



West Virginia Single Audit

For the Year Ended June 30, 2021

STATE OF WEST VIRGINIA ***SINGLE AUDIT***

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Report of Independent Auditors 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*

The Honorable Jim Justice, Governor
of the State of West Virginia

We have audited, 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, the financial statements of 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 West Virginia as of and for the year ended June 30, 2021, and the related notes to the financial statements, which comprise the State of West Virginia's basic financial statements, and have issued our report thereon dated December 17, 2021. Our report includes a reference to other auditors who audited the financial statements of certain entities within the governmental activities, the business-type activities, the aggregate discretely presented component units, certain major funds, and the aggregate remaining fund information as described in our report on the State of West Virginia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the West Virginia Investment Management Board was not audited in accordance with *Government Auditing Standards*, and the Tobacco Settlement Finance Authority and West Virginia Housing Development Fund along with the following discretely presented component units of the West Virginia Higher Education Fund discretely presented component unit: Big Green Scholarship Foundation, Inc.; Blue Ridge Community & Technical College Foundation, Inc.; Bluefield State College Foundation, Inc.; Concord University Foundation, Inc.; Fairmont State Foundation, Inc.; Glenville State College Foundation, Inc.; The Marshall University Foundation, Inc.; Provident – Marshall Properties, LLC; New River Community and Technical College Foundation, Inc.; Southern West Virginia Community College Foundation, Inc.; West Liberty University Foundation, Inc.; West Virginia Northern Community College Foundation, Inc.; West Virginia School of Osteopathic Medicine Foundation, Inc.; The West Virginia State University Foundation, Inc.; and WVU at Parkersburg Foundation, Inc. were audited by other auditors and were not performed in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant



deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of West Virginia'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

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December 17, 2021



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Report of Independent Auditors on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

The Honorable Jim Justice, Governor
of the State of West Virginia

Report on Compliance for Each Major Federal Program

We have audited the State of West Virginia's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the State of West Virginia's major federal programs for the year ended June 30, 2021. The State of West Virginia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The State of West Virginia's basic financial statements include the operations of the West Virginia Housing Development Fund (a proprietary fund), and the following discretely presented component units; the West Virginia University Research and Development Corporation, the West Virginia State University Research and Development Corporation, Marshall University Research Corporation, and West Virginia Drinking Water Treatment Revolving Loan Fund, which expended federal awards that are not included in the State of West Virginia's schedule of expenditures of federal awards during the year ended June 30, 2021. Our audit, described below, did not include the operations of this proprietary fund and these discretely presented component units, because they engaged other auditors to perform an audit of compliance in accordance with audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State of West Virginia's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 West Virginia'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 qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the State of West Virginia's compliance.

Basis for Qualified Opinion on Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii, Unemployment Insurance, Presidential Declared Disaster Assistance to Individuals and Households – Other Needs, Low-Income Home Energy Assistance, Education Stabilization Fund, Temporary Assistance for Needy Families (TANF), Children’s Health Insurance Program (CHIP), and Disaster Grants-Public Assistance (Presidentially Declared Disasters)

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

Finding Number	Assistance Listing Number	Program or Cluster Name	Compliance Requirement
2021-002	14.228/COVID-19 14.228	Community Development Block Grants/State's Program and non-entitlement grants in Hawaii	Reporting
2021-004	17.225/COVID-19 17.225/COVID-19 97.050	Unemployment Insurance/Presidential Declared Disaster Assistance to Individuals and Households – Other Needs	Reporting
2021-006	17.225/COVID-19 17.225	Unemployment Insurance	Reporting
2021-021	COVID-19 84.425C/84.425E/84.4 25F/84.425J	Education Stabilization Fund	Reporting
2021-023	COVID-19 84.425 C	Education Stabilization Fund	Subrecipient Monitoring
2021-025	93.568/COVID-19 93.568	Low-Income Home Energy Assistance	Reporting
2021-026	93.558	Temporary Assistance for Needy Families	Reporting
2021-027	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Penalty for Refusal to Work
2021-029	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions – Income Eligibility and Verification System
2021-030	93.558	Temporary Assistance for Needy Families	Special Tests and Provisions - Penalty for Failure to Comply with Work Verification Plan
2021-031	93.568/COVID-19 93.568	Low-Income Home Energy Assistance	Reporting
2021-032	93.568/COVID-19 93.568	Low-Income Home Energy Assistance	Reporting
2021-037	93.767	Children’s Health Insurance Program	Eligibility
2021-041	97.036/COVID-19 97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)	Reporting

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

Qualified Opinion on Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii, Unemployment Insurance, Presidential Declared Disaster Assistance to Individuals and Households – Other Needs, Low-Income Home Energy Assistance, Education Stabilization Fund, Temporary Assistance for Needy Families (TANF), Children’s Health Insurance Program (CHIP), and Disaster Grants-Public Assistance (Presidentially Declared Disasters)

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the State of West Virginia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on *Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii, Unemployment Insurance, Presidential Declared Disaster Assistance to Individuals and Households – Other Needs, Low-Income Home Energy Assistance, Education Stabilization Fund, Temporary Assistance for Needy Families (TANF), Children’s Health Insurance Program (CHIP), and Disaster Grants-Public Assistance (Presidentially Declared Disasters)* for the year ended June 30, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State of West Virginia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs that are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance, and which are described in the accompanying schedule of findings and questioned costs as items described and listed below:

Finding Number	Assistance Listing Number	Program or Cluster Name	Compliance Requirement
2021-007	17.225/COVID-19 17.225	Unemployment Insurance	Special Tests and Provision – UI program Integrity - Overpayments
2021-008	17.225/COVID-19 17.225	Unemployment Insurance	Special Tests and Provision – UI Reemployment Programs: Reemployment Services and Eligibility Assessments (RESEA)
2021-010	20.205/20.219/20.2 24/23.003	Highway Planning and Construction Cluster	Procurement
2021-012	84.007/84.033/84.0 38/84.063/84.268/8 4.379/84.408/93.26 4/93.342/93.364/93. 925	Student Financial Assistance Cluster	Special Tests and Provisions – Disbursements to or on Behalf of Students
2021-013	84.007/84.033/84.0 38/84.063/84.268/8 4.379/84.408/93.26 4/93.342/93.364/93. 925	Student Financial Assistance Cluster	Special Tests and Provisions – Borrower Data Transmission and Reconciliation

Finding Number	Assistance Listing Number	Program or Cluster Name	Compliance Requirement
2021-015	84.007/84.033/84.038/84.063/84.268/84.379/84.408/93.264/93.342/93.364/93.925	Student Financial Assistance Cluster	Special Tests and Provisions – Return of Title IV Funds
2021-016	84.007/84.033/84.038/84.063/84.268/84.379/84.408/93.264/93.342/93.364/93.925	Student Financial Assistance Cluster	Special Tests and Provisions – Enrollment Reporting
2021-019	84.007/84.033/84.038/84.063/84.268/84.379/84.408/93.264/93.342/93.364/93.925	Student Financial Assistance Cluster	Reporting
2021-020	84.007/84.033/84.038/84.063/84.268/84.379/84.408/93.264/93.342/93.364/93.925	Student Financial Assistance Cluster	Reporting
2021-022	COVID-19 84.425C/84.425E/84.425F/84.425J	Education Stabilization Fund	Activities Allowed or Unallowed
2021-024	COVID-19 84.425C	Education Stabilization Fund	Cash Management
2021-025	93.323/COVID-19 93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Reporting
2021-033	93.575/93.596/COVID-19 93.575	Child Care Development Fund (CCDF)	Activities Allowed or Unallowed; Eligibility
2021-034	93.658	Foster Care - Title IV-E	Special Tests and Provisions – Payment Rate Setting and Application
2021-035	93.658	Foster Care - Title IV-E	Activities Allowed or Unallowed; Eligibility
2021-036	93.775/93.777/COVID-19 93.777/93.778 & ARRA-93.778	Medicaid Cluster	Special Tests and Provisions – Managed Care Financial Audit
2021-037	93.775/93.777/COVID-19 93.777/93.778 & ARRA-93.778	Medicaid Cluster	Eligibility
2021-040	97.036/COVID-19 97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)	Activities Allowed or Unallowed

Our opinion on each major federal program is not modified with respect to these matters.

The State of West Virginia's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The State of West Virginia's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

We performed audit procedures with respect to the Student Financial Assistance Cluster major federal program related to compliance requirements in Special Test and Provision N 11, *Gramm-Leach Bliley Act-Student Information Security* as outlined in the OMB Compliance Supplement for the year ended June 30, 2021. We determined whether the State of West Virginia has designated an individual to coordinate the information security program. We determined whether the State of West Virginia performed a risk assessment that addresses the three required areas noted in 16 CFR 314.4 (b) and whether the State of West Virginia documented a safeguard for each risk identified from the three required to be risk assessed by 16 CFR 314.4 (b). Our audit procedures did not evaluate whether the designated individual that coordinated the information security program is competent to oversee the program nor whether the individual possessed the adequate authority to carry out those duties. Our audit procedures also did not determine whether the risk assessment sufficiently addressed the required areas, whether the risks identified are the appropriate risks or that the identified risks appear to be a complete list. Further, our audit procedures did not determine whether the documented safeguards have been put in place or that they will effectively mitigate, reduce or even address the identified risks. Our opinion on the Student Financial Assistance Cluster major federal program is not modified with respect to this matter.

Report on Internal Control Over Compliance

Management of the State of West Virginia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State of West Virginia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of West Virginia's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as listed below to be material weaknesses.

Finding Number	Assistance Listing Number	Program or Cluster Name	Compliance Requirement
2021-001	10.551/10.561 10.542 93.558 93.568 /COVID-19 93.568 93.575/93.596, COVID-19 93.575 93.658 93.659 93.767 93.775/93.777/COV ID-19 93.777/93.778 & ARRA 93.778	Temporary Assistance for Needy Families (TANF), Low-Income Home Energy Assistance, Child Care and Development Fund (CCDF) Cluster, Foster Care—Title IV-E, Adoption Assistance-Title IV-E, Children’s Health Insurance Program (CHIP), Medicaid Cluster, Supplemental Nutrition Assistance Program (SNAP), Pandemic EBT Food Benefits (P-EBT)	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Eligibility; Level of Effort; Special Tests and Provisions – Penalty for Refusal to Work, Special Tests and Provisions – ADP System for SNAP, Special Tests and Provisions – Payment Rate Setting and Application
2021-002	14.228/COVID-19 14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Reporting
2021-003	17.225/COVID-19 17.225/COVID-19 97.050	Unemployment Insurance/Presidential Declared Disaster Assistance To Individuals and Households – Other Needs	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Eligibility
2021-004	17.225/COVID-19 17.225/COVID-19 97.050	Unemployment Insurance/Presidential Declared Disaster Assistance To Individuals and Households – Other Needs	Reporting
2021-005	17.225/COVID-19 17.225/COVID-19 97.050	Unemployment Insurance/Presidential Declared Disaster Assistance To Individuals and Households – Other Needs	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Eligibility
2021-006	17.225/COVID-19 17.225	Unemployment Insurance	Reporting
2021-007	17.225/COVID-19 17.225	Unemployment Insurance	Special Tests and Provision – UI Program Integrity - Overpayments
2021-008	17.225/COVID-19 17.225	Unemployment Insurance	Special Tests and Provisions – UI Reemployment Programs: Reemployment Services and Eligibility Assessments (RESEA)
2021-014	84.007/84.033/84.0 38/84.063/84.268/8 4.379/84.408/93.26 4/93.342/93.364/93. 925	Student Financial Assistance Cluster	Special Tests and Provisions – Verification
2021-015	84.007/84.033/84.0 38/84.063/84.268/8 4.379/84.408/93.26 4/93.342/93.364/93. 925	Student Financial Assistance Cluster	Special Tests and Provisions – Return of Title IV Funds

Finding Number	Assistance Listing Number	Program or Cluster Name	Compliance Requirement
2021-016	84.007/84.033/84.038/84.063/84.268/84.379/93.264/84.408/93.342/93.364/93.925	Student Financial Assistance Cluster	Special Tests and Provisions – Enrollment Reporting
2021-018	84.007/84.033/84.038/84.063/84.268/84.379/84.408/93.264/93.342/93.364/93.925	Student Financial Assistance Cluster	Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security
2021-020	84.007/84.033/84.038/84.063/84.268/84.379/84.408/93.264/93.342/93.364/93.925	Student Financial Assistance Cluster	Reporting
2021-021	COVID-19 84.425C/84.425E/84.425F/84.425J	Education Stabilization Fund	Reporting
2021-022	COVID-19 84.425C/84.425E/84.425F/84.425J	Education Stabilization Fund	Activities Allowed or Unallowed
2021-023	COVID-19 84.425C	Education Stabilization Fund	Subrecipient Monitoring
2021-025	93.568/COVID-19 93.568 93.323/COVID-19 93.323	Low-Income Home Energy Assistance/ Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Reporting
2021-028	93.558	Temporary Assistance for Needy Families (TANF)	Special Tests and Provisions – Child Support Non-Cooperation, Penalty for Refusal to Work, and Adult Custodial Parent of Child Under Six When Child Care Not Available
2021-029	93.558	Temporary Assistance for Needy Families (TANF)	Special Tests and Provisions – Income Eligibility and Verification System
2021-031	93.568/COVID-19 93.568	Low-Income Home Energy Assistance	Reporting
2021-032	93.568/COVID-19 93.568	Low-Income Home Energy Assistance	Reporting
2021-036	93.775/93.777/COVID-19 93.777/93.778 & ARRA-93.778	Medicaid	Special Tests and Provisions – Managed Care Financial Audit
2021-038	93.788	Opioid STR	Matching, Level of Effort and Earmarking

Finding Number	Assistance Listing Number	Program or Cluster Name	Compliance Requirement
2021-039	93.788/93.575/ 93.596/COVID-19 93.575/ 93.558/93.323/COV ID-19 93.323	Opioid STR, Child Care and Development Fund (CCDF) Cluster, Temporary Assistance for Needy Families, Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Subrecipient Monitoring
2021-040	97.036/COVID-19 97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)	Activities Allowed or Unallowed
2021-041	97.036/COVID-19 97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)	Reporting
2021-042	COVID-19 97.050	Presidential Declared Disaster Assistance to Individuals and Households (Lost Wages Assistance (LWA))	Reporting
2021-043	COVID-19 97.050	Presidential Declared Disaster Assistance to Individuals and Households (Lost Wages Assistance (LWA))	Cash Management

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as listed below to be significant deficiencies.

Finding Number	Assistance Listing Number	Program or Cluster Name	Compliance Requirement
2021-009	17.225/COVID-19 17.225	Unemployment Insurance	Special Tests and Provision – UI Benefit Payments
2021-010	20.205/20.219/20.2 24/23.003/	Highway Planning and Construction Cluster	Procurement
2021-011	20.205/20.219/20.2 24/23.003/	Highway Planning and Construction Cluster	Activities Allowed or Unallowed; Allowable Costs/Cost Principles
2021-012	84.007/84.033/84.0 38/84.063/84.268/8 4.379/84.408/93.26 4/93.342/93.364/93. 925	Student Financial Assistance Cluster	Special Tests and Provisions – Disbursements to or on Behalf of Students
2021-013	84.007/84.033/84.0 38/84.063/84.268/8 4.379/84.408/93.26 4/93.342/93.364/93. 925	Student Financial Assistance Cluster	Special Tests and Provisions – Borrower Data Transmission and Reconciliation
2021-017	84.007/84.033/84.0 38/84.063/84.268/8 4.379/84.408/93.26 4/93.342/93.364/93. 925	Student Financial Assistance Cluster	Cash Management

Finding Number	Assistance Listing Number	Program or Cluster Name	Compliance Requirement
2021-019	84.007/84.033/84.038/84.063/84.268/84.379/84.408/93.264/93.342/93.364/93.925	Student Financial Assistance Cluster	Reporting
2021-024	COVID-19 84.425C	Education Stabilization Fund	Cash Management

The State of West Virginia’s response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The State of West Virginia’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

We have audited the financial statements of the State of West Virginia as of and for the year ended June 30, 2021 and have issued our report thereon dated December 17, 2021 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



March 30, 2022



***SCHEDULE OF
EXPENDITURES
OF FEDERAL
AWARDS***

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FEDERAL GRANTOR LISTING
FOR THE YEAR ENDING JUNE 30, 2021

FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
<u>DEPARTMENT OF AGRICULTURE</u>				
10.001	AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	\$25,898	\$0	\$25,898
10.025	PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	\$782,083	\$0	\$782,083
10.069	CONSERVATION RESERVE PROGRAM	\$5,784	\$0	\$5,784
10.170	SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	\$9,916	\$90,635	\$100,551
10.174	ACER ACCESS DEVELOPMENT PROGRAM	\$1,868	\$52,838	\$54,706
10.178	TRADE MITIGATION PROGRAM ELIGIBLE RECIPIENT AGENCY OPERATIONAL FUNDS	\$0	\$640,800	\$640,800
10.202***	COOPERATIVE FORESTRY RESEARCH	\$412,057	\$0	\$412,057
10.203***	PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	\$3,424,140	\$0	\$3,424,140
10.207***	ANIMAL HEALTH AND DISEASE RESEARCH	\$28,787	\$0	\$28,787
10.215***	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	\$18,765	\$0	\$18,765
10.217	HIGHER EDUCATION CHALLENGE GRANTS	\$125,040	\$8,565	\$133,605
10.303	INTEGRATED PROGRAMS	\$56,485	\$57,082	\$113,567
10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	\$642,993	\$157,709	\$800,702
10.328	NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM	\$38,729	\$0	\$38,729
10.334	ENHANCING AGRICULTURAL OPPORTUNITIES FOR MILITARY VETERANS COMPETITIVE GRANTS PROGRAM	\$93,486	\$0	\$93,486
10.351	RURAL BUSINESS DEVELOPMENT GRANT	\$14,000	\$0	\$14,000
10.475	COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	\$488,128	\$0	\$488,128
10.479	FOOD SAFETY COOPERATIVE AGREEMENTS	\$132,757	\$0	\$132,757
10.500	COOPERATIVE EXTENSION SERVICE	\$(387)	\$0	\$(387)
10.511	SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	\$3,432,458	\$0	\$3,432,458
10.514	EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	\$953,651	\$0	\$953,651
10.515	RENEWABLE RESOURCES EXTENSION ACT AND NATIONAL FOCUS FUND PROJECTS	\$42,066	\$0	\$42,066
10.542	PANDEMIC EBT FOOD BENEFITS	\$278,488,488	\$0	\$278,488,488
10.557	WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	\$13,224,065	\$9,143,231	\$22,367,296
COVID 10.557	COVID-19 - WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	\$2,676,187	\$0	\$2,676,187
10.558	CHILD AND ADULT CARE FOOD PROGRAM	\$225,405	\$12,752,268	\$12,977,673
10.560	STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	\$3,220,926	\$0	\$3,220,926
10.575	FARM TO SCHOOL GRANT PROGRAM	\$35,253	\$0	\$35,253
10.576	SENIOR FARMERS MARKET NUTRITION PROGRAM	\$419,756	\$0	\$419,756
10.582	FRESH FRUIT AND VEGETABLE PROGRAM	\$0	\$2,229,222	\$2,229,222
10.589	CHILD NUTRITION DIRECT CERTIFICATION PERFORMANCE AWARDS	\$0	\$159,935	\$159,935
10.649	PANDEMIC EBT ADMINISTRATIVE COSTS	\$1,375,108	\$0	\$1,375,108
10.664	COOPERATIVE FORESTRY ASSISTANCE	\$859,716	\$21,110	\$880,826
10.665	SCHOOLS AND ROADS-GRANTS TO STATES AND FOREST SERVICE SCHOOLS AND ROADS CLUSTER	\$260,749	\$1,133,981	\$1,394,730
10.676	FOREST LEGACY PROGRAM	\$49,604	\$0	\$49,604
10.678	FOREST STEWARDSHIP PROGRAM	\$8,593	\$0	\$8,593
10.680	FOREST HEALTH PROTECTION	\$575,709	\$0	\$575,709
10.691	GOOD NEIGHBOR AUTHORITY	\$45,115	\$0	\$45,115
10.698	STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE	\$6,574	\$136,606	\$143,180
10.699	PARTNERSHIP AGREEMENTS	\$40,582	\$0	\$40,582
10.868	RURAL ENERGY FOR AMERICA PROGRAM	\$73,002	\$0	\$73,002
10.902	SOIL AND WATER CONSERVATION	\$301,202	\$0	\$301,202
10.904	WATERSHED PROTECTION AND FLOOD PREVENTION	\$101,425	\$0	\$101,425
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	\$50,593	\$0	\$50,593
10.913	FARM AND RANCH LANDS PROTECTION PROGRAM	\$71	\$0	\$71
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	\$23,190	\$0	\$23,190
10.916	WATERSHED REHABILITATION PROGRAM	\$460,392	\$0	\$460,392
10.924	CONSERVATION STEWARDSHIP PROGRAM	\$5,784	\$0	\$5,784
<u>SNAP CLUSTER</u>				
10.551	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)	\$594,395,203	\$0	\$594,395,203
10.561	STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	\$19,593,722	\$3,945,989	\$23,539,711
	TOTAL SNAP CLUSTER	\$613,988,925	\$3,945,989	\$617,934,914
<u>CHILD NUTRITION CLUSTER</u>				
10.553	SCHOOL BREAKFAST PROGRAM (SBP)	\$331,725	\$(3,360,158)	\$(3,028,433)
10.555	NATIONAL SCHOOL LUNCH PROGRAM (NSLP)	\$109,789	\$57,935,332	\$58,045,121
10.556	SPECIAL MILK PROGRAM FOR CHILDREN (SMP)	\$0	\$6,943	\$6,943
10.559	SUMMER FOOD SERVICE PROGRAM FOR CHILDREN (SFSPC)	\$89,977	\$109,268,396	\$109,358,373

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FEDERAL GRANTOR LISTING
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FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
10.579	CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY TOTAL CHILD NUTRITION CLUSTER	\$0 \$531,491	\$213,364 \$164,063,877	\$213,364 \$164,595,368
	FOOD DISTRIBUTION CLUSTER			
10.565	COMMODITY SUPPLEMENTAL FOOD PROGRAM	\$8,215	\$2,536,518	\$2,544,733
10.568	EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	\$15,625	\$1,137,031	\$1,152,656
COVID 10.568	COVID-19 - EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	\$0	\$1,869,823	\$1,869,823
10.569	EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	\$0	\$16,077,668	\$16,077,668
COVID 10.569	COVID-19 - EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES) TOTAL FOOD DISTRIBUTION CLUSTER	\$0 \$23,840	\$3,625,595 \$25,246,635	\$3,625,595 \$25,270,475
10.U01	2019 WEST VIRGINIA FARMER TAX EDUCATION OUTREACH PROGRAM	\$8,913	\$0	\$8,913
10.U02	CONTRACT - FOREST SERVICE	\$20,383	\$0	\$20,383
10.U03	RESEARCH TO SUPPORT SILVAH MODERNIZATION	\$8,889	\$0	\$8,889
10.U04	NATIONAL VISITOR USE MONITORING FOR RECREATIONAL SYSTEMS ON PUBLIC LANDS	\$81,017	\$0	\$81,017
10.U05	NATIONAL VISITOR USE MONITORING STUDY ON THE CHEQUAMEGON - NICOLET NATIONAL FOREST	\$40,996	\$0	\$40,996
TOTAL DEPARTMENT OF AGRICULTURE		\$927,960,647	\$219,840,483	\$1,147,801,130
DEPARTMENT OF COMMERCE				
11.307	ECONOMIC ADJUSTMENT ASSISTANCE	\$5,224,841	\$0	\$5,224,841
11.549	STATE AND LOCAL IMPLEMENTATION GRANT PROGRAM	\$(5,835)	\$0	\$(5,835)
TOTAL DEPARTMENT OF COMMERCE		\$5,219,006	\$0	\$5,219,006
DEPARTMENT OF DEFENSE				
12.002	PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	\$204,273	\$0	\$204,273
12.113	STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	\$240,389	\$0	\$240,389
12.300***	BASIC AND APPLIED SCIENTIFIC RESEARCH	\$220,775	\$157,520	\$378,295
12.400	MILITARY CONSTRUCTION, NATIONAL GUARD	\$209,951	\$0	\$209,951
12.401	NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	\$34,199,658	\$0	\$34,199,658
12.404	NATIONAL GUARD CHALLENGE PROGRAM	\$9,682,828	\$0	\$9,682,828
12.501	TRAINING AND SUPPORT - COMBATING WEAPONS OF MASS DESTRUCTION	\$41,490	\$0	\$41,490
12.800***	AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	\$221,588	\$0	\$221,588
12.902	INFORMATION SECURITY GRANT PROGRAM	\$95,206	\$0	\$95,206
12.U01	AIR FORCE JR ROTC - SUMMER FLIGHT ACADEMY	\$2,117	\$0	\$2,117
12.U02	INTELLIGENT MULTIROTOR AUTONOMOUS GLIDER FOR RELOCATABLE SENSORS (MAGRS) PH2	\$52,656	\$0	\$52,656
TOTAL DEPARTMENT OF DEFENSE		\$45,170,931	\$157,520	\$45,328,451
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
14.228	COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	\$25,922,951	\$13,325,007	\$39,247,958
COVID 14.228	COVID-19 - COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	\$34,517	\$5,161	\$39,678
14.231	EMERGENCY SOLUTIONS GRANT PROGRAM	\$67,057	\$1,225,920	\$1,292,977
COVID 14.231	COVID-19 - EMERGENCY SOLUTIONS GRANT PROGRAM	\$51,843	\$2,229,087	\$2,280,930
14.241	HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	\$17,628	\$551,264	\$568,892
COVID 14.241	COVID-19 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	\$0	\$69,453	\$69,453
14.400	EQUAL OPPORTUNITY IN HOUSING	\$13,500	\$0	\$13,500
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		\$26,107,496	\$17,405,892	\$43,513,388
DEPARTMENT OF THE INTERIOR				
15.250	REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	\$8,212,612	\$0	\$8,212,612
15.252	ABANDONED MINE LAND RECLAMATION (AMLR)	\$17,957,749	\$10,186,446	\$28,144,195
15.433	FLOOD CONTROL ACT LANDS	\$171,848	\$135,283	\$307,131
15.438	NATIONAL FOREST ACQUIRED LANDS	\$29,981	\$131,698	\$161,679
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	\$86,780	\$0	\$86,780
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	\$81,594	\$0	\$81,594
15.634	STATE WILDLIFE GRANTS	\$601,011	\$0	\$601,011
15.657	ENDANGERED SPECIES CONSERVATION - RECOVERY IMPLEMENTATION FUNDS	\$14,603	\$0	\$14,603
15.667	HIGHLANDS CONSERVATION	\$48,577	\$0	\$48,577
15.808	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	\$41,445	\$0	\$41,445
15.810	NATIONAL COOPERATIVE GEOLOGIC MAPPING	\$128,259	\$0	\$128,259
15.812	COOPERATIVE RESEARCH UNITS PROGRAM	\$1,176	\$0	\$1,176
15.814	NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION	\$4,632	\$0	\$4,632

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FEDERAL GRANTOR LISTING
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FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
15.904	HISTORIC PRESERVATION FUND GRANTS-IN-AID	\$505,754	\$81,827	\$587,581
15.916	OUTDOOR RECREATION-ACQUISITION, DEVELOPMENT AND PLANNING	\$6,503	\$1,139,002	\$1,145,505
15.939	HERITAGE PARTNERSHIP	\$390,952	\$0	\$390,952
15.945	COOPERATIVE RESEARCH AND TRAINING PROGRAMS - RESOURCES OF THE NATIONAL PARK SYSTEM	\$20,058	\$0	\$20,058
15.981	WATER USE AND DATA RESEARCH	\$31	\$0	\$31
	<u>FISH AND WILDLIFE CLUSTER</u>			
15.605	SPORT FISH RESTORATION	\$4,453,703	\$0	\$4,453,703
15.611	WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	\$5,302,061	\$0	\$5,302,061
	<u>TOTAL FISH AND WILDLIFE CLUSTER</u>	<u>\$9,755,764</u>	<u>\$0</u>	<u>\$9,755,764</u>
<u>TOTAL DEPARTMENT OF THE INTERIOR</u>		<u>\$38,059,329</u>	<u>\$11,674,256</u>	<u>\$49,733,585</u>
<u>DEPARTMENT OF JUSTICE</u>				
16.017	SEXUAL ASSAULT SERVICES FORMULA PROGRAM	\$1,005	\$282,864	\$283,869
16.034	CORONAVIRUS SUPPLEMENTAL FUNDING	\$4,327,586	\$0	\$4,327,586
16.525	GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS	\$169,343	\$0	\$169,343
16.540	JUVENILE JUSTICE AND DELINQUENCY PREVENTION	\$23,946	\$1,235	\$25,181
16.543	MISSING CHILDREN'S ASSISTANCE	\$583,778	\$0	\$583,778
16.550	STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS	\$20	\$0	\$20
16.554	NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	\$754,862	\$1	\$754,863
16.560	NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	\$160,333	\$0	\$160,333
16.575	CRIME VICTIM ASSISTANCE	\$782,409	\$14,587,274	\$15,369,683
16.576	CRIME VICTIM COMPENSATION	\$820,000	\$0	\$820,000
16.585	DRUG COURT DISCRETIONARY GRANT PROGRAM	\$354,049	\$0	\$354,049
16.588	VIOLENCE AGAINST WOMEN FORMULA GRANTS	\$85,687	\$785,658	\$871,345
16.589	RURAL DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ASSISTANCE PROGRAM	\$6,133	\$185,453	\$191,586
16.590	GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	\$201,292	\$85,951	\$287,243
16.593	RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	\$95,767	\$90,659	\$186,426
16.609	PROJECT SAFE NEIGHBORHOODS	\$6	\$82,162	\$82,168
16.710	PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	\$353,094	\$0	\$353,094
16.738	EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	\$368,578	\$896,351	\$1,264,929
16.741	DNA BACKLOG REDUCTION PROGRAM	\$749,287	\$0	\$749,287
16.742	PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	\$265,098	\$0	\$265,098
16.751	EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	\$41,697	\$41,697	\$83,394
16.754	HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM	\$850	\$0	\$850
16.813	NICS ACT RECORD IMPROVEMENT PROGRAM	\$1,432,085	\$0	\$1,432,085
16.816	JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	\$2,933	\$30,320	\$33,253
16.827	JUSTICE REINVESTMENT INITIATIVE	\$12,449	\$0	\$12,449
16.833	NATIONAL SEXUAL ASSAULT KIT INITIATIVE	\$234,733	\$26,860	\$261,593
16.838	COMPREHENSIVE OPIOID, STIMULANT, AND SUBSTANCE ABUSE PROGRAM	\$129,164	\$1,404,899	\$1,534,063
16.839	STOP SCHOOL VIOLENCE	\$0	\$76,263	\$76,263
16.922	EQUITABLE SHARING PROGRAM	\$4,239	\$0	\$4,239
16.U01	MISCELLANEOUS JUSTICE PROGRAMS	\$975,822	\$0	\$975,822
16.U02	EQUITABLE SHARING PROGRAM-JUSTICE	\$464,594	\$0	\$464,594
<u>TOTAL DEPARTMENT OF JUSTICE</u>		<u>\$13,400,839</u>	<u>\$18,577,647</u>	<u>\$31,978,486</u>
<u>DEPARTMENT OF LABOR</u>				
17.002	LABOR FORCE STATISTICS	\$665,526	\$0	\$665,526
17.005	COMPENSATION AND WORKING CONDITIONS	\$124,673	\$0	\$124,673
17.225	UNEMPLOYMENT INSURANCE (NOTE 4)	\$1,330,070,223	\$0	\$1,330,070,223
COVID 17.225	COVID-19 UNEMPLOYMENT INSURANCE (NOTE 4)	\$2,172,371	\$0	\$2,172,371
17.235	SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	\$57,415	\$703,089	\$760,504
17.245	TRADE ADJUSTMENT ASSISTANCE	\$1,729,470	\$0	\$1,729,470
17.268	H-1B JOB TRAINING GRANTS	\$642,019	\$16,851	\$658,870
17.269	COMMUNITY BASED JOB TRAINING GRANTS	\$549,611	\$0	\$549,611
17.271	WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	\$112,575	\$0	\$112,575
17.273	TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	\$72,627	\$0	\$72,627
17.277	WIOA NATIONAL DISLOCATED WORKER GRANTS/WIA NATIONAL EMERGENCY GRANTS	\$391,013	\$4,832,045	\$5,223,058
17.280	WIOA DISLOCATED WORKER NATIONAL RESERVE DEMONSTRATION GRANTS	\$152,889	\$0	\$152,889
17.285	APPRENTICESHIP USA GRANTS	\$125,630	\$0	\$125,630
17.287	JOB CORPS EXPERIMENTAL PROJECTS AND TECHNICAL ASSISTANCE	\$156,838	\$0	\$156,838

