in the finding were handled appropriately. We disagree, the department's corrective action response only outlines the steps taken by the OIG on these two cases and leaves out the fact that the department did not perform any investigation into the suspected fraud or abuse and therefore forwarded nothing to the OIG as a result of the department's own investigation. In the current Single Audit and also in a September 20, 2010 performance audit "Medicaid Provider and Recipient Fraud and Abuse" conducted by the North Dakota Office of the State Auditor both cases were identified as not meeting the Federal requirements relating to fraud and abuse in the Medicaid program. In both audits the Director of Medicaid and Director of the SURS unit agreed with the auditors findings that the department did not comply with Federal requirements relating to Medicaid fraud and abuse in these cases. It appears the fiscal division is trying to minimize the significance of this finding rather than acknowledge that significant problems relating to identifying and investigating fraud and abuse exist. Therefore we stand by our recommendation and the significance thereof.

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Finding 10-12
CFDA #93.778
Funds ID # 75X0512
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Centers for Medicare and Medicaid Services
Medical Assistance Program

Questioned Cost: Unknown

The Surveillance and Utilization Review Unit (SURS) at the Department of Human Services did not have a sampling plan in place for the first six months of the audit period. Subsequently a sampling plan was developed but was not properly designed and executed to identify suspected cases of fraud within the Medicaid program.

In January of 2009 the SURS implemented a sampling plan. The sampling plan was very limited in scope as the sampling is not expanded when errors are identified. In a number of instances errors were noted and the SURS did not investigate those providers further to determine if fraud or abuse occurred.

Over the past 3 Single Audits the Department of Human Services has expressed to the audit team that there is limited fraud in North Dakota. Because that sentiment is pervasive through management, the Department of Human Services has failed to provide adequate resources to the SURS, has not insured the SURS administrator is qualified for the position held, and has not provided sufficient training to employees so they can adequately identify and investigate fraud and abuse.

42 CFR part 455 requires states to have methods or criteria for identifying suspected fraud cases. One of the methods required is a properly designed and executed sampling plan.

Recommendation:

We recommend the Department of Human Services ensure the SURS has adequate resources to develop a sampling plan that is properly designed and executed.

Corrective Action Plan:

The Department will develop procedures to improve the design and execution of the SURS sampling plan.

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Finding 10-13
CFDA #93.778
Funds ID # 75X0512
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Centers for Medicare and Medicaid Services
Medical Assistance Program

Questioned Cost: Unknown

The Department of Human Services hired a new administrator for the Surveillance and Utilization Review Unit (SURS) in August of 2007. The individual hired does not meet the qualifications of SURS administrator as he does not have any professional certification or license and any specialized training he has received related to the medical field or Medicaid is insufficient. In addition, the individual does not have any prior work experience related to reviewing medical claims or investigating Medicaid fraud.

Section N of the OMB A-133 Compliance Supplement for the Medicaid Program requires auditors of the program to consider the qualifications of the personnel conducting the reviews and identifying suspected fraud. The auditor is to ascertain that the individuals possess the necessary skill or knowledge by considering the following: (1) professional certification, license, or specialized training; (2) the reputation and standing of licensed medical professionals in the view of peers; and (3) experience in the type of tasks to be performed.

As the current administrator does not possess the necessary qualifications to conduct reviews there is a high risk that significant instances of fraud are occurring within the program and going undetected. For instance, samples selected for testing by the administrator may be inadequate due to the administrator's inability to recognize high risk cases or cases selected for testing may be closed with no findings by the administrator even though problems did exist but were not recognized.

Recommendation:

We recommend the Department of Human Services ensure the administrator of the SURS unit has the necessary knowledge and skills to conduct utilization reviews and identify suspected fraud by requiring the administrator at a minimum to have the following qualifications as required by the Medicaid program:

- professional certification, license, or specialized training related to Medicaid claims;
- positive reputation and standing of licensed medical professionals in the view of peers; and
- experience in the type of tasks to be performed.

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Corrective Action Plan:

The Department agrees the administrator for the SURS unit does not specifically have the certifications or licenses as pointed out in the recommendation; however, the SURS administrator is pursuing certification from the United Council of Welfare Fraud and the Program Integrity Administrator will be completing the necessary coursework to become a Certified Fraud Examiner.

Finding 10-14
CFDA #93.778
Funds ID # 75X0512
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Centers for Medicare and Medicaid Services
Medical Assistance Program

Questioned Cost: Unknown

The Surveillance and Utilization Review Unit (SURS) exists within the Medicaid Division of the Department of Human Services and this unit does not operate independently of other Medicaid operations. The administrator of the SURS reports to the director of the Medicaid Division and the director ultimately decides the course of action to be taken by the SURS.

Section N of the OMB Circular A-133 Compliance Supplement for the Medicaid Program requires auditors to consider if the personnel conducting the reviews are sufficiently organized outside the control of other Medicaid operations to objectively perform their function.

As there is a lack of independence between Medicaid operations and the SURS the effectiveness of the unit may be diminished. SURS employees may be less likely to report irregularities knowing that the Medicaid Division may not consider the irregularities a problem. In addition the Medicaid Division may try to keep significant findings of the SURS from going forward to avoid any negative consequences the findings may have on the Medicaid Division.

Recommendation:

We recommend the Department of Human Services sufficiently organize the SURS outside the control of other Medicaid operations so the SURS can objectively perform their function.

Corrective Action Plan:

Department Management has approved an organizational structure change within Medical Services related to Program Integrity and Utilization Review efforts which will address the independence concern.

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Finding 10-15
CFDA #93.778
Funds ID # 75X0512
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Centers for Medicare and Medicaid Services
Medical Assistance Program

Questioned Cost: Unknown

Medicaid fraud in North Dakota is not being identified and investigated as required by 42 CFR parts 455, 456, and 1002. North Dakota does not have a Medicaid Fraud Control Unit that is separate from the Medicaid agency. Instead, the Department of Human Services assured the Federal government, in a waiver granted in 1994, that the Surveillance and Utilization Review Unit (SURS) would be responsible for identifying and investigating instances of fraud and that a Medicaid Fraud Control Unit was not necessary due to limited instances of fraud occurring in North Dakota. The current audit identified instances where cases of fraud were referred to the SURS but were later closed and not investigated further. The administrator of the SURS unit admitted these cases were closed as the SURS lacked the expertise and resources necessary to further pursue them.

The waiver granted in 1994 was never renewed by the Department of Human Services and the Federal government, despite significant changes in circumstances since it was granted. The SURS, as implemented by the Department of Human Services, has not been adequately designed to identify and investigate Medicaid fraud and lack the expertise and resources to do so. These two issues make it imperative that North Dakota create a Medicaid Fraud Control Unit in accordance with 42 CFR part 1007.

Recommendation:

We recommend the Department of Human Services apply for a new Federal waiver or work to create a Medicaid Fraud Control Unit that is separate and distinct from the Department of Human Services.

Corrective Action Plan:

The Department does not agree that a new waiver is needed as we contacted the federal government during the 2009 DHS Financial Audit, and received confirmation from the Office of Inspector General that the waiver did not have an expiration date. However, the Department has contacted the federal government to inquire to what extent conditions need to change which would require a new waiver request to be submitted. Appropriate action will be taken after a response is provided by the federal government.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

Finding 10-16
CFDA #93.778
Funds ID # 75X0512
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Centers for Medicare and Medicaid Services
Medical Assistance Program

Questioned Cost: \$0

The Department of Human Services (DHS) did not conduct a detailed risk analysis of the Medicaid system. DHS indicated that a detailed review had not been done since state fiscal year 2002.

The OMB Circular A-133 Compliance Supplement requires that state agencies establish and maintain a program for conducting a periodic risk analysis on the existing Medicaid system and any additions/modifications to that system. State agencies shall review the system on a biennial basis and maintain reports on that review.

As the risk analysis has not been performed there is a possibility that appropriate, cost effective safeguards will not be incorporated into new and existing systems. Security over different areas of the system can also become compromised bringing into question the validity of the data contained within the system.

Recommendation:

We recommend the Department of Human Services conduct a risk analysis of the Medicaid system and any additions/modifications to that system every biennium and maintain documentation of the analysis for review.

Corrective Action Plan:

The Department will expand future risk analysis reports to properly document the system analysis discussed and performed at the Medicaid Management Information System priority meetings as well as Medicaid Claims Policy meetings.