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17.504	CONSULTATION AGREEMENTS	\$457,350	\$0	\$457,350
17.600	MINE HEALTH AND SAFETY GRANTS	\$418,392	\$0	\$418,392
17.999	MISCELLANEOUS LABOR PROGRAMS	\$107,759	\$0	\$107,759
<u>EMPLOYMENT SERVICE CLUSTER</u>				
17.207	EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	\$2,118,482	\$0	\$2,118,482
17.801	JOBS FOR VETERANS STATE GRANTS	\$362,538	\$0	\$362,538
17.804	LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM	\$286,211	\$0	\$286,211
<u>TOTAL EMPLOYMENT SERVICE CLUSTER</u>		\$2,767,231	\$0	\$2,767,231
<u>WIOA CLUSTER</u>				
17.258	WIOA ADULT PROGRAM	\$0	\$5,160,245	\$5,160,245
17.259	WIOA YOUTH ACTIVITIES	\$0	\$5,440,093	\$5,440,093
17.278	WIOA DISLOCATED WORKER FORMULA GRANTS	\$2,216,295	\$7,104,158	\$9,320,453
<u>TOTAL WIOA CLUSTER</u>		\$2,216,295	\$17,704,496	\$19,920,791
<u>TOTAL DEPARTMENT OF LABOR</u>		\$1,342,989,907	\$23,256,481	\$1,366,246,388
<u>DEPARTMENT OF STATE</u>				
19.U01	VASEASHTA PROJECT	\$7,814	\$0	\$7,814
<u>TOTAL DEPARTMENT OF STATE</u>		\$7,814	\$0	\$7,814
<u>DEPARTMENT OF TRANSPORTATION</u>				
20.106	AIRPORT IMPROVEMENT PROGRAM	\$256,258	\$0	\$256,258
20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	\$53,116	\$0	\$53,116
20.205*	HIGHWAY PLANNING AND CONSTRUCTION	\$413,789,332	\$5,875,807	\$419,665,139
20.215	HIGHWAY TRAINING AND EDUCATION	\$311,347	\$0	\$311,347
20.219*	RECREATIONAL TRAILS PROGRAM	\$362,120	\$1,163,478	\$1,525,598
20.232	COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	\$0	\$1,100	\$1,100
20.505	METROPOLITAN TRANSPORTATION PLANNING	\$733,984	\$486,612	\$1,220,596
20.507	FEDERAL TRANSIT FORMULA GRANTS	\$1,798,978	\$0	\$1,798,978
20.509	FORMULA GRANTS FOR OTHER THAN URBANIZED AREAS CAPITAL ASSISTANCE PROGRAM FOR ELDERLY PERSONS AND PERSONS WITH DISABILITIES AND TRANSIT SERVICES PROGRAM CLUSTER	\$2,184,790	\$14,793,416	\$16,978,206
20.513	RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY	\$1,812,636	\$847,810	\$2,660,446
20.528	OVERSIGHT FORMULA GRANT PROGRAM NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA) DISCRETIONARY SAFETY GRANTS	\$258,292	\$0	\$258,292
20.614	PIPELINE SAFETY PROGRAM STATE BASE GRANT	\$61,410	\$0	\$61,410
20.700	INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	\$701,409	\$0	\$701,409
20.703	TECHNICAL ASSISTANCE GRANTS	\$909,608	\$0	\$909,608
20.710	PIPELINE SAFETY RESEARCH COMPETITIVE ACADEMIC AGREEMENT PROGRAM (CAAP)	\$20,750	\$0	\$20,750
20.724	PIPELINE SAFETY RESEARCH COMPETITIVE ACADEMIC AGREEMENT PROGRAM (CAAP)	\$35,518	\$0	\$35,518
20.933	NATIONAL INFRASTRUCTURE INVESTMENTS	\$8,009	\$0	\$8,009
<u>FMCSA CLUSTER</u>				
20.218	MOTOR CARRIER SAFETY ASSISTANCE	\$2,153,232	\$0	\$2,153,232
20.237	MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	\$779,954	\$4,089	\$784,043
<u>TOTAL FMCSA CLUSTER</u>		\$2,933,186	\$4,089	\$2,937,275
<u>FEDERAL TRANSIT CLUSTER</u>				
20.500	FEDERAL TRANSIT - CAPITAL INVESTMENT GRANTS	\$22,130	\$0	\$22,130
20.525	STATE OF GOOD REPAIR GRANTS PROGRAM	\$1,047,290	\$0	\$1,047,290
20.526	BUSES AND BUS FACILITIES FORMULA PROGRAM	\$323,027	\$0	\$323,027
<u>TOTAL FEDERAL TRANSIT CLUSTER</u>		\$1,392,447	\$0	\$1,392,447
<u>HIGHWAY SAFETY CLUSTER</u>				
20.600	STATE AND COMMUNITY HIGHWAY SAFETY	\$155,735	\$1,522,447	\$1,678,182
20.616	NATIONAL PRIORITY SAFETY PROGRAMS	\$401,621	\$1,192,002	\$1,593,623
<u>TOTAL HIGHWAY SAFETY CLUSTER</u>		\$557,356	\$2,714,449	\$3,271,805
<u>TOTAL DEPARTMENT OF TRANSPORTATION</u>		\$428,180,546	\$25,886,761	\$454,067,307
<u>DEPARTMENT OF THE TREASURY</u>				
COVID 21.019	CORONAVIRUS RELIEF FUND	\$178,697,299	\$417,899,735	\$596,597,034
21.U01	EQUITABLE SHARING PROGRAM-TREASURY	\$(15,000)	\$0	\$(15,000)
<u>TOTAL DEPARTMENT OF THE TREASURY</u>		\$178,682,299	\$417,899,735	\$596,582,034

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<u>APPALACHIAN REGIONAL COMMISSION</u>				
23.001	APPALACHIAN REGIONAL DEVELOPMENT	\$340,440	\$0	\$340,440
23.002	APPALACHIAN AREA DEVELOPMENT	\$138,696	\$459,745	\$598,441
23.011	APPALACHIAN RESEARCH, TECHNICAL ASSISTANCE, AND DEMONSTRATION PROJECTS	\$16,831	\$0	\$16,831
23.U01	WORKFORCE CONSTRUCTION, TELECOMMUNICATIONS, & ENERGY (CCE) TRAINING CENTER	\$136,713	\$0	\$136,713
<u>TOTAL APPALACHIAN REGIONAL COMMISSION</u>		<u>\$632,680</u>	<u>\$459,745</u>	<u>\$1,092,425</u>
<u>GENERAL SERVICES ADMINISTRATION</u>				
39.003	DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY	\$150,679	\$0	\$150,679
<u>TOTAL GENERAL SERVICES ADMINISTRATION</u>		<u>\$150,679</u>	<u>\$0</u>	<u>\$150,679</u>
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>				
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)	\$15,832	\$0	\$15,832
43.009	SAFETY, SECURITY AND MISSION SERVICES	\$356,258	\$0	\$356,258
<u>TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>		<u>\$372,090</u>	<u>\$0</u>	<u>\$372,090</u>
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>				
45.025	PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS	\$232,737	\$649,634	\$882,371
45.129	PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP	\$4,903	\$0	\$4,903
45.160	PROMOTION OF THE HUMANITIES - FELLOWSHIPS AND STIPENDS	\$116,575	\$0	\$116,575
45.162	PROMOTION OF THE HUMANITIES - TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT	\$106,358	\$0	\$106,358
45.163	PROMOTION OF THE HUMANITIES - PROFESSIONAL DEVELOPMENT	\$1	\$0	\$1
45.310	GRANTS TO STATES	\$1,055,579	\$168,028	\$1,223,607
<u>TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>		<u>\$1,516,153</u>	<u>\$817,662</u>	<u>\$2,333,815</u>
<u>NATIONAL SCIENCE FOUNDATION</u>				
47.049***	MATHEMATICAL AND PHYSICAL SCIENCES	\$14,066	\$0	\$14,066
47.070***	COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	\$82,790	\$0	\$82,790
47.076***	EDUCATION AND HUMAN RESOURCES	\$546,584	\$0	\$546,584
47.078	POLAR PROGRAMS	\$8,131	\$0	\$8,131
47.081***	OFFICE OF EXPERIMENTAL PROGRAM TO STIMULATE COMPETITIVE RESEARCH	\$591,870	\$1,431,874	\$2,023,744
47.U01	THE ROLE OF STIGMA IN PARTNER VIOLENCE	\$1,000	\$0	\$1,000
<u>TOTAL NATIONAL SCIENCE FOUNDATION</u>		<u>\$1,244,441</u>	<u>\$1,431,874</u>	<u>\$2,676,315</u>
<u>SMALL BUSINESS ADMINISTRATION</u>				
59.037	SMALL BUSINESS DEVELOPMENT CENTERS	\$632,039	\$0	\$632,039
COVID 59.037	COVID-19 - SMALL BUSINESS DEVELOPMENT CENTERS	\$284,141	\$0	\$284,141
59.058	FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM	\$34,322	\$0	\$34,322
59.061	STATE TRADE EXPANSION	\$84,593	\$0	\$84,593
<u>TOTAL SMALL BUSINESS ADMINISTRATION</u>		<u>\$1,035,095</u>	<u>\$0</u>	<u>\$1,035,095</u>
<u>DEPARTMENT OF VETERANS AFFAIRS</u>				
64.015	VETERANS STATE NURSING HOME CARE	\$6,489,441	\$0	\$6,489,441
64.028	POST-9/11 VETERANS EDUCATIONAL ASSISTANCE	\$167,963	\$0	\$167,963
64.124	ALL-VOLUNTEER FORCE EDUCATIONAL ASSISTANCE	\$143,720	\$0	\$143,720
64.203	VETERANS CEMETERY GRANTS PROGRAM	\$111,002	\$0	\$111,002
<u>TOTAL DEPARTMENT OF VETERANS AFFAIRS</u>		<u>\$6,912,126</u>	<u>\$0</u>	<u>\$6,912,126</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>				
66.001	AIR POLLUTION CONTROL PROGRAM SUPPORT	\$1,028,421	\$0	\$1,028,421
66.032	STATE INDOOR RADON GRANTS	\$22,199	\$1,599	\$23,798
66.034	SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	\$307,625	\$0	\$307,625
66.040	STATE CLEAN DIESEL GRANT PROGRAM	\$317,241	\$0	\$317,241
66.204	MULTIPURPOSE GRANTS TO STATES AND TRIBES	\$155,545	\$2,078	\$157,623
66.419	WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	\$1,233,289	\$0	\$1,233,289
66.432	STATE PUBLIC WATER SYSTEM SUPERVISION	\$560,518	\$0	\$560,518
66.433	STATE UNDERGROUND WATER SOURCE PROTECTION	\$97,741	\$0	\$97,741
66.454	WATER QUALITY MANAGEMENT PLANNING	\$108,326	\$77,478	\$185,804
66.458	CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS AND CLEAN WATER STATE REVOLVING FUND CLUSTER	\$0	\$24,799,433	\$24,799,433
66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS	\$669,314	\$683,299	\$1,352,613

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FEDERAL GRANTOR LISTING
FOR THE YEAR ENDING JUNE 30, 2021

FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
66.461	REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	\$306,068	\$0	\$306,068
66.466	CHESAPEAKE BAY PROGRAM	\$2,458,302	\$0	\$2,458,302
66.468	CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS AND DRINKING WATER STATE REVOLVING FUND CLUSTER	\$2,346,168	\$58,109	\$2,404,277
66.605	PERFORMANCE PARTNERSHIP GRANTS	\$414,492	\$0	\$414,492
66.608	ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	\$85,916	\$0	\$85,916
66.701	TOXIC SUBSTANCES COMPLIANCE MONITORING COOPERATIVE AGREEMENTS	\$33,997	\$0	\$33,997
66.707	TSCA TITLE IV STATE LEAD GRANTS CERTIFICATION OF LEAD-BASED PAINT PROFESSIONALS	\$(1,161)	\$0	\$(1,161)
66.708	POLLUTION PREVENTION GRANTS PROGRAM	\$57,943	\$0	\$57,943
66.716	DEMONSTRATIONS, AND STUDIES	\$4,008	\$0	\$4,008
66.801	HAZARDOUS WASTE MANAGEMENT STATE PROGRAM SUPPORT	\$1,173,514	\$0	\$1,173,514
66.802	SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	\$68,665	\$0	\$68,665
66.804	UNDERGROUND STORAGE TANK PREVENTION, DETECTION AND COMPLIANCE PROGRAM	\$311,461	\$0	\$311,461
66.805	LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	\$333,571	\$0	\$333,571
66.809	SUPERFUND STATE AND INDIAN TRIBE CORE PROGRAM COOPERATIVE AGREEMENTS	\$62,389	\$0	\$62,389
66.817	STATE AND TRIBAL RESPONSE PROGRAM GRANTS	\$347,897	\$0	\$347,897
66.818	BROWNFIELD ASSESSMENT AND CLEANUP COOPERATIVE AGREEMENTS	\$8,663	\$0	\$8,663
66.U01	POWERED UP: AN ADVANCED PSEFMP MANAGEMENT SYSTEM	\$14,789	\$0	\$14,789
66.U02	OPERATIONALIZING WETLAND FUNCTIONAL ASSESSMENT IN WV	\$7,300	\$0	\$7,300
66.U03	MISC. FEDERAL AWARD PROGRAMS	\$6,114,900	\$0	\$6,114,900
TOTAL ENVIRONMENTAL PROTECTION AGENCY		\$18,649,101	\$25,621,996	\$44,271,097
DEPARTMENT OF ENERGY				
81.041	STATE ENERGY PROGRAM	\$316,996	\$227,732	\$544,728
81.042	WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	\$244,915	\$3,602,159	\$3,847,074
81.049	OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	\$303,968	\$0	\$303,968
81.057	UNIVERSITY COAL RESEARCH	\$32,830	\$0	\$32,830
81.086***	CONSERVATION RESEARCH AND DEVELOPMENT	\$19,524	\$5,000	\$24,524
81.089***	FOSSIL ENERGY RESEARCH AND DEVELOPMENT (NOTE 3)	\$74,480	\$0	\$74,480
81.117	ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	\$307,930	\$0	\$307,930
81.119	STATE ENERGY PROGRAM SPECIAL PROJECTS	\$45,436	\$51,160	\$96,596
81.U01	UCFER: COMPUTATIONAL INVESTIGATION OF COAL CONVERSION VIA MICROWAVE INDUCED PLASMAS	\$76,560	\$0	\$76,560
TOTAL DEPARTMENT OF ENERGY		\$1,422,639	\$3,886,051	\$5,308,690
DEPARTMENT OF EDUCATION				
84.002	ADULT EDUCATION - BASIC GRANTS TO STATES	\$986,096	\$2,695,121	\$3,681,217
84.007**	FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (FSEOG)	\$5,314,662	\$7,054	\$5,321,716
84.010	TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	\$657,172	\$95,773,964	\$96,431,136
84.013	TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	\$1,035,207	\$0	\$1,035,207
84.031	HIGHER EDUCATION INSTITUTIONAL AID	\$2,903,207	\$0	\$2,903,207
84.033**	FEDERAL WORK-STUDY PROGRAM (FWS)	\$2,709,958	\$0	\$2,709,958
84.038**	FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS	\$29,671,814	\$0	\$29,671,814
84.048	CAREER AND TECHNICAL EDUCATION-BASIC GRANTS TO STATES	\$3,226,959	\$5,156,056	\$8,383,015
84.063**	FEDERAL PELL GRANT PROGRAM (PELL)	\$95,106,688	\$0	\$95,106,688
84.126	REHABILITATION SERVICES-VOCATIONAL REHABILITATION GRANTS TO STATES	\$18,000,566	\$57,007	\$18,057,573
84.169	INDEPENDENT LIVING-STATE GRANTS	\$0	\$312,916	\$312,916
84.177	REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	\$198,553	\$0	\$198,553
84.181	SPECIAL EDUCATION - GRANTS FOR INFANTS AND FAMILIES	\$400,000	\$174,260	\$574,260
84.187	SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	\$127,639	\$0	\$127,639
84.196	EDUCATION FOR HOMELESS CHILDREN AND YOUTH	\$73,752	\$584,823	\$658,575
84.206	JAVIS GIFTED AND TALENTED STUDENTS EDUCATION GRANT PROGRAM	\$96,442	\$18,365	\$114,807
84.268**	FEDERAL DIRECT STUDENT LOANS	\$373,935,103	\$0	\$373,935,103
84.287	TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	\$1,536,815	\$3,777,799	\$5,314,614
84.325	SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	\$137,291	\$0	\$137,291
84.326	SPECIAL EDUCATION-TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	\$25,043	\$1,225	\$26,268

STATE OF WEST VIRGINIA
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FEDERAL GRANTOR LISTING
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FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
84.334	GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	\$2,591,486	\$651,408	\$3,242,894
84.358	RURAL EDUCATION	\$60,392	\$1,634,159	\$1,694,551
84.365	ENGLISH LANGUAGE ACQUISITION STATE GRANTS	\$78,017	\$404,609	\$482,626
84.367	SUPPORTING EFFECTIVE INSTRUCTION STATE GRANT	\$331,212	\$13,933,206	\$14,264,418
84.369	GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	\$3,783,834	\$155	\$3,783,989
84.376	NATIONAL SCIENCE AND MATHEMATICS ACCESS TO RETAIN TALENT (SMART) GRANTS (SMART GRANTS)	\$14,642	\$0	\$14,642
84.377	SCHOOL IMPROVEMENT GRANTS	\$0	\$333,832	\$333,832
84.379**	TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	\$368,072	\$0	\$368,072
84.408**	POSTSECONDARY EDUCATION SCHOLARSHIPS FOR VETERAN'S DEPENDENTS	\$2,992	\$0	\$2,992
84.424	STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	\$296,579	\$7,692,247	\$7,988,826
<u>EDUCATION STABILIZATION FUND</u>				
COVID 84.425C	EDUCATION STABILIZATION FUND - GEER	\$6,609,563	\$2,923,941	\$9,533,504
COVID 84.425D	EDUCATION STABILIZATION FUND - ESSER	\$3,221,393	\$83,766,672	\$86,988,065
COVID 84.425E	EDUCATION STABILIZATION FUND - HEERF STUDENT	\$34,129,542	\$0	\$34,129,542
COVID 84.425F	EDUCATION STABILIZATION FUND - HEERF INSTITUTIONAL	\$53,848,764	\$0	\$53,848,764
COVID 84.425J	EDUCATION STABILIZATION FUND - HBCU	\$7,107,682	\$0	\$7,107,682
COVID 84.425M	EDUCATION STABILIZATION FUND - SIP	\$980,249	\$0	\$980,249
COVID 84.425N	EDUCATION STABILIZATION FUND - FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	\$252,964	\$0	\$252,964
COVID 84.425U	EDUCATION STABILIZATION FUND - ARP ESSER	\$909	\$0	\$909
<u>TOTAL EDUCATION STABILIZATION FUND</u>		<u>\$106,151,066</u>	<u>\$86,690,613</u>	<u>\$192,841,679</u>
<u>SPECIAL EDUCATION CLUSTER (IDEA)</u>				
84.027	SPECIAL EDUCATION-GRANTS TO STATES (IDEA, PART B)	\$7,639,642	\$71,033,323	\$78,672,965
84.173	SPECIAL EDUCATION-PRESCHOOL GRANTS (IDEA PRESCHOOL)	\$368,765	\$2,620,128	\$2,988,893
<u>TOTAL SPECIAL EDUCATION CLUSTER (IDEA)</u>		<u>\$8,008,407</u>	<u>\$73,653,451</u>	<u>\$81,661,858</u>
<u>TRIO CLUSTER</u>				
84.042	TRIO-STUDENT SUPPORT SERVICES	\$1,605,593	\$0	\$1,605,593
84.044	TRIO-TALENT SEARCH	\$479,261	\$0	\$479,261
84.047	TRIO-UPWARD BOUND	\$1,909,934	\$0	\$1,909,934
<u>TOTAL TRIO CLUSTER</u>		<u>\$3,994,788</u>	<u>\$0</u>	<u>\$3,994,788</u>
84.U01	NAEP	\$122,125	\$0	\$122,125
84.U02	NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS	\$5,207	\$0	\$5,207
<u>TOTAL DEPARTMENT OF EDUCATION</u>		<u>\$661,951,786</u>	<u>\$293,552,270</u>	<u>\$955,504,056</u>
<u>ELECTION ASSISTANCE COMMISSION</u>				
90.401	HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	\$7,974,798	\$6,094,761	\$14,069,559
<u>TOTAL ELECTION ASSISTANCE COMMISSION</u>		<u>\$7,974,798</u>	<u>\$6,094,761</u>	<u>\$14,069,559</u>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
93.041	SPECIAL PROGRAMS FOR THE AGING-TITLE VII, CHAPTER 3-PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	\$800	\$21,336	\$22,136
93.042	SPECIAL PROGRAMS FOR THE AGING-TITLE VII, CHAPTER 2-LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	\$97,100	\$35,605	\$132,705
93.043	SPECIAL PROGRAMS FOR THE AGING-TITLE III, PART D-DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	\$(2,500)	\$186,283	\$183,783
93.048	SPECIAL PROGRAMS FOR THE AGING-TITLE IV AND TITLE II - DISCRETIONARY PROJECTS	\$57,749	\$115,654	\$173,403
93.052	NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	\$124,195	\$1,303,074	\$1,427,269
93.069	PUBLIC HEALTH EMERGENCY PREPAREDNESS	\$2,159,926	\$2,772,014	\$4,931,940
93.070	ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	\$20,874	\$0	\$20,874
93.071	MEDICARE ENROLLMENT ASSISTANCE PROGRAM	\$3,138	\$239,153	\$242,291
93.074	HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS	\$488,009	\$734,972	\$1,222,981
93.079	COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	\$96,752	\$0	\$96,752
93.090	GUARDIANSHIP ASSISTANCE	\$2,527,915	\$0	\$2,527,915
93.092	AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	\$0	\$43,134	\$43,134
93.103***	FOOD AND DRUG ADMINISTRATION-RESEARCH COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	\$969,238	\$37,885	\$1,007,123
93.104	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	\$126,134	\$2,159,158	\$2,285,292
93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	\$94,448	\$0	\$94,448

STATE OF WEST VIRGINIA
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FEDERAL GRANTOR LISTING
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FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
93.116	PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	\$175,642	\$0	\$175,642
93.127	EMERGENCY MEDICAL SERVICES FOR CHILDREN	\$114,665	\$22,147	\$136,812
93.130	COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	\$151,924	\$0	\$151,924
93.136	INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	\$3,210,876	\$2,203,056	\$5,413,932
COVID 93.136	COVID-19 - INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	\$0	\$19,620	\$19,620
93.150	PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	\$0	\$238,386	\$238,386
93.165	GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	\$0	\$166,367	\$166,367
93.191	GRADUATE PSYCHOLOGY EDUCATION	\$263,988	\$0	\$263,988
93.197	CHILDHOOD LEAD POISONING PREVENTION PROJECTS, STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTION AND SURVEILLANCE OF BLOOD LEVELS IN CHILDREN	\$169,516	\$0	\$169,516
93.217	FAMILY PLANNING-SERVICES	\$1,849,179	\$0	\$1,849,179
93.235	AFFORDABLE CARE ACT (ACA) ABSTINENCE EDUCATION PROGRAM	\$67	\$408,243	\$408,310
93.236	GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	\$10,999	\$228,052	\$239,051
93.241	STATE RURAL HOSPITAL FLEXIBILITY PROGRAM	\$121,502	\$501,130	\$622,632
93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	\$197,274	\$3,663,253	\$3,860,527
93.247	ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM	\$569,181	\$0	\$569,181
93.251	EARLY HEARING DETECTION AND INTERVENTION	\$81,167	\$88,533	\$169,700
93.264**	NURSE FACULTY LOAN PROGRAM (NFLP)	\$162,829	\$0	\$162,829
93.268	IMMUNIZATION COOPERATIVE AGREEMENTS	\$1,101,537	\$538,115	\$1,639,652
COVID 93.268	COVID-19 - IMMUNIZATION COOPERATIVE AGREEMENTS	\$3,865,112	\$2,651,845	\$6,516,957
93.270	VIRAL HEPATITIS PREVENTION AND CONTROL	\$263,863	\$202,777	\$466,640
93.279	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	\$508,958	\$122,094	\$631,052
93.301	SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	\$0	\$295,865	\$295,865
COVID 93.301	COVID-19 - SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	\$0	\$1,686,340	\$1,686,340
93.305	PPFH 2018: OFFICE OF SMOKING AND HEALTH - NATIONAL STATE - BASED TOBACCO CONTROL PROGRAMS - FINANCED IN PART BY 2018 PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	\$59,943	\$180,250	\$240,193
93.310	TRANS-NIH RESEARCH PROJECT	\$382,349	\$0	\$382,349
93.319	OUTREACH PROGRAMS TO REDUCE THE PREVALENCE OF OBESITY IN HIGH RISK RURAL AREAS	\$449,126	\$97,886	\$547,012
93.323	EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	\$1,533,480	\$3,073,609	\$4,607,089
COVID 93.323	COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	\$43,958,104	\$10,096,488	\$54,054,592
93.336	BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	\$319,293	\$0	\$319,293
93.342**	HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS AND LOANS FOR DISADVANTAGED STUDENTS (HPSL/PCL/LDS)	\$8,087,432	\$0	\$8,087,432
93.354	PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	\$91,691	\$(86,505)	\$5,186
COVID 93.354	COVID-19 - PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	\$922,485	\$1,550,763	\$2,473,248
93.359	NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS	\$147,291	\$0	\$147,291
93.364**	NURSING STUDENT LOANS (NSL)	\$798,925	\$0	\$798,925
93.366	STATE ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES AND PARTNER ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES	\$217,841	\$200,491	\$418,332
93.367	FLEXIBLE FUNDING MODEL - INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE FOR STATE MANUFACTURING FOOD REGULATORY PROGRAMS	\$160,954	\$0	\$160,954
93.387	NATIONAL AND STATE TOBACCO CONTROL PROGRAM	\$247,519	\$376,600	\$624,119
93.393	CANCER CAUSE AND PREVENTION RESEARCH	\$376,860	\$0	\$376,860
93.399	CANCER CONTROL	\$24	\$0	\$24
93.413	THE STATE FLEXIBILITY TO STABILIZE THE MARKET GRANT PROGRAM	\$19,762	\$0	\$19,762
93.421	STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	\$0	\$135,796	\$135,796
93.426	IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE	\$1,018,162	\$803,123	\$1,821,285
93.436	WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	\$148,734	\$33,029	\$181,763
93.498	PROVIDER RELIEF FUND AND AMERICAN RESCUE PLAN (ARP) RURAL DISTRIBUTION	\$5,643,332	\$0	\$5,643,332
93.556	MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES	\$1,297,668	\$1,010,739	\$2,308,407
93.558	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	\$65,475,381	\$12,368,480	\$77,843,861
93.560	PAYMENTS TO TERRITORIES - ADULTS	\$(12,377)	\$0	\$(12,377)
93.563	CHILD SUPPORT ENFORCEMENT	\$25,197,045	\$0	\$25,197,045

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FOR THE YEAR ENDING JUNE 30, 2021

FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
93.566	REFUGEE AND ENTRANT ASSISTANCE-STATE ADMINISTERED PROGRAMS	\$9,063	\$52,302	\$61,365
93.568	LOW-INCOME HOME ENERGY ASSISTANCE	\$18,928,602	\$10,362,829	\$29,291,431
COVID 93.568	COVID-19 - LOW-INCOME HOME ENERGY ASSISTANCE	\$7,715,680	\$0	\$7,715,680
93.569	COMMUNITY SERVICES BLOCK GRANTS	\$199,276	\$7,338,501	\$7,537,777
COVID 93.569	COVID-19 - COMMUNITY SERVICES BLOCK GRANTS	\$45,988	\$4,938,558	\$4,984,546
93.586	STATE COURT IMPROVEMENT PROGRAM	\$348,925	\$0	\$348,925
93.590	COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	\$0	\$244,044	\$244,044
93.597	GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	\$77,614	\$0	\$77,614
93.599	CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	\$616,073	\$26,061	\$642,134
93.600	HEAD START AND HEAD START CLUSTER	\$65,483	\$50,348	\$115,831
93.603	ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS	\$101,312	\$67,684	\$168,996
93.630	DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	\$191,892	\$428,275	\$620,167
93.643	CHILDREN'S JUSTICE GRANTS TO STATES	\$150,367	\$0	\$150,367
93.645	STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	\$1,347,872	\$0	\$1,347,872
COVID 93.645	COVID-19 - STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	\$276,154	\$0	\$276,154
93.658	FOSTER CARE-TITLE IV-E	\$74,901,999	\$738,604	\$75,640,603
93.659	ADOPTION ASSISTANCE	\$65,042,926	\$163,429	\$65,206,355
93.664	SUBSTANCE USE - DISORDER PREVENTION THAT PROMOTES OPIOID RECOVERY AND TREATMENT (SUPPORT) FOR PATIENTS AND COMMUNITIES ACT	\$808,178	\$0	\$808,178
93.667	SOCIAL SERVICES BLOCK GRANT	\$20,025,721	\$0	\$20,025,721
93.669	CHILD ABUSE AND NEGLECT STATE GRANTS	\$35,232	\$133,516	\$168,748
93.671	FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	\$0	\$984,188	\$984,188
COVID 93.671	COVID-19 - FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	\$0	\$189,672	\$189,672
93.674	JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	\$1,158,690	\$786,428	\$1,945,118
93.687	MATERNAL OPIOID MISUSE MODEL	\$853,050	\$0	\$853,050
93.714	ARRA - EMERGENCY CONTINGENCY FUND FOR TEMPORARY ASSISTANCE FOR NEEDED FAMILIES (TANF) STATE PROGRAM	\$65,276	\$0	\$65,276
93.732	MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	\$474,999	\$0	\$474,999
93.735	STATE PUBLIC HEALTH APPROACHES FOR ENSURING QUILINE CAPACITY - FUNDED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	\$45,463	\$0	\$45,463
93.745	PPHF: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS- SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	\$51,281	\$0	\$51,281
93.747	ELDER ABUSE PREVENTION INTERVENTION PROGRAM	\$25,274	\$0	\$25,274
93.757	STATE AND LOCAL PUBLIC HEALTH ACTIONS TO PREVENT OBESITY, DIABETES, HEART DISEASE, AND STROKE (PPHF)	\$174	\$(474)	\$(300)
93.767	CHILDREN'S HEALTH INSURANCE PROGRAM	\$72,405,224	\$0	\$72,405,224
93.779	CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS	\$87,498	\$302,737	\$390,235
93.788	OPIOID STR	\$7,086,396	\$26,338,563	\$33,424,959
93.791	MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	\$1,509,167	\$1,414,337	\$2,923,504
93.800	ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING	\$456,487	\$90,000	\$546,487
93.837	HEART AND VASCULAR DISEASES RESEARCH	\$36,158	\$166,941	\$203,099
93.847	DIABETES ENDOCRINOLOGY AND METABOLISM RESEARCH	\$220,808	\$0	\$220,808
93.853	EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	\$907	\$0	\$907
93.859***	BIOMEDICAL RESEARCH AND RESEARCH TRAINING (NOTE 3)	\$1,146,753	\$0	\$1,146,753
93.865***	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	\$13,477	\$0	\$13,477
93.867	VISION RESEARCH	\$139,889	\$10,500	\$150,389
93.870	MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM AND MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER	\$460,959	\$5,138,212	\$5,599,171
93.879	MEDICAL LIBRARY ASSISTANCE	\$4,614	\$0	\$4,614
93.889	NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	\$39,342	\$75,740	\$115,082
COVID 93.889	COVID-19 - NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	\$137,577	\$1,111,352	\$1,248,929
93.898	CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	\$1,667,553	\$627,031	\$2,294,584
93.912	RURAL HEALTH CARE SERVICES OUTREACH, RURAL HEALTH NETWORK DEVELOPMENT AND SMALL HEALTH CARE PROVIDER QUALITY IMPROVEMENT	\$1,143	\$0	\$1,143
93.913	GRANTS TO STATES FOR OPERATION OF STATE OFFICES OF RURAL HEALTH	\$117,080	\$0	\$117,080
93.917	HIV CARE FORMULA GRANTS	\$4,263,850	\$2,006,097	\$6,269,947
COVID 93.917	COVID-19 - HIV CARE FORMULA GRANTS	\$9,624	\$57,675	\$67,299
93.940	HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	\$676,189	\$(287)	\$675,902