Auditor Rebuttal:

The department's corrective action plan is misleading. Since 2002, the department has not been able to provide any evidence of risk analysis reports being prepared and therefore would make it impossible to expand on those reports. The department has not conducted a risk analysis and therefore we stand by our recommendation.

**STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2010 and 2009

Finding 10-17
CFDA #93.778
Funds ID # 75X0512
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Centers for Medicare and Medicaid Services
Medical Assistance Program

Questioned Cost: Unknown

The Department of Human Services (DHS) did not maintain the required documentation, such as W-9s and provider agreements, within the Medicaid provider files. In addition, DHS does not ensure out of state providers and in-state privately owned clinics without a lab meet the prescribed health and safety standards. This finding has been issued in the previous two Single Audits and management of DHS indicated the prior audit finding has not been implemented.

42 CFR 442 requires that state agencies ensure that hospitals, nursing facilities, and ICF/MR facilities that serve Medicaid patients meet the prescribed health and safety standards. In addition, DHS's procedures require that a federal form W-9 be on file to verify the provider's tax ID number and that a provider agreement be on file.

As files are not being kept current and certain providers are not being reviewed for health and safety standards, the department runs the risk of paying an ineligible provider, which would also be a violation of federal law.

Recommendation:

We recommend the Department of Human Services implement procedures to ensure:

- all applicable Medicaid provider files contain the federal form W-9, and provider agreement; and
- out of state providers and in-state privately owned clinics without a lab meet the prescribed health and safety standards.

Corrective Action Plan:

The Department will continue to enhance procedures surrounding the collection of necessary licenses and has hired two temporary provider enrollment staff to review all provider files to ensure they contain the necessary documents.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

Finding 10-18
CFDA #93.778
Funds ID # 75X0512
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Centers for Medicare and Medicaid Services
Medical Assistance Program

Questioned Cost: \$0

The Department of Human Services does not have a process in place for ensuring that overpayments made to providers of medical services are credited to the Medicaid program within the required timeframe of identification of the overpayment.

42 CFR section 433.320 states overpayments made to providers of medical services must be credited to the Medicaid program within 60 days of identification of the overpayment through February 2010 and within 1 year after February 2010.

Recommendation:

We recommend the Department of Human Services credit the Medicaid program for overpayments made to providers of medical services within the required timeframe of identification of the overpayment.

Corrective Action Plan:

The Department will continue to credit Developmental Disability settlements to the Medicaid program within the required timeframe, will manually credit hospital settlements and continue to prioritize the MMIS work request modifications necessary to credit other Medicaid provider overpayments timely. The Department will also develop written procedures surrounding the processing of provider overpayments.

Auditor Rebuttal:

The department contends they are currently crediting Developmental Disability settlements and hospital settlements to the Medicaid program within the required timeframe. Neither the Assistant Director of Fiscal Administration nor the primary Medicaid Accountant at the department was able to produce any evidence supporting this claim during the audit. Therefore we stand by our recommendation.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

Finding 10-19
CFDA #93.778
Funds ID # 75X0512
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Centers for Medicare and Medicaid Services
Medical Assistance Program

Questioned Cost: \$0

The Department of Human Services (DHS) does not have a dedicated phone number or fraud hotline to anonymously report fraud and abuse in the Medicaid program.

42 CFR part 455.13 requires Medicaid agencies to have developed methods and criteria for identifying suspected fraud cases. The "Managing the Business Risk of Fraud: A Practical Guide" sponsored by The Institute of Internal Auditors, The American Institute of Certified Public Accountants, and the Association of Certified Fraud Examiners states that one of the key principles for proactively establishing an environment to effectively manage an organization's fraud risk includes establishing detection techniques to uncover fraud events when preventative measures fail or unmitigated risks are realized. One important detection method includes an anonymous reporting mechanism. The guide states that a hotline is one of the more effective measures an organization can implement as part of their fraud risk assessment program.

The lack of a fraud hotline may deter the general public from reporting a situation where they believe fraud or abuse in the Medicaid program may be occurring. Phone calls that are made to DHS to report fraud and abuse may not be forwarded to the proper individual as formal procedures for taking calls reporting fraud and abuse have not been developed and provided to receptionists.

Recommendation:

We recommend the Department of Human Services establish a fraud hotline. The hotline information should be easy to locate on the department's website as well as searchable from the nd.gov website. In addition, a process should be implemented to ensure input on potential fraud from the fraud hotline is investigated in a timely and appropriate manner.

Corrective Action Plan:

The Department has enhanced the "Fraud Reporting" section on the Department's home page; which contains toll-free fraud hotline numbers and email addresses for reporting suspected fraud. This information is searchable from the nd.gov website. In addition, the Department and the Medical Services Division have added options to their 1-800#'s for reporting suspected fraud. A process has been developed for the information received to be documented and directed to the SURS Fraud and Abuse Administrator for investigation and follow up.

**STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2010 and 2009

Finding 10-20
CFDA #93.558/93.714
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Administration for Children and Families
TANF Cluster

Questioned Cost: Unknown

The Department of Human Services (DHS) is not always properly calculating benefits paid under the Temporary Assistance for Needy Families (TANF) program.

In one of 50 cases tested, the amount reported as income on the Income Eligibility and Verification System (IEVS) for Job Service was more than the amounts reported by the TANF recipients and it was discovered the amount self-reported by the TANF recipient was incorrectly understated. The recipient self-reported income of \$0 and IEVS reported income of \$780 over the three month period that was tested. Due to the method used to select the sample and the nature of this test, we are unable to accurately project the error.

This error was the result of non-reported income by the TANF recipient. DHS has the ability through the IEVS system to check Job Service North Dakota reported information for individuals and check these amounts against the amount of income reported by the client. In the above error, DHS failed to perform this cross-check in a timely manner.

The OMB Circular A-133 Compliance Supplement states that each State shall participate in the IEVS. Specifically, the State is required to request and obtain information on wage information from the State Wage Information Collection Agency (Job Service North Dakota) for all recipients on a quarterly basis. The State is required to review and compare information obtained against information contained in the case records to determine whether it affects the individual's eligibility or level of assistance.

Recommendation:

We recommend the Department of Human Services take steps to ensure all TANF payments are proper, including providing additional training to caseworkers on the IEVS requirements.

Corrective Action Plan:

The IEVS alert was received by the county caseworker, however it was not worked in a timely manner, therefore the Department will continue to provide training and direction to county caseworkers on the IEVS alert requirements.

**STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2010 and 2009

Finding 10-21

CFDA #93.568

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Administration for Children and Families

Division of Energy Assistance

Low Income Home Energy Assistance

Questioned Cost: Unknown

The Department of Human Services is not in compliance with their State Plan regarding monitoring of eligibility determined at the county level.

The Low Income Home Energy Assistance (LIHEAP) State Plan states as follows:

“Responsibility for Monitoring:

The State Low Income Energy Assistance Program Director and Staff will monitor heating assistance and Emergency Assistance continuously. Monitoring reports from Economic Assistance central office and field staff are reviewed. Reports from the county social service boards’ supervisors and staff, on-site visits to local offices and suppliers, and/or through fiscal and recipient data from the electronic processing system may also provide information. Corrective action plans are initiated appropriately.”

In July 2008 when the office went from employing 3 people to 2 people, the LIHEAP personnel stopped pulling cases to verify eligibility.

The June 2010 OMB Circular A-133 Compliance Supplement states “Grantees are to administer their LIHEAP programs according to the plans that they have submitted to HHS.”

Recommendation:

We recommend the Department of Human Services ensure proper monitoring is in place for the eligibility cases being processed at the county level.

Corrective Action Plan:

In June 2010, the Department implemented procedures to monitor eligibility cases processed at the county level.

**STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2010 and 2009

Finding 10-22
CFDA #93.575/93.596/93.713
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Administration for Children and Families
CCDF Cluster

Questioned Cost: \$240

The Department of Human Services (DHS) has incorrectly calculated data for child care benefit payments. Four out of 60 case files tested had errors in the calculation of the benefit payment and resulted in a net overpayment of \$240. These errors, when projected against the entire population, project to a possible error of \$283,233.

All four errors were caused by the county worker inputting the incorrect information into the Child Care Assistance System when taking the information from the child care billing report or the child care agreement. Two of these errors had the wrong provider type recorded on the worksheet which resulted in a total overpayment of \$115 for the two months that were tested. One error had the wrong gross income amount recorded which resulted in an overpayment of \$32 for the one month that was tested. The remaining error had the incorrect amount of approximate weeks in care recorded which resulted in an overpayment of \$93 for the one month that was tested.

Section 400-26-25 of the Child Care Assistance Program Policy Manual provides guidelines on how benefits should be calculated.

Recommendation:

We recommend the Department of Human Services notify eligibility workers of the proper procedures that must be followed when inputting data into the Child Care Assistance System and that DHS provide additional training in this area as needed.

Corrective Action Plan:

The Department will continue to provide training to the county eligibility workers surrounding the input of data into the Child Care Assistance System.

**STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2010 and 2009

Finding 10-23
CFDA #84.126/84.390
U.S. DEPARTMENT OF EDUCATION
Vocational Rehabilitation Cluster

Questioned Cost: \$474

The procedures surrounding the Department of Human Service's eligibility determination process and Individualized Plan for Employment (IPE) development process for the Vocational Rehabilitation program are not adequate.

One out of 60 (1.7%) of the client files tested was for an individual who was determined to be eligible but the determination was not made within 60 days of application and there was no extension on file. Additionally, 1.7% (1/60) of the client files tested had an IPE that was not reviewed with the client annually as required. These payments totaled \$474. These errors, when projected to the entire population, indicate a potential error of \$202,476.

34 CFR 361.41(b)(1) states that once an individual has submitted an application for vocational rehabilitation services, an eligibility determination must be made within 60 days unless a signed extension is on file.

34 CFR 361.45(d)(5) states that the IPE must be reviewed at least annually by a qualified vocational rehabilitation counselor and the eligible individual or, as appropriate, the individual's representative to assess the eligible individual's progress in achieving the identified employment outcome.

Recommendation:

We recommend the Department of Human Services:

- a) Make a timely eligibility determination for all individuals that apply for vocational rehabilitation services; and
- b) Ensure that the Individualized Plan for Employment is reviewed by both the vocational rehabilitation counselor and the client on at least an annual basis.

Corrective Action Plan:

The Department will continue to enhance and reinforce procedures to ensure eligibility determinations are completed within required time frames and ensure that Individualized Plan for Employment reviews are completed at least annually.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

Finding 10-24

CFDA # Various

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

All grants receiving ARRA funding

Questioned Cost: \$0

The Department of Human Services did not properly ensure that subrecipients are maintaining current information with the Central Contractor Registration (CCR) for projects funded under the American Recovery and Reinvestment Act (ARRA).

2 CFR section 176.50(c) and Section 1512(h) of ARRA require that recipients and their first-tier subrecipients must maintain current registrations in the Central Contractor Registration at all times during which they have active federal awards funded with Recovery Act funds.

Recommendation:

We recommend the Department of Human Services ensure that subrecipients receiving awards under the American Recovery and Reinvestment Act maintain current information in the Central Contractor Registration system in accordance with the American Recovery and Reinvestment Act Section 1512(h) and Code of Federal Regulations Section 176.50(c).

Corrective Action Plan:

The Department has established procedures to ensure subrecipients receiving American Recovery and Reinvestment Act funds have current information registered in the Central Contractor Registration system.

Finding 10-25

CFDA #Various

VARIOUS FEDERAL AGENCIES

Various Federal Programs

Questioned Cost: \$0

The Schedule of Federal Expenditures (SEFA) prepared by the Department of Human Services was inaccurate, which caused the Office of Management and Budget to process corrections to the statewide SEFA.

The following errors were noted on the fiscal year 2009 SEFA:

- The amount of expenditures for the Supplemental Nutrition Assistance Program (CFDA #10.551) was under reported by \$7,484,739.
- The amount shown as being provided to subrecipients for Temporary Assistance for Needy Families (CFDA #93.558) was over reported by \$169,324.
- The amount shown as being provided to subrecipients for the Special Programs for the Aging (CFDA #93.044) was under reported by \$119,204.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

- The wrong CFDA number and program title was used to record \$8,013 of Vocational Rehabilitation, Recovery Act Program (CFDA #84.390A) expenditures. In addition, this amount was incorrectly listed as being provided to subrecipients.
- Information for federal assistance received from another state entity, North Dakota Department of Health, was incorrectly included on the SEFA for CFDA #93.994.

The following errors were noted on the fiscal year 2010 SEFA:

- Twelve programs were not properly designated as being part of a Federal cluster.
- The amount of expenditures reported for the Vocational Rehabilitation (CFDA # 84.126) was under reported by \$ 610,740.
- The amount reported as being provided to subrecipients for the Low Income Home Energy Assistance Program (CFDA # 93.568) was over reported by \$ 6,599,114
- The amount report as being provided to sub recipients for Temporary Assistance for Needy Families (CFDA # 93.558) was over reported by 280,957.

OMB Circular A-133.310(b)(1-6), states that the grantee is responsible for the preparation of the Schedule of Federal Awards.

Recommendation:

We recommend that the Department of Human Services use appropriate care and comply with OMB Circular A-133 when preparing the Schedule of Expenditure of Federal Awards to ensure all of the information included is proper.

Corrective Action Plan:

The Department will enhance procedures to ensure the Schedule of Federal Awards is completed accurately and in compliance with OMB Circular A-133.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

DEPARTMENT OF PUBLIC INSTRUCTION

Finding 10-26
CFDA # 84.389, 84.391, 84.392
U.S. DEPARTMENT OF EDUCATION
Title I Grants to Local Agencies, Recovery Act;
Special Education Grants to States, Recovery Act;
Special Education Preschool Grants, Recovery Act

Questioned Cost: \$0

The Department of Public Instruction does not have procedures in place to:

- Identify to first-tier subrecipients the requirement to register in the Central Contractor Registration (CCR);
- Ensure the CCR information is kept current.

2 CFR section 176.50(c) and Section 1512(h) of ARRA require that recipients and their first-tier recipients must maintain current registrations in the Central Contractor Registration at all times during which they have active federal awards funded with Recovery Act funds.

Recommendation:

We recommend the Department of Public Instruction:

1. Identify to first-tier subrecipients the requirement to register in the Central Contractor Registration (CCR);
2. Ensure subrecipients' information in the CCR is kept current.

Corrective Action Plan:

The Department of Public Instruction (Department) concurs with the first section of the finding in that we do not have procedures in place to ensure American Recovery and Reinvestment Act (ARRA) sub recipients are registered in the CCR. However, the Department does not agree with the second section of the finding for the following reasons:

When the Department awarded the ARRA funds to sub recipients, we had conflicting guidance. Based on this guidance, it was our understanding that only the state agency needed to be registered in the CCR. In addition, we do not feel it is beneficial for the Department to implement procedures now to ensure ARRA subrecipients are both registered and keeping their registrations current in the CCR since:

- *CCR registration is only a requirement of the one-time ARRA funding and is not a requirement of the regular annual grant funds.*

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

- *All of the ARRA grants have been awarded and the majority of those grants are nearing completion. The ARRA funds listed in the finding must be obligated by September 30, 2011.*
- *CCR registration and the process of keeping the registrations current is a time burden to the school districts with minimal value to the districts or the Department.*

Auditor Rebuttal:

This planned corrective action plan is not adequate to resolve the issue as ARRA funds will be available thru September 30, 2011 - which is 15 months into our next Single Audit period. The fact that ARRA funding is one-time is irrelevant.

We believe the Department of Public Instruction should be requiring any subrecipients that receive ARRA funds be properly registered in the CCR as the federal government has the authority to require the relevant ARRA funds be repaid.

Finding 10-27 CFDA # Various U.S. DEPARTMENT OF EDUCATION All grants with subrecipients
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Questioned Cost: \$0

The Department of Public Instruction is not taking appropriate action using sanctions in cases of continued inability or unwillingness of a subrecipient to have the required audits. The following subrecipients have continued to be unable or unwilling to have the required audits in accordance with OMB Circular A-133, with the last known audit report dates in parenthesis: Fort Totten Public School District (2006), Fort Yates Public School (2006), Solen Public School (2005), and Twin Buttes Public School (2008).

OMB Circular A-133 section .400(d)(4) states that a pass-through entity is responsible for ensuring that subrecipients expending \$500,000 or more in federal awards during the subrecipient's fiscal year have met the audit requirements of OMB Circular A-133. Further, OMB Circular A-133 section .225 states that in cases of continued inability or unwillingness of a subrecipient to have the required audits, the pass-through entity shall take appropriate action using sanctions.