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FEDERAL GRANTOR LISTING
FOR THE YEAR ENDING JUNE 30, 2021

FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
93.944	HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	\$209,818	\$0	\$209,818
93.945	ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL	\$(596)	\$0	\$(596)
93.946	COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	\$133,871	\$0	\$133,871
93.958	BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	\$439,517	\$3,152,885	\$3,592,402
93.959	BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	\$652,261	\$7,745,555	\$8,397,816
93.965	COAL MINERS RESPIRATORY IMPAIRMENT TREATMENT CLINICS AND SERVICES	\$140,775	\$1,602,874	\$1,743,649
93.977	SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	\$424,110	\$0	\$424,110
COVID 93.982	COVID-19 - MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH	\$0	\$446,301	\$446,301
93.991	PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	\$603,560	\$327,690	\$931,250
93.994	MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	\$4,021,081	\$952,536	\$4,973,617
AGING CLUSTER				
93.044	SPECIAL PROGRAMS FOR THE AGING-TITLE III, PART B-GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	\$222,805	\$3,034,159	\$3,256,964
93.045	SPECIAL PROGRAMS FOR THE AGING-TITLE III, PART C-NUTRITION SERVICES	\$46,452	\$7,507,666	\$7,554,118
93.053	NUTRITION SERVICES INCENTIVE PROGRAM	\$0	\$2,199,249	\$2,199,249
TOTAL AGING CLUSTER		\$269,257	\$12,741,074	\$13,010,331
CCDF CLUSTER				
93.575	CHILD CARE AND DEVELOPMENT BLOCK GRANT	\$31,092,341	\$10,566,613	\$41,658,954
COVID 93.575	COVID-19 - CHILD CARE AND DEVELOPMENT BLOCK GRANT	\$50,535,078	\$4,000,000	\$54,535,078
93.596	CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	\$14,495,503	\$2,291,413	\$16,786,916
TOTAL CCDF CLUSTER		\$96,122,922	\$16,858,026	\$112,980,948
MEDICAID CLUSTER				
93.775	STATE MEDICAID FRAUD CONTROL UNITS	\$865,755	\$0	\$865,755
93.777	STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	\$4,383,406	\$0	\$4,383,406
COVID 93.777	COVID-19 - STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	\$142,168	\$0	\$142,168
93.778	MEDICAL ASSISTANCE PROGRAM	\$3,837,204,346	\$4,493,857	\$3,841,698,203
ARRA 93.778	ARRA - MEDICAL ASSISTANCE PROGRAM	\$3,130,696	\$0	\$3,130,696
TOTAL MEDICAID CLUSTER		\$3,845,726,371	\$4,493,857	\$3,850,220,228
93.U01	A MULTICENTER, ADAPTIVE, RANDOMIZED, BLINDED CONTROLLED TRIAL OF THE SAFETY AND EFFICACY OF INVESTIGATIONAL THERAPEUTICS FOR HOSPITALIZED PATIENTS WITH COVID-19	\$151,047	\$0	\$151,047
93.U02	CLINICAL LABORATORY IMPROVEMENT AMENDMENTS	\$205,939	\$0	\$205,939
93.U03	VITAL STATISTICS COOP PROGRAM	\$211,689	\$0	\$211,689
93.U04	FOOD INSPECTIONS	\$19,860	\$0	\$19,860
93.U05	PROPOSAL TO PROVIDE TELE-GENETICS CONSULTATION	\$17,783	\$0	\$17,783
93.U06	MAMMOGRAPHY QUALITY ACT	\$17,324	\$0	\$17,324
93.U07	TOBACCO WORKPLAN	\$776,823	\$0	\$776,823
93.U08	ADAPTIVE PLATFORM TREATMENT TRIAL FOR OUTPATIENTS WITH COVID-19	\$823	\$0	\$823
93.U09	COLLEGIATE RECOVERY PROGRAM	\$11,130	\$0	\$11,130
93.U10	FEDERAL FOOD, DRUG AND COSMETIC ACT	\$934	\$0	\$934
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES		\$4,410,322,639	\$162,688,501	\$4,573,011,140
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
94.003	STATE COMMISSIONS	\$259,720	\$0	\$259,720
94.006	AMERICORPS	\$11,240	\$3,130,928	\$3,142,168
94.009	TRAINING AND TECHNICAL ASSISTANCE	\$105,315	\$0	\$105,315
94.013	VOLUNTEERS IN SERVICE TO AMERICA	\$33,087	\$0	\$33,087
94.021	VOLUNTEER GENERATION FUND	\$63,074	\$134,330	\$197,404
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		\$472,436	\$3,265,258	\$3,737,694
EXECUTIVE OFFICE OF THE PRESIDENT				
95.001	HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM (NOTE 3)	\$685,064	\$0	\$685,064
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT		\$685,064	\$0	\$685,064
SOCIAL SECURITY ADMINISTRATION				
96.001	SOCIAL SECURITY-DISABILITY INSURANCE (DI) AND DISABILITY INSURANCE/SSI CLUSTER	\$16,781,934	\$0	\$16,781,934

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FEDERAL GRANTOR LISTING
FOR THE YEAR ENDING JUNE 30, 2021

FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
96.U01	ENUMERATION AT BIRTH	\$58,561	\$0	\$58,561
<u>TOTAL SOCIAL SECURITY ADMINISTRATION</u>		<u>\$16,840,495</u>	<u>\$0</u>	<u>\$16,840,495</u>
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
97.012	BOATING SAFETY FINANCIAL ASSISTANCE	\$583,539	\$0	\$583,539
97.023	COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	\$70,479	\$0	\$70,479
97.036	DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	\$9,121,244	\$35,518,070	\$44,639,314
97.039	HAZARD MITIGATION GRANT	\$510,685	\$5,915,365	\$6,426,050
97.041	NATIONAL DAM SAFETY PROGRAM	\$64,788	\$0	\$64,788
97.042	EMERGENCY MANAGEMENT PERFORMANCE GRANTS	\$811,497	\$2,425,584	\$3,237,081
97.045	COOPERATING TECHNICAL PARTNERS	\$1,431,872	\$278,257	\$1,710,129
97.056	PORT SECURITY GRANT PROGRAM	\$24,999	\$0	\$24,999
97.067	HOMELAND SECURITY GRANT PROGRAM	\$396,765	\$2,587,601	\$2,984,366
97.108	HOMELAND SECURITY, RESEARCH, TESTING, EVALUATION, AND DEMONSTRATION OF TECHNOLOGIES	\$106,449	\$0	\$106,449
COVID 97.032	COVID-19 - CRISIS COUNSELING	\$0	\$116,000	\$116,000
COVID 97.036	COVID-19 - DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	\$15,796,308	\$4,124,784	\$19,921,092
COVID 97.042	COVID-19 - EMERGENCY MANAGEMENT PERFORMANCE GRANTS	\$8,365	\$0	\$8,365
COVID 97.050	PRESIDENTIAL DECLARED DISASTER ASSISTANCE TO INDIVIDUALS AND HOUSEHOLDS - OTHER NEEDS	\$93,135,697	\$0	\$93,135,697
<u>TOTAL DEPARTMENT OF HOMELAND SECURITY</u>		<u>\$122,062,687</u>	<u>\$50,965,661</u>	<u>\$173,028,348</u>
<u>U.S AGENCY FOR INTERNATIONAL DEVELOPMENT</u>				
98.012	USAID DEVELOPMENT PARTNERSHIPS FOR UNIVERSITY COOPERATION AND DEVELOPMENT	\$54,751	\$0	\$54,751
<u>TOTAL U.S AGENCY FOR INTERNATIONAL DEVELOPMENT</u>		<u>\$54,751</u>	<u>\$0</u>	<u>\$54,751</u>
<u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>		<u>\$8,258,078,474</u>	<u>\$1,283,482,554</u>	<u>\$9,541,561,028</u>

* HIGHWAY PLANNING AND CONSTRUCTION CLUSTER, TOTAL STATE OF WEST VIRGINIA EXPENDITURES \$414,151,452 TOTAL SUBRECIPIENT EXPENDITURES \$7,039,285 AND TOTAL FEDERAL EXPENDITURES \$421,190,737.

** STUDENT FINANCIAL ASSISTANCE CLUSTER, TOTAL STATE OF WEST VIRGINIA EXPENDITURES \$516,158,475 TOTAL SUBRECIPIENT EXPENDITURES \$7,054 AND TOTAL FEDERAL EXPENDITURES \$516,165,529.

*** RESEARCH AND DEVELOPMENT CLUSTER, TOTAL STATE OF WEST VIRGINIA EXPENDITURES \$7,784,894, TOTAL SUBRECIPIENT EXPENDITURES \$1,632,279, AND TOTAL FEDERAL EXPENDITURES \$9,417,173.

The accompanying notes are an integral part of this schedule.

**STATE OF WEST VIRGINIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal Awards (the Schedule) has been prepared on the cash basis of accounting. The federal awards are listed in the Schedule under the federal agency supplying the award. The individual Assistance Listing numbers are listed first, then clusters, and then federal contract numbers. The federal program number followed by U** and a two digit number are used if the Assistance Listing number is not available.

The Schedule includes noncash items such as Food Stamps (Assistance Listing number 10.551), State Administrative Expense for Child Nutrition (Assistance Listing number 10.560), and Donation of Federal Surplus Personal Property (Assistance Listing number 39.003). All items are valued based on amounts as established by the federal grantor agency. The Schedule also includes Federal Direct Student Loans (Assistance Listing number 84.268) that are made directly to individual students.

NOTE 2. INDIRECT COST RATE

Per Uniform Guidance 2 CFR § 200.510(b)(6), auditees are required to disclose whether they elect to use the 10 percent de minimis cost rate that 2 CFR§ 200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate. The State does not elect to use the 10 percent de minimis cost rate.

NOTE 3. LOANS OUTSTANDING

Loans outstanding as of June 30, 2021, with continuing compliance requirements, are as follows:

<u>Assistance</u>		<u>Ending</u>
<u>Listing Number</u>	<u>Name of Program</u>	<u>Balance</u>
11.307	Economic Adjustment Assistance and Economic Development Cluster	\$ 3,703,014
84.038	Federal Perkins Loan (FPL) – Federal Capital Contributions	22,605,002
93.264	Nurse Faculty Loan Program (NFLP)	148,666
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students (HPSL/PCL/LDS)	6,958,903
93.364	Nursing Student Loans (NSL)	<u>679,629</u>
	Total Loans Outstanding	<u>\$ 34,095,214</u>

**STATE OF WEST VIRGINIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 4. REPORTING ENTITY

The Schedule includes various departments, agencies, boards and commissions governed by the legislature, judiciary and/or constitutional officers of the State of West Virginia (the State). The reporting entity also includes the State's institutions of public higher education. Certain institutions of higher education within the State maintain separate research corporations. These corporations receive various federal awards for research and development and other programs. Each of the research corporations has a separate audit performed in accordance with the Uniform Guidance, and accordingly, a separate submission has been made (see Note 8).

The Schedule does not include federal funds received and expended by certain independent authorities and other organizations included in the reporting entity under the criteria of the Governmental Accounting Standards Board, as described in Note 1 to the State's basic financial statements published in the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2021. The West Virginia Housing Development Fund and the West Virginia Drinking Water Treatment Revolving Loan Fund, which is a discretely presented component unit and a proprietary fund, respectively, elected to have their own single audit; therefore, their expenditures of federal awards are excluded from the State's schedule of expenditures of federal awards. This component unit and proprietary fund are required to submit their own single audit report to the federal audit clearinghouse (see Note 8).

NOTE 5. INDIRECT/PASS-THROUGH FEDERAL FUNDS

The United States Office of Drug Control Policy provides funds to the Laurel County Fiscal Court of London, Kentucky. A portion of these funds are passed through from the Fiscal Court to the West Virginia State Police with pass-through entity identifying numbers HDTA20 and HDTA21.

The West Virginia Research Corporation passed funds to the West Virginia School of Osteopathic Medicine for CFDA Number 93.859 with pass-through entity identifying numbers 12-303-WVSOM-5 and 01-054B-WVSOM, and also to Shepherd University for CFDA Number 43.008 with pass-through identifying number 91-175C-SU-2 and for CFDA Number 93.859 with pass-through identifying numbers 01-054B-SU-10 and 01-054B-SU-11. The West Virginia Research Corporation also passed funds to the West Virginia Geological and Economic Survey for CFDA Number 81.089 with pass-thru identifying number 19-553-WVGES.

The Marshall University Research Corporation passed funds to the West Virginia School of Osteopathic Medicine for CFDA Number 93.859 with pass-through identifying numbers P2002094 and P2100872.

The Battelle Research Institute passed funds to the West Virginia Geological and Economic Survey for CFDA Number 81.089 with pass-through identifying number 779375.

**STATE OF WEST VIRGINIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 6. UNEMPLOYMENT INSURANCE PROGRAM (UI) (ASSISTANCE LISTING NUMBER 17.225 AND COVID-19 17.225)

The U.S. Department of Labor, in consultation with the Office of Management and Budget officials, has determined that for the purpose of audits and reporting under the Uniform Guidance, state UI funds as well as federal funds should be considered federal awards for determining Type A programs. The State receives federal funds for administrative purposes. State unemployment taxes must be deposited to a state account in the Federal Unemployment Trust Fund, used only to pay benefits under the federally approved state law. State UI funds as well as federal funds are included on the Schedule.

The following schedule provides a breakdown of the state and federal portions of the total expended under Assistance Listing number 17.225 and COVID-19 17.225:

	<u>Beginning Balance July 1, 2020</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Balance June 30, 2021</u>
State UI Funds	\$ (178,090)	\$ 29,451,939	\$ 29,165,167	\$ 108,682
Federal UI Funds	<u>386,150</u>	<u>1,305,288,361</u>	<u>1,303,077,427</u>	<u>2,597,084</u>
Total	<u>\$ 208,060</u>	<u>\$ 1,334,740,300</u>	<u>\$ 1,332,242,594</u>	<u>\$ 2,705,766</u>

NOTE 7. APPROVED PROJECT WORKSHEETS

The State incurred eligible expenditures in FY 2020 and the Federal Emergency Management Agency (FEMA) approved the State's project worksheets in FY 2021. The State recorded the eligible expenditures of \$455,079 in Assistance Listing 97.036 on this year's SEFA.

NOTE 8. COMPONENT UNITS / PROPRIETARY FUND

The following is a list of various component units and a proprietary fund that have separate Uniform Guidance audits and submissions. These awards have been excluded from the State's Schedule.

- West Virginia University Research Corporation
- Marshall University Research Corporation
- West Virginia State University Research and Development Corporation
- West Virginia Housing Development Fund
- West Virginia Drinking Water Treatment Revolving Loan Fund



***SCHEDULE OF
FINDINGS
AND
QUESTIONED
COSTS***

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

Section I. Summary of Auditor's Results

Financial statements:

Type of report the auditors issued on whether the financial statements audited were prepared in accordance with GAAP:	<u>Unmodified, with reference to other auditors</u>		
Internal control over financial reporting:			
Material weakness(es) identified?	<u> </u>	Yes <u> X </u>	No None reported
Significant deficiency(ies) identified?	<u> </u>	Yes <u> X </u>	No None reported
Noncompliance material to financial statements noted?	<u> </u>	Yes <u> X </u>	No

Federal awards:

Internal control over major federal programs:			
Material weakness(es) identified?	<u> X </u>	Yes <u> </u>	No None reported
Significant deficiency(ies) identified?	<u> X </u>	Yes <u> </u>	No None reported

Type of auditors' report issued on compliance for major federal programs:	Unmodified except for the following: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii; Unemployment Insurance; Education Stabilization Fund; Temporary Assistance for Needy Families; Low-Income Home Energy Assistance; Children's Health Insurance Program (CHIP); Disaster Grants – Public Assistance (Presidentially Declared Disasters) Presidential Declared Disaster Assistance to Individuals and Households—Other Needs which were qualified.
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Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u> X </u>	Yes <u> </u>	No <u> </u>
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**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

Identification of Major Federal Programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
10.542	Pandemic EBT Food Benefits (P-EBT)
10.551/10.561	Supplemental Nutrition Assistance Program (SNAP)
14.228/COVID-19 14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
17.225/COVID-19 17.225	Unemployment Insurance
20.205/20.219/20.224/23.003	Highway Planning and Construction Cluster
COVID-19 21.019	Coronavirus Relief Fund
84.007/84.033/84.038/84.063/84.268/ 84.379/84.408/93.264/93.342/93.364/ 93.925	Student Financial Assistance Cluster
84.010	Title I Grants to Local Educational Agencies
COVID-19 84.425 C/D/E/F/J/M/N/U	Education Stabilization Fund
93.323/COVID-19 93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.558	Temporary Assistance for Needy Families (TANF)
93.563	Child Support Enforcement
93.568/COVID-19 93.568	Low-Income Home Energy Assistance
93.575/93.596/COVID-19 93.575	Child Care Development Fund (CCDF) Cluster
93.658	Foster Care – Title IV-E
93.659	Adoption Assistance
93.767	Children's Health Insurance Program (CHIP)
93.775/93.777//COVID-19 93.777/93.778/ARRA 93.778	Medicaid Cluster
93.788	Opioid STR
97.036/COVID-19 97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
97.050/COVID-19 97.050	Presidential Declared Disaster Assistance to Individuals and Households – Other Needs (Lost Wages Assistance (LWA))

Dollar threshold used to distinguish between Type A and B programs: \$28,624,683

Auditee qualified as low-risk auditee? _____ Yes X No

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

Section II. Financial Statement Findings

None Reported

Section III. Federal Award Findings and Questioned Costs

Reference Number	Findings	Questioned Costs
2021-001	DHHR Information System and Related Business Process Controls	N/A
2021-002	Transparency Act Reporting	N/A
2021-003	Allowability and Eligibility	Unknown
2021-004	Schedule of Expenditures of Federal Awards	N/A
2021-005	Internal Controls Over Information Technology	N/A
2021-006	Reporting	N/A
2021-007	Special Tests and Provision – UI program Integrity - Overpayments	\$2,460
2021-008	Special Tests and Provisions – UI Reemployment Programs: Reemployment Services and Eligibility Assessments (RESEA)	N/A
2021-009	Special Tests and Provision – UI Benefit Payments	N/A
2021-010	Procurement	\$1,281,978 – Assistance Listing #20.205
2021-011	Internal Controls Over Allowability	N/A
2021-012	Special Tests and Provisions – Disbursements to or on Behalf of Students	\$3,901 – BSC – Assistance Listing #84.268 \$896 – Concord – Assistance Listing #84.268
2021-013	Special Tests and Provisions – Borrower Data Transmission and Reconciliation	N/A
2021-014	Internal Controls Over Special Tests and Provisions – Verification	N/A
2021-015	Special Tests and Provisions – Return of Title IV Funds	\$164 – BlueRidge Community and Technical College \$2,598 – West Liberty University
2021-016	Special Tests and Provisions – Enrollment Reporting	N/A
2021-017	Internal Controls Over Cash Management	N/A
2021-018	Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security	N/A
2021-019	Fiscal Operations Reported and Application to Participate	Unknown
2021-020	Financial Reporting	\$1,098 Pierpont CTC
2021-021	Reporting	N/A

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

Section III. Federal Award Findings and Questioned Costs

(continued):

Reference Number	Findings	Questioned Costs
2021-022	Allowability	\$29,047 – BSC – Assistance Listing #84.425F Grant Award #P425F200727 \$3,015 – NRCTC – Assistance Listing #84.425E Grant Award #P425F203064 \$5,526 – PCTC – Assistance Listing #84.425E Grant Award #P425E202354
2021-023	Subrecipient Monitoring	N/A
2021-024	Cash Management	N/A
2021-025	Transparency Act Reporting	N/A
2021-026	Reporting	Unknown
2021-027	Special Tests and Provisions – Penalty for Refusal to Work	Unknown
2021-028	Internal Controls Over Special Tests and Provisions –Child Support Non-cooperation, Penalty for Refusal to Work, and Adult Custodial Parent of Child Under Six When Child Care Not Available	N/A
2021-029	Special Tests and Provisions – Income Eligibility and Verification System	Unknown
2021-030	Special Tests and Provisions – Penalty for Failure to Comply with Work Verification Plan	Unknown
2021-031	Reporting	Unknown
2021-032	Household Reporting	Unknown
2021-033	Allowability and Eligibility	\$122
2021-034	Special Tests and Provisions – Payment Rate Setting and Application	\$5,783 – Assistance Listing #93.658 \$182 related to Grant Award 2101WVFOST \$5,601 related to Grant Award 2001WVFOST
2021-035	Allowability and Eligibility	\$1,050 – Assistance Listing #93.658 related to Grant Award 2101WVFOST
2021-036	Special Tests and Provisions – Managed Care Financial Audit	N/A
2021-037	Eligibility	\$373 Assistance Listing #93.778 \$37,641 Assistance Listing #93.767

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

Section III. Federal Award Findings and Questioned Costs

(continued):

Reference Number	Findings	Questioned Costs
2021-038	Matching, Level of Effort, Earmarking	Unknown
2021-039	Internal Controls Over Subrecipient Monitoring	N/A
2021-040	Allowability	\$188 – Total \$7 - Assistance Listing #97.036 Grant Award FEMA-4210-DR- WV \$34 - Assistance Listing #97.036 Grant Award FEMA-4219-DR- WV \$10 - Assistance Listing #97.036 Grant Award FEMA-4273-DR- WV \$98 - Assistance Listing #97.036 Grant Award FEMA-4359-DR- WV \$19 - Assistance Listing #97.036 Grant Award FEMA-4378-DR- WV \$20 - Assistance Listing #97.036 Grant Award FEMA-4455-DR- WV
2021-041	Reporting	Unknown
2021-042	Internal Controls Over Reporting	N/A
2021-043	Internal Controls Over Cash Management	N/A

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021-001 DHHR INFORMATION SYSTEM AND RELATED BUSINESS PROCESS CONTROLS
(Repeat of Prior Year Findings 2020-023, 2019-027, 2018-017, 2017-002, 2016-017, 2015-025,
2014-016, 2013-034, 2012-51, 2011-46, 2010-43, 2009-43, 2008-55)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Agriculture	
	Supplemental Nutrition Assistance Program (SNAP)	10.551/10.561
	Grant Award 1WV400401	
	Grant Award 1WV430459	
	Grant Award 1WV430469	
	Pandemic EBT Food Benefits (P-EBT)	10.542
	U.S. Department of Health and Human Services	
	Temporary Assistance for Needy Families (TANF)	93.558
	Grant Award 2020G996115	
	Grant Award 2021G996115	
	Low-Income Home Energy Assistance	93.568 and COVID-19 93.568
	Grant Award G-1901WVLIEA	
	Grant Award G-2001WVLIEA	
	Grant Award G-2001WVLIE4	
	Grant Award G-2101WVLIEA	
	Grant Award 2001WVE5C3	
	Child Care and Development Fund (CCDF) Cluster	93.575/93.596 and COVID-19 93.575
	Grant Award G-2001WVCCDF	
	Grant Award G-2001WVCCDM	
	Grant Award G-2101WVCCDD	
	Grant Award G-2101WVCCDF	
	Grant Award G-2101WVCCDM	
	Grant Award 2101WVCCC5	
	Foster Care—Title IV-E	93.658
	Grant Award 2001WVFOST	
	Grant Award 2101WVFOST	
	Adoption Assistance—Title IV-E	93.659
	Grant Award 2001WVADPT	
	Grant Award 2101WVADPT	
	Children’s Health Insurance Program (CHIP)	93.767
	Grant Award 1905WV5021	
	Grant Award 2005WV5021	
	Grant Award 2105WV5021	

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021

2021-001 DHHR INFORMATION SYSTEM AND RELATED BUSINESS PROCESS CONTROLS
(Repeat of Prior Year Findings 2020-023, 2019-027, 2018-017, 2017-002, 2016-017, 2015-025,
2014-016, 2013-034, 2012-51, 2011-46, 2010-43, 2009-43, 2008-55) (continued)

Medicaid Cluster

93.775/93.777/
COVID-19 93.777/
93.778 &
ARRA-93.778

Grant Award 1905WV5MAP
Grant Award 2005WV5MAP
Grant Award 2005WV5ADM
Grant Award 2005WVIMPL
Grant Award 2005WVINCT
Grant Award 2105WV5MAP
Grant Award 2105WV5ADM
Grant Award 2105WVIMPL
Grant Award 2105WVINCT

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

Condition: **Family and Children Tracking System (FACTS):** West Virginia Department of Health and Human Resources (DHHR) operates a wide variety of computer applications, many of which affect federal and State programs’ data. Our review of the information system controls noted that adequate segregation of duties does not exist for the FACTS information system. Certain users have the ability to both create and approve cases. We noted that management implemented a mitigating detect control for the Foster Care program during fiscal year 2012 in response to this repeat finding; however, it was not designed to encompass the Adoption Assistance program or automatic payments in the Foster Care program. Additionally, no supervisory review is required for provider payment information input into the system.

Recipient Automated Payment Information Data System (RAPIDS): Application Suite: Our testing of the controls surrounding eligibility determination noted that adequate segregation of duties does not exist for the RAPIDS system. No supervisory review is required for case information input into the system. Further, it was noted that approval of disbursements only occurs at the batch level, which does not allow the approval worker to review each transaction individually.

Questioned Costs: N/A

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–001 DHHR INFORMATION SYSTEM AND RELATED BUSINESS PROCESS CONTROLS
(Repeat of Prior Year Findings 2020–023, 2019–027, 2018–017, 2017–002, 2016–017, 2015–025,
2014–016, 2013–034, 2012–51, 2011–46, 2010–43, 2009–43, 2008–55) (continued)**

Context: Total federal expenditures for these programs can be located in the Schedule of Expenditures of Federal Awards.

The table below identifies the federal programs and compliance requirements impacted.

Federal Program	System	Compliance Requirements Impacted
Children’s Health Insurance Program (CHIP)	RAPIDS	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility; Level of Effort
Temporary Assistance for Needy Families (TANF)	RAPIDS	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Special Tests and Provisions – Penalty for Refusal to Work
Low-Income Home Energy Assistance	RAPIDS	Eligibility
Medicaid Cluster	RAPIDS	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
Supplemental Nutrition Assistance Program (SNAP)	RAPIDS	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Special Tests and Provisions – ADP System for SNAP
Pandemic EBT Food Benefits (P-EBT)	RAPIDS	Activities Allowed or Unallowed, Eligibility
Adoption Assistance	FACTS	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
Foster Care – Title IVE	FACTS	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Special Tests and Provisions – Payment Rate Setting and Application
Child Care Development Fund (CCDF) Cluster	FACTS	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility

Cause: Policies and procedures have not been adequately updated for changes in the processing of eligibility determinations. Furthermore, management indicated that a lack of personnel resources contributes to the improper segregation of duties issue.

Effect: Without proper segregation of duties or adequate detect controls, the ability exists for certain information system users to create and approve cases and demand payments within the FACTS application. Information can be input into the FACTS application or modified within the application without supervisory review, which could lead to payments being made to ineligible applicants, for the improper amount, or for an improper length of time.

Without proper segregation of duties or adequate detect controls, the ability exists for case workers to input unsupported information into an applicant’s eligibility calculation within RAPIDS. Further, without supervisory review at the transactional level, disbursements for unallowable costs or activities could occur.

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021

2021-001 DHHR INFORMATION SYSTEM AND RELATED BUSINESS PROCESS CONTROLS
(Repeat of Prior Year Findings 2020-023, 2019-027, 2018-017, 2017-002, 2016-017, 2015-025,
2014-016, 2013-034, 2012-51, 2011-46, 2010-43, 2009-43, 2008-55) (continued)

Recommendation: Management should develop an effective corrective action plan to address this matter in a timely manner. We recommend that access to various FACTS system applications be restricted to a limited number of users. Controls should be established to ensure that an individual is limited to either creating or approving cases or payments. A detect control should be implemented that would require a review of all individual cases and payments with the same request and approval worker to ensure that cases and payments created and approved were appropriate.

Further, we recommend that a formal review process be implemented to ensure that information input into FACTS and RAPIDS is properly reviewed by authorized individuals prior to payment.

**Views of
Responsible
Officials:**

Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021-002 TRANSPARENCY ACT REPORTING

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Housing and Urban Development	
	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228/ COVID-19 14.228
	Grant Award B14DC540001	
	Grant Award B16DL540001 #2	
	Grant Award B15DC540001	
	Grant Award B16DC540001	
	Grant Award B17DC540001	
	Grant Award B18DC540001	
	Grant Award B19DC540001	
	Grant Award B20DC540001	
	Grant Award B20DW540001	

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

2 CFR 170 Appendix A, "unless the auditee is exempt as provided in paragraph d. of this award term, the auditee must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency as noted in paragraph e. no later than the end of the month following the month in which the obligation was made."