Recommendation:

We recommend the Department of Public Instruction take appropriate action using sanctions in cases of continued inability or unwillingness of a subrecipient to have the required audits.

**STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2010 and 2009

Corrective Action Plan:

The Department concurs with the finding and will implement it accordingly.

Finding 10-28
CFDA # 84.010/84.389
U.S. DEPARTMENT OF EDUCATION
Title I, Part A Cluster

Questioned Cost: \$0

The list of Title I districts and schools identified for improvement, corrective action, or restructuring under Section 1116 for the school year 2009-10 submitted by the Department of Public Instruction in the Consolidated State Performance Report for reporting on school year 2008-09 did not properly list all the districts and schools identified.

Section 1116(c)(3) of the Elementary and Secondary Education Act requires that a state shall identify for improvement any LEA that, for two consecutive years, failed to make adequate yearly progress as defined in the state's plan. The data included in the reports must be accurate.

Recommendation:

We recommend the Department of Public Instruction properly identify Title I districts and schools identified for improvement, corrective action, or restructuring in the Consolidated State Performance Report.

Corrective Action Plan:

In reviewing information submitted for the 2009-2010 Consolidated State Performance Report (Sections 1.4.4.1 and 1.4.5.1), there are schools and districts identified for improvement not represented on the chart.

The ND Department of Public Instruction will revise our chart to properly identify Title I districts and schools identified for improvement, corrective action, or restructuring in the 2009-2010 Consolidated State Performance Report based on data from school year 2008-2009.

The revised Consolidated State Performance Report will be submitted to the US Department of Education.

**STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2010 and 2009

Finding 10-29
CFDA #10.553/10.555/10.556/10.559 and 10.558
U.S. DEPARTMENT OF AGRICULTURE
Child Nutrition Cluster
Child and Adult Care Food Program

Questioned Cost: \$0

The Department of Public Instruction (DPI) is not maintaining accurate and complete records related to the receipt, distribution, and inventory of donated foods. We were unable to start with the 6/30/09 ending inventory and use the client's records of receipts and disbursements of donated foods for the year to arrive at the 6/30/10 ending inventory for 8 of 19 commodities tested. The differences ranged from being under by 219 items to over by 72 items. DPI is unable to search their records to obtain accurate and complete records with respect to the receipt, distribution, and inventory of donated foods.

7 CFR section 250.16(a)(6) states that failure to maintain records with respect to receipt and distribution/use of donated foods shall be considered *prima facie* evidence of improper distribution or loss of donated foods, and the agency, processor, or entity may be required to pay USDA the value of the food or replace it in kind.

Recommendation:

We recommend the Department of Public Instruction maintain accurate and complete records with respect to the receipt, distribution, and inventory of donated foods.

Corrective Action Plan:

Child Nutrition Food Distribution is in the process of developing a new web-based system for managing USDA commodity inventory. The system is designed to track all inventory from the time it is ordered until it is received by a recipient agency. The system is scheduled to be implemented on or before September 30, 2012.

Finding 10-30
CFDA # 84.287
U.S. DEPARTMENT OF EDUCATION
Twenty-First Century Community Learning Centers

Questioned Cost: \$10,666

The Department of Public Instruction (DPI) overspent their State Activities allowable amount by \$10,666 and underspent their required minimum on State Grants by the same amount. DPI spent 3.2% of their total allotment on State Activities and only spent 94.8% on awards to subrecipients.

**STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2010 and 2009

Expenditures were coded incorrectly by DPI, resulting in incorrect numbers being reflected in each activity on the state's accounting system.

20 USC 7172(c)(1) states that not less than 95% of the amount allotted to a state must be reserved for awards to subrecipients. 20 USC 7172(c)(3) states that no more than 3% of the state's allotment can be spent on State Activities.

Recommendation:

We recommend the Department of Public Instruction properly track Twenty-First Century Community Learning Center state activity costs to assure compliance with the requirement that no more than 3% of the grant be spent on state activities and no less than 95% be spent on grants to subrecipients.

Corrective Action Plan:

The Department of Public Instruction agrees with the recommendation and will implement it accordingly.

Finding 10-31
CFDA #84.287
U.S. DEPARTMENT OF EDUCATION
Twenty-First Century Community Learning Centers

Questioned Cost: Unknown

The Department of Public Instruction was unable to provide documentation of subrecipient monitoring during the audit period.

OMB Circular A-133 Compliance Supplement states that agencies are responsible for "monitoring the subrecipient's use of Federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved."

Without a proper review of subrecipients, the Twenty-First Century Community Learning Center program could have unallowable costs that would go undetected and would not be in compliance with Federal regulations for the program.

Recommendation:

We recommend the Department of Public Instruction properly perform and document subrecipient monitoring.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

Corrective Action Plan:

The Department of Public Instruction agrees with the recommendation and will implement it accordingly.

DEPARTMENT OF TRANSPORTATION

Finding 10-32
CFDA # 20.205
U.S. DEPARTMENT OF TRANSPORTATION
Highway Planning and Construction Cluster

Questioned Cost: \$0

The Department of Transportation did not properly ensure that subrecipients are maintaining current information with the Central Contractor Registration (CCR) for projects funded under the American Recovery and Reinvestment Act (ARRA).

2 CFR section 176.50(c) and Section 1512(h) of ARRA require that recipients and their first-tier subrecipients must maintain current registrations in the Central Contractor Registration at all times during which they have active federal awards funded with Recovery Act funds.

Recommendation:

We recommend the Department of Transportation ensure that subrecipients receiving awards under the American Recovery and Reinvestment Act maintain current information in the Central Contractor Registration system in accordance with the American Recovery and Reinvestment Act Section 1512(h) and Code of Federal Regulations Section 176.50(c).

Corrective Action Plan:

NDDOT will implement procedures at the program level to insure that subrecipients receiving American Recovery and Reinvestment Act awards are properly registered in the Central Contractor Registration system for all future projects involving such funding.

Finding 10-33
CFDA # Various
U.S. DEPARTMENT OF TRANSPORTATION
All grants with subrecipients

Questioned Cost: \$0

The Department of Transportation (DOT) does not have procedures in place to ensure that subrecipients spending \$500,000 or more in Federal awards have met the audit requirements of OMB Circular A-133.

**STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2010 and 2009

DOT has procedures for ensuring that audit requirements are met for those subrecipients whose A-133 audits are reviewed by the Office of the State Auditor. DOT also receives some audit reports that are independently submitted to DOT by the subrecipients. However, DOT is not tracking subrecipients to ensure all subrecipients met the audit requirements of OMB Circular A-133.

OMB Circular A-133 section .400(d)(4) requires that a pass-through grantor ensure that subrecipients expending \$500,000 or more in Federal awards during the subrecipient's fiscal year have met the audit requirements for that fiscal year.

Recommendation:

We recommend the Department of Transportation ensure that subrecipients expending \$500,000 or more in Federal awards have met the audit requirements of OMB Circular A-133.

Corrective Action Plan:

NDDOT will implement procedures both at the program level and at the oversight level to monitor and ensure that the audit requirements of OMB Circular A-133 are properly met.

HIGHWAY PATROL

Finding 10-34 CFDA # 20.218 U.S. DEPARTMENT OF TRANSPORTATION National Motor Carrier Safety Assistance Program	Questioned Cost: \$0
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The Highway Patrol does not have adequate internal controls surrounding the National Motor Carrier Safety Assistance Program (MCSAP) reporting process. Reports were not reviewed and approved, eight out of nine reports tested were not submitted timely, and four out of nine reports tested were not submitted for the proper reporting periods. In addition, in fiscal year 2010, the Highway Patrol did not submit the proper quarterly Financial Status Report (SF-425).

The Catalog of Federal Domestic Assistance, under the Post Assistance Requirements for Reports section for the National Motor Carrier Safety Program (MCSAP) states that the financial reporting requirements include the quarterly submission of the Federal Financial Report. For fiscal year 2009, the Federal Financial Report was known as the SF-269. In fiscal year 2010, the Federal Financial Report switched to the SF-425 according to OMB's directive. The instructions for the SF-269 and SF-425 reports state that the quarterly reports must be submitted within 30 days from the quarter and that quarter end dates are 12/31, 3/31, 6/30, and 9/30.

**STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2010 and 2009

Recommendation:

We recommend the North Dakota Highway Patrol establish internal controls surrounding federal financial reporting to ensure federal financial reports are submitted in accordance with program guidelines.

Corrective Action Plan:

The Highway Patrol agrees with the finding. All MCSAP program reports are now being prepared and submitted in accordance with program guidelines.

Finding 10-35 CFDA # 20.218 U.S. DEPARTMENT OF TRANSPORTATION National Motor Carrier Safety Assistance Program	Questioned Cost: \$0
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The North Dakota Highway Patrol incorrectly calculated the maintenance of effort listed in the Commercial Vehicle Safety Plan (CVSP) for fiscal years 2009 and 2010. In addition, the maintenance of effort calculations for both fiscal years was not adequately supported nor properly reviewed by management.

49 CFR part 350.301 lists the requirements for states to follow when calculating the maintenance of effort for the State.

Recommendation:

We recommend the North Dakota Highway Patrol:

1. establish internal controls to ensure the maintenance of effort is calculated properly;
2. calculate the maintenance of effort for the National Motor Carrier Safety Program in accordance with 49 CFR part 350.301; and
3. ensure the maintenance of effort calculation is properly supported.

Corrective Action Plan:

The Highway Patrol agrees with the finding. Internal controls and other procedures have been established to calculate and properly support the MCSAP program maintenance of effort in compliance with 49 CFR part 350.301.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

Finding 10-36
CFDA # 20.218
U.S. DEPARTMENT OF TRANSPORTATION
National Motor Carrier Safety Assistance Program

Questioned Cost: \$0

The Highway Patrol included the expenditures for both the federal and state share for the regular Motor Carrier Safety Assistance Program (MCSAP) on the 2009 Schedule of Expenditures of Federal Awards (SEFA) which resulted in the SEFA being overstated by \$271,000 and caused the Office of Management and Budget to have to process a correction to the statewide SEFA.

OMB Circular A-133 section .310(b)(3) requires the SEFA to provide the total federal awards expended.

Recommendation:

We recommend the Highway Patrol establish controls to ensure the Schedule of Expenditures of Federal Awards is completed properly.

Corrective Action Plan:

The Highway Patrol agrees with the finding. Procedures have been established to ensure that the Schedule of Expenditures of Federal Awards is accurately prepared.

Finding 10-37
CFDA # 20.218
U.S. DEPARTMENT OF TRANSPORTATION
National Motor Carrier Safety Assistance Program

Questioned Cost: \$0

The North Dakota Highway Patrol does large reclassification entries, usually once a year, to ensure National Motor Carrier Safety Assistance Program (MCSAP) payroll expenditures are properly allocated between federal and state funds within the accounting system instead of ensuring the expenditures are properly allocated at the time the transactions are initially posted. Also, due to the timing in which motor pool expenditures get recorded on the state's accounting system each month, the North Dakota Highway Patrol utilizes its Daily Activities System to calculate the monthly motor pool expenditures to be drawn instead of the actual motor pool bill for that month. Both procedures impact the Highway Patrol's ability to provide reliable financial reports.

The Committee of Sponsoring Organizations of the Treadway Commission's *Internal Control - Integrated Framework* defines internal control as a process designed to provide reasonable assurance regarding the achievement of reliable financial reporting.

**STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2010 and 2009

Recommendation:

We recommend the North Dakota Highway Patrol effectively utilize the state's accounting system to ensure accurate reporting.

Corrective Action Plan:

The Highway Patrol agrees with the finding. All expenses including payroll and motor pool expenses are now being properly allocated between federal and state funds at the time the transactions are posted to the Peoplesoft accounting system.

OFFICE OF MANAGEMENT AND BUDGET

Finding 10-38
CFDA # Various
VARIOUS FEDERAL AGENCIES
Various Federal Programs

Questioned Cost: \$0

The clearance patterns developed by the Office of Management and Budget (OMB) did not accurately represent the flow of Federal funds under the Federal assistance programs to which they are applied. OMB did not work with the individual state agencies to determine which months accurately represent the flow of Federal funds.

31 CFR 205.20(b) states, "A State must ensure that clearance patterns meet the following standards: (b) A clearance pattern must accurately represent the flow of Federal funds under the Federal assistance programs to which it is applied."

Recommendation:

We recommend the Office of Management and Budget work with state agencies when calculating clearance patterns in order to determine which months accurately represent the flow of Federal funds under each Federal assistance program to which it is applied.

Corrective Action Plan:

OMB concurs. We are currently looking into this for future clearance patterns.

**STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS**

For the Fiscal Years Ended June 30, 2010 and 2009

DICKINSON STATE UNIVERSITY (DSU)

Finding 10-39
CFDA # 84.032
U.S. DEPARTMENT OF EDUCATION
Federal Student Aid Cluster

Questioned Cost: \$0

We noted an instance at DSU where a student's Satisfactory Academic Progress (SAP) appeals (5 appeals with 4 approved) do not appear to meet the criteria suggested by the Department of Education, or as outlined in the school's own SAP appeal form which attempts to incorporate federal criteria. The student provided a number of reasons in his appeals for failing to meet the SAP requirements such as bad study habits, stress, relationship problems, not following the professor's teaching style, and too many distractions in the dorm.

The following criteria are from related sections of the SFA Handbook : Chapter 1, page 1-10, on student eligibility under qualitative standards, states: "...You may grant appeals for students who fail this standard due to injury or illness, the death of a relative, or other special circumstances." Additionally, in the same chapter, page 1-13, under Probation and Appeals, it outlines reasons appeals might be approved and states, "...Circumstances might include, among other things, the student being ill, employed full-time, or out of school for a long while." Other sources of SAP eligibility criteria are HEA 484(a)(2) & (c), and 34 CFR 668.16 (e), 668.32(f) and 668.

Moreover, DSU's own SAP appeal form gives examples of extenuating circumstances that won't be considered for appeal. The list includes roommate problems and dislike of classes/teachers. These are similar to some of the circumstances cited in the student's successful appeals.

Recommendation:

We recommend that DSU's Financial Aid Office:

- Follow federal regulations and its' own policies, when approving SAP appeals;
- Better document reasons for granting approvals of SAP appeals;
- Obtain compelling corroborating evidence from the student and/or 3rd party that properly supports the reasons for approving an appeal including but not limited to, a statement from a doctor or mental health professional, information and support from the student's Advisor and/or School Counselor, statement from a lawyer in a divorce settlement, or a police report.

Corrective Action Plan:

DSU Disagrees. Institutions are given the authority to approve appeals due to "other special circumstances." Appeals are evaluated on a case-by-case basis, and if there is documented evidence an, appeal may be approved.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

The mitigating circumstances differed every term the student did not maintain Satisfactory Academic Progress. Pertinent documentation from a third party was received prior to each approval/denial. This particular student has declared three different majors at two different institutions, and in the Fall 2010, this student did successfully complete 100% (16/16) of credits attempted.

Auditor's Rebuttal:

While we appreciate the fact the student passed 16/16 credits in the fall of 2010, DSU had no way of knowing that at the time the appeals were approved so that information is not relevant. What DSU fails to mention is that this was subsequent to being disqualified for SFA again after the student's last appeal, and after switching to half time and moving out of the dorm. The student received one C and one F at half time after the student's last appeal and therefore received no aid for fall 2010. Finally, the last appeal filed by the student was not signed or dated by the student. The top portion was completed but there was no category selected from the checklist of extenuating circumstances. This does not appear to us as adequately documented evidence.

We disagree with DSU's assertion that each set of circumstances listed by the student was unique. We believe they were similar in nature.

NORTH DAKOTA STATE UNIVERSITY (NDSU)

Finding 10-40 CFDA # 81.502 U.S. DEPARTMENT OF ENERGY Research and Development Cluster	Questioned Cost: Unknown
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Internal service fund costs were charged to users based on negotiated service level agreements (SLA), rather than using a uniform fee schedule for all users. Fund 22129, an internal service fund, used a SLA to charge costs of \$229,079 to a federal project (FAR0014451) in fiscal year 2010. We noted the following inconsistencies in the SLA and in the internal service fund for fiscal year 2010:

- Of the \$229,079 direct cost charge, \$219,856 was for system administration that was based on an hourly rate of \$56 (calculated by averaging the salary, plus operating expenses, of the primary employees working on this SLA). NDSU used 3,200 hours as the annual workable hours to calculate the \$56 hourly rate; however, the SLA charged for 3,926 hours @ \$56 per hour to get the system administration charge of \$219,856. This is a difference of 726 hours totaling \$40,656.
- The internal service fund had other users that were billed through other negotiated service level agreements.
- The internal service fund transferred \$3,310 to another internal service fund to cover the other fund's deficit.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

Circular A-21, Cost Principles for Educational Institutions, Appendix A, provides guidance to ensure that each educational institution's practices used in estimating costs for a proposal are consistent with cost accounting practices used by the educational institution in accumulating and reporting costs. Consistency in the application of cost accounting practices is necessary to enhance the likelihood that comparable transactions are treated alike. With respect to individual sponsored agreements, the consistent application of cost accounting practices will facilitate the preparation of reliable cost estimates used in pricing a proposal and their comparison with the costs of performance of the resulting sponsored agreement. Such comparisons provide one important basis for financial control over costs during sponsored agreement performance and aid in establishing accountability for costs in the manner agreed to by both parties.