Condition: During our testing of Federal Funding Accountability and Transparency Act (FFATA) Reports, it was noted that the reports were not submitted by the State of West Virginia Community Development Block Grant (CDBG) program management within the timeframe designated in 2 CFR 170 Appendix A.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing/incorrect key elements
5	0	5	0	1
Dollar amount of Tested transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing/incorrect key elements
\$8,663,158	0	\$8,663,158	0	\$2,000,000

Further, during our testing procedures it was identified that for one report tested out of five, the Data Universal Numbering System (DUNS) number provided in the report did not agree to the subrecipients actual DUNS number.

Questioned Costs: N/A

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021

2021-002 TRANSPARENCY ACT REPORTING
(continued)

Context: Subawards for the CDBG program included 19 subawards that totaled \$13,325,007 for the year ended June 30, 2021. The five subawards tested that were not reported to the FFATA Subaward Reporting System timely was \$8,663,158. Additionally, the one subaward tested that had the incorrect DUNS number was \$2,000,000. Total expenditures for the CDBG program were \$39,247,958 for the year ended June 30, 2021.

Cause: A lack of oversight and adequate review of the FFATA reporting requirements by CDBG management caused the reports required for first-tier subawards over \$30,000 to not be submitted timely to the FFATA Subaward Reporting System, and to have missing/incorrect information reported

Effect: CDBG management did not report the necessary FFATA reports for first-tier subawards over \$30,000 to The FFATA Subaward Reporting System accurately or in a timely fashion

Recommendation: We recommend that CDBG management take immediate action to ensure compliance with the reporting requirements of the FFATA, which includes the timely submission of the reports and accurate information

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021-003 ALLOWABILITY AND ELIGIBILITY

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Labor Unemployment Insurance (UI)	17.225 and COVID-19 17.225
	Presidential Declared Disaster Assistance to Individuals and Households – Other Needs (Lost Wages Assistance (LWA))	COVID-19 97.050
	Grant Award UI-34093-20-55-A-54	
	Grant Award UI-34529-20-60-A-54	
	Grant Award UI-34749-20-55-A-54	
	Grant Award UI-35683-21-55-A-55	
	Grant Award FEMA-DR-4517-WV	

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

Condition: During fiscal year 2021, unemployment claims may have been overpaid out of funds from Regular Unemployment Insurance (UI), the Pandemic Unemployment Assistance Program (PUA), Presidential Declared Disaster Assistance to Individuals and Households – Other Needs (Lost Wages Assistance Program (LWA)), and Pandemic Unemployment Compensation Program (PUC). In addition, the Legislative Audit Performance Evaluation and Research Division issued a report noting that the Workforce West Virginia did not have sufficient administrative capacity, technology, fraud prevention, and improper-payment detection to properly process the large volume of claims from both unemployment programs resulted in the overpayment of claims.

Questioned Costs: Unknown

Context: Total federal disbursements for the UI and LWA programs were \$1,332,242,594 and \$97,527,067, respectively for the year ended June 30, 2021.

Cause: UI and LWA followed the protocol outlined by the Department of Labor in the Relief for Workers Affected by Coronavirus Act for disbursement of unemployment benefits. In accordance with this guidance, an individual can receive benefits without waiting the customary one-week period. While UI and LWA followed the guidance in order to expedite funds to claimants impacted by the COVID-19 Pandemic, because of the volume of claims UI and LWA’s control procedures over verifying income and employment period prior to the payment of the claims were not followed.

Effect: UI and LWA claims may have been overpaid.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021-003 ALLOWABILITY AND ELIGIBILITY
(continued)**

Recommendation: Management should follow established control policies and procedures when issuing unemployment benefit payments to claimants. Claimant information should be verified prior to issuing payments.

**View of
Responsible
Officials:** Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021-004 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Repeat of Prior Year Finding 2020-002)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Labor Unemployment Insurance (UI)	17.225 and COVID-19 17.225
	Presidential Declared Disaster Assistance to Individuals and Households – Other Needs (Lost Wages Assistance (LWA))	COVID-19 97.050
	Grant Award UI-34093-20-55-A-54	
	Grant Award UI-34529-20-60-A-54	
	Grant Award UI-34749-20-55-A-54	
	Grant Award UI-35683-21-55-A-55	

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

2 CFR 200.508(b) states, “The auditee must prepare appropriate financial statements, including the schedule of expenditures of Federal awards.” The Federal Office of Management and Budget issues instructions on how to prepare this schedule.

Condition: Workforce West Virginia’s (WWV’s) internal controls are not adequate to ensure that the Schedule of Expenditures Federal Awards (SEFA) accurately reports all federal assistance. WWV did not properly separate receipts and disbursements related to Presidential Declared Disaster Assistance to Individuals and Households – Other Needs (LWA) Assistance Listing #COVID-19 97.050 from Unemployment Insurance (UI) Assistance Listing #17.225. WWV did not properly report expenditures related to LWA Assistance Listing #COVID-19 97.050 and overstated the SEFA by \$4,391,370.

Questioned Costs: N/A

Context: Total federal disbursements for the UI and LWA programs were \$1,332,242,594 and \$97,527,067, respectively for the year ended June 30, 2021.

Cause: The internal controls over the Schedule of Expenditures Federal Awards (SEFA) reporting processes were not adequately enforced to ensure the SEFA is accurate due to lack of training.

Effect: WWV is not properly report their federal expenditures and type A programs may not be appropriately identified on a timely basis.

Recommendation: We recommend that WWV ensure staff responsible for the preparation of the SEFA have the resources needed to accurately prepare the SEFA.

View of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021-005 INTERNAL CONTROLS OVER INFORMATION TECHNOLOGY
(Repeat of Prior Year Finding 2020-003)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Labor Unemployment Insurance (UI)	17.225 and COVID-19 17.225
	Presidential Declared Disaster Assistance to Individuals and Households – Other Needs (Lost Wages Assistance (LWA))	COVID-19 97.050
	Grant Award UI-34093-20-55-A-54	
	Grant Award UI-34529-20-60-A-54	
	Grant Award UI-34749-20-55-A-54	
	Grant Award UI-35683-21-55-A-55	
	FEMA-DR-4517-WV	

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

Condition: Workforce West Virginia’s (WWV’s) does not have procedures in place to document its review of the Geographic Solutions, Inc. (GSI) Service Organization Controls (SOC) reports, additionally, complementary user entity controls are not in place at WWV. WWV utilizes GSI in the determination of eligibility and payment of claims under the Pandemic Unemployment Assistance (PUA) Program. Further, WWV does not perform periodic documented reviews of administrator access changes to the Automated Benefit Payment System (ABPS) or the Unemployment Compensation Tax applications.

Questioned Costs: N/A

Context: Total federal disbursements for the Unemployment Insurance (UI) and for the Presidential Declared Disaster Assistance for Individuals and Households – Other Needs (Lost Wages Assistance (LWA)) programs were \$1,332,242,594 and \$97,527,067, respectively for the year ended June 30, 2021.

Cause: The internal controls over the information technology processes were not adequately designed or implemented.

Effect: Unauthorized access to critical information systems may occur and not be detected or resolved in a timely manner causing WWV to be in noncompliance.

Recommendation: WWV should implement policies and procedures that include monitoring the information systems and systems controls reports.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021-006 REPORTING

(Repeat of Prior Year Finding 2020-005)

Federal Program Information:	Federal Agency and Program Name U.S. Department of Labor Unemployment Insurance (UI) Grant Award UI-34093-20-55-A-54 Grant Award UI-34529-20-60-A-54 Grant Award UI-34749-20-55-A-54 Grant Award UI-35683-21-55-A-55	Assistance Listing # 17.225 and COVID-19 17.225
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Criteria: 2 CFR 200.303 requires that the non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

Per 29 CFR section 97.20, “Accurate, current, and complete disclosures of the financial results of financially-assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant. Grantees and sub grantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities.”

Condition: During our testing of 4 ETA 2112 reports submitted, we noted that during the compliance year, management resubmitted four of the reports due to Workforce West Virginia (WWV) not initially following United States Department of Labor guidance related to program classifications. Additionally, the following reports tested were not reviewed and approved prior to submission: 1) one of the two ETA 191 reports 2) one of the four ETA 9050 reports 3) three of the four ETA 9052 reports 4) two of the four ETA 9055 reports 5) one of the two ETA 9128 reports.

Questioned Costs: N/A

Context: Total federal disbursements for the Unemployment Insurance (UI) program were \$1,332,242,594 for the year ended June 30, 2021.

Cause: The internal controls over the individual reporting processes were not adequately enforced or documented.

Effect: Reports could be filed with errors or lack of supporting documentation and not be identified by management.

Recommendation: We recommend that WWV implement internal controls over the report submission process, to ensure each report is reviewed by appropriate individuals familiar with the reporting requirements to ensure that accurate information is reported.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–007 SPECIAL TESTS AND PROVISION – UI PROGRAM INTEGRITY - OVERPAYMENTS
(Repeat of Prior Year Finding 2020–004)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Labor Unemployment Insurance (UI)	17.225 and COVID-19 17.225
	Grant Award UI-34093-20-55-A-54	
	Grant Award UI-34529-20-60-A-54	
	Grant Award UI-34749-20-55-A-54	
	Grant Award UI-35683-21-55-A-55	

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

Condition: During fiscal year 2021, the Workforce West Virginia (WWV) overpaid unemployment claims out of funds from the Unemployment Program and the Pandemic Unemployment Assistance Program (PUA). PUA is federal funding provided through the CARES Act to pay unemployment claims for self-employment individuals and independent contractors.

Questioned Costs: \$2,460 Grant Award UI-34749-20-55-A-54

Context: Total federal disbursements for the Unemployment Insurance (UI) program were \$1,332,242,594 for the year ended June 30, 2021. For six of the 60 overpayments, WWV could not provide documentation of the review and approval demonstrating the deputy’s decision of the overpayment case file. The six overpayments represent \$2,460 of the total amount of overpayments tested of \$289,038.

Cause: WWV’s normal control procedures require the deputy’s review and approval documenting his/her decision in order to complete an overpayment determination and prior to notification to the claimant.

Effect: WWV is not following policies and procedures established to identify overpayments and classify them in a manner that allows the state to take appropriate follow-up actions.

Recommendation: WWV should implement policies and procedures that include maintaining documentation of the review and approval documenting the deputy decisions.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021-008 SPECIAL TESTS AND PROVISIONS – UI REEMPLOYMENT PROGRAMS:
REEMPLOYMENT SERVICES AND ELIGIBILITY ASSESSMENTS (RESEA)**

Federal Program Information:	Federal Agency and Program Name U.S. Department of Labor Unemployment Insurance (UI)	Assistance Listing # 17.225 and COVID-19 17.225
	Grant Award UI-34093-20-55-A-54 Grant Award UI-34529-20-60-A-54 Grant Award UI-34749-20-55-A-54 Grant Award UI-35683-21-55-A-55	

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

USC 506(e)(1)(A) requires that reemployment services and eligibility assessment (RESEA) programs provide “proper notification to participating individuals of the programs’ eligibility conditions, requirements, and benefits including the issuance of warnings and simple, clear notifications to ensure that participating individuals are fully aware of the consequences of failing to adhere to such requirements, including policies related to non-attendance or non-fulfillment of work search requirements; and reasonable scheduling accommodations to maximize participation for eligible individuals.”

Condition: Two of the 60 RESEA tested did not properly identify the claimant interviewed. No policy or procedures are in place to verify a claimant’s identity during the RESEA interview specifically during the eligibility review. Two of the cases Workforce West Virginia (WWV) did not contact claimant on the scheduled interview date. Two of the cases did not notify claimant and no cause was noted for not rescheduling the interview. One of the cases did not document receiving feedback that the claimant reported as directed and participated in RESEA activities.

Questioned Costs: N/A

Context: Total federal disbursements for the Unemployment Insurance (UI) program were \$1,332,242,594 for the year ended June 30, 2021.

Cause: The internal controls over the RESEA interview process were not operating effectively.

Effect: WWV does not have policies and procedures in place for verifying a claimant’s identity during the RESEA interview. WWV is not following the existing procedures in place for RESEA interviews.

Recommendation: We recommend that management of WWV establish policies and procedures to verify the identity of the claimant during the RESEA interview.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021-009 SPECIAL TESTS AND PROVISION – UI BENEFIT PAYMENTS

Federal Program Information:	Federal Agency and Program Name U.S. Department of Labor Unemployment Insurance (UI) Grant Award UI-34093-20-55-A-54 Grant Award UI-34529-20-60-A-54 Grant Award UI-34749-20-55-A-54 Grant Award UI-35683-21-55-A-55	Assistance Listing # 17.225 and COVID-19 17.225
Criteria:	2 CFR 200.303 requires that the non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”	
Condition:	During our testing, one case of 60 selected did not provide or maintain documentation of supervisor review prior to case completion.	
Questioned Costs:	N/A	
Context:	Total federal disbursements for the Unemployment Insurance (UI) program were \$1,332,242,594 for the year ended June 30, 2021.	
Cause:	The internal controls over the benefit accuracy measurement (BAM) processes were not adequately enforced or documented.	
Effect:	Federal requirements to assess the accuracy of UI benefit payments and denied claims could not be met.	
Recommendation:	We recommend that Workforce West Virginia (WWV) implement internal controls over the benefit accuracy measurement review process, to ensure each case is reviewed by appropriate individuals familiar with the BAM requirements to ensure that accurate information is reported.	
Views of Responsible Officials:	Management concurs with the finding and has developed a plan to correct the finding.	

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021-010 PROCUREMENT

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Transportation Highway Planning and Construction Cluster	20.205/20.219/ 20.224/23.003

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

23 CFR 635.112(b) states that “the advertisement and approved plans and specifications shall be available to bidders a minimum of 3 weeks prior to opening of bids except that shorter periods may be approved by the Division Administrator in special cases when justified.”

Condition: For one of the twenty-five projects selected for testing, the projects were not advertised a minimum of three weeks prior to opening of the bids and there was no justification for a shorter advertisement period noted in the project files.

Questioned Costs: \$1,281,978 – Assistance Listing #20.205

Context: Total federal expenditures for the Highways Planning and Construction Cluster program were \$421,190,737 for the year ended June 30, 2021. The one project without proper advertisements represents \$1,281,978 out of a total population tested for procurement requirements of \$509,637,203. The population represents the amount of procurement actions (amount includes expended and not expended) during the year. The amount expended related to these procurement actions included in the current year Schedule of Expenditures Federal Awards (SEFA) is \$45,919,110.

Cause: The Division does not have adequate internal controls and policies and procedures in place to ensure that projects are being advertised for the minimum three weeks prior to opening of the bids.

Effect: The Division is not in compliance with federal statutes, regulations, and the terms of the conditions of the federal award. There may be potential bidders not aware of the project due to the Division not adequately advertising the project three weeks prior to opening of the bids.

Recommendation: We recommend that the Division implement policies and procedures to ensure that all projects are advertised a minimum of three weeks prior to opening of the bids.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–011 INTERNAL CONTROLS OVER ALLOWABILITY
(Repeat of Prior Year Finding 2020–008)**

Federal Program Information:	Federal Agency and Program Name U.S. Department of Transportation Highways Planning and Construction Cluster	Assistance Listing # 20.205/20.219/ 20.224/23.003
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Criteria: 2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: For three of the forty payroll transactions selected for testing at the West Virginia Division of Highways (the Division), the expenditures were not properly reviewed and approved.

Questioned Costs: N/A

Context: Total federal expenditures for the Highways Planning and Construction Cluster program was \$421,190,737 for the year ended June 30, 2021. The three payroll transactions represent \$978 of a total tested for payroll of \$21,614.

Cause: The Division does not have adequate internal controls and policies and procedures in place to ensure all payroll transactions are reviewed and approved.

Effect: The Division may not identify noncompliance with federal statutes, regulations, and terms of the conditions of the federal award including allowability. Expenditures may be paid that are not allowable.

Recommendation: We recommend that the Division implement more precise controls and policies and procedures to ensure that expenditures are properly reviewed and approved before being charged to a federal award.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–012 SPECIAL TESTS AND PROVISIONS – DISBURSEMENTS TO OR ON BEHALF OF
STUDENTS
(Repeat of Prior Year Findings 2020-013, 2019-017, 2018–011)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Education	
	Office of Student Financial Assistance	
	Office of Post-Secondary Education	
	U.S. Department of Health and Human Services	
	Health Resources and Services Administration	
	Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/ 84.379/84.408/ 93.264/93.342/ 93.364/93.925

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

34 CFR 668.165(a)(2), requires that, “Except in the case of a post-withdrawal disbursement made in accordance with § 668.22(a)(5), if an institution credits a student ledger account with Direct Loan, Federal Perkins Loan, or TEACH Grant program funds, the institution must notify the student or parent of— (i) The anticipated date and amount of the disbursement; (ii) The student’s or parent’s right to cancel all or a portion of that loan, loan disbursement, TEACH Grant, or TEACH Grant disbursement and have the loan proceeds or TEACH Grant proceeds returned to the Secretary; and (iii) The procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan, loan disbursement, TEACH Grant, or TEACH Grant disbursement. (3) The institution must provide the notice described in paragraph (a)(2) of this section in writing.”

Condition: For one disbursement notification selected for testing at Bluefield State College (BSC), the institutions did not provide all required notifications before disbursements were made. For one disbursement notification selected for testing at Concord University (Concord), the institution did not retain documentation of the disbursement notification sent to the student. The total sample selected for testing was 60.

Questioned Costs: \$3,901 – BSC – Assistance Listing #84.268
\$896 – Concord – Assistance Listing #84.268

Context: Total expenditures for the Student Financial Assistance Cluster (SFA) cluster were \$516,165,529 for the year ended June 30, 2021. The total SFA Cluster expenditures for BSC and Concord were \$7,896,203 and \$12,866,706 respectively, for the year ended June 30, 2021.

Cause: Internal controls and policies and procedures related to the institutions’ disbursement notifications did not encompass all of the required elements or were not maintained in the student’s file for auditor testing.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021-012 SPECIAL TESTS AND PROVISIONS – DISBURSEMENTS TO OR ON BEHALF OF STUDENTS

(Repeat of Prior Year Findings 2020-013, 2019-017, 2018-011) (continued)

Effect: Institutions were not in compliance with the requirements related to disbursement notification. Policies and procedures related to the institutions' disbursement notifications did not encompass all of the required elements or were not retained for auditor testing.

Recommendation: We recommend that the institutions implement more effective internal controls and policies and procedures to ensure that all required information is part of the disbursement notifications sent to students and that supporting documentation for disbursement notifications is maintained and archived to allow for evidence of the institution's compliance with federal guidelines.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–013 SPECIAL TESTS AND PROVISIONS – BORROWER DATA TRANSMISSION AND RECONCILIATION
(Repeat of Prior Year Findings 2020-016, 2019–020 2018–013, 2017–007, 2016–006)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Education Office of Student Financial Assistance Office of Post-Secondary Education	
	U.S. Department of Health and Human Services Health Resources and Services Administration Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/ 84.379/84.408/ 93.264/93.342/ 93.364/93.925

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

34 CFR 685.300(a)(5) states “On a monthly basis, reconcile institutional records with Direct Loan funds received from the Secretary and Direct Loan disbursement records submitted to and accepted by the Secretary.”

Condition: For our control testing of the Direct Loan School Account Statement (SAS) reconciliation requirements at Shepherd University (SU), Bluefield State College (BSC), and Pierpont Community and Technical College (PCTC), there were control findings. For SU and PCTC, there was no identifiable control that could be reviewed. For BSC, one of the two reconciliations selected for testing was not completed timely by the institution.

Questioned Costs: N/A

Context: Total Direct Loan expenditures for the Schedule of Expenditures Federal Awards (SFA) cluster in total were \$373,935,103, for the year ended June 30, 2021. The total Direct Loan expenditures for SU, BSC, and PCTC were \$11,801,984, \$4,768,402, and \$3,161,599 respectively, for the year ended June 30, 2021.

Cause: Written procedures detailing the process to reconcile loans from Common Origination and Disbursement (COD) records to Banner exist, as provided in narrative form during the audit. However, management represented that a formal reconciliation review process has not been successfully implemented.

Effect: The absence of proper reviews over the reconciliations could result in the institution’s financial records for Direct Loan expenditures to be improperly stated.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–013 SPECIAL TESTS AND PROVISIONS – BORROWER DATA TRANSMISSION AND RECONCILIATION

(Repeat of Prior Year Findings 2020-016, 2019–020 2018–013, 2017–007, 2016–006) (continued)

Recommendation: We recommend that management implement a reconciliation process that monthly reconciliations are performed and saved as documented in the institution’s written procedure, including documentation of supervisor review and approval. In addition, management needs to ensure that all data received from COD is maintained within their records to facilitate audit procedures.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–014 INTERNAL CONTROLS OVER SPECIAL TESTS AND PROVISIONS – VERIFICATION
(Repeat of Prior Year Findings 2020-012, 2019-016)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Education	
	Office of Student Financial Assistance	
	Office of Post-Secondary Education	
	U.S. Department of Health and Human Services	
	Health Resources and Services Administration	
	Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/ 84.379/84.408/ 93.264/93.342/ 93.364/93.925

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

The 2021 Federal Compliance Supplement requires that “a menu of potential verification items for each award year is published in the *Federal Register*, and the items to verify for a given application are selected by ED from that menu and indicated on the student’s output documents. Verification tracking groups and verification items for each award year can also be found in the annual *FSA Handbook*, Application and Verification Guide, Chapter 4. The institution shall also require applicants to verify any information used to calculate an applicant’s EFC that the institution has reason to believe is inaccurate (34 CFR 668.54(a); *FSA Handbook* Application and Verification Guide, Chapter 4)”.

Condition: West Virginia University – Parkersburg (WVUP) and West Virginia State University (WVSU) did not have adequate internal controls in place surrounding the verification compliance requirement. During our testing we noted for the samples selected that there was no documentation that a review was performed over the verification files.

Questioned Cost: N/A

Context: Total Student Financial Assistance Cluster expenditures for WVUP and WVSU were \$7,807,624 and \$13,411,259 respectively for the year ended June 30, 2021. The total expenditures for the Student Financial Assistance Cluster for the year ended June 30, 2021 were \$516,165,529.

Cause: WVUP and WVSU did not have adequate internal controls in place to ensure that verification changes identified during the process were processed and submitted to the U.S. Department of Education.

Effect: Students receiving federal aid could receive the incorrect amount of federal student financial assistance.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021-014 INTERNAL CONTROLS OVER SPECIAL TESTS AND PROVISIONS – VERIFICATION
(Repeat of Prior Year Findings 2020-012, 2019-016) (continued)**

Recommendation: Management should develop and update internal controls to ensure that changes identified during the verification process are submitted to the U.S. Department of Education.

**Views of
Responsible
Officials:** Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–015 SPECIAL TESTS AND PROVISIONS – RETURN OF TITLE IV FUNDS
(Repeat of Prior Year Findings 2020–014, 2019–018)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Education	
	Office of Student Financial Assistance	
	Office of Post-Secondary Education	
	U.S. Department of Health and Human Services	
	Health Resources and Services Administration	
	Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/ 84.379/84.408/ 93.264/93.342/ 93.364/93.925

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

34 CFR section 668.173(b) requires timely return of title IV, HEA program funds. In accordance with procedures established by the Secretary or FFEL Program lender, an institution returns unearned title IV, HEA program funds timely if - (1) The institution deposits or transfers the funds into the bank account it maintains under § 668.163 no later than 45 days after the date it determines that the student withdrew; (2) The institution initiates an electronic funds transfer (EFT) no later than 45 days after the date it determines that the student withdrew; (3) The institution initiates an electronic transaction, no later than 45 days after the date it determines that the student withdrew, that informs a FFEL lender to adjust the borrower’s loan account for the amount returned; or (4) The institution issues a check no later than 45 days after the date it determines that the student withdrew. An institution does not satisfy this requirement if - (i) The institution’s records show that the check was issued more than 45 days after the date the institution determined that the student withdrew; or (ii) The date on the cancelled check shows that the bank used by the Secretary or FFEL Program lender endorsed that check more than 60 days after the date the institution determined that the student withdrew.

Condition: In three of the sixty samples selected for Return of Title IV compliance testing, West Virginia University – Parkersburg (WVUP), New River Community and Technical College (NRCTC), and Bluefield State College (BSC), returned funds after the 45 day limit. In two of the sixty samples selected for Return of Title IV compliance testing, West Liberty University (WLU), and BlueRidge Community and Technical College (BRCTC) the institutions returned a different amount to the United States Department of Education than the amount calculated. For four out of nine other samples tested over the CARES Act compliance attribute for WVUP, the institution did not properly report the required CARES Act information to the Department of Education (ED) as the Coronavirus Indicator was not properly indicated when reported to the ED’s Common Origination and Disbursement.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–015 SPECIAL TESTS AND PROVISIONS – RETURN OF TITLE IV FUNDS
(Repeat of Prior Year Findings 2020–014, 2019–018) (continued)**

In addition to the compliance testing above, we also identified the following internal control exceptions:

In two of twenty instances in internal control testing at NRCTC, in two of 16 instances of internal control testing at BSC, and in one of six instances of internal control testing at WVUP, we noted that the internal control was not sufficiently documented or not functioning effectively. Three institutions, Fairmont State University (FSU), Pierpont Community and Technical College (PCTC) and West Virginia State University (WVSU) did not have controls over return of Title IV calculation.

Questioned Costs: \$164 – BlueRidge Community and Technical College
\$2,598 – West Liberty University

Context: The total amount of refunds tested for controls and compliance of Return of Title IV calculations for BlueRidge Community and Technical College and West Liberty University were \$164 and \$2,598, respectively. The amount of Title IV funds that were incorrectly returned were \$173 and \$2,606 for BRCTC and WLU respectively. Total Student Financial Assistance Cluster expenditures for the year ended June 30, 2021 were \$516,165,529. The total Student Financial Assistance Cluster expenditures for the year end June 30, 2021, for WVUP, NRCTC, BSC, WLU, BRCTC, WVU, FSU, PCTC, and WVSU were \$7,807,624, \$3,427,146, \$7,896,203, \$18,271,470, \$6,031,526, \$199,712,968, \$21,268,428, \$5,831,626, and \$13,411,259 respectively.

Cause: The institutions do not have adequate internal controls in place to prevent non-compliance.

Effect: The institutions are not returning the correct amount of federal student financial assistance required or the funds are not returned within the required time frame to the United States Department of Education.

Recommendation: Management should implement internal controls to ensure that the correct amount of federal student financial assistance is returned and returned within the required time frame.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–016 SPECIAL TESTS AND PROVISIONS – ENROLLMENT REPORTING

(Repeat of Prior Year Findings 2020–015, 2019–019, 2018–012, 2017–006, 2016–008, 2015–015, 2014–011, 2013–028, 2012–43, 2012–47, 2012–49, 2011–22)

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Education	
	Office of Student Financial Assistance	
	Office of Post-Secondary Education	
	U.S. Department of Health and Human Services	
	Health Resources and Services Administration	
	Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/ 84.379/84.408/ 93.264/93.342/ 93.364/93.925

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

34 CFR section 685.309(b) requires that institutions must “(1) Upon receipt of an enrollment report from the Secretary, a school must update all information included in the report and return the report to the Secretary - (i) In the manner and format prescribed by the Secretary; and (ii) Within the timeframe prescribed by the Secretary. (2) Unless it expects to submit its next updated enrollment report to the Secretary within the next 60 days, a school must notify the Secretary within 30 days after the date the school discovers that - (i) A loan under title IV of the Act was made to or on behalf of a student who was enrolled or accepted for enrollment at the school, and the student has ceased to be enrolled on at least a half-time basis or failed to enroll on at least a half-time basis for the period for which the loan was intended; or (ii) A student who is enrolled at the school and who received a loan under title IV of the Act has changed his or her permanent address.

Condition: In our compliance testing, Bluefield State College (BSC) and New River Community and Technical College (NRCTC) did not certify the status update within the 60-day requirement.

The following institutions did not have adequate internal controls in place surrounding the enrollment reporting process for the selections made: West Virginia State University (WVSU), BSC, NRCTC, Shepherd University (SU), and Pierpont Community and Technical College (PCTC).

Further, West Virginia University did not have adequate internal controls around the review of graduate file information submitted to the National Student Clearinghouse.

Questioned Costs: N/A

Context: Total Direct Loan and Pell expenditures for the SFA cluster in total were \$516,165,529, for the year ended June 30, 2021. Total Direct Loan and Pell expenditures for BSC, NRCTC, WVU, WVSU, SU, and PCTC were \$7,896,203, \$3,427,146, \$199,712,968, \$13,411,259, 16,325,525 and \$5,831,626, respectively.

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021

2021–016 SPECIAL TESTS AND PROVISIONS – ENROLLMENT REPORTING

(Repeat of Prior Year Findings 2020–015, 2019–019, 2018–012, 2017–006, 2016–008, 2015–015, 2014–011, 2013–028, 2012–43, 2012–47, 2012–49, 2011–22) (continued)

Cause: The institutions did not have adequate internal controls in place surrounding the enrollment reporting process.

Effect: The institutions may not promptly notify the National Student Loan Data System (NSLDS) of changes in student status in an accurate manner; thus, inaccurate information is reported to the NSLDS.

Recommendation: Management should develop an effective corrective action plan to address this matter in a timely manner. As institutions are responsible for timely reporting whether they report directly or via a third-party servicer, we recommend that the institutions implement a review process to ensure they are promptly notifying the U.S. Department of Education and NSLDS of changes in a student’s status in a timely and accurate manner.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–017 INTERNAL CONTROLS OVER CASH MANAGEMENT
(Repeat of Prior Year Findings 2020–010)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Education	
	Office of Student Financial Assistance	
	Office of Post-Secondary Education	
	U.S. Department of Health and Human Services	
	Health Resources and Services Administration	
	Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/ 84.379/84.408/ 93.264/93.342/ 93.364/93.925

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

Condition: At West Liberty University (WLU) a reconciliation is prepared and reviewed prior to the drawdown that reconciles information within the G5 system to ensure the information is correct. For four of the six drawdowns tested for West Liberty University (WLU), the review control is not designed effectively as the drawdowns were reviewed after they had already occurred. For two of the six drawdowns tested at WLU no reconciliation was prepared, and therefore, no control was performed

Questioned Costs: N/A

Context: Total expenditures for the SFA cluster were \$516,165,529 for the year ended June 30, 2021. The total expenditures for West Liberty University were \$18,271,470 for the year ended June 30, 2021.

Cause: Internal controls and policies and procedures related to the cash management were not effectively designed or performed.

Effect: The institution could draw down the incorrect amount of federal student financial aid.

Recommendation: We recommend that the institutions implement more effective internal controls and policies.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–018 SPECIAL TESTS AND PROVISIONS – GRAMM-LEACH-BLILEY ACT – STUDENT
INFORMATION SECURITY
(Repeat of Prior Year Findings 2020–18, 2019–022)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Education	
	Office of Student Financial Assistance	
	Office of Post-Secondary Education	
	U.S. Department of Health and Human Services	
	Health Resources and Services Administration	
	Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/ 84.379/84.408/ 93.264/93.342/ 93.364/93.925

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

16 CFR 314.4 (b) requires institutions to “Identify reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction or other compromise of such information, and assess the sufficiency of any safeguards in place to control these risks. At a minimum, such a risk assessment should include consideration of risks in each relevant area of your operations, including: (1) Employee training and management; (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.

16 CFR 314.4(c) requires institutions to “Design and implement information safeguards to control the risks you identify through risk assessment, and regularly test or otherwise monitor the effectiveness of the safeguards’ key controls, systems, and procedures.”