Recommendation:

We recommend that NDSU establish a fee schedule for each internal service fund based on actual costs and apply the fee schedule to all users of the internal service fund.

Corrective Action Plan:

NDSU agrees. The NDSU IT Division is in the process of a comprehensive cost study which will address these concerns. NDSU plans to restructure the new service level agreement applicable to fiscal year 2011 to adjust for the situation in the first bullet point. This federal project's ending date is September 30, 2011, so this reduced cost in the new service level agreement should correctly update the charges to the project. In addition, we agree that the \$3,310.05 transfer entry was a mistake. A journal entry has now been made to reverse this error (journal ID: IDB0585259; dated 2/28/2011).

UNIVERSITY OF NORTH DAKOTA (UND)

Finding 10-41 CFDA # 84.032 U.S. DEPARTMENT OF EDUCATION Federal Student Aid Cluster	Questioned Cost: \$6,997
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UND over-awarded two students for Federal Stafford Subsidized loans. In one instance, it appears the original Cost of Attendance (COA) budget for the student was based on the student being a non-resident for tuition purposes. When a change in residency (to resident for tuition purposes) was granted, UND increased the student's COA using the low end of the Consumer Price Index (CPI) for this region instead of reducing the Stafford award for the second semester. This resulted in an over-award of \$3,182. In the second instance, UND adjusted the COA using the medium CPI for the region to avoid an over-award due to the student receiving an external scholarship. Additionally, when the student subsequently received a Graduate Tuition waiver (also causing an over-award) UND used professional judgment to include insurance premiums of \$900 for each semester to increase the student's COA, instead of reducing the award. This resulted in an over-award of \$3,815.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

While Professional Judgment allows great latitude to financial aid administrators, the Federal Student Aid Handbook's (FSAH) Application and Verification Guide, Chapter 5, under Professional Judgment states in part, "...The law doesn't allow you to modify either the formula or the tables used in the EFC (Expected Family Contribution) calculation; you can only change the cost of attendance or the values of specific data elements used in the EFC calculation. In addition, you can't adjust data elements or the cost of attendance solely because you believe the tables and formula are not adequate or appropriate. The data elements that are adjusted must relate to the student's special circumstances.... Occasionally aid administrators have made decisions contrary to the professional judgment provision's intent. These "unreasonable" judgments have included, for example, the reduction of EFCs based on recurring costs such as vacation expenses, tithing expenses, and standard living expenses (related to utilities, credit card expenses, children's allowances, and the like). Aid administrators must make "reasonable" decisions that support the intent of the provision. Your school is held accountable for all professional judgment decisions and for fully documenting each decision."

Additionally, Volume 5, Chapter 1 of the FSAH states in part, "...If a student becomes ineligible for only a part of an FFEL disbursement, you can return all the funds or only the amount for which the student is ineligible. A school that returns the entire disbursement must request a disbursement for the correct amount. You must provide the lender with a written statement describing why the funds were returned, and the lender must credit to the borrower's account the portion of the insurance premium and origination fee attributable to the amount returned. If you return the entire amount and ask for a new disbursement, the student will pay only for the reduced insurance premium and origination fee (if applicable) attributable to the reduced loan amount."

Recommendation:

We recommend that UND:

- Reduce the amount of federal financial aid downward, instead of adjusting the Cost of Attendance (COA) upward, in cases where a change in the student's residency status for tuition and fees reduces the COA, and for cases where additional awards cause over-awards (i.e. additional scholarships, tuition waivers, etc.); and
- Apply professional judgment more prudently when adjusting student awards to ensure that the adjustment relates to the special circumstances that differentiate a given student's condition.

Corrective Action Plan:

UND agrees. UND has put procedures in place to implement the recommendations from this point forward. While we agree that the use of the CPI increase was not appropriately documented in this case, this student was not actually over-awarded. The student had flight costs, which when added to the standard resident budget, justified all of the aid received. Standard resident budget plus flight costs for fall and spring equaled \$22,581. The student received \$21,200 in financial aid.

STATE OF NORTH DAKOTA
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS

For the Fiscal Years Ended June 30, 2010 and 2009

The Handbook citation, while it describes the parameters of professional judgment, also suggests actions that did not occur. At no time did UND modify the formula or tables used in the EFC calculation, adjust data elements or the COA solely because we believed the tables and formula are not adequate or appropriate, or reduce EFC based on recurring costs.

Auditor's Rebuttal:

While UND addresses one issue with its response, it fails to address the second issue. In both cases Cost of Attendance (COA) was adjusted upwards instead of adjusting financial aid downward. While it is possible that one of them was not over-awarded after UND recalculated using all costs and subsequent available information, as UND does state, it "was not appropriately documented". For the other student we still maintain that he would have been over-awarded had UND not adjusted the COA upward. It's contradictory that UND agrees with the recommendation and then goes on to explain how it didn't violate any procedures. In our opinion they adjusted the COA upward to avoid an over-award because it was the easiest way to fix the over-award.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**For the fiscal years ended June 30, 2010 and 2009
By State Agency**

DEPARTMENT OF HUMAN SERVICES

Finding 08-1	Page 95
CFDA # 93.778:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare and Medicaid Services Medical Assistance Program
Questioned Cost:	Unknown
Recommendation:	We recommend the Department of Human Services ensure the administrator of the SURS unit has the necessary knowledge and skills to conduct utilization reviews and identify suspected fraud by requiring the administrator to have the following qualifications as required by the Medicaid program: <ul style="list-style-type: none">• Professional certification, license, or specialized training related to Medicaid claims;• Positive reputation and standing of licensed medical professionals in the view of peers; and• Experience in the type of tasks to be performed
Status:	Partially Implemented. Additional information in regards to this corrective action plan was requested and sent to CMS on August 11, 2010. The Department has not received a response back from CMS. In addition, the Administrator of the SURS unit began taking the courses necessary to become a Certified Fraud Examiner. See current year finding 10-13.

STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the fiscal years ended June 30, 2010 and 2009
By State Agency

Finding 08-2	Page 96
CFDA # 93.778:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare and Medicaid Services Medical Assistance Program
Questioned Cost:	Unknown
Recommendation:	We recommend the Department of Human Services ensure the SURS unit is executing their sampling plan to identify suspected cases of fraud within the Medicaid program.
Status:	Finding was implemented in accordance with the corrective action plan. Additional information in regards to this corrective action plan was requested and sent to CMS on August 11, 2010. The Department has not received a response back from CMS.

Finding 08-3	Page 97
CFDA # 93.778:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Centers for Medicare and Medicaid Services Medical Assistance Program
Questioned Cost:	Unknown
Recommendation:	We recommend the Department of Human Services implement procedures to ensure: <ul style="list-style-type: none">• All applicable Medicaid provider files contain the federal form W-9 and provider agreement; and• Out-of-state providers and in-state privately owned clinics without a lab meet the prescribed health and safety standards.
Status:	Not Implemented. Additional information in regards to this corrective action plan was requested and sent to CMS on August 11, 2010. The Department has not received a response back from CMS. See current year finding 10-17.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**For the fiscal years ended June 30, 2010 and 2009
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Finding 08-4 Page 98

CFDA # 93.778: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
 Centers for Medicare and Medicaid Services
 Medical Assistance Program

Questioned Cost: \$0

Recommendation: We recommend the Department of Human Services conduct a risk analysis of the Medicaid system and any additions/modifications to that system every biennium and maintain documentation of the analysis for review.

Status: Partially Implemented. Additional information in regards to this corrective action plan was requested and sent to CMS on August 11, 2010. The Department has not received a response back from CMS. See current year finding 10-16.

Finding 08-5 Page 99

CFDA # 93.558: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
 Administration for Children and Families
 Temporary Assistance for Needy Families

Questioned Cost: \$2,171

Recommendation: We recommend the Department of Human Services take steps to ensure all TANF payments are proper including additional training to caseworkers on the IEVS requirements.

Status: Finding was implemented in accordance with the corrective action plan; however the corrective action plan was not sufficient to implement the recommendation. See current year finding 10-20.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**For the fiscal years ended June 30, 2010 and 2009
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Finding 08-6	Page 100
CFDA # 93.575:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
93.596	Administration for Children and Families
	CCDF Cluster
Questioned Cost:	\$801
Recommendation:	We recommend the Department of Human Services notify eligibility workers of the proper procedures that must be followed when inputting data into the Excel Child Care spreadsheet and that DHS provide additional training in this area as needed. We also recommend the Department of Human Services provide additional guidance and/or training to eligibility workers regarding what documentation is required to be maintained in the client's case file to adequately support benefit payments and eligibility determination.
Status:	Finding was implemented in accordance with the corrective action plan; however the corrective action plan was not sufficient to implement the recommendation. See current year finding 10-22.

Finding 08-7	Page 101
CFDA # 84.126:	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES Vocational Rehabilitation Services – Basic Support
Questioned Cost:	\$0
Recommendation:	We recommend the Department of Human Services continue to strengthen internal controls surrounding the reporting procedures to ensure the required financial reports for Vocational Rehabilitation are properly completed and accurate and that these reports be reviewed and/or approved by an appropriate individual.
Status:	Finding was implemented in accordance with the corrective action plan.

STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the fiscal years ended June 30, 2010 and 2009
By State Agency

Finding 08-8 Page 102

CFDA # 84.126: U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
Vocational Rehabilitation Services – Basic Support

Questioned Cost: \$2,526

Recommendation: We recommend the Department of Human Services:

- Make a timely eligibility determination for all individuals that apply for vocational rehabilitation services; and
- Keep documentation on file to show that the individual meets all the eligibility requirements.

Status: Finding was partially implemented in accordance with the corrective action plan. See current year finding 10-23.

DEPARTMENT OF PUBLIC INSTRUCTION

Finding 08-9 Page 103

CFDA # 84.367: U.S. DEPARTMENT OF EDUCATION
Improving Teacher Quality State Grants

Questioned Cost: Unknown

Recommendation: We recommend the Department of Public Instruction calculate each school district's allocation using a hold-harmless amount based on the amount of funds the school district received in fiscal year 2001 under the former Eisenhower Professional Development and Class-Size Reduction programs or obtain authorization from the US Department of Education to use an alternative method.

Status: The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**For the fiscal years ended June 30, 2010 and 2009
By State Agency**

Finding 08-10 Page 103

CFDA # 84.287: U.S. DEPARTMENT OF EDUCATION
Twenty-First Century Community Learning Center Grant

Questioned Cost: \$84,842

Recommendation: We recommend the Department of Public Instruction provide more definitive guidelines for the learning centers to follow under the 21st Century Community Learning Center Grant.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 08-11 Page 104

CFDA # 84.010: U.S. DEPARTMENT OF EDUCATION
Title I Grants to Local Educational Agencies

Questioned Cost: \$0

Recommendation: We recommend the Department of Public Instruction keep proper support for the amounts submitted on the State Per Pupil Expenditure report.

Status: The finding was implemented in accordance with the corrective action plan.

STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the fiscal years ended June 30, 2010 and 2009
By State Agency

DEPARTMENT OF TRANSPORTATION

Finding 08-12	Page 105
CFDA # Various:	U.S. DEPARTMENT OF TRANSPORTATION All grants with journal vouchers processed
Questioned Cost:	Unknown
Recommendation:	We recommend the Department of Transportation monitor the accounting system access privileges to ensure segregation of data entry and approval roles for proper approval of journal vouchers by an appropriate level of management.
Status:	NDDOT has fully implemented the original action plan. The NDDOT has taken the steps necessary to segregate the data entry and approval roles to insure proper approval of journal vouchers pursuant to this finding. Access privilege requests are being reviewed prior to setup to insure appropriate segregation of roles. Additionally, access privileges are being periodically reviewed to insure that accounting system access remains appropriate for each individual's role and their level of authority and responsibility within the organization.

HEALTH DEPARTMENT

Finding 08-13	Page 107
CFDA # 10.557:	U.S. DEPARTMENT OF AGRICULTURE Food and Nutrition Service Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Questioned Cost:	Unknown
Recommendation:	We recommend that the Health Department comply with 7 CFR 246.12 (f)(2)(iv) by using 60 days from the first date on which the food instrument may be used as the redemption period for vendors.
Status:	The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**For the fiscal years ended June 30, 2010 and 2009
By State Agency**

Finding 08-14 Page 107

CFDA # 10.557: U.S. DEPARTMENT OF AGRICULTURE
Food and Nutrition Service
Special Supplemental Nutrition Program for Women, Infants, and Children
(WIC)

Questioned Cost: \$0

Recommendation: We recommend that the ND Health Department work with Bank of North Dakota to get a system in place to perform a “one-to-one” reconciliation in order to determine if food instruments are either issued or voided, and as either redeemed or unredeemed.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 08-15 Page 108

CFDA # 10.557: U.S. DEPARTMENT OF AGRICULTURE
Food and Nutrition Service
Special Supplemental Nutrition Program for Women, Infants, and Children
(WIC)

Questioned Cost: \$0

Recommendation: We recommend that the North Dakota Health Department:

- Properly document the detection date and what is being done to resolve questionable food instruments in order to determine that questionable food instruments are followed up on within 120 days following detection; and
- Ensure that all erroneous Food Instruments are detected and followed up on.

Status: The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**For the fiscal years ended June 30, 2010 and 2009
By State Agency**

Finding 08-16 Page 109

CFDA # 10.557: U.S. DEPARTMENT OF AGRICULTURE
Food and Nutrition Service
Special Supplemental Nutrition Program for Women, Infants, and Children
(WIC)

Questioned Cost: \$0

Recommendation: We recommend that the Health Department follow 7 CFR 246.12(j)(4) and (5) by:

- Keeping documentation of the active vendors as of October 1st of each year,
- Properly tracking compliance investigations, and
- Ensuring that the proper information is provided to the federal government on the TIP report.

Status: Findings were implemented in accordance with the corrective action plan however other issues were noted with the WICnet system (which were corrected). We continue to train staff on correct entry of vendor information and monitor the system and make adjustments as necessary to ensure accuracy. Please note as well, that the USDA now provides a report for states to use as the pool of vendors to establish the 5% threshold. In the future, and in agreement with the state auditor, it will no longer be necessary for the WIC Program staff to print off the active vendor list on October 1 of each year (bullet #1).

Finding 08-17 Page 110

CFDA # 10.557: U.S. DEPARTMENT OF AGRICULTURE
Food and Nutrition Service
Special Supplemental Nutrition Program for Women, Infants, and Children
(WIC)

Questioned Cost: \$0

Recommendation: We recommend that the Health Department limit access rights to the WICnet system to ensure that only competent professional authorities have the access to determine the nutritional risk of WIC applicants.

Status: The finding was implemented in accordance with the corrective action plan.

STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the fiscal years ended June 30, 2010 and 2009
By State Agency

Finding 08-18 Page 111

CFDA # 10.557: U.S. DEPARTMENT OF AGRICULTURE
Food and Nutrition Service
Special Supplemental Nutrition Program for Women, Infants, and Children
(WIC)

Questioned Cost: Unknown

Recommendation: We recommend that the Health Department properly implement segregation of duties at the local agencies and clinics to ensure that there is more than one individual determining eligibility, assessing the nutritional risk, making certifications, and issuing food instruments to eligible individuals.

Status: The finding was implemented in accordance with the corrective action plan.

NORTH DAKOTA HIGHWAY PATROL

Finding 08-19 Page 112

CFDA # 20.218: U.S. DEPARTMENT OF TRANSPORTATION
National Motor Carrier Safety

Questioned Cost: \$0

Recommendation: We recommend the North Dakota Highway Patrol submit the Financial Status Report (SF 269) quarterly.

Status: As of fiscal 2011 the Financial Status Reports are now being prepared and submitted to the Federal Motor Carrier Safety Administration office on a quarterly basis during each federal fiscal year. See current year finding 10-34.