Condition: The following institutions did not perform a risk assessment that addresses the three required areas as noted in 16 CFR 314.4(b), which are 1) employee training and management; (2) information systems, including network and software design, as well as information processing, storage, transmission and disposal; and (3) detecting, preventing and responding to attacks, intrusions, or other systems failures: West Virginia State University (WVSU), West Virginia University-Parkersburg (WVUP), Fairmont State University (FSU), Pierpont Community and Technical College (PCTC). Further, since risk assessments were not completed, the institutions did not document safeguards as required by 16 CFR 314.4(c).

It is to be noted WVUP, WVSU, and PCTC performed the required risk assessment in August 2021, November 2021, and December 2021, respectively and documented safeguards for the risks identified.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–018 SPECIAL TESTS AND PROVISIONS – GRAMM-LEACH-BLILEY ACT – STUDENT
INFORMATION SECURITY
(Repeat of Prior Year Findings 2020–18, 2019–022) (continued)**

Further, the institutions identified above do not have internal controls in place around requirements listed in 16 CFR 314.4(b) and (c).

Questioned Costs:	N/A
Context:	Total expenditures for the SFA cluster in total were \$516,165,529 for the year ended June 30, 2021.
Cause:	Institutions do not have policies and procedures, including internal controls, addressing the requirements of 16 CFR 314.4(b) and (c).
Effect:	The absence of policies and procedures could result in the loss or improper storage of student account information.
Recommendation:	We recommend that management implement policy and procedures, including internal controls, to ensure that they are in compliance with 16 CFR 314.4(b) and (c).
Views of Responsible Officials:	Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–019 FISCAL OPERATIONS REPORTED AND APPLICATION TO PARTICIPATE

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Education	
	Office of Student Financial Assistance	
	Office of Post-Secondary Education	
	U.S. Department of Health and Human Services	
	Health Resources and Services Administration	
	Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/ 84.379/84.408/ 93.264/93.342/ 93.364/93.925

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

ED Form 646-1, *Fiscal Operations Report and Application to Participate (FISAP)* (OMB No. 1845-0030) – This electronic report is submitted annually to receive funds for the campus-based programs. The institution uses the Fiscal Operations Report portion to report its expenditures in the previous award year and the *Application to Participate* portion to apply for the following year. By October 1, 2021, the institution should submit its FISAP that includes the *Fiscal Operations Report* for the award year ended July 1, 2020 - June 30, 2021 and the *Application to Participate* for the 2022-2023 award year (FWS, FSEOG 34 CFR 673.3; *Fiscal Operations Report and Application to Participate Instructions*).

Condition: Multiple key line items reported on the June 30, 2021 FISAP Part II for Fairmont State University (FSU), West Virginia State University (WVSU) and the West Virginia School of Osteopathic Medicine (WVSOM) did not reconcile to supporting documentation. WVSU also had key line items in Part IV and V that did not reconcile to supporting documentation.

Questioned Costs: Unknown

Context: Total Student Financial Assistance Cluster expenditures for FSU, WVSU and WVSOM were \$21,268,428, \$13,411,259 and \$43,092,811 respectively, for the year ended June 30, 2021. The total expenditures for the Student Financial Assistance Cluster for the year ended June 30, 2021 were \$516,165,529.

Cause: The review process was not designed precise enough to detect inaccurate amounts reported on the FISAP prior to submission to the United States Department of Education.

Effect: The United States Department of Education uses the information in the FISAP to determine the amount of funds the institution will receive for each campus-based program. The institution must submit accurate data. If not, the institution might not receive all the funds to which the institution is entitled, or might be required to return funds that the institution was not entitled to receive.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–019 FISCAL OPERATIONS REPORTED AND APPLICATION TO PARTICIPATE
(continued)**

Recommendation: We recommend that FSU and WVSOM implement more effective policies, procedures, and more precise internal controls surrounding the review of the FISAP to ensure the report is properly reviewed and information reported to the Department is accurate.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–020 FINANCIAL REPORTING

(Repeat of Prior Year Findings 2020–011, 2019–015)

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Education	
	Office of Student Financial Assistance	
	Office of Post-Secondary Education	
	U.S. Department of Health and Human Services	
	Health Resources and Services Administration	
	Student Financial Assistance (SFA) Cluster	84.007/84.033/ 84.038/84.063/ 84.268/ 84.379/84.408/ 93.264/93.342/ 93.364/93.925

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

The 2021 Federal Compliance Supplement requires that “Institutions submit Direct Loan, Pell Grant, TEACH Grant, and IASG origination records and disbursement records to the COD. Origination records can be sent well in advance of any disbursements, as early as the institution chooses to submit them for any student and the institution reasonably believes will be eligible for a payment. An institution follows up with disbursement record for that student no earlier than (1) seven calendar days prior to the disbursement date under the Advance or Heightened Cash Monitoring 1 payment methods, or (2) the date of the disbursement under the Reimbursement or Heightened Cash Monitoring 2 Payment Method (see Federal Register, Volume 85, Number 134, July 14, 2020). The disbursement record reports the actual disbursement date and the amount of the disbursement. ED processes origination and/or disbursement records and returns acknowledgments to the institution.”

Condition: Pierpont Community and Technical College (PCTC) is responsible to ensure payment data sent to the U.S. Department of Education through the Common Origination (COD) System is complete, accurate, and prepared in accordance with the required instructions. In our compliance testing for one selection, it was determined that this institution reported the incorrect amount for Pell to the COD system. PCTC reported Pell of \$3,495 and should have reported Pell of \$2,195. Further, in our control testing PCTC, Bluefield State College (BSC), and Shepherd University (SU) did not retain adequate documentation of the policies and procedures in place to ensure the data reported is complete, accurate, and prepared in accordance with the required instructions.

Questioned Costs: \$1,098 - PCTC

Context: Total Student Financial Assistance Cluster expenditures for PCTC, BSC and SU were \$5,831,626, \$7,896,203 and \$16,366,798 respectively, for the year ended June 30, 2021. The total expenditures for the Student Financial Assistance Cluster for the year ended June 30, 2021 were \$516,165,529. Total questioned costs for PCTC were \$1,098.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–020 FINANCIAL REPORTING

(Repeat of Prior Year Findings 2020–011, 2019–015) (continued)

Cause: PCTC, BSC, and SU’s internal control policies and procedures are not designed effectively to prevent inaccurate reporting to the United State Department of Education. Further, PCTC, BSC, and SU’s policies and procedures do not require adequate documentation to be maintained demonstrate that controls are operating effectively

Effect: The Federal Department of Education could receive incorrect Pell or Direct Loan payment data.

Recommendation: We recommend that PCTC, BSC, and SU implement more effective policies and procedures surrounding the review and approval of the Pell payment data prior to submission.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–021 REPORTING

(Repeat of Prior Year Finding 2020-021)

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Education	
	HEERF Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act	COVID-19 84.425E/84.425F/
	Higher Education Emergency Relief Fund	84.425J
	GEER Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act	
	Governor’s Emergency Education Relief	84.425C

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

Federal Register Volume 85, No. 169 states that the following must appear in a format and location that is easily accessible to the public” (1) An acknowledgement that the institution signed and returned to the Department the Certification and Agreement and the assurance that the institution has used, or intends to use, no less than 50 percent of the funds received under Section 18004(a)(1) of the CARES Act to provide Emergency Financial Aid Grants to Students. (2) The total amount of funds that the institution will receive or has received from the Department pursuant to the institution’s Certification and Agreement for Emergency Financial Aid Grants to Students. (3) The total amount of Emergency Financial Aid Grants distributed to students under Section 18004(a)(1) of the CARES Act as of the date of submission (i.e., as of the initial report and every calendar quarter thereafter). (4) The estimated total number of students at the institution eligible to participate in programs under Section 484 in Title IV of the Higher Education Act of 1965 and thus eligible to receive Emergency Financial Aid Grants to Students under Section 18004(a)(1) of the CARES Act. (5) The total number of students who have received an Emergency Financial Aid Grant to students under Section 18004(a)(1) of the CARES Act. (6) The method(s) used by the institution to determine which students receive Emergency Financial Aid Grants and how much they would receive under Section 18004(a)(1) of the CARES Act. (7) Any instructions, directions, or guidance provided by the institution to students concerning the Emergency Financial Aid Grants.”

Condition: Internal control:

Fairmont State University (FSU), West Virginia State University (WVSU), Bluefield State College (BSC), New River Community and Technical College (NRCTC), West Virginia Northern Community College (WVNCC), West Liberty University (WLU), Southern West Virginia Community and Technical College (SWVCTC), Pierpont Community and Technical College (PCTC), Concord University (CU), Mountwest Community and Technical College (MCTC), and Glenville State College (GSC) did not have adequate internal controls in place surrounding the review of the *Section 18004(a)(1), (a)(2), and (a)(3) Annual Reporting, Section 18004 Quarterly Public Reporting (a)(1) Institutional Portion, (a)(2), and (a)(3) funds (Assistance Listings #84.425F, and/or #84.425M), Section 18004(a)(1) Student Aid Portion Quarterly Public Reporting (CFDA #84.425E)* reports.

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021

2021–021 REPORTING

(Repeat of Prior Year Finding 2020-021) (continued)

For FSU, WVSU, BSC, NRCTC, WVNCC, WLU, SWVCTC, PCTC, CU, MCTC, and GSC there was no evidence of a control related to reporting causing the control to be deemed ineffective. For WVSU, the form was posted in the wrong time frame which indicates that a proper control was not in place to prevent late posting. For WVNCC and MCTC the report was not completed and therefore no control evidence could be reviewed.

The Governor's Office did not have adequate internal controls in place surrounding the review and approval of the Federal Funding Accountability and Transparency Act (FFATA) reports and did not have documentation surrounding the review and approval of the GEER Annual Report required to be submitted to the United States Department of Education Reporting System. (*Assistance Listings #84.425C*).

Compliance:

For our compliance testing, the following institutions, WVSU, BSC, WVNCC, WLU, SWVCTC, PCTC, CU, MCTC, and GSC, had findings over the *Section 18004(a)(1), (a)(2), and (a)(3) Annual Reporting, Section 18004 Quarterly Public Reporting (a)(1) Institutional Portion, (a)(2), and (a)(3) funds (Assistance Listings #84.425F, and/or #84.425M), Section 18004(a)(1) Student Aid Portion Quarterly Public Reporting (CFDA #84.425E)* as follows:

WVSU, BSC, WVNCC, SWVCTC, PCTC, CU, MCTC, and GSC posted the *Section 18004(a)(1) Student Aid Portion Quarterly Public Reporting (CFDA #84.425E)* report within the wrong timeframe.

BSC and WVSU, completed the *Section 18004(a)(1) Student Aid Portion Quarterly Public Reporting (CFDA 84.425E)* but did not properly post the report to the institution's website.

WVNCC did not prepare the *Section 18004(a)(1), (a)(2), and (a)(3) Annual Reporting* report.

MCTC did not prepare the *Section 18004(a)(1) Student Aid Portion Quarterly Public Reporting (CFDA 84.425E)* report.

GSC did not prepare the *Section 18004 Quarterly Public Reporting (a)(1) Institutional Portion Reports*.

The following institutions were either missing items on their reports or reporting incorrect items:

- BSC included amounts on the quarterly student reports that should have been on the quarterly institutional reports, which resulted in an incorrect total number of students awarded being reported on the quarterly student reports. Additionally, BSC did not accurately report the method used to distribute emergency financial aid grants to students or how much each student would receive and was not able to provide support for the estimated number of students at the institution eligible to receive an emergency aid grant for the quarterly student reports.
- WVSU marked every institutional report as the final report despite not expending all grant funds. Additionally, amounts in the report did not agree to populations provided for total students and total amounts disbursed. Reports also did not include the total amounts distributed to students, the total number of student eligible, or the actual number or students that received aid. WVSU also neglected to display the methods used for distribution on these reports, not allowing us to examine consistency of methods used.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–021 REPORTING

(Repeat of Prior Year Finding 2020-021) (continued)

- WLU did not include total estimated students on quarterly student reports.
- SWVCTC did not include the method that was determined to provide students with emergency grant funds on the quarterly student reports.

PCTC did not include the approved plan documenting how emergency grant funds would be distributed to students on the quarterly student reports, reported a total number of students awarded that differed from the actual total students awarded on the quarterly student reports, reported a total amount of grants awarded that differed from the actual amount of grants awarded on the quarterly student reports, and reported a total amount of grants awarded as a running total instead of for each calendar quarter for the quarterly student reports. Additionally, PCTC was not able to provide support for the estimated number of students at the institution eligible to receive an emergency aid grant for the quarterly student reports.

- WVNCC did not report the total amount of Emergency Financial Aid Grants distributed to students, did not report an estimation of students eligible to receive Emergency Financial Aid, did not report the total number of students that received Emergency Financial Aid, and did not report the methods used by the institution to determine which students received Emergency Financial Aid and how much they should receive.

Questioned Costs: N/A

Context: Total HEERF expenditures for FSU, WVSU, BSC, NRCTC, WVNCC, WLU, SWVCTC, PCTC, CU, MCTC, and GSC were \$4,120,683, \$6,944,564, \$4,473,185, \$889,471, \$1,619,254, \$2,620,038, \$2,474,845, \$1,939,764, \$3,162,623, \$3,116,584, and \$4,581,395 respectively, for the year ended June 30, 2021. The total expenditures for the HEERF program for the year ended June 30, 2021 were \$97,823,738. Total GEER expenditures for the State of West Virginia were \$9,533,504. The total expenditures for the Education Stabilization Fund for the year ended June 30, 2021 were \$192,841,679.

Cause: The institutions and Governor’s Office do not have adequate internal controls in place to ensure that complete and accurate information is submitted to the Federal Funding Accountability and Transparency Act Subaward Reporting System.

Effect: The institutions are not properly reporting the required information on the *Section 18004(a)(1), (a)(2), and (a)(3) Annual Reporting, Section 18004 Quarterly Public Reporting (a)(1) Institutional Portion, (a)(2), and (a)(3) funds (Assistance Listings #84.425F, and 84.425M), Section 18004(a)(1) Student Aid Portion Quarterly Public Reporting (CFDA 84.425E)* reports. The Governor’s Office is not properly reporting the required information on the Federal Funding Accountability and Transparency Act (FFATA) reports and GEER Annual report (CFDA 84.425C).

Recommendation: We recommend that the institutions enhance policies and procedures surrounding the preparing, updating, and reviewing of the *Section 18004(a)(1), (a)(2), and (a)(3) Annual Reporting, Section 18004 Quarterly Public Reporting (a)(1) Institutional Portion, (a)(2), and (a)(3) funds (Assistance Listings #84.425F, and #84.425M), Section 18004(a)(1) Student Aid Portion Quarterly Public Reporting (CFDA #84.425E)* reports prior to posting to their website or ED.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021-021 REPORTING

(Repeat of Prior Year Finding 2020-021) (continued)

We recommend that the Governor's Office maintain documentation related to the review and approval of the Federal Funding Accountability and Transparency Act (FFATA) reports and GEER Annual report (CFDA 84.425C) prior to submission.

**Views of
Responsible
Officials:**

Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–022 ALLOWABILITY

(Repeat of Prior Year Finding 2020-020)

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Education	
	HEERF Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act	COVID-19 84.425E/84.425F/
	Higher Education Emergency Relief Fund	84.425J
	Education Stabilization Fund Under the Coronavirus Aid, Relief, and Economic Security Act Governor’s Emergency Education Relief	84.425C

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

Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document issued October 14, 2020 question 19 states, “Institutions may provide emergency financial aid grants to students using checks, electronic transfer payments, debit cards, and payment apps that adhere to the Department’s requirements for paying credit balances to students. The disbursement of the emergency financial aid grant to the student must remain unencumbered by the institution; debts, charges, fees, or other amounts owed to the institution may not be deducted from the emergency financial aid grant. The emergency financial aid grant may not be made to students through the use of a credit card that can be used only on campus or in a retail outlet affiliated with the institution.”

Higher Education Emergency Relief Fund (HEERF) Frequently Asked Questions (FAQ) Rollup Document issued October 14, 2020 question 20 states, “At institutions that provide both online and ground-based education, those students who were enrolled exclusively in an online program on March 13, 2020, the date of the President’s Proclamation, “Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak,” Federal Register Vol. 85, No. 53 at 15337- 38, are not eligible for emergency financial aid grants. The formula provided by Congress for calculating the distribution of funds to institutions excludes students who were exclusively enrolled in distance education courses. Additionally, the emergency financial aid grants to students are for expenses related to the disruption of campus operations due to coronavirus, and students who were enrolled exclusively in online programs would not have expenses related to the disruption of campus operations due to coronavirus.”

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021

2021–022 ALLOWABILITY

(Repeat of Prior Year Finding 2020-020) (continued)

Condition: During our testing of allowability at Bluefield State College (BSC), New River Community and Technical College (NRCTC), and Pierpont Community and Technical College (PCTC), the following compliance findings were identified:

- During our testing of allowability at BSC, one transaction out of a sample of 16 nonpayroll transactions selected for testing was deemed unallowable to be paid from the HEERF II institutional funds because the expenditure was not an expenditure incurred due to the coronavirus. Additionally, nine students out of a sample of 40 selected for testing received a tuition discount paid out of the HEERF I funds that was deemed unallowable since the tuition discount was not related to changes in the delivery of instruction.
- During our testing of allowability at NRCTC, three students tested out of a sample of 40 were not prioritized as having exceptional need in line with the institution’s approved plan as required for expenditures incurred under the HEERF II and III student portion grant award.
- During our testing of allowability at PCTC, five students tested out of a sample of 40 were awarded an emergency aid grant out of the HEERF I student portion funds and were enrolled exclusively in an online program on March 13, 2020 and thus were ineligible to receive the grant since there was no documentation the students had exceptional need. Additionally, PCTC did not prioritize two students with exceptional need in line with the institution’s approved plan as required for expenditures incurred under the HEERF II and III student portion grant award.

Every finding noted above has a corresponding control finding. In addition, West Virginia State University (WVSU), and West Liberty University (WLU) did not have adequate internal controls in place surrounding the student portion disbursements. WVSU, West Virginia Northern Community College (WVNCC), and Mountwest Community and Technical College (MCTC) had instances of the internal control review control not occurring related to institution portion disbursements.

For our testing of GEER allowability at the Governor’s Office, there were no internal controls in place surrounding the disbursement of GEER funds to Institutions of Higher Education (IHEs) or other Education-Related Entities (84.425C). Subsequent to the disbursements, the Governor’s Office updated their policies and procedures to include a review and approval of amounts prior to disbursement.

Questioned Costs: \$29,047 – BSC – Assistance Listing #84.425F Grant Award #P425F200727
\$3,015 – NRCTC – Assistance Listing #84.425E Grant Award #P425F203064
\$5,526 – PCTC – Assistance Listing #84.425E Grant Award #P425E202354

Context: Total HEERF expenditures for WVSU, BSC, NRCTC, WVNCC, WLU, PCTC, and MCTC were \$6,944,564, \$4,473,185, \$889,471, \$1,619,254, \$2,620,038, \$1,939,764, and \$3,116,584 respectively, for the year ended June 30, 2021. The total expenditures for the HEERF program for the year ended June 30, 2021 were \$97,823,738. Total GEER expenditures for the State of West Virginia were \$9,533,504. The total expenditures for the Education Stabilization Fund for the year ended June 30, 2021 were \$192,841,679.

Cause: The institutions and the Governor’s Office do not have adequate internal controls in place to prevent non-compliance with the required regulations.

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021

2021-022 ALLOWABILITY

(Repeat of Prior Year Finding 2020-020) (continued)

Effect: The institutions are not in compliance with federal statutes, regulations, and terms of the conditions of the federal award. Without sufficient internal controls in place, expenditures may be paid that are not allowable.

Recommendation: We recommend that the institutions enhance their policies and procedures to ensure they are in compliance with all federal statutes, regulations, and terms and conditions of the federal award. We recommend that the institutions also implement controls to ensure that expenditures are properly reviewed and approved before being charged to a federal award. We recommend that the Governor's Office implement effective internal controls and policies.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–023 SUBRECIPIENT MONITORING

Federal Program Information:	Federal Agency and Program Name U.S. Department of Education Education Stabilization Fund (ESF) Section 1 – Elementary and Secondary Education Governor’s Emergency Education Relief (GEER 1 and II) Fund	Assistance Listing # COVID-19 84.425C
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Criteria: 2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

2 CFR 200.332(b) requires that all pass-through entities must:

(b) Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as:

- (1) The subrecipient's prior experience with the same or similar subawards;
- (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F of this part, and the extent to which the same or similar subaward has been audited as a major program;
- (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
- (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

Condition: During our internal control testing of subrecipient monitoring, we determined that the documentation regarding the subrecipient risk assessment is not maintained. Therefore, management was unable to provide documentation supporting that the level monitoring to be completed for each subrecipient is appropriate based on the risk assessment. Further, the Governor’s Office risk assessed all subrecipients as high risk and plans on doing subrecipient monitoring for all subrecipients.

Questioned Costs: N/A

Context: The total expenditures for the Education Stabilization Fund - GEER for the year ended June 30, 2021 were \$9,533,504. The total subrecipient payments were \$2,923,941. The total expenditures for the Education Stabilization Fund for the year ended June 30, 2021 were \$192,841,679.

Cause: There is lack of sufficient documentary evidence to support that the level of monitoring is appropriate and that therefore controls are operating as designed related to subrecipient monitoring.

Effect: The Governor’s Office is not documenting a risk assessment of their subrecipients and therefore, not complying with federal regulations.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–023 SUBRECIPIENT MONITORING
(continued)**

Recommendation: We recommend that the Governor’s Office strengthen internal controls and policies and procedures over pass-through entity requirements to sub-recipients.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–025 TRANSPARENCY ACT REPORTING

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323/COVID-19 93.323
	Grant Award 5 NU50CK000551-02-00	
	Grant Award 5 NU50CK000551-02-00	
	Grant Award 5 NU50CK000551-02-02	
	Grant Award 6 NU50CK000551-01-00	
	Grant Award 6 NU50CK000551-01-01	
	Grant Award 6 NU50CK000551-01-02	
	Grant Award 6 NU50CK000551-01-03	
	Grant Award 6 NU50CK000551-01-04	
	Grant Award 6 NU50CK000551-01-05	
	Grant Award 6 NU50CK000551-01-06	
	Grant Award 6 NU50CK000551-01-07	
	Grant Award 6 NU50CK000551-01-08	
	Grant Award 6 NU50CK000551-01-09	
	Grant Award 6 NU50CK000551-01-10	
	Grant Award 6 NU50CK000551-02-00	
	Grant Award 6 NU50CK000551-02-03	
	Grant Award 6 NU50CK000551-02-04	
	Grant Award 6 NU50CK000551-02-05	
	Grant Award 6 NU50CK000551-02-06	
	Grant Award 6 NU50CK000551-02-07	
	Grant Award 6 NU50CK000551-02-08	
	Grant Award 6 NU50CK000551-02-08	
	Grant Award 6 NU50CK000551-02-09	
	Grant Award 6 NU50CK000551-02-11	
	U.S. Department of Health and Human Services Low-Income Home Energy Assistance	93.568/COVID-19 93.568
	Grant Award G-2101WVLIEA	

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

Per 2 CFR 170 Appendix A, unless the auditee is exempt as provided in paragraph d. of this award term, the auditee must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency as noted in paragraph e. no later than the end of the month following the month in which the obligation was made.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–025 TRANSPARENCY ACT REPORTING
(continued)**

Condition: During our testing of Federal Funding Accountability and Transparency Act (FFATA) reports, it was noted that some of the reports were not submitted by the West Virginia Department of Health and Human Resources (DHHR) within the timeframe designated in 1 CFR 170 Appendix A. Furthermore, we noted certain instances whereby the DHHR reported incorrect amounts for subawards.

Epidemiology and Laboratory Capacity for Infectious Diseases

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
7	0	1	0	0
Dollar amount of Tested transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$ 5,642,365	0	\$ 243,600	\$ 0	0

Low-Income Home Energy Assistance

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
5	0	0	5	0
Dollar amount of Tested transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$ 2,956,569	0	0	\$ 2,956,569	0

Questioned Costs: N/A

Context: The one subaward amount reported late represents \$243,600 of the seven awards selected for testing of \$5,642,365. Subaward expenditures for the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Program for the year ended June 30, 2021 totaled \$10,096,488.

Subawards for the LIHEAP program included 27 subawards that totaled \$10,362,829 for the year ended June 30, 2021. The 5 subawards that were reported to the FFATA Subaward Reporting System incorrectly represent the entirety of the \$2,956,569 selected for testing.

Cause: For the issue of timeliness, the DHHR indicated that the federal awards were not available to report upon in the FSRS database during a period of several months after issuance of the awards, which affected the DHHR's regular submission process and related timelines for submission of the FFATA reports.

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021

2021–025 TRANSPARENCY ACT REPORTING
(continued)

For the issue regarding incorrect amounts for subawards, the DHHR received the awards directly from the federal awarding agency. The DHHR passed through a portion of the awards to another agency of the State that is external to the DHHR. The other agency of the State subsequently passed through a portion of their awards to other non-federal entities that are not agencies of the State. When the DHHR passed through the awards to other agencies of the State, they used their standard grant agreement template since the other agency was external to the DHHR. From the perspective of the DHHR, DHHR was the prime recipient and the other State agency was a first-tier subrecipient. Therefore, when completing the FFATA reports, the DHHR inappropriately entered the other State agency as a subrecipient/subawardee.

Effect: The FFATA reports do not provide an accurate description of the subawardee information.

Recommendation: The DHHR should consider the State of West Virginia to be the prime recipient. Even if the DHHR passes through a portion of a federal award to other non-federal entities that are agencies of the state, the DHHR should consider those agencies to be part of the prime recipient tier instead of subrecipients. Regardless of the state agency that receives the award directly from the federal awarding agency, the only time a subrecipient relationship exists for the state is when a portion of the award is passed through to a non-federal entity that is not an agency of the state. Accordingly, when the DHHR receives and passes through a portion of a federal award to another agency of the state, the DHHR should work with the other agency when completing the FFATA reports in an effort to ensure that all subawardee information is complete and accurate.

Views of Responsible Officials: Management concurs with the findings and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–026 REPORTING

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services	
	Temporary Assistance for Needy Families (TANF)	93.558
	Grant Award 2021 – 2021G996115	
	Grant Award 2021 – 2021G990228	
	Grant Award 2020 – 2020G996115	

Criteria: 2 CFR 200.303 requires that the West Virginia Department of Health and Human Services must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

45 CFR section 265.9(c)(5) requires “each State must provide the average monthly total number or the total number of eligible families served for which the state claims Maintenance of Effort (MOE) expenditures at the end of the fiscal year.”

Condition: In the ACF 204 report submitted to the federal government for the federal fiscal year ended September 30, 2020, the key line item “Total Number of Families Served under the Program with MOE Funds” for the State’s Maintenance-of-Effort (MOE) for Works Supports was 6,319. The supporting documentation provided by management indicates that this amount should have been 1,015.

Questioned Costs: Unknown

Context: Total federal expenditures for TANF for the fiscal year ended June 30, 2021 were \$77,843,861. The total amount of State MOE for the federal fiscal year ended September 30, 2020, was \$34,446,446.

Cause: Mathematical errors in supporting documentation resulted in an incorrect submission to the federal government which was not identified during the review process.

Effect: The TANF program is not in compliance with federal requirements regarding items that are to be reported on the ACF 204 report.

Recommendation: Management should take steps to ensure that reports submitted to the federal government are accurate and appropriately supported by documentation.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–027 SPECIAL TESTS AND PROVISIONS – PENALTY FOR REFUSAL TO WORK
(Repeat of Prior Year Finding 2020–027, 2019-026)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services	
	Temporary Assistance for Needy Families (TANF)	93.558
	Grant Award 2021 – 2021G996115	
	Grant Award 2021 – 2021G990228	
	Grant Award 2020 – 2020G996115	

Criteria: The State agency must maintain adequate documentation, verification, and internal control procedures to ensure the accuracy of the data used in calculating work participation rates. In so doing, it must have in place procedures to (a) determine whether its work activities may count for participation rate purposes; (b) determine how to count and verify reported hours of work; (c) identify who is a work-eligible individual; and (d) control internal data transmission and accuracy. Each State agency must comply with its HHS-approved Work Verification Plan in effect for the period that is audited. HHS may penalize the State by an amount not less than one percent and not more than five percent of the SFAG for violation of this provision (42 USC 601, 602, 607, and 609); 45 CFR sections 261.60, 261.61, 261.62, 261.63, 261.64, and 261.65).

If an individual in a family receiving assistance refuses to engage in required work, a State must reduce assistance to the family, at least pro rata, with respect to any period during the month in which the individual so refuses or may terminate assistance. Any reduction or termination is subject to good cause or other exceptions as the State may establish (42 USC 607(e)(1); 45 CFR sections 261.13 and 261.14(a) and (b)). However, a State may not reduce or terminate assistance based on a refusal to work if the individual is a single custodial parent caring for a child who is less than 6 years of age if the individual can demonstrate the inability (as determined by the State) to obtain child care for one or more of the following reasons: (a) the unavailability of appropriate care within a reasonable distance of the individual’s work or home; (b) unavailability or unsuitability of informal child care; or (c) unavailability of appropriate and affordable formal child care (42 USC 607(e)(2); 45 CFR sections 261.15(a), 261.56, and 261.57).

Condition: During testing the following exceptions were identified:

For six of the 60 cases selected for testing, the individuals should not have been included in the overall population of individuals not participating in their assigned activity. For four of these, the clients appeared to have been participating in their assigned activity or were enrolled in school. For the other two cases, case comments indicated that the clients completed the assigned activity, but due to caseworker error no participation hours were entered into the Recipient Automated Payment Information Data System (RAPIDS).

Questioned Costs: Unknown

Context: Total federal expenditures for TANF for the fiscal year ended June 30, 2021, were \$77,843,861.

Cause: There are insufficient internal controls in place surrounding the generation and review of the population of individuals not participating in an assigned activity provided to the auditor, and caseworker data entry into the RAPIDS system.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–027 SPECIAL TESTS AND PROVISIONS – PENALTY FOR REFUSAL TO WORK
(Repeat of Prior Year Finding 2020–027, 2019-026) (continued)**

Effect: The State of WV may not be reducing or terminating the assistance grant of those individuals who refuse to engage in work and are not subject to good cause or other exceptions established by the State.

Recommendation: We recommend that management implement policies and procedures to ensure that information in RAPIDS and populations are complete and accurate. In addition, we also recommend DHHR evaluate the effectiveness of the current training programs for the TANF program to ensure adequate technical training is provided.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–028 INTERNAL CONTROLS OVER SPECIAL TESTS AND PROVISIONS –CHILD SUPPORT
NON-COOPERATION, PENALTY FOR REFUSAL TO WORK, AND ADULT CUSTODIAL
PARENT OF CHILD UNDER SIX WHEN CHILD CARE NOT AVAILABLE
(Repeat of Prior Year Findings 2020 – 025, 2019–025, 2018–019, 2017–010, 2016–016, 2015–024,
2014–018, 2013–036, 2012–56, 2011–44, 2010–41)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services	
	Temporary Assistance for Needy Families (TANF)	93.558
	Grant Award 2020 – 2020G996115	
	Grant Award 2021 – 2021G996115	
	Grant Award 2021 – 2021G990228	

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

Condition: The West Virginia Department of Health & Human Resources (DHHR) has policies and procedures in place surrounding the issuance and removal of sanctions; however, DHHR could not provide adequate documentation that the controls were operating effectively.