STATE OF NORTH DAKOTA
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For the fiscal years ended June 30, 2010 and 2009
By State Agency

Finding 08-20 Page 112

CFDA # 20.218: U.S. DEPARTMENT OF TRANSPORTATION
National Motor Carrier Safety

Questioned Cost: \$0

Recommendation: We recommend the North Dakota Highway Patrol calculate the maintenance of effort for the National Motor Carrier Safety Program in accordance with 49 CFR part 350.301.

Status: As of fiscal 2011, in order to remedy the deficiencies in the original method of computation of the MOE amount, the Highway Patrol has established a new method of calculating the MOE amount which will be in compliance with 49 CFR part 350.301. See current year finding 10-35.

NORTH DAKOTA UNIVERSITY SYSTEM

Finding 08-21 Page 114

CFDA # Various: U.S. DEPARTMENT OF EDUCATION
Student Financial Aid Cluster

Questioned Cost: \$0

Recommendation: We recommend that the North Dakota University System (NDUS) develop and implement a policy and system, preferable automated, at all schools to address Standards of Academic Progress (SAP) monitoring for collaborative students that don't take a class at the school that gives them financial aid.

We suggest that the NDUS follow Minot State University's policies that require the student to take at least one class per semester at the host school (the school that provides the financial aid) ensuring the student shows up on SAP progress exception reports, if applicable. Monitoring for these students should include both the quantitative and qualitative measurements. Not only does GPA (qualitative) need to be evaluated but quantitative factors such as completing 66.7% of classes attempted and a maximum time frame not to exceed 150% of the program length need to be addressed.

Status: The finding was implemented in accordance with the corrective action plan.

STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the fiscal years ended June 30, 2010 and 2009
By State Agency

Finding 08-22 Page 115

CFDA # Various: VARIOUS FEDERAL AGENCIES
All federal programs at the colleges and universities

Questioned Cost: \$0

Recommendation: We recommend that a system, preferably automated, for tracking awards with a matching/cost share requirement be designed and implemented as soon as possible.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 08-23 Page 116

CFDA # Various: VARIOUS FEDERAL AGENCIES
Various Federal Programs)

Questioned Cost: \$0

Recommendation: We recommend all institutions use appropriate care and comply with OMB Circular A-133 by preparing the Schedule of Expenditures of Federal Awards which present proper titles, amounts, CFDA numbers, and classifications for clusters.

Status: The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**For the fiscal years ended June 30, 2010 and 2009
By State Agency**

LAKE REGION STATE COLLEGE

Finding 08-24 Page 116

CFDA # 84.038: U.S. DEPARTMENT OF EDUCATION
 Federal Perkins Loan Program

Questioned Cost: \$5,123

Recommendation: We recommend that Lake Region State College deposit institutional capital contributions into the Perkins fund any time the cash balance falls below zero and properly report balances on the FISAP.

Status: The finding was implemented in accordance with the corrective action plan.

Finding 08-25 Page 118

CFDA # 84.038: U.S. DEPARTMENT OF EDUCATION
 TRIO – Student Support Services

Questioned Cost: \$350,792

Recommendation: We recommend that:

- Management design and implement a system to meet the requirement for after-the-fact confirmation of payroll distributions.
- Lake Region State College either come to a mutually satisfactory solution with the Department of Education to resolve the noncompliance noted or reimburse the Department of Education \$350,792 for all TRIO payroll related expenses during FY 2007 & 2008.

Status: The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**For the fiscal years ended June 30, 2010 and 2009
By State Agency**

**LAKE REGION STATE COLLEGE
MAYVILLE STATE UNIVERSITY**

Finding 08-26 Page 119

CFDA # 84.038: U.S. DEPARTMENT OF EDUCATION
 Federal Pell Grant Program

Questioned Cost: \$14,353

Recommendation: We recommend that Lake Region State College (LRSC) and Mayville State University improve procedures to properly account for Pell funds received and used. In addition, LRSC should return \$5,408 to the Pell program from institutional funds.

Status: The finding was implemented in accordance with the corrective action plan.

MAYVILLE STATE UNIVERSITY

Finding 08-27 Page 119

CFDA # 84.063: U.S. DEPARTMENT OF EDUCATION
 Federal Pell Grant Program

Questioned Cost: \$14,353

Recommendation: We recommend that Mayville State University Head Start comply with all reporting rules and regulations by:

- Submitting financial reports on a timely basis with accurate, complete and supportable information;
- Recording all matching and program income on the general ledger and reports;
- Properly classifying and timely recording all revenues and expenses, and
- Complying with appropriate year-end close outs of grant funds

Status: The finding was implemented in accordance with the corrective action plan.

STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the fiscal years ended June 30, 2010 and 2009
By State Agency

Finding 08-28 Page 121

CFDA # 84.007: U.S. DEPARTMENT OF EDUCATION
84.033 Federal Supplemental Education Opportunity Grants
84.038 Federal Workstudy
 Federal Perkins Loan Program

Questioned Cost: \$0

Recommendation: We recommend that Mayville State University reconcile programs and fiscal records on a monthly basis and properly report balances on the FISAP.

Status: The finding was implemented in accordance with the corrective action plan.

NORTH DAKOTA STATE COLLEGE OF SCIENCE

Finding 08-31 Page 124

CFDA # 84.007: U.S. DEPARTMENT OF EDUCATION
84.033 Federal Supplemental Education Opportunity Grants
84.038 Federal Workstudy
 Federal Perkins Loan Program

Questioned Cost: \$9,732

Recommendation: We recommend that NDSCS
• Immediately deposit the understated cash into the Perkins fund;
• Reconcile program and fiscal records on a monthly basis; and
• Properly report balances on the FISAP.

Status: This finding has been implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**For the fiscal years ended June 30, 2010 and 2009
By State Agency**

NORTH DAKOTA STATE UNIVERSITY

Finding 08-32 Page 126

CFDA # 10.500: U.S. DEPARTMENT OF AGRICULTURE
Cooperative Extension Service

Questioned Cost: \$12,741

Recommendation: We recommend that monitoring of new employees be improved to ensure proper cost share requirements are met.

Status: This finding has been implemented in accordance with the corrective action plan.

Finding 08-33 Page 127

CFDA # Various: U.S. DEPARTMENT OF EDUCATION
TRIO – Student Support Services

Questioned Cost: \$383,777

Recommendation: We recommend that:

- Management ensures earmarking requirements are properly monitored and met going forward.
- North Dakota State University come to a mutually satisfactory solution with the Department of Education to resolve the noncompliance noted or reimburse the Department of Education \$383,777.

Status: The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**For the fiscal years ended June 30, 2010 and 2009
By State Agency**

UNIVERSITY OF NORTH DAKOTA

Finding 08-35 Page 128

CFDA # 84.038: U.S. DEPARTMENT OF EDUCATION
Federal Perkins Loan Program

Questioned Cost: \$707,805

Recommendation: We recommend that the University of North Dakota deposit institutional funds into the Perkins fund when the cash balance is below zero.

Status: The finding was implemented in accordance with the corrective action plan.

**STATE OF NORTH DAKOTA
NORTH DAKOTA STATE AGENCIES
(With Acronyms)**

For the Fiscal Years Ended June 30, 2010 and 2009

<u>Acronym</u>	<u>Agency</u>
10100	Governor's Office
10800	Secretary of State
11000	Management and Budget
11200	Information Technology Department
11700	Auditor
12500	Attorney General
18000	State Courts
20100	Public Instruction
25000	Library
25300	School for the Blind
27000	Career and Technical Education
30100	Health Department
31300	Veterans' Home
32500	Human Services
36000	Protection and Advocacy
40100	Insurance Department
40500	Industrial Commission
40600	Labor Department
40800	Public Service Commission
41200	Aeronautics
50400	Highway Patrol
53000	Corrections and Rehabilitation
54000	Adjutant General
60100	Commerce
60200	Agriculture
70100	Historical Society
70900	Arts Council
72000	Game and Fish

**STATE OF NORTH DAKOTA
NORTH DAKOTA STATE AGENCIES
(With Acronyms)**

For the Fiscal Years Ended June 30, 2010 and 2009

75000	Parks and Recreation
77000	Water Commission
80100	Transportation
BSC01	Bismarck State College
DSU01	Dickinson State University
LRSC1	Lake Region State College
MASU1	Mayville State University
MISU1	Minot State University
MISUB	Minot State University - Bottineau
NDSCS	North Dakota State College of Science
NDSU1	North Dakota State University
NDUSO	University System
UND01	University of North Dakota
VCSU1	Valley City State University
WSC01	Williston State College