- In testing of good cause letters, 7 cases out of 60 cases selected for testing, inadequate or no documentation was provided supporting the good cause control.
- For 14 items out of 50 selected for testing in the caseworker training testing there was not adequate evidence that the control was operating effectively. These were related to the caseworker not participating in sufficient training, adequate support not being provided, the training took place too long after the hire date, or the hire date was after the end of the fiscal year indicating they should not have been in the population.
- In 11 out of the 11 cases selected for testing of 3rd level sanction controls, adequate documentation of the controls are not in place.

Questioned Costs: N/A

Context: Total federal expenditures for TANF for the fiscal year ended June 30, 2021, were \$77,843,861

Cause: Internal controls are not operating effectively surrounding the issuance or removal of sanctions against TANF recipients.

Effect: Recipient benefits may potentially be reduced or increased in error or without appropriate cause.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–028 INTERNAL CONTROLS OVER SPECIAL TESTS AND PROVISIONS –CHILD SUPPORT
NON-COOPERATION, PENALTY FOR REFUSAL TO WORK, AND ADULT CUSTODIAL
PARENT OF CHILD UNDER SIX WHEN CHILD CARE NOT AVAILABLE
(Repeat of Prior Year Findings 2020 – 025, 2019–025, 2018–019, 2017–010, 2016–016, 2015–024,
2014–018, 2013–036, 2012–56, 2011–44, 2010–41) (continued)**

Recommendation: We recommend that DHHR management maintain sufficient documentation to evidence its review prior to the issuance or removal of sanctions.

**Views of
Responsible
Officials:** Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–029 SPECIAL TESTS AND PROVISIONS – INCOME ELIGIBILITY AND VERIFICATION SYSTEM
(Repeat of Prior Year Finding 2020–026)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services	
	Temporary Assistance for Needy Families (TANF)	93.558
	Grant Award 2020 – 2020G996115	
	Grant Award 2021 – 2021G996115	
	Grant Award 2021 – 2021G990228	

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

Each state shall participate in the Income Eligibility and Verification System (IEVS) required by Section 1137 of the Social Security Act as amended. Under the state plan the state is required to coordinate data exchanges with other federally assisted benefit programs, request and use income and benefit information when making eligibility determinations and adhere to standardized formats and procedures in exchanging information with other programs and agencies. Specifically, the state is required to request and obtain information as follows (42 USC 1320b-7; 45CFR section 205.55). (a) Wage information from the state Wage Information Collection Agency (SWICA) should be obtained for all applicants at the first opportunity following receipt of the application, and for all recipients on a quarterly basis. (b) Unemployment Compensation (UC) information should be obtained for all applicants at the first opportunity, and in each of the first three months in which the individual is receiving aid. This information should also be obtained in each of the first three months following any recipient-reported loss of employment. If an individual is found to be receiving UC, the information should be requested until benefits are exhausted. (c) All available information from the Social Security Administration (SSA) for all applicants at the first opportunity. (d) Information from the U.S. Citizenship and Immigration Services and any other information from other agencies in the state or in other states that might provide income or other useful information. (e) Unearned income from the Internal Revenue Service (IRS).

Condition: During testing of 40 TANF cases subject to IEVS, we noted the following:

Control - For 40 of the 40 cases selected for control testing adequate documentation of review of the data exchanges, and system matches, and review of actions taken by the caseworker when required was not provided.

Compliance- For 12 of the 40 cases selected for testing, the recipient did not appear to be receiving WVWorks benefits. The auditor was unable to determine if these cases should have been subject to a data match under TANF.

For 6 of the 40 cases selected for testing, the recipient appeared to be receiving WVworks benefits, and a data match indicating caseworker action required was noted, but no action was completed. Additionally, additional documentation supporting no action required for the match was not available.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–029 SPECIAL TESTS AND PROVISIONS – INCOME ELIGIBILITY AND VERIFICATION SYSTEM

(Repeat of Prior Year Finding 2020–026) (continued)

For the remaining 22 of the 40 cases, the recipient appeared to be receiving WVWorks, a data match occurred, and related worker action was taken, but documentation supporting the action was not available.

In addition, the auditor could not determine if specific action items were completed relating to individual exchange types.

Questioned Costs: Unknown

Context: Total federal expenditures for TANF for the fiscal year ended June 30, 2021, were \$77,843,861.

Cause: There are insufficient internal controls in place surrounding the generation and review of populations provided to the auditor, the Income Eligibility and Verification System matches, and the caseworker actions required within the Recipient Automated Payment Information Data System (RAPIDS). Also, insufficient documentation surrounding matches made between the information systems and actions taken after a match is made.

Effect: The State of WV may not be coordinating data exchanges with other federally assisted benefit programs as required by the state plan.

Recommendation: We recommend that management implement policies and procedures to ensure that information in RAPIDS and populations are complete and accurate. In addition, we also recommend DHHR evaluate their control over the caseworker action requirement within RAPIDS on matches related to the Income Eligibility and Verification System.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–030 SPECIAL TESTS AND PROVISIONS – PENALTY FOR FAILURE TO COMPLY WITH WORK
VERIFICATION PLAN
(Repeat of Prior Year Finding 2020–028)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services	
	Temporary Assistance for Needy Families (TANF)	93.558
	Grant Award 2021 – 2021G996115	
	Grant Award 2021 – 2021G990228	
	Grant Award 2020 – 2020G996115	

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

The state agency must maintain adequate documentation, verification, and internal control procedures to ensure the accuracy of the data used in calculating work participation rates. In so doing, it must have in place procedures to (a) determine whether its work activities may count for participation rate purposes; (b) determine how to count and verify reported hours of work; (c) identify who is a work-eligible individual; and (d) control internal data transmission and accuracy. Each state agency must comply with its HHS-approved Work Verification Plan in effect for the period that is audited. HHS may penalize the state by an amount not less than one percent and not more than five percent of the SFAG for violation of this provision (42 USC 601, 602, 607, and 609); 45 CFR sections 261.60, 261.61, 261.62, 261.63, 261.64, and 261.65).

If an individual in a family receiving assistance refuses to engage in required work, a State must reduce assistance to the family, at least pro rata, with respect to any period during the month in which the individual so refuses or may terminate assistance. Any reduction or termination is subject to good cause or other exceptions as the State may establish (42 USC 607(e)(1); 45 CFR sections 261.13 and 261.14(a) and (b)). However, a State may not reduce or terminate assistance based on a refusal to work if the individual is a single custodial parent caring for a child who is less than 6 years of age if the individual can demonstrate the inability (as determined by the State) to obtain child care for one or more of the following reasons: (a) the unavailability of appropriate care within a reasonable distance of the individual’s work or home; (b) unavailability or unsuitability of informal child care; or (c) unavailability of appropriate and affordable formal child care (42 USC 607(e)(2); 45 CFR sections 261.15(a), 261.56, and 261.57).

Condition: For 2 of the 40 individuals selected for testing, supporting documentation did not support the hours utilized in the compliance calculation for the penalty for failure to comply with work verification requirements. and the auditor was unable to determine if the data was correct in respect to the Work Participation rate and Work Verification Plan.

Questioned Costs: Unknown

Context: Total federal expenditures for TANF for the fiscal year ended June 30, 2021, were \$77,843,861.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021–030 SPECIAL TESTS AND PROVISIONS – PENALTY FOR FAILURE TO COMPLY WITH WORK
VERIFICATION PLAN
(Repeat of Prior Year Finding 2020–028) (continued)**

Cause: There was insufficient documentation supporting the participation hours entered into Recipient Automated Payment Information Data System (RAPIDS) and reported to United States Health and Human Services.

Effect: The State of WV is not in compliance with its Work Verification Plan, including adequate documentation, verification, and internal control procedures.

Recommendation: We recommend that management implement policies and procedures to ensure that information in RAPIDS is complete and accurate. In addition, we also recommend DHHR evaluate the effectiveness of the current training programs for the TANF program to ensure adequate technical training is provided.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–031 REPORTING

(Repeat of Prior Year Finding 2020–029)

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services Low-Income Home Energy Assistance	93.568/COVID-19 93.568
	Grant Award G-1901WVLIEA	
	Grant Award G-2001WVLIEA	
	Grant Award G-2001WVE5C3	
	Grant Award G-2001WVLIE4	
	Grant Award G-2101WVE5C6	
	Grant Award G-2101WVLIEA	

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

The *LIHEAP Performance Data Form (OMB No 0970-0449)* is an annual report that must be submitted by March 26th regarding the prior federal fiscal year. The first section of the report is the Grantee Survey that covers sources and allocation of funding. The rest of the report is regarding performance metrics, mostly related to home energy burden targeting and reduction, as well as the continuity of home energy service. This report is in response to Section 2610(b) of the LIHEAP statute (42 U.S.C. § 8629(b)) which requires the Secretary of the U.S. Department of Health and Human Services (HHS) to submit, no later than June 30 of each federal fiscal year, a Report to Congress on LIHEAP for the prior federal fiscal year. The completeness, accuracy, consistency, and timeliness of responses to data collections are needed for HHS to do the following:

- Provide reliable and complete fiscal and household data to Congress in the Department’s LIHEAP Report to Congress; and
- Respond to questions from the Congress, Department, OMB, White House, and other interested parties in a timely manner; and report LIHEAP performance results as part of the Administration’s annual Congressional Justification.

Condition: The information reported by the Department of Health and Human Resources (DHHR) Management in Module 2 of the Low-Income Home Energy Assistance Program (LIHEAP) Performance Data Form (OMB No. 0970-0449) were determined to be incorrect and did not agree to supporting documentation. Module 2 (Performance Measures) collects LIHEAP data on energy burden targeting, the restoration of home energy service, and the prevention of loss of home energy service during the fiscal year. Specifically, in the entirety of Module 2, the correct information that needed to be reported by DHHR management was unable to be determined. Therefore, all amounts for Module 2 were reported as \$0 or blank. This specifically impacted Section V: Energy Burden Targeting where the total assisted households are broken down into categories of main heating source, and key data is reported. This key data includes average household income, average annual total LIHEAP benefit, average annual heating bill, average annual electricity bill, average annual total residential energy bill, and annual burden calculations for the various categories reported.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–031 REPORTING

(Repeat of Prior Year Finding 2020–029) (continued)

Questioned Costs: Unknown

Context: Total federal disbursements for the LIHEAP program were \$37,007,111 for the year ended June 30, 2021.

Cause: A lack of oversight and timely review of the information utilized for the amounts presented in Module 2 of the LIHEAP Performance Data Form (OMB No. 0970-0449).

Effect: The LIHEAP program did not submit accurate information and is not in compliance with the specified federal requirements for the LIHEAP Performance Data Form (OMB No. 0970-0449).

Recommendation: We recommend that DHHR ensure that all documentation supporting reports or compliance requirements be reviewed and reconciled to the underlying supporting documentation and associated reports to ensure the amounts reported are accurate prior to submission.

Views of Responsible Officials: Management concurs with the findings and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–032 HOUSEHOLD REPORTING

Federal Program Information:	Federal Agency and Program Name U.S. Department of Health and Human Services Low-Income Home Energy Assistance	Assistance Listing# 93.568/COVID-19 93.568
	Grant Award G-1901WVLIEA Grant Award G-2001WVLIEA Grant Award G-2001WVE5C3 Grant Award G-2001WVLIE4 Grant Award G-2101WVE5C6 Grant Award G-2101WVLIEA	

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

The *Annual Report on Households Assisted by LIHEAP (OMB No. 0970-0060)* is required each fiscal year as part of the block grant funds application for each grantee which is a State or insular area which receives an annual allotment of at least \$200,000 as part of 45 CFR section 96.82 and 42 USC 8629. The report is required for the 12-month period corresponding to the Federal fiscal year (October 1 – September 30) preceding the fiscal year for which the funds are requested. The report is required to include (1) the number and income levels of the households assisted for each component and any type of LIHEAP assistance (heating, cooling, crisis, and weatherization); and (2) the number of households served that contained young children, elderly, or persons with disabilities, or any vulnerable household for each component. Territories with annual allotments of less than \$200,000 and all Indian tribes are required to report only on the number of households served for each program component.

The following line items contain critical information for the *Annual Report on Households Assisted by LIHEAP (OMB No. 0970-0060)*:

1. *Section 1* – LIHEAP Assisted Households
2. *Section 2* – LIHEAP Applicant Households

Condition: The Department of Health and Human Resources (DHHR) Management could not provide support for certain data elements reported in the Low-Income Home Energy Assistance Program (LIHEAP) Household report. Specifically, support for the amounts reported in Section 2 Part III – Number of Assisted Households by Vulnerable population for lines #1 – Heating, #7d – Crisis – Winter, and #11 – Any Type of LIHEAP Assistance for Category D (Elderly, disabled, or young children) were not provided.

Questioned Costs: Unknown

Context: Total federal disbursements for the LIHEAP program were \$37,007,111 for the year ended June 30, 2021.

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021

2021-032 HOUSEHOLD REPORTING
(continued)

Cause: A lack of oversight and adequate review of the information utilized for the amounts presented in Section 2 – LIHEAP Applicant Households of the Annual Report on Households Assisted by LIHEAP (OMB No. 0970-0060).

Effect: The LIHEAP program is not in compliance with the specified federal requirements for the Annual Report on Households Assisted by LIHEAP (OMB No. 0970-0060).

Recommendation: We recommend that DHHR ensure that all documentation supporting reports or compliance requirements be reviewed and reconciled to the underlying supporting documentation and associated reports to ensure the amounts reported are accurate prior to submission.

Views of Responsible Officials: Management concurs with the findings and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021-033 ALLOWABILITY AND ELIGIBILITY

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services Child Care and Development Fund (CCDF) Cluster	93.575/93.596 and COVID-19 93.575
	Grant Award 2001WVCCDF	
	Grant Award 2101WVCCDF	
	Grant Award 2101WVCCDC6	
	Grant Award 2101WVCS6	
	Grant Award 2101WVCCC5	

Criteria: The allowability compliance requirements of the CCDF Cluster require the West Virginia Department of Health and Human Resources (DHHR) to conform to the following criteria contained in 2 CFR Part 200:

Costs did not consist of improper payments, including (1) payments that should not have been made or that were made in incorrect amounts (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; (2) payments that do not account for credit for applicable discounts; (3) duplicate payments; (4) payments that were made to an ineligible party or for an ineligible good or service; and (5) payments for goods or services not received (except for such payments where authorized by law).

Costs were necessary and reasonable for the performance of the Federal award and allocable under the principles of 2 CFR part 200, subpart E.

Costs were adequately documented.

According to the program specific compliance supplement, "Lead agencies must have in place procedures for documenting and verifying eligibility in accordance with the following federal requirements, as well as the specific eligibility requirements selected by each Lead Agency in its approved Plan. A Lead Agency is the designated state, territorial, or tribal entity to which the CCDF grant is awarded and that is accountable for administering the CCDF program."

Further per 45 CFR 98 "The Lead Agency shall demonstrate in the Plan that it has established payment practices applicable to all CCDF childcare providers that...

- (2) To the extent practicable, support the fixed costs of providing childcare services by delinking provider payments from a child's occasional absences by:
 - (i) Paying based on a child's enrollment rather than attendance;
 - (ii) Providing full payment if a child attends at least 85 percent of the authorized time;
 - (iii) Providing full payment if a child is absent for five or fewer days in a month; or
 - (iv) An alternative approach for which the Lead Agency provides a justification in its Plan.
- (4) Ensure childcare providers receive payment for any services in accordance with a written payment agreement or authorization for services that includes, at a minimum, information regarding provider payment policies, including rates, schedules, any fees charged to providers, and the dispute resolution process required by paragraph (1)(6);"

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021

2021-033 ALLOWABILITY AND ELIGIBILITY
(continued)

Condition: The eligibility compliance requirements of the CCDF Cluster require the West Virginia Department of Health and Human Resources (DHHR) to ensure that the following requirements are followed:

Benefits paid to or on behalf of the individuals were calculated correctly and in compliance with the requirements of the program.

We noted the following during a review of 60 payments to providers for eligibility and allowability:

- For 1 of the 60 payments, the child's date of birth was incorrectly entered into the FACTS system, resulting in an overpayment to the provider of \$46.
- For 1 of the 60 payments, the provider requested payment for 22 days, and was paid based on 19 days attended, with no justification for the lower number of days being paid. The amount of underpayment was \$76.

Questioned Costs: \$122

Context: The total of all benefit payments tested was \$36,425.50. Total provider payments for the CCDF Cluster for the fiscal year ended June 30, 2021 were \$122,577,473.

Cause: Management indicated that the errors were due to caseworker oversight.

Effect: Payments may not have been given consistent treatment, potentially resulting in overpayment or underpayment to providers.

Recommendation: DHHR should evaluate the effectiveness of the current training programs for the use of the FACTS system for CCDF payments. Furthermore, DHHR should follow established policies and procedures to ensure client information and the number of days are input correctly.

Views of Responsible Officials: Management concurs with the findings and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–034 SPECIAL TESTS AND PROVISIONS – PAYMENT RATE SETTING AND APPLICATION

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services	
	Foster Care—Title IV-E	93.658
	Grant Award 2001WVFOST	
	Grant Award 2101WVFOST	

Criteria: 42 USC 671(a) requires that, to be eligible for payments under the Foster Care—Title IV-E program, States “shall have a plan approved by the Secretary which provides for foster care maintenance payments.” 45 CFR section 1356.21(m)(1) adds that “the title IV-E agency must review at reasonable, specific, time-limited periods to be established by the agency the amount of the payments made for foster care maintenance... to assure their continued appropriateness.”

Condition: Two of the 60 cases tested for payment rate setting and application resulted in overpayments to providers based on the approved maintenance payment rates. In addition, for two of the 60 cases selected for payment rate setting and application, the Department of Health and Human Resources (DHHR) was unable to provide supporting documentation of the respective rate; therefore, we were unable to determine if the rate was appropriate.

Questioned Costs: \$5,783 – Assistance Listing #93.658;

\$182 related to Grant Award 2101WVFOST and \$5,601 related to Grant Award 2001WVFOST

Context: The four instances represent \$5,783 of foster care payments out of a total population of benefit payments tested for allowability of \$131,909. Total federal expenditures for the Foster Care—Title IV-E program were \$75,640,603 for the year ended June 30, 2021.

Cause: Management indicated that the errors and lack of supporting documentation resulted from oversights by caseworkers.

Effect: Federal funds were used to pay maintenance payments in excess of the approved rates.

Recommendation: We recommend that DHHR review the current staffing and training programs to ensure sufficient staff levels are maintained and adequate technical training is provided related to payment rates.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–035 ALLOWABILITY AND ELIGIBILITY

Federal Program Information:	Federal Agency and Program Name U.S. Department of Health and Human Services Foster Care—Title IV-E Grant Award 2001WVFOST Grant Award 2101WVFOST	Assistance Listing # 93.658
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Criteria: 2 CFR 200.303 requires that the DHHR must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

42 USC 672(b) states that foster care maintenance payments may be made only on behalf of an eligible child who is “in the foster family home of an individual, whether the payments therefor are made to such individual or to a public or private child-placement or child-care agency, or in a child-care institution, whether the payments therefor are made to such institution or to a public or private child-placement or child-care agency, which payments shall be limited so as to include in such payments only those items which are included in the term ‘foster care maintenance payments.’”

Condition: One of the 60 cases tested for allowability and eligibility resulted in disbursement to a non-reimbursable provider. One of the 60 cases tested for allowability and eligibility resulted in a disbursement for services after the child had exited care.

Questioned Costs: \$1,050 – Assistance Listing #93.658 related to Grant Award 2101WVFOST

Context: The two instances represent \$1,050 of foster care payments out of a total population of benefit payments tested for allowability of \$131,909. Total federal expenditures for the Foster Care—Title IV-E program were \$75,640,603 for the year ended June 30, 2021.

Cause: Management indicated that the errors resulted from oversights by caseworkers.

Effect: Ineligible or unallowable claims were paid using federal funds.

Recommendation: We recommend that DHHR review the current staffing and training programs to ensure sufficient staff levels are maintained and adequate technical training is provided.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021-036 SPECIAL TESTS AND PROVISIONS – MANAGED CARE FINANCIAL AUDIT

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services Medicaid Cluster	93.775/93.777/ 93.778, COVID-19 93.777 & ARRA - 93.778
	Grant Award 2005WVINCT Grant Award 1905WV5MAP Grant Award 2005WV5ADM Grant Award 2005WVIMPL Grant Award 2005WV5MAP Grant Award 2105WV5MAP Grant Award 2105WV5ADM Grant Award 2105WVIMPL Grant Award 2105WVINCT	

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

42 CFR section 438.3(m) requires each MCO, PIHP, and PAHP to submit to the state an audited financial report specific to the Medicaid contract on an annual basis. The audit must be conducted in accordance with generally accepted accounting principles and generally accepted auditing standards.

42 CFR 438.602(e) requires that the “State must periodically, but no less frequently than once every 3 years, conduct, or contract for the conduct of, an independent audit of the accuracy, truthfulness, and completeness of the encounter and financial data submitted by, or on behalf of, each MCO, PIHP or PAHP.” 42 CFR 438.602(g) requires that the periodic audits must be posted on the State’s website.

Condition: During our testing of the audited financial reports of the Medicaid contract required to be submitted by Managed Care Organizations (MCOs), it was noted all three of the MCOs submitted audited financial reports, however, DHHR had no documentation of their review and approval of the three audited financial reports selected for testing.

During our testing of the periodic audits, it was noted that the DHHR has not conducted or contracted for the conduct of an independent audit of the accuracy, truthfulness, and completeness of the encounter and financial data submitted by, or on behalf of each MCO and the results of those audits are not posted on the Medicaid website. DHHR does not have any PIHPs or PAHPs.

Questioned Costs: N/A

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021

2021-036 SPECIAL TESTS AND PROVISIONS – MANAGED CARE FINANCIAL AUDIT
(continued)

- Context:** The federal expenditures for the Medicaid program for the fiscal year ended June 30, 2021, were \$3,850,220,228. The populations subject to testing were the financial and periodic audits of Medicaid’s three MCOs.
- Cause:** Management indicated that the review and approval of the financial audits was not documented and maintained in the files. Management indicated that they were in the process of contracting and working out the process with the MCO Oversight/Actuarial Vendor to conduct the periodic audits. Once completed, the DHHR will post the audits to the website.
- Effect:** The DHHR is not in compliance with the Managed Care Financial Audit special test requirements. The MCOs may be reporting inaccurate encounter or financial data.
- Recommendation:** We recommend that DHHR create a policy and procedure to ensure that documentation of review and approval of the financial audits is documented and maintained. We recommend that DHHR conduct or contract to conduct periodic audits of the MCOs in accordance with the compliance requirements.
- Views of Responsible Officials:** Management concurs with the findings and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021-037 ELIGIBILITY

(Repeat of Prior Year Findings 2020-032, 2019-034)

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services Medicaid Cluster	93.775/93.777/ 93.778, COVID-19 93.777 & ARRA - 93.778
	Grant Award 2005WVINCT Grant Award 1905WV5MAP Grant Award 2005WV5ADM Grant Award 2005WVIMPL Grant Award 2005WV5MAP Grant Award 2105WV5MAP Grant Award 2105WV5ADM Grant Award 2105WVIMPL Grant Award 2105WVINCT	
	Children's Health Insurance Program (CHIP)	93.767
	Grant Award 2105WV5021 Grant Award 1905WV5021 Grant Award 2005WV5021	

Criteria: 42 CFR 435.914 states “(a) The agency must include in each applicant's case record facts to support the agency's decision on his application. (b) The agency must dispose of each application by a finding of eligibility or ineligibility, unless—(1) There is an entry in the case record that the applicant voluntarily withdrew the application, and that the agency sent a notice confirming his decision; (2) There is a supporting entry in the case record that the applicant has died; or (3) There is a supporting entry in the case record that the applicant cannot be located.”

42 CFR 457.965 states “The State must include in each applicant's record facts to support the State's determination of the applicant's eligibility for CHIP.”

42 CFR 435.945(j) and 457.380(j) require states to develop and submit to the Centers for Medicaid and Medicare Services (upon request) a plan describing the Medicaid and CHIP eligibility verification policies and procedures adopted by the State. The State of West Virginia Modified Adjusted Gross Income (MAGI)-Based Eligibility Verification Plan for Medicaid & CHIP requires the following eligibility factors to be verified: income, residency, age, social security number, citizenship, immigration status, household composition, pregnancy, caretaker relative, Medicare, application for other benefits, and other insurance coverage. These are either required to be verified through electronic data sources or through self-attestation without additional verification or self-attestation with post -eligibility verification. Electronic data sources include: the Internal Revenue Service, Social Security Administration, State Wage Information Collection Agency, State Unemployment Compensation, State Administered Supplementary Payment Program, State General Assistance Programs, Supplemental Nutrition Assistance Program, Temporary Assistance for Needy Family, Bureau for Child Support Enforcement, State Income Tax, TALX, Work Force West Virginia and Families and Children Tracking System Income. State verification plans does not provide specific details. The most recently submitted plan for the State is posted on Medicaid.gov.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021-037 ELIGIBILITY

(Repeat of Prior Year Findings 2020-032, 2019-034) (continued)

Condition:	<p>The Medicaid program and the CHIP program are required (as described at 42 CFR 435.914) to maintain facts in the case file to support the eligibility determination. During our testing of 60 cases for eligibility for the Medicaid program, we noted one instance where documentation of income verification to the electronic data source required by the State's Medicaid eligibility verification plan was not maintained in the file.</p> <p>During our testing of 60 cases for eligibility for CHIP, we noted six instances where documentation of income verification to the electronic data source required by the State's MAGI-based CHIP eligibility verification plan was not maintained in the file. We also noted three instances where the social security number, age, date of birth, and immigration status were not verified in the Data Exchange System as required by the State's MAGI-based CHIP eligibility verification plan; one instance where the date of birth in RAPIDS did not agree with the date of birth in the Data Exchange System; and six instances where income was not verified.</p>
Questioned Costs:	<p>\$373 Assistance Listing #93.778 \$37,641 Assistance Listing #93.767</p>
Context:	<p>The one case in Medicaid represents \$373 of Medicaid payments out of a population of benefit payments tested for eligibility of \$135,929. The 16 cases in CHIP represent \$37,641 of CHIP payments out of a population of benefit payments tested for eligibility of \$193,277. The federal expenditures for the Medicaid program for the fiscal year ended June 30, 2021, were \$3,850,220,228. The federal expenditures for the Children's Health Insurance Program for the fiscal year ended June 30, 2021, were \$72,405,224.</p>
Cause:	<p>Management indicated that the information was verified in accordance with the Medicaid and CHIP verification plan or State plan, but no documentation was kept in the file of the verification. The difference in date of birth was not corrected in RAPIDS due to oversight.</p>
Effect:	<p>Payments may have been made for ineligible recipients.</p>
Recommendation:	<p>Management should develop an effective corrective action plan to address this matter in a timely manner. DHHR implemented an eligibility system enhancement on April 17, 2021, to retain historical record of verification of financial information obtained from the Federal Data Services Hub. We recommend that DHHR continue to follow the new policies and procedures.</p>
Views of Responsible Officials:	<p>Management concurs with the findings and has developed a plan to correct the finding.</p>

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021–038 MATCHING, LEVEL OF EFFORT, EARMARKING

Federal Program Information:	Federal Agency and Program Name U.S. Department of Health and Human Services Opioid STR – State Targeted Response to the Opioid Crisis Grants Grant Award 6H79TI081724 Grant Award 5H79TI081724-02 Grant Award 1H79TI083313-01 Grant Award 3H79TI081724-01W1 Grant Award 1H79TI081724-01	Assistance Listing # 93.788
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Criteria: 2 CFR 200.303 requires that the non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

2 CFR 200.508(d) says an auditee must “provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by this part.”

Federal award funds must supplement, not replace (supplant) nonfederal funds. All recipients who receive awards under programs that prohibit supplanting by law must ensure that federal funds do not supplant funds that have been budgeted for the same purpose through non-federal sources. Applicants or award recipients may be required to demonstrate and document that a reduction in non-federal resources occurred for reasons other than the receipt of expected receipt of federal funds.

Condition: During our testing of the State Targeted Response to the Opioid Crisis Grants, the West Virginia Department of Health and Human Resources (DHHR) was unable to provide documentation of the review and approval control related to the compliance with Level of Effort-Supplement not Supplant requirements.

Questioned Costs: Unknown

Context: The federal expenditures for the State Targeted Response to the Opioid Crisis program for the fiscal year ended June 30, 2021, were \$33,424,959.

Cause: Inadequate documentation of review and approval control related to the level of effort supplement not supplant requirements.

Effect: Non-compliance with level of effort requirements may go undetected.

Recommendation: Management should develop an effective corrective action plan to address this matter in a timely manner. We recommend that DHHR establish policies and procedures requiring evidence of review and approval control procedures.

View of Responsible Officials: Management concurs with the findings and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021-039 INTERNAL CONTROLS OVER SUBRECIPIENT MONITORING

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services	
	Opioid STR	93.788
	Grant Award 59H79TI081724-02	
	Grant Award 3H79TI081724-01W1	
	Grant Award 1H79TI081724-01	
	Grant Award 6H79TI081724-01M002	
	Grant Award 6H79TI081724-02M002	
	Grant Award 6H79TI081724-01M001	
	Grant Award 6H79TI081724-02M004	
	Grant Award 1H79TI083313-01	
	Grant Award 6H79TI081724-02M003	
	Grant Award 6H79TI081724-02M001	
	Grant Award 1H79TI083313-01M001	
	Child Care and Development Fund (CCDF) Cluster	93.575/93.596 and COVID-19 93.575
	Grant Award G2001WVCCDF	
	Grant Award G2101WVCCDF	
	Temporary Assistance for Needy Families (TANF)	93.558
	Grant Award 2020G996115	
	Grant Award 2021G996115	
	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323/COVID-19 93.323
	Grant award 6 NU50CK000551-01-06	
	Grant award 5 NU50CK000551-02-00	
	Grant award 6 NU50CK000551-02-03	
	Grant award 6 NU50CK000551-01-07	
	Grant award 6 NU50CK000551-02-04	
	Grant award 6 NU50CK000551-01-05	
	Grant award 5 NU50CK000551-02-00	
	Grant award 6 NU50CK000551-01-00	
	Grant award 6 NU50CK000551-01-01	
	Grant award 6 NU50CK000551-02-06	
	Grant award 6 NU50CK000551-02-08	

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

Condition: During our internal control testing of subrecipient monitoring, we determined that the documentation regarding the subrecipient risk assessment is not maintained. Therefore, management was unable to provide documentation supporting that the level monitoring completed for each subrecipient is appropriate based on the risk assessment.

Questioned Costs: N/A

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021

2021–039 INTERNAL CONTROLS OVER SUBRECIPIENT MONITORING
(continued)

Context: The federal expenditures and subrecipient expenditures for the State Targeted Response to the Opioid Crisis program for the fiscal year ended June 30, 2021 were \$33,424,959 and \$26,338,563, respectively. The federal expenditures and subrecipient expenditures for the Child Care and Development Fund (CCDF) Cluster for the fiscal year ended June 30, 2021 were \$112,980,948 and \$16,858,026, respectively. The federal expenditures and subrecipient expenditures for the Temporary Assistance for Needy Families (TANF) for the fiscal year ended June 30, 2021 were \$77,843,861 and \$12,368,480, respectively. The federal expenditures and subrecipient expenditures for Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) for the fiscal year ended June 30, 2021 were \$58,661,681 and \$13,170,097, respectively.

Cause: There is lack of sufficient documentary evidence to support that the level of monitoring is appropriate and that therefore controls are operating as designed related to subrecipient monitoring.

Effect: Subrecipients may not be properly risk assessed; therefore, impacting the type of monitoring that would be performed in the future.

Recommendation: We recommend that DHHR management maintain sufficient documentation to evidence its assessment of and internal controls surrounding the extent of subrecipient monitoring.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021-040 ALLOWABILITY

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Homeland Security	
	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036/COVID-19 97.036
	Grant Award FEMA-4210-DR-WV	
	Grant Award FEMA-4219-DR-WV	
	Grant Award FEMA-4220-DR-WV	
	Grant Award FEMA-4221-DR-WV	
	Grant Award FEMA-4236-DR-WV	
	Grant Award FEMA-4273-DR-WV	
	Grant Award FEMA-4331-DR-WV	
	Grant Award FEMA-4359-DR-WV	
	Grant Award FEMA-4378-DR-WV	
	Grant Award FEMA-4455-DR-WV	
	Grant Award FEMA-4517-DR-WV	

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

2 CFR 200.53 defines improper payments as “any payment that should not have been made or that was made in an incorrect amount under statutory, contractual, administrative, or other *legally applicable* requirements.” 2 CFR 200.403 indicates that costs must “be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity” and must “be adequately documented”.

Condition: For 25 of the 40 payroll transactions selected for testing at the West Virginia Division of Highways (the Division), the expenditures were not considered allowable due to a payroll additive rate of 66.97% being used in calculating the amount charged to the program instead of the approved rate of 62.61%.

Additionally, for 40 of the 40 payroll transactions selected for testing at the West Virginia Military Authority (the Authority), there was no documentation that the employee’s time worked was reviewed and approved.

Questioned Costs: \$188 – Total
 \$7 - Assistance Listing #97.036 Grant Award FEMA-4210-DR-WV
 \$34 - Assistance Listing #97.036 Grant Award FEMA-4219-DR-WV
 \$10 - Assistance Listing #97.036 Grant Award FEMA-4273-DR-WV
 \$98 - Assistance Listing #97.036 Grant Award FEMA-4359-DR-WV
 \$19 - Assistance Listing #97.036 Grant Award FEMA-4378-DR-WV
 \$20 - Assistance Listing #97.036 Grant Award FEMA-4455-DR-WV

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021

2021-040 ALLOWABILITY
(continued)

Context: Total federal expenditures and total subrecipient expenditure for the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program were \$64,560,406 and 39,642,854, respectively. The 25 payroll transactions represent \$7,216 of the total payroll transactions tested of \$11,932 at the Division. Total payroll charged to the grant at the Division was \$844,290. The 40 payroll transactions represent \$119,497 of the total payroll transactions tested of \$119,497 at the Authority. Total payroll charged to the grant at the Authority was \$4,113,189.

Cause: The Division does not have adequate internal controls and policies and procedures in place to ensure that the payroll additive rate is being applied correctly. The Authority does not have adequate internal controls and policies and procedures in place to ensure all payroll transactions are reviewed and approved.

Effect: The Division is not be in compliance with federal statues, regulations, and terms of the conditions of the federal award. Expenditures were paid that are not allowable. The Authority may not identify noncompliance with federal statues, regulations, and terms of the conditions of the federal award including allowability. Expenditures may be paid that are not allowable.

Recommendation: We recommend that the Division and Authority implement controls to ensure that expenditures are properly reviewed and approved before being charged to a federal award.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021-041 REPORTING

Federal Program Information:	Federal Agency and Program Name U.S. Department of Homeland Security Disaster Grants – Public Assistance (Presidentially Declared Disasters) Grant Award FEMA-4210-DR-WV Grant Award FEMA-4219-DR-WV Grant Award FEMA-4220-DR-WV Grant Award FEMA-4221-DR-WV Grant Award FEMA-4236-DR-WV Grant Award FEMA-4273-DR-WV Grant Award FEMA-4331-DR-WV Grant Award FEMA-4359-DR-WV Grant Award FEMA-4378-DR-WV Grant Award FEMA-4455-DR-WV Grant Award FEMA-4517-DR-WV	Assistance Listing # 97.036/COVID-19 97.036
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Criteria: 2 CFR 200.303 requires that a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

2 CFR 170.200 indicates that “federal awarding agencies are required to publicly report federal awards that equal or exceed the micro-purchase threshold and publish the required information on a public-facing, OMB-designated, government-wide website and follow OMB guidance to support Transparency Act implementation.” Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA), as amended by Section 6202 of Public Law 110-252, recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

Condition: For seventeen of the nineteen subawards selected for testing, the West Virginia Division of Emergency Management (DEM) was not in compliance with FFATA reporting requirements. The following table summarizes the exceptions noted during testing.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
19	11	2	1	5
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$8,161,281	\$6,350,464	\$137,544	\$76,050	\$1,661,580

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

**2021-041 REPORTING
(continued)**

Questioned Costs: Unknown

Context: Total federal expenditures and total subrecipient expenditures for the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program were \$ 64,560,406 and \$39,642,854, respectively.

Cause: DEM does not have adequate internal controls and policies and procedures in place to ensure that subawards of \$30,000 or more are being reported timely and accurately to FSRS.

Effect: DEM is not reporting accurate and timely information for first-tier subawards of \$30,000 or more causing them not to be in compliance with federal reporting requirements.

Recommendation: We recommend that DEM strengthen internal controls and policies and procedures over FFATA reporting to ensure they are in compliance with federal reporting requirements.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021-042 INTERNAL CONTROLS OVER REPORTING

Federal Program Information:	Federal Agency and Program Name U.S. Department of Labor Federal Emergency Management Agency (FEMA) Presidential Declared Disaster Assistance to Individuals and Households – Other Needs (Lost Wages Assistance (LWA)) 4517DRWVSPLW	Assistance Listing # COVID-19 97.050
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Criteria: 2 CFR 200.303 requires that the non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

Condition: All three Lost Wages Benefit Payment Weekly Reports tested did not have documentation of the review and approval control prior to submission.

Questioned Costs: N/A

Context: Total federal disbursements for the Presidential Declared Disaster Assistance to Individuals and Households – Other Needs program were \$93,135,697 for the year ended June 30, 2021

Cause: The internal controls over the individual reporting processes were not adequately enforced.

Effect: Reports could be filed with errors or lack of supporting documentation and not be identified by management.

Recommendation: We recommend that Workforce West Virginia (WV) implement internal controls over the report submission process, to ensure each report is reviewed by appropriate individuals familiar with the reporting requirements to ensure that accurate information is reported.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2021**

2021-043 INTERNAL CONTROLS OVER CASH MANAGEMENT

Federal Program Information:	Federal Agency and Program Name U.S. Department of Labor Federal Emergency Management Agency (FEMA) Presidential Declared Disaster Assistance to Individuals and Households – Other Needs (Lost Wages Assistance (LWA)) 4517DRWVSPLW	Assistance Listing # COVID-19 97.050
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Criteria: 2 CFR 200.303 requires a non-federal entity must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States and the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: WorkForce WV (WWV) prepares a reconciliation prior to drawdown of lost wage assistance monies. While the reconciliation is prepared and reviewed prior to the drawdown, for all seven of the drawdowns tested, management was unable to produce documentation that evidenced the approval of the reconciliation review prior to the funds being drawn.

Questioned Costs: N/A

Context: Total federal expenditures for the Presidential Declared Disaster Assistance to Individuals and Households – Other Needs were \$93,135,697, for the year ended June 30, 2021.

Cause: Internal controls and policies and procedures related to the cash management were not effectively designed or performed.

Effect: WWV could draw down the incorrect amount of federal funds.

Recommendation: We recommend that WWV implement more effective internal controls and policies including maintaining documentation.

Views of Responsible Officials: Management concurs with the finding and has developed a plan to correct the finding.



***CORRECTIVE
ACTION
PLAN***



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2021

CONTACT PERSON

For finding resolution and Single Audit matters, please contact Betsy Chapman, West Virginia Department of Administration, Financial Accounting and Reporting Section, 2101 Washington Street, E., Charleston, WV 25305 (Telephone 304-414-9072). E-mail: Betsy.Chapman@wv.gov. The respective state agency identified in each finding is responsible for the corrective action plan.

2021-001 DHHR INFORMATION SYSTEM AND RELATED BUSINESS PROCESS CONTROLS

Department of Health and Human Resources (DHHR)

Assistance Listing Number 10.551, 10.561, 10.542, 93.558, 93.568, COVID-19 93.568, 93.575, 93.596, COVID-19 93.575, 93.658, 93.659, 93.767, 93.775, 93.777, 93.778, ARRA 93.778

The DHHR still plans to explore the possibility of enhancing the Quality Control process by adding other programs to the overall scope and expanding the populations [for sampling] to include payments that have case data that is initiated and approved by the same person as well as case data that is entered by one person without another level of approval. However, given the volume of work that the Bureau for Children and Families and other offices within the DHHR are experiencing, an anticipated date for completion is still unknown at this time.

2021-002 TRANSPARENCY ACT REPORTING Community Development Block Grant Program (CDBG) Assistance Listing Number 14.228

The Community Development Block Grant (CDBG) program team maintains a Google calendar with U.S. Department of Housing and Urban Development (HUD) CDBG required reports. Appointment reminders are being added to the Google calendar for the two CDBG project managers and the CDBG program manager. The FFATA reporting requirements have been added to this calendar to ensure that the deadline of reporting subawards is met by the end of the month following the month the award is made. When a subaward



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2021

amount is changed, it will be placed on the calendar to ensure that the reporting is done by the end of the month following the change to the subaward. The procedures will also be modified to ensure that the CDBG project manager will double check the DUNS number in the subrecipient's SAM registration to ensure it is the correct number. Once the DUNS transitions into the UEI beginning in April, the project manager will continue to double check the subrecipient SAMS registration for the correct UEI number. Both steps will be done before submission of any future FFATA report.

**2021-003 ALLOWABILITY AND ELIGIBILITY
Workforce West Virginia (WWV)
Assistance Listing Number 17.225, COVID-19 17.225, 97.050,
COVID-19 97.050**

Effective June 2021, WWV resumed established control policies and procedures when issuing unemployment benefit payments to claimants.

**2021-004 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(SEFA)
Workforce West Virginia (WWV)
Assistance Listing Number 17.225, COVID-19 17.225, 97.050,
COVID-19 97.050**

WWV will hold a meeting with the Fiscal and Administrative Management staff responsible for the preparation of the SEFA by April 2022 to confirm resources needed are available and provide further training if necessary.

**2021-005 INTERNAL CONTROLS OVER INFORMATION TECHNOLOGY
Workforce West Virginia (WWV)
Assistance Listing Number 17.225, COVID-19 17.225, 97.050,
COVID-19 97.050**

Policies and procedures were created and implemented in October 2021 to review SOC audits from all third-party service providers annually. The review process includes documentation of existing



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2021

complementary user controls in place, as well as identifying controls that are necessary, but not in place.

**2021-006 INTERNAL CONTROLS OVER REPORTING
Workforce West Virginia (WWV)
Assistance Listing Number 17.225, COVID-19 17.225**

WWV strives to submit all federal reporting accurately and on time and is in the process of training new staff on the preparation of these federal reports. This will allow reports to be completed with enough time to be reviewed, approved, and submitted by federal deadlines.

**2021-007 SPECIAL TESTS AND PROVISION - UI PROGRAM
INTEGRITY - OVERPAYMENTS
Workforce West Virginia (WWV)
Assistance Listing Number 17.225, COVID-19 17.225**

WWV will review current procedures by April 2022 and make appropriate modifications as necessary.

**2021-008 INTERNAL CONTROLS OVER SPECIAL TESTS AND
PROVISIONS - UI REEMPLOYMENT PROGRAMS:
REEMPLOYMENT SERVICES AND ELIGIBILITY
ASSESSMENTS (RESEA)
Workforce West Virginia (WWV)
Assistance Listing Number 17.225, COVID-19 17.225**

WWV will establish a procedure for verifying the identity of claimants participating in the RESEA program using the identifying information found on the Automated Benefit Payment System (ABPS) by April 2022. Staff will verify identity using the Personal Identification Number and responses to security questions associated with the claim. Staff will also be able to use other identifying information such as claimant address, birthdate and information on former employers found on the Employee Wage Data screen of the ABPS to verify the identity of the claimant, as needed. If staff are unable to verify the identity of the participant, the interview will be ended, and the Fraud Unit will be notified.



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2021

**2021-009 SPECIAL TESTS AND PROVISION – UI BENEFIT PAYMENTS
Workforce West Virginia (WWV)
Assistance Listing Number 17.225, COVID-19 17.225**

WWV will review current procedures by April 2022 and make appropriate modifications to policies and procedures as necessary.

**2021-010 PROCUREMENT
Division of Highways (DOH)
Assistance Listing Number 20.205, 20.219, 20.224, 23.003**

DOH has implemented procedures to ensure the minimum advertisement period prior to bid opening is met. Currently all advertisements and invoices are required to be sent by email to reduce the lag time and improve document records. In addition, DOH is currently in the process of implementing a tracking system in order to reconcile advertisement requests with invoices as another method of quality control. DOH plans to implement this new tracking system in April 2022. DOH will continue to improve procedures to ensure compliance with federal statutes.

**2021-011 INTERNAL CONTROLS OVER ALLOWABILITY
Division of Highways (DOH)
Assistance Listing Number 20.205, 20.219, 20.224, 23.003**

DOH has policies in place that require the review and approval of payroll transaction and define the appropriate use of the signature lines on all DOT-12 documents. In February 2022, DOH contacted the district(s) involved to ensure they understand the policies and procedures and provide additional instruction if needed.

**2021-012 SPECIAL TESTS AND PROVISIONS – DISBURSEMENTS TO
OR ON BEHALF OF STUDENTS
Bluefield State College, Concord University
Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,
84.379, 93.264, 93.342, 93.364, 93.925**



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Bluefield State College (BSC) response

Effective February 2021, policies and procedures were updated to ensure all student and parent borrowers will receive bi-weekly notification of their disbursement and right to cancel information of federal Direct Loans and Parent Plus Loans. The process for disclosure statements is electronic now with the disclosure statement sent electronically to the studentaid.gov website. In addition, the school will maintain and/or archive supporting documentation as evidence of BSC's compliance with federal guidelines.

Concord University (CU) response

Effective November 2021, the Financial Aid Office added policies and procedures to include processes that ensure the notifications will be available. All disbursement email notifications are copied to the financial aid email to retain the document. All disbursement notifications will be inserted into RUAMAIL, a document in Banner, to show the date the email was sent. As the Assistant Director of Financial Aid disburses loans, the disbursement notices will be confirmed and copied into the financial aid email being placed in RUAMAIL.

2021-013 SPECIAL TESTS AND PROVISIONS – BORROWER DATA TRANSMISSION AND RECONCILIATION

Shepherd University, Bluefield State College and Pierpont Community and Technical College

Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925

Shepherd University (SU) response

In October 2021, SU enhanced its reconciliation process to meet requirements. The Director of Financial Aid prepares the reconciliation. It will then be sent to the Associate Director of Financial Aid, who reviews and approves the reconciliation. Once approved, it is sent to the Director of Finance and the Associate Vice President of Finance/CFO to retain for verification purposes.

Bluefield State College (BSU) response

BSC updated its policies and procedures in February 2022 to ensure that Title IV financial aid data is reviewed and reconciled with the



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2021

financial aid data recorded in the Banner system. All discrepancies are identified and resolved between Financial Aid after reviewing and reconciling the reports generated by the Common Origination and Disbursement records (COD) to the disbursement Excel spreadsheets from the Business Office. The Direct Loan Reconciliation Spreadsheet and any supporting spreadsheets will be reviewed within 30-45 days by the Financial Aid Manager and Director of Accounting.

Pierpont Community and Technical College (PCTC) response

Beginning July 1, 2021, PCTC instituted a monthly reconciliation process in which the Direct Loan Student Account Statement (DLSAS) reports from the Common Origination and Disbursement records (COD) are downloaded by the 10th of each month and reconciled to both Banner paid and COD approved Direct Loan disbursements. Reports verifying reconciliation are completed and saved by the associate director of Financial Aid and reviewed by the Information Systems Specialist or by one of the Financial Aid Counselors in the absence of the Information Systems Specialist.

PCTC will maintain the documentation of the DLSAS statements each month and the reconciliation report along with evidence of staff review.

2021-014 INTERNAL CONTROLS OVER SPECIAL TESTS AND PROVISIONS - VERIFICATION

West Virginia University – Parkersburg and West Virginia State University

Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925

West Virginia University – Parkersburg (WVUP) response

Effective February 2022, WVUP will ensure that each student file selected for verification is reviewed and finalized by two different financial aid officials by entering the information in Banner.

West Virginia State University (WVSU) response

In January 2022, WVSU established policies and procedures for each student file to be initially reviewed by a Financial Aid Administrator and then reviewed by a second Administrator. The initial reviewer will



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2021

then submit any corrections to the second reviewer, who will confirm accuracy. This process will repeat until all corrections are accurate.

2021-015 SPECIAL TESTS AND PROVISIONS – RETURN OF TITLE IV FUNDS

West Virginia University – Parkersburg, New River Community and Technical College, Bluefield State University, West Liberty University, Blueridge Community and Technical College, Fairmont State University, Pierpont Community and Technical College and West Virginia State University

Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925

West Virginia University – Parkersburg (WVUP) response

WVUP runs and reviews a withdrawal report weekly for Return of Title IV (R2T4) calculations. WVUP will review this process as well as the accuracy of the report to ensure compliance. WVUP will also add the review of the Coronavirus indicator checkbox to R2T4 internal controls for as long as it is applicable.

New River Community and Technical College (NRCTC) response

In August 2021, NRCTC implemented an Administrative Withdrawal policy where Failure Irregular Withdrawal (FIW) reports are run and reviewed weekly by the Registrar to capture students that have not been attending classes to remove them from classes immediately and return Title IV funds. After it has been reviewed by the Registrar, the FIW report is sent to the Business and Financial Aid Offices for approval and records will be retained for verification purposes.

Bluefield State College (BSC) response

Internal controls are in place to perform Return of Title IV (R2T4) withdrawal and calculation ensuring records comply and that return of Title IV refunds are returned within the required time frame of 45 days. Controls include the review of permit to withdrawal forms completed with all signatures of offices involved and sign off on R2T4 calculations as reviewed will occur within time frame of 45 days by



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Financial Aid Manager. The controls were implemented in August 2021.

West Liberty University (WLU) response

All Return to Title IV calculations are completed by the Director and reviewed by the Assistant Director to ensure funds are returned accurately and timely. Beginning November 2021, the Assistant Director began processing additional calculations to ensure the calculated figures are accurate.

Blueridge Community and Technical College (BRCTC) response

In December 2021, BRCTC added a secondary review of return calculations to ensure accuracy between the return calculation and the actual dollars returned. This second review has been communicated to Financial Aid and Finance Office staff and added to the procedures.

Fairmont State University (FSU) response

In January 2022, procedures for the Return of Title IV funds were updated to include the review of the students who have withdrawn beyond the 60% term and have earned all their federal and state financial aid according to federal and state regulations.

Pierpont Community and Technical College (PCTC) response

PCTC's financial aid staff will complete a Return of Title Funds (R2T4) for all students. This includes those outside the refund period to ensure adequate evidence that no federal funds were required to be returned for student who withdrew or received all "F"s and failed to withdraw even after 60% of the term was completed by each. This will enhance the existing policies and procedure for students inside the refund period and will be completed in a timely manner. This process was implemented in November 2020 but was not followed 100%. The enhanced policies and procedure will be followed for the 2021/2022 Academic School Year beginning August 15, 2021.

West Virginia State University (WVSU) response

WVSU updated internal controls surrounding Return of Title IV (R2T4) in January 2022. An initial review and calculations will be



**CORRECTIVE ACTION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

performed by a Financial Aid Administrator and then reviewed by a second Administrator. The initial reviewer will update the student account accordingly and perform any return of Title IV funds needed. The second reviewer will confirm that all updates are accurate. Both reviewers will then sign off on R2T4 calculation documentation for the student’s file.

2021-016 SPECIAL TESTS AND PROVISIONS – ENROLLMENT REPORTING

Bluefield State College, New River Community and Technical College, West Virginia State University, Shepherd University, Pierpont Community and Technical College and West Virginia University

Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925

Bluefield State College (BSC) response

As of March 2022, the Registrar and Associate Registrar are trained and authorized to submit the National Student Loan Data System (NSLDS) reports in their entirety, including all error reports, thus ensuring continuity of reporting in the event of an absence. Each report now has its own file labeled with the type and submission due date and is accessible to both employees at all times. Error reports in Banner will now be run a minimum of two times, or until the error report is completely resolved before generating the enrollment report in Banner. These error reports will be printed, documented, and filed. After the report is generated from Banner, the enrollment number will be checked against the Current Student Audit in Argos. After reconciling the National Student Clearinghouse (NSC) error report, the reconciliation will be reviewed and approved by both the Registrar and Assistant Registrar to confirm the accuracy and timing of the report submission.

New River Community and Technical College (NRCTC) response

NRCTC’s Registrar office will request the error report from IT and correct the errors on the report. The Registrar’s office will request IT to run the error report again to make sure all errors have been cleared.



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Once the report is free of errors, the Registrar's Office will request the enrollment report from IT and submit it to the NSC. The Registrar's office will make sure the report is submitted by the due date and errors sent by the NSC are corrected in a timely manner.

The Registrar's office will run a random selection of 20 students from NSLDS to ensure students are correct in the NSC, which will be done at least 50 days out from the time students were initially reported. IT and the Registrar's office will review and approve these processes when the report is run, reviewed, and submitted.

The Registrar has created an Administrative Withdrawal process which was approved and implemented in Fall 2021. The Failure Irregular Withdrawal (FIW) report is run weekly to ensure all students who have not attended are taken out of classes in a timely manner once they are reported by the instructors.

West Virginia State University (WVSU) response

WVSU utilizes the NSC to update students' enrollment and the effects on the students' direct loan and Pell statuses. WVSU has a five-step process to check the integrity and accuracy of the student enrollment data. First, IT conducts a thorough edit check of student data throughout the semester in coordination with the Office of the Registrar, Admissions, Dual Enrollment and other contributors to ensure errors are corrected. Particular focus will be placed on resolving errors before each enrollment file is produced.

Next, the Office of the Registrar will conduct a full review of the process used to produce the NSC enrollment file on the 25th of each month. Each time the file is produced, an IT professional will confirm it is produced according to the agreed-upon process.

In the third step, the Office of the Registrar verifies the accuracy of the data prior to the file being uploaded in the NSC by IT and ensures the number of files received by the NSC matches the number of files submitted. The Office of the Registrar will resolve any errors indicated by the NSC. This process will ensure any errors are resolved prior to the data being reported to the NSLDS.



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2021

The fourth step, after the resolution of any errors, is the NSC will perform a final review of the data before sending it to the NSLDS. This will be reported on the NSLDS Reporting tab of the Enrollment Reporting screen in the NSC website. The NSC sends emails whenever these items are updated. It is the responsibility of the Registrar to review and resolve any errors in a timely manner.

The fifth and final step is the submission of the enrollment data to the NSLDS. After NSLDS reviews the data, any errors will be reported back through the NSC in the same manner as NSC errors. Resolution of these errors is of special importance and will be given top priority by the Registrar.

Shepherd University (SU) response

Effective August 2021, SU has returned to the office full-time, and have further refined and strengthened the review and control process. The process includes making sure the review and approval is documented for enrollment reporting. The process has also been updated to support remote work if needed in the future.

Pierpont Community and Technical College (PCTC) response

PCTC's Registrar staff will separate the withdrawal and review process between three separate employees. One employee will complete the withdrawal process, one employee will complete the file submission process to the National Student Clearinghouse (NSC), and then a third employee will complete the review of the NSC file submission. This review will include a random selection of 20 students within each population and those students will be manually reviewed in Banner to ensure accuracy of the enrollment status that was generated via a report to submit to NSC. In addition, the Registrar staff will sign off on said tracking document and share the document with the financial aid staff. The financial aid staff will then review a separate selection of 20 students from each submission in NSLDS to ensure accuracy of the reported enrollment status. Should any discrepancies be found, the Registrar's office and Financial Aid office will work collectively to resolve each. This process was implemented in January 2021 and applies to all submissions to the NSC to ensure accuracy.



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2021

West Virginia University (WVU) response

WVU's Office of the University Registrar (OUR) is currently working with the WVU ITS department to receive an output of all graduates being reported on the Grad Only file. After this output is received, an internal report will be created in Argos to pull out all students updated with a Degree Awarded status. The Argos report will then be compared to the output from the submission job. If any discrepancies are discovered, the issue will be identified and corrected. The OUR will run the Argos file against the NSC file by using ACCESS until all discrepancies have been resolved and the comparison files match. All data files will be signed off and cleared by two OUR staff members along with all NSC communication and will be saved and retained for verification purposes. The additional controls will be implemented by June 2022.

2021-017 INTERNAL CONTROLS OVER CASH MANAGEMENT

West Liberty University (WLU)

Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925

WLU hired a CFO in August 2021. Any federal drawdown request is reconciled prior to the drawdown. Once prepared, the CFO or Controller will review and approve the drawdown prior to the drawdown occurring. This will be documented with the signature of the Controller or CFO and the date of review and approval. The drawdown is then completed usually on the same date as the review and approval.

2021-018 SPECIAL TESTS AND PROVISIONS – GRAMM-LEACH-BLILEY ACT – STUDENT INFORMATION SECURITY

West Virginia State University, West Virginia University – Parkersburg, Fairmont State University and Pierpont Community and Technical College

Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925



**CORRECTIVE ACTION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

West Virginia State University (WVSU) response

WVSU has performed the required risk assessment per 16 CFR 314.4(b) and also documented safeguards per requirements of 16 CFR 314.4(c). This assessment was initiated prior to the end of fiscal year 2021 but was not completed until fiscal year 2022. Policies and procedures have been established and implemented to ensure ongoing compliance.

West Virginia University – Parkersburg (WVUP) response

After completion of the FY 2020 audit in April 2021, the FSA Cyber Compliance Division notified WVUP to submit a corrective action plan within 30 days and to implement that corrective action plan within six months. The risk assessment and required staff training were completed in July 2021. A follow-up risk assessment and GLBA staff training is scheduled to be conducted by April 2022.

WVUP has also created a GLBA policy and procedures manual and continues to review and enhance internal controls and policies as needed to comply with GLBA requirements.

Fairmont State University

FSU has partnered with Wolf & Company to undergo a risk assessment and ensure safeguards are in place and documented. This process is currently underway and will be completed by April 2022.

Pierpont Community and Technical College (PCTC) response

PCTC contracted with Wolf and Company to purchase a Risk Assessment Product called WolfPac and to assist in performing the Risk Assessment to comply with GLBA requirements. That assessment was completed on December 15, 2021.

2021-019 FISCAL OPERATIONS REPORTED AND APPLICATION TO PARTICIPATE

**Fairmont State University, West Virginia State University, and West Virginia School of Osteopathic Medicine
 Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925**



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Fairmont State University (FSU) response

Starting in January 2022, the Financial Reporting Manager will complete Part II of the FISAP submission. The Controller will review and compare with audited financial statements to ensure the correct amounts are recorded prior to approval and submission by the institution.

West Virginia State University (WVSU) response

The supporting documentation was updated after submission of the FISAP to include correct numbers. Effective April 2022, a dual review will be required for all reporting data. The Office of Financial Aid and Scholarships will verify the Federal Work Study and Supplemental Educational Opportunity Grant fund allocations are identified correctly on the FISAP to accurately reflect the allotted fund amounts and amounts paid to student accounts in Banner.

West Virginia School of Osteopathic Medicine (WVSOM) response

In November 2021, steps were taken to implement more effective internal controls surrounding the review of the FISAP to ensure the reporting is accurate. Internally generated reports used to prepare the FISAP from WVSOM's management system have been modified to ensure accuracy and clarity of the data. Procedures are in place for a secondary review of the report prior to submission.

2021-020

FINANCIAL REPORTING

Pierpont Community and Technical College, Bluefield State College and Shepherd University
Assistance Listing Number 84.063, 84.268, 84.379

Pierpont Community and Technical College (PCTC) response

PCTC has instituted a daily transmission to COD and a review of return files to ensure that correct Pell data is transmitted to COD.

Bluefield State College (BSC) response

BSC implemented a review process for the Pell reconciliation in February 2022. The Pell processing associate will review the disbursement reports for accuracy and notify the Financial Aid



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Manager of any discrepancies that are found. The Financial Aid Manager will then review the issues and determine how to correct the errors. Once the report is free of errors, the corrections will be noted and the report will be signed off by both the Pell processing associate and the Financial Aid Manager, A worksheet has been created to ensure all discrepancies are corrected and verified.

Shepherd University (SU) response

In October 2021, SU enhanced its reconciliation process to meet requirements. Once prepared, the reconciliation will be sent to the Associate Director of Financial Aid, who will review and approve the reconciliation and send it to the Director of Finance and the Associate Vice President of Finance/CFO for approval.

2021-021 REPORTING

Fairmont State University, West Virginia State University, Bluefield State College, New River Community and Technical College, West Virginia Northern Community College, West Liberty University, West Virginia Southern Community and Technical College, Pierpont Community and Technical College, Concord University, Mountwest Community and Technical College, Glenville State College, and Office of the Governor Assistance Listing Number COVID-19 84.425E, 84.425F, 84.425J, 84.425C

Fairmont State University (FSU) response

FSU implemented controls regarding the Quarterly Reports and Website update in January 2022.

The Financial Reporting Manager will prepare the data and then alert the CFO that the data is completed and include all detail for review via email communication. Once the CFO has reviewed the data, an email response will be sent to the Financial Reporting Manager confirming approval or identifying any concerns. If concerns are identified, the information will be reviewed again and adjusted as necessary. Once approval from the CFO is received, an email will be sent to the Webmaster with the attached quarterly report as well as the updates to the webpage for Student data reporting. The email includes the trail



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2021

reflecting the original request along with the CFO's approval. The Webmaster will update as requested and send confirmation. The Financial Reporting Manager will then review the linked report and posted information to ensure accuracy. Once reviewed, an email with the quarterly report is sent to the Higher Education Emergency Relief Fund (HEERF) email provided. The STMTEXT report will also be created to report the data approved by the CFO. The document itself has a timestamp for reference of submission by the deadline each quarter.

West Virginia State University (WVSU) response

Effective July 2022, WVSU will implement a dual review and sign-off process by Business and Finance before the HEERF reporting is posted to WVSU's website. Additionally, screen captures will be saved to provide a date/timestamp of when the report was made public. Further, WVSU is seeking a new content management system that will include the requirement of Audit Trail Functionality.

Bluefield State College (BSC) response

As of September 2021, procedures have been put in place to capture the required data and report it timely and accurately. The Director of Accounting compiles the information and the CFO reviews it prior to posting it on the College website within 10 days of the end of each quarter.

New River Community and Technical College (NRCTC)

Starting in April 2022, NRCTC will document the approval of the CFO and Director of Institutional Effectiveness and Grants prior to publication of reporting related to HEERF funds.

West Virginia Northern Community College (WVNCC)

In February 2022, WVNCC revised its internal checklist of requirements to include posting the annual report, and the Grant Coordinator has been charged with verifying the report has been reviewed, approved, and posted on or before the due date.



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West Liberty University (WLU) response

WLU hired its CFO in August 2021 and implemented controls wherein the Controller will complete the reporting and the CFO will then review and approve by signature or email before it is posted. Such reporting will also now include the total number of students who received an award.

West Virginia Southern Community and Technical College (WVSCTC) response

WVSCTC will update previously reported quarterly reports and include the methodology used to determine emergency grant funds to students in all future quarterly reports. This will be completed by the next quarterly report due April 10, 2022.

Pierpont Community and Technical College (PCTC)

PCTC has reviewed the reporting requirements for HEERF funding to ensure all future quarterly and annual reports are accurate, timely and meet the requirements. All staff involved in the reporting process, which includes the offices of Financial Aid, Registrar and Finance, will document and retain all source data used in the reports. A documented review process has been put in place to ensure review by a supervisor and a final review by the Vice President of Finance and Administration and Chief Financial Officer. The documented review process was implemented with the October 2021 quarterly reports.

Concord University (CU) response

Beginning with the reporting due January 2022, the coordination and approval of the posted reports are completely documented through electronic documentation, physically signed documentation, and/or a combination of both methods. The communication will include a detailed listing of the expenditures, a crosswalk of the detailed expenditure listing to the quarterly report form, and a clear request for approval. Upon approval, an electronic work order will then be generated to post the report to the appropriate reporting webpage on CU's website. The confirmation of the completed work order and a dated screenshot of the reporting webpage with the posted report will be maintained as part of the grant documentation file.



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Mountwest Community and Technical College (MCTC) response

Effective February 2022, management created and implemented a reporting template to capture required data for effective and timely submissions. The data captured and summarized on the report template will be supported with the corresponding approved grant funding requests as well as drawdown confirmation IDs. Management will also implement a federal grant reporting calendar to establish defined deadlines for the submission of draft reports for review and approval by the Vice President for Finance and Administration as well as submission of final reporting. All required submissions will be date-stamped for preservation of compliancy.

Glenville State College (GSC) response

GSC implemented and strengthened internal controls surrounding the reporting for both HEERF II and III in February 2022. GSC has created and filled the position of Director of Grants Compliance. This new Director has direct oversight and assurance of GSC's compliance with all grant reporting requirements. The Director will prepare and maintain a "Master" checklist for all grants received by GSC. The checklist will be monitored and updated as reporting or compliance steps are met by the Director. The Director will coordinate with the relevant personnel with reporting or compliance responsibility over the grant to ensure the compliance expectations are met timely.

Office of the Governor response

In March 2022, the Office of the Governor implemented stronger internal control procedures by changing from negative to positive assurance and written approval that includes a secondary level of approval and screenshots of the reports to show proper completion. The Office of the Governor will ensure that Federal Funding Accountability and Transparency Act (FFATA) reports and the Governor's Emergency Education Relief Fund (GEER) annual reports receive affirmative written approval before being submitted to the FFATA reporting portal and the U.S. Department of Education's GEER Annual Reporting portal.



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2021-022 ALLOWABILITY

Bluefield State College, New River Community and Technical College, Pierpont Community and Technical College, West Virginia State University, West Liberty University, West Virginia Northern Community College, Mountwest Community and Technical College, and Office of the Governor

Assistance Listing Number COVID-19 84.425E, 84.425F, 84.425J, 84.425C

Bluefield State College (BSC) response

As of September 2021, all potential expenses to be paid from the HEERF funds are reviewed and approved by the CFO or Director of Accounting prior to incurring the expense.

New River Community and Technical College (NRCTC) response

In December 2021, NRCTC simplified the definition of exceptional need to students who have received any Pell award. The list of students with exceptional are now reviewed by the Financial Aid Office for verification.

Pierpont Community and Technical College (PCTC) response

PCTC determined that any student who met the eligibility requirements under Section 484 in Title IV of the Higher Education Act of 1965 and who were not enrolled in 100% online programs were financially impacted by the disruption of campus operations due to coronavirus. Eligibility for Section 484 of Title IV of the Higher Education Act of 1965 is determined by requiring all students to complete a 2020-2021 FAFSA and by a review of each student's compliance with Satisfactory Academic Progress (SAP). Students who failed to complete a FAFSA or comply with SAP were deemed to be ineligible to receive an Emergency Financial Aid Grant. Before any Emergency Financial Aid Grants were distributed, each student's eligibility was confirmed by the Office of Financial Aid and prioritized by Pell Grant eligibility. Repeated occurrences of students receiving HEERF enrolled in only online classes will no longer be an issue. Criteria has been updated to allow students enrolled in 100% online classes to be eligible for the funding.



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To prevent further occurrences, such as the two students not prioritized in the finding, Financial Aid will generate a report of all enrolled students meeting the above criteria for each award period beginning the Spring 2022 semester on or about March 1, 2022. The report will be reviewed by the Financial Aid Counselors to ensure no eligible student has been inadvertently omitted from receiving priority disbursement of Higher Education Emergency Relief Funds.

West Virginia State University (WVSU) response

WVSU will implement a dual review and sign-off process by Business and Finance to ensure compliance by July 2022.

West Liberty University (WLU) response

WLU hired its CFO in August 2021. Regarding student portion disbursements, the CFO will work with the Financial Aid Director to obtain those students who are eligible for awards. The CFO will then review and approve the final list of students before having the Manager of Student Accounts issue the awards to the students. The Controller will then draw down the funds from G5.

West Virginia Northern Community College (WVNCC) response

In February 2022, WVNCC revised its internal checklist of requirements to include posting the annual report, and the Comptroller has been charged with verifying information prior to the posting of the report on or before the due date.

Mountwest Community and Technical College (MCTC) response

Effective February 2022, management will incorporate additional language in MCTC's Purchasing Manual to encompass more restrictive guidelines as it relates to allowability and approvals. Management will implement the use of a "grant" funding request form for any federal grant awarded. The form will require the requestor to include a purpose for the request and how it aligns to the overall goal of the federal award and, if applicable, appropriate budget lines. Signatures will be required of the requestor, the departmental supervisor, and the Vice President for Finance and Administration and/or their designee(s) before and expenditure can be made. Signature of the Vice President



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and their designee(s) will indicate a final review for allowability and compliance. The approved "grant" funding request and applicable purchasing/receipting will be required to initiate disbursement from a federal grant award.

Office of the Governor response

When the United States Department of Education notified the Office of the Governor that GEER funding was subject to 2 CFR 200.303 and the associated Cash Management requirements, the Office of the Governor immediately implemented internal controls and policies in FY2021. The Office of the Governor now reviews costs as they are incurred by the subrecipient before processing the drawdown request for payment.

2021-023 SUBRECIPIENT MONITORING

Office of the Governor

Assistance Listing Number 84.425C

The Office of the Governor is treating all GEER subrecipients as high risk and plans to conduct a monitoring review of each subrecipient in summer 2022. During FY2021, The Office of the Governor implemented a new risk assessment evaluation questionnaire which is sent to each subrecipient prior to awarding GEER Funds. This questionnaire is then utilized alongside a Risk Assessment scoring tool to determine the risk associated with a particular subrecipient. This new risk assessment process has been utilized for all GEER subrecipients awards in FY2022 and will be utilized for any additional awards that may be made in the future.

2021-024 CASH MANAGEMENT

Office of the Governor

Assistance Listing Number 84.425C

Initially, the Office of the Governor drew down 100% of the GEER funding from G5 and advanced the funding to the subrecipients, due to being unaware of the Cash Management restrictions that were associated with this funding. During the second half of FY2021, the United States Department of Education made us aware of this error



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2021

and worked with the Office of the Governor to develop new policies and procedures.

As soon as the Office of the Governor was made aware that this funding was subject to 2 CFR 200.303 and the associated Cash Management requirements, new internal controls and policies were implemented and put in place prior to the Single Audit. The subrecipients' remaining balances were returned to the Office of the Governor, which were then returned to G5. The Office of the Governor developed a new process for drawing down funds from the G5 system as there is an immediate cash need by the subrecipients in FY2021. Since this process was implemented, all subrecipients draw down funding from their GEER subawards as they have an immediate need to do so.

2021-025 TRANSPARENCY ACT REPORTING Department of Health and Human Resources (DHHR) Assistance Listing Number 93.323, 93.568

The DHHR Office of Grants Management has controls in place to ensure to the maximum extent practicable that it reports applicable subaward information no later than the end of the month following the month in which the obligation was made. The Office of Grants Management will continue to apply those controls. Although the issue of untimely reporting is not a prevalent condition within the DHHR, the Office of Grants Management will add an additional control to ensure that it maintains documentation of effort if the federal awards are not available to report upon in the FFATA Subaward Reporting System (FSRS) database within a timeframe that enables the DHHR to comply with the reporting requirements.

For the issue regarding incorrect amounts for subawards, the DHHR understands the independent auditor's position that the State of West Virginia is the prime recipient. As indicated in 2 CFR Part 200 Appendix XI ("Compliance Supplement"), "Transfers of federal awards to another component of the same auditee under 2 CFR Part 200, Subpart F, do not constitute a subrecipient or contractor relationship." Accordingly, for future federal awards, even if the DHHR passes



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through a portion of the award to another component of the State of West Virginia (i.e., other non-federal entities that are governmental agencies of the state but are external to the DHHR), the DHHR will consider those other governmental agencies to be part of the state's prime recipient tier instead of being first tier subrecipients of the DHHR. For purposes of Transparency Act reporting, the DHHR Office of Grants Management and/or DHHR Spending Units will work with those other state agencies as recommended by the auditors and as necessary to ensure that all subawardee information for the state is complete and accurate. Since a grant agreement is the only means by which the DHHR can pass through a portion of the federal award to state agencies that are external to the DHHR, the DHHR will also revisit its standard grant agreement template in relation to other state agencies and will determine if changes are necessary. It should be noted that currently, regardless of the type of entity receiving the grant (state agency, local government, or nonprofit organization), the DHHR already requires its grantees to submit a detailed line-item budget, a budget justification worksheet, and a budget narrative during the pre-award stage of the grant, all of which are incorporated as part of the final grant agreement that is signed by the DHHR and the grantee. For grants awarded to other state agencies, the documents surrounding the budget provide the DHHR Spending Unit with an initial indication that the other state agency intends to pass through a portion of the award to other entities that are not agencies of the state (i.e., entities that are first tier subrecipients of the state). Beyond the documentation obtained by the DHHR Spending Unit as part of the initial pre-award budgetary process, grantees (state agencies or otherwise) are required to obtain prior approval from the DHHR Spending Unit before the grantee can subaward the funds to a lower tier subrecipient. During the award, the grantee is also required to prepare and submit certain financial reports (e.g., invoices, requests for payments, reconciliations, statements of expenditures, etc.) to the DHHR Spending Unit as an ongoing condition of receiving grant funds from the DHHR. Requiring the other state agency to submit budget documents during the pre-award stage of the grant coupled with the agency's requirement to submit financial reports during the grant provides the DHHR Spending Unit with an effective means to monitor the overall grant and related expenditures, to monitor the state



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agencies' subaward obligations, and to report the obligations to the DHHR Office of Grants Management on a monthly basis as necessary for the DHHR to comply with 2 CFR Part 170 Appendix A.

2021-026 REPORTING **Department of Health and Human Resources (DHHR)** **Assistance Listing Number 93.558**

The DHHR Bureau for Children and Families prepares the ACF-204 report annually and submits it to the DHHR Office of Grants Management for signature and submission to the federal government. When calculating the total number of families served under the [Work Supports] program with Maintenance of Effort (MOE) funds for the federal fiscal year ended September 30, 2020, the BCF used the wrong internal reports. The BCF used the TANF-Funded Cases report combined with the Statewide Support Service Payments Summary, whereas they should have used only the Statewide Support Service Payments Summary. To ensure the total number of families served with MOE funds is correct for future ACF-204 reports, the BCF has a set of reporting guidelines. Effective immediately, the BCF will add the reporting guidelines to the file they use to complete the ACF-204 report. The BCF also has a standard operating procedure titled, "Completion of Form ACF-204 Annual Report on State Maintenance-of-Effort Programs." By April 29, 2022, the BCF will revise their standard operating procedure to include the overall manner by which they prepare the report, review the report, and sign off on the report before submitting it to the Office of Grants Management. In mid-November 2022, as part of their process for preparing the ACF-204 report for the federal fiscal year ended September 30, 2022, programmatic staff within the BCF will meet internally to review the reporting guidelines and supporting documentation, will prepare the report in accordance with those reporting guidelines, and will submit the report to the BCF Management Team for review and approval prior to submitting the report to the Office of Grants Management. Prior to submitting the ACF-204 report to the federal government, the Office of Grants Management will add an additional level of assurance (i.e., control) by formally requiring the BCF Management Team to



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certify to the best of their knowledge and belief that the report is true, complete, and accurate.

**2021-027 SPECIAL TESTS AND PROVISIONS – PENALTY FOR REFUSAL TO WORK
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.558**

The DHHR Bureau for Children and Families (BCF) will meet with staff members at Optum and RAPIDS by June 30, 2022 to review requirements to ensure accuracy of populations; will review populations when pulled by Optum; will send monthly reminders regarding the information needed in the case record to document engagement in an activity; and will continue reviewing WV WORKS cases monthly to ensure accuracy and try to eliminate findings.

**2021-028 INTERNAL CONTROLS OVER SPECIAL TESTS AND PROVISIONS – CHILD SUPPORT NON-COOPERATION, PENALTY FOR REFUSAL TO WORK, AND ADULT CUSTODIAL PARENT OF CHILD UNDER SIX WHEN CHILD CARE NOT AVAILABLE
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.558**

The corrective action plan for the prior year finding will remain in place. The DHHR Bureau for Children and Families (BCF) Policy Unit will send monthly reminders regarding the sanction policy. The Policy Unit will redistribute the Sanction Flowchart/Desk Guide by April 29, 2022 as a reminder and will provide access to the flowchart on the BCF Division of Family Assistance SharePoint site. Management within the BCF will provide emphasis and additional training to all staff to supply all case documents for all steps of the sanction process to provide evidence of documentation of the internal controls pertaining to the issuance and removal of sanctions against TANF recipients. A Sanction Blackboard course will be reviewed and updated if needed before July 2022. Management will also emphasize the need to maintain accurate documentation of sanctions within case files. A checklist for sanctions will be sent to field staff to be included with all



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sanctions. The checklist will be scanned into On-Base as additional documentation of the sanction when sanctions are applied to cases. The Policy Unit will also continue reviewing WV WORKS cases monthly to ensure accuracy and try to eliminate findings. As additional measures beyond the corrective action plan for the prior year finding, the BCF will hold a virtual conference in each region throughout the state in August 2022 to review policies and procedures regarding sanctions; the WV WORKS Council will add payment accuracy training with staff quarterly; and the TANF Policy Unit will review RAPIDS Management Reports monthly regarding sanctions to ensure 3rd level sanctions are being sent to the Policy Unit for review.

2021-029 SPECIAL TESTS AND PROVISIONS – INCOME ELIGIBILITY AND VERIFICATION SYSTEM

**Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.558**

The DHHR Bureau for Children and Families (BCF) Policy Unit will work with the BCF Division of Training to develop Blackboard Training for staff as a refresh for the Income Eligibility and Verification System. The Policy Unit will also work with Optum and RAPIDS staff to ensure that sample data is correctly gathered by June 30, 2022. Finally, the Policy Unit will continue reviewing WV WORKS cases monthly to ensure accuracy and try to eliminate findings.

2021-030 SPECIAL TESTS AND PROVISIONS – PENALTY FOR FAILURE TO COMPLY WITH WORK VERIFICATION PLAN

**Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.558**

The DHHR Bureau for Children and Families (BCF) will meet quarterly with RAPIDS staff responsible for TANF Data Reporting to keep lines of communication open and offer technical assistance as needed, with the next meeting scheduled for May 2022. The BCF will also work with their Division of Training to develop a webinar on Hours of Participation Refresh for staff. Finally, the BCF will continue



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reviewing WV WORKS cases monthly to ensure accuracy and try to eliminate findings.

2021-031 REPORTING **Department of Health and Human Resources (DHHR)** **Assistance Listing Number 93.568**

The DHHR Bureau for Children and Families (BCF) Policy Unit and BCF Finance will have recurring meetings with staff at Optum and APPRISE (ACF, Office of Community Service, Information Management Provider) to ensure that the numbers reported on the LIHEAP Performance Data Form agree with the source documentation. The BCF will also attend webinars and virtual meetings to keep each party up to date on changes and guidelines. Finally, the BCF Policy Unit will work with BCF Finance to develop a monthly procedure to reconcile the number of payments and households to ensure populations for the LIHEAP report are correct. The anticipated completion date for the procedure is June 2022.

2021-032 HOUSEHOLD REPORTING **Department of Health and Human Resources (DHHR)** **Assistance Listing Number 93.568**

Effective immediately, the DHHR Bureau for Children and Families will work with staff at Optum and APPRISE (ACF, Office of Community Service, Information System Provider) to make sure all amounts reported on the Annual Report on Households Assisted by LIHEAP is reviewed, reconciled to the underlying documentation, and correct.

2021-033 ALLOWABILITY AND ELIGIBILITY **Department of Health and Human Resources (DHHR)** **Assistance Listing Number 93.575, 93.596 and COVID-19 93.575**

For the condition regarding the child's date of birth, the DHHR Bureau for Family Services (BFS) Division of Early Care and Education (ECE) Policy Unit will work with the BFS Division of Training to develop in-person training for staff as a refresh for the Family and Children's



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Tracking System (FACTS). The anticipated date for completion of the training is September 30, 2022.

For the issue regarding the number of days for payment, the case manager entered the actual number of days the child was in care instead of the number of billable days as set by the DHHR Bureau for Family Services (BFS) Division of Early Care and Education (ECE). This resulted in an underpayment for the provider. The ECE Policy Unit will work with the BFS Division of Training to develop in-person training for staff as a refresh for the Family and Children's Tracking System (FACTS). The anticipated date for completion of the training is September 30, 2022.

**2021-034 SPECIAL TESTS AND PROVISIONS – PAYMENT RATE
SETTING AND APPLICATION
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.658**

The providers who received overpayments were out-of-state providers. Whereas rates for in-state providers are calculated by rate setting staff within the DHHR Office of Accountability and Management Reporting based on the providers' cost report data, the out-of-state rates are negotiated with the providers by the DHHR Bureau for Children and Families (BCF) and are captured via contracts or other legal agreements with the providers. For the two cases questioned by the auditors, the BCF did not have the contracts or any other documentation on file to justify the rates associated thereto. Although the BCF maintains the rate data on comprehensive spreadsheets, the BCF does not always update the spreadsheets on a regular basis. To enhance their internal controls over this area, the BCF will collect additional details regarding the specific rates for children placed in out-of-state foster care facilities, update their spreadsheets to include the necessary details, and reinforce the requirement to update the spreadsheets when changes occur. The anticipated date for completion is September 30, 2022.



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**2021-035 ALLOWABILITY AND ELIGIBILITY
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.658**

For the case that resulted in a disbursement to a non-reimbursable provider, the provider was not a foster care provider. The provider was an adoption provider because the child was adopted. A misstep occurred because the current realities of the case were not communicated effectively within the DHHR Bureau for Children and Families. For the case that resulted in a disbursement for services after the child had exited care, this was the result of an oversight by caseworkers.

An updated standard operating procedure for adoptions was released to the field in July 2020. A new procedure regarding timeliness of data entry has been completed and will be released to the field by April 2022. Furthermore, the Family and Children's Tracking System (FACTS) can generate a report that shows transaction dates of entries and exits from foster care; effective immediately, the report will be used by Adoption Subsidy staff to notify Family Assistance staff of new adoptions in order to have TANF benefits stopped in Kinship/Relative adoptions. Finally, the Adoption Policy was updated and released to staff in January 2022 to include all required revisions.

**2021-036 SPECIAL TESTS AND PROVISIONS – MANAGED CARE
FINANCIAL AUDIT
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.775, 93.777, 93.778, COVID-19
93.777, ARRA 93.778**

The DHHR Bureau for Medical Services (BMS) collected and reviewed the audited financial statements from the managed care organizations (MCOs); however, review and approval of the financial statements were not documented. The BMS is establishing a process to document this approval process for the next reporting period.



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The BMS also understands the requirements related to 42 CFR 438.602(e). These requirements became effective for contracts starting on or after July 1, 2017. The BMS acknowledges their responsibility to audit the financial and encounter data for the MCOs no less than once every three years and to post the results on the state website. The BMS has previously relied upon agreed-upon procedures engagements conducted by an independent auditor to support the accuracy, truthfulness, and completeness of the MCO reported encounter and financial data. For the reporting period ended June 30, 2021, the BMS has contracted and engaged with an MCO oversight and actuarial vendor to conduct the independent audits required under 42 CFR 438.602(e) and will post those audits to the state website upon completion and approval by the BMS. For future reporting periods, the BMS intends to retain an MCO oversight and actuarial vendor to conduct the required independent audits to ensure continued compliance with 42 CFR 438.602(e).

2021-037 ELIGIBILITY

**Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.775, 93.777, 93.778, COVID-19
93.777, ARRA 93.778, 93.767**

The DHHR Bureau for Medical Services (BMS) will continue to coordinate and work with program staff throughout the DHHR to develop and implement updated training modules and courses designed to emphasize the importance of collecting and storing required documentation within the case record. This training will be available to workers by May 1, 2022. The BMS will stress that review of all case-related information must be obtained and verified prior to confirmation of Medicaid and WV CHIP benefits. Current training modules are available within the training system and are available for refreshers throughout the year. Monthly worker unit meetings will include topics designed to improve understanding of any policy or system updates. The information will be provided for unit meetings by May 1, 2022. Management will continue to use the Payment Error Rate Management (PERM) and Medicaid Eligibility Quality Control Review (MEQC) process to review Medicaid and WV CHIP cases throughout the year to ensure these measures are being followed. Any



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discrepancies noted via the review process can be addressed by local districts to improve accountability. Statewide Accuracy Meetings will continue to be held with Medicaid and WV CHIP Policy staff, Quality Control, Regional Program Managers, and the Statewide Accuracy Coordinator to discuss findings and provide responses from local districts after they are provided with the findings. These meetings will be scheduled quarterly at a minimum. System updates to retain historical data for the verification of electronic sources have provided substantial improvements in data retention and the state will continue to review for improvements. Additionally, the improvements from previous years can be used to discuss with staff the ability to continually improve and maintain the highest level of accuracy.

**2021-038 MATCHING, LEVEL OF EFFORT, EARMARKING
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.788**

DHHR maintains a report that shows all opioid expenditures by source. The report includes a summary tab to document that state general revenue expenditures have increased each year in correlation with federal expenditures. Effective immediately, DHHR will implement additional controls to ensure that documentation of the internal review and approval process of the report is maintained.

**2021-039 INTERNAL CONTROLS OVER SUBRECIPIENT MONITORING
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.788, 93.575, 93.596, COVID-19
93.575, 93.558, 93.323**

The DHHR utilizes a checklist of required activities for the award and monitoring of grants within the DHHR. The checklist is a tool to ensure to the extent practicable that DHHR spending units perform all the monitoring activities required per DHHR Policy 3801 ("Award and Monitoring of Subrecipient Grants") and other DHHR directives; document performance of those activities; and account for completion of those activities. There is a need to distinguish between completing the checklist, which is essentially a processing function, versus performing the monitoring activities denoted within the checklist,



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which is the actual monitoring work required per state and federal rules, regulations, and standards. Although the checklist outlines the required monitoring activities, the spending units have much discretion regarding how they perform and document completion of those activities during the various stages of the grant (pre-award, during the award, and post award).

From the processing perspective, at the closeout stage of the subaward, the spending unit uploads the completed and signed checklist into the applicable "Document Manager" section of the DHHR's subrecipient Grants Management Solution system (CRM). The CRM system prevents closeout of the grant until the checklist is uploaded to the system. When the DHHR originally developed the checklist, they did indeed consider whether it would be more efficient and effective to upload certain parts of the checklist during various stages of the grant instead of uploading the entire checklist during the closeout stage. Due to the intricacies of creating a mechanism in the system that requires the checklist to be completed at various stages of the monitoring process, coupled with the fact that each spending unit within the DHHR is unique with respect to their programs, organizational structure, and staffing capabilities, which is often fluid given the turnover within the DHHR, the DHHR determined that preventing a grant from being closed in the CRM system without the checklist made the most sense at the time.

With consideration to this finding and the auditor's repeated concern that there is a lack of sufficient documentary evidence to prove the controls are operating as designed, the DHHR has now decided to enhance the manner by which it documents the assessment of risk and the level of monitoring during various stages of the grant by adding some additional controls to its CRM system. The plan is to break out the checklist into multiple parts, which will include documenting the level of risk and the types of additional monitoring that should be done through the life cycle of the grant, and to require the spending unit to certify completion of the monitoring activities during various stages of the grant (pre-award, during the award, and post award) instead of finalizing and signing the entire checklist during closeout. Although the DHHR will strive to accomplish this as soon as possible, a conservative estimated date for completion is September 30, 2022.



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2021-040 ALLOWABILITY Division of Emergency Management (DEM) Assistance Listing Number 97.036

DEM has made significant changes to the Public Assistance program procedures over the last several years to ensure compliance with all federal, state, and program policy and regulation. DEM has processed numerous Project Worksheets for the WV Division of Highways (DOH), and FEMA has not indicated any issue with any portion of the DOH payroll reimbursement. The amount paid was the actual amount expended for the work on the allowable projects. Effective March 2022, DEM will get clarity on how to determine the appropriate additive rate and apply it to future reimbursements. DEM will also work with the DOH to ensure an accurate understanding of the allowable rate and reimbursement through the Public Assistance program.

2021-041 REPORTING Division of Emergency Management (DEM) Assistance Listing Number 97.036

DEM has delegated the reporting responsibility for the Federal Fund Accountability and Transparency Act (FFATA) to each grant program. At this point, DEM is reporting awards and payments far below the threshold to ensure compliance with the requirements. In February 2022, staff from each FEMA grant program received training from FEMA on the purpose and function of the FFATA and the Federal Subaward Reporting System (FSRS). While DEM believes the guidelines and requirements are currently being met, there is still some work to do to ensure the correct information is reported without creating excessive administrative burden. DEM grant monitors will work with each program to verify adherence to the requirements over the coming year.



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2021-042 INTERNAL CONTROLS OVER REPORTING Workforce West Virginia (WWV) Assistance Listing Number 97.050

WWV will host a training between the Fiscal and Administrative Management section and appropriate UI staff to review reporting processes to ensure internal controls are enforced by April 2022.

2021-043 INTERNAL CONTROLS OVER CASH MANAGEMENT Workforce West Virginia (WWV) Assistance Listing Number 97.050

WWV will update policies and procedures by April 2022, for grant managers and a Fiscal and Administrative Management manager to sign and date the preparation and review of drawdowns prior to the draw being processed.

***SUMMARY
SCHEDULE OF
PRIOR AUDIT
FINDINGS***



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

**2020-001 INTERNAL CONTROLS OVER ALLOWABILITY
Community Development Block Grant Program (CDBG)
Assistance Listing Number 14.228
Resolved**

Corrective action taken for FY 2021.

**2020-002 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Workforce West Virginia (WWV)
Assistance Listing Number 17.225, COVID-19 17.225
Partially Resolved**

WWV will hold a meeting with the Fiscal and Administrative Management staff responsible for the preparation of the SEFA by April 2022 to confirm resources needed are available and provide further training if necessary. See current year finding 2021-004.

**2020-003 INTERNAL CONTROLS OVER INFORMATION TECHNOLOGY
Workforce West Virginia (WWV)
Assistance Listing Number 17.225, COVID-19 17.225
Partially Resolved**

Policies and procedures were created and implemented in October 2021 to review SOC audits from all third-party service providers annually. The review process includes documentation of existing complementary user controls in place, as well as identifying controls that are necessary, but not in place. See current year finding 2021-005.

**2020-004 SPECIAL TESTS AND PROVISIONS – UI PROGRAM
INTEGRITY - OVERPAYMENTS
Workforce West Virginia (WWV)
Assistance Listing Number 17.225, COVID-19 17.225
Partially Resolved**

WWV will review current procedures by April 2022 and make appropriate modifications as necessary. See current year finding 2021-007.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

**2020-005 INTERNAL CONTROLS OVER REPORTING
Workforce West Virginia (WWV)
Assistance Listing Number 17.225, COVID-19 17.225
Partially Resolved**

WWV strives to submit all federal reporting accurately and on time and is in the process of training new staff on the preparation of these federal reports. This will allow reports to be completed with enough time to be reviewed, approved, and submitted by federal deadlines. See current year finding 2021-006.

**2020-006 INTERNAL CONTROLS OVER SPECIAL TESTS AND PROVISIONS – MATCH WITH IRS 940 FUTA TAX FORM
Workforce West Virginia (WWV)
Assistance Listing Number 17.225, COVID-19 17.225
Resolved**

Corrective action taken for FY 2021.

**2020-007 INTERNAL CONTROLS OVER QUALITY ASSURANCE PROGRAM
Division of Highways (DOH)
Assistance Listing Number 20.205, 20.219, 20.224, 23.003
Resolved**

Corrective action taken for FY 2021.

**2020-008 INTERNAL CONTROLS OVER ALLOWABILITY
Division of Highways (DOH)
Assistance Listing Number 20.205, 20.219, 20.224, 23.003
Partially Resolved**

DOH has policies in place that require the review and approval of payroll transaction and define the appropriate use of the signature lines on all DOT-12 documents. In February 2022, DOH contacted the district(s) involved to ensure they understand the policies and procedures and provide additional instruction if needed. See current year finding 2021-011.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

2020-009 SUBRECIPIENT MONITORING
State of West Virginia (WV)
Assistance Listing Number COVID-19 21.019
Resolved

Corrective action taken for FY 2021.

2020-010 INTERNAL CONTROLS OVER CASH MANAGEMENT
West Liberty University, Pierpont Community and Technical
College and Concord University
Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,
84.379, 93.264, 93.342, 93.364, 93.925
Partially Resolved

While Pierpont Community and Technical College and Concord University identified in the prior year finding resolved this matter, West Liberty University has a finding in the current year. This finding is only partially resolved because each university/college is only responsible for their own internal controls and the updated controls have not been implemented at the above institution. See current year finding 2021-017 and the related corrective action plan.

West Liberty University (WLU) response

WLU hired a CFO in August 2021. Any federal drawdown request is reconciled prior to the drawdown. Once prepared, the CFO or Controller will review and approve the drawdown prior to the drawdown occurring. This will be documented with the signature of the Controller or CFO and the date of review and approval. The drawdown is then completed usually on the same date as the review and approval.

Pierpont Community and Technical College (PCTC) response
Resolved

Corrective action taken at this institution for FY 2021.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Concord University (CU) response Resolved

Corrective action taken at this institution for FY 2021.

2020-011 **INTERNAL CONTROL OVER FINANCIAL REPORTING**
2019-015 **West Virginia University at Parkersburg, Pierpont Community
and Technical College, Fairmont State University, Bluefield
State College and New River Community and Technical
College**
**Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,
84.379, 93.264, 93.342, 93.364, 93.925**
Partially Resolved

While West Virginia University at Parkersburg, Fairmont State University, and New River Community and Technical College identified in the prior year finding resolved this matter, Pierpont Community and Technical College, Bluefield State College, and Shepherd University has a finding in the current year. This finding is only partially resolved because each university/college is only responsible for their own internal controls and the updated controls have not been implemented at the above institution. See current year finding 2021-020 and the related corrective action plan.

West Virginia University at Parkersburg (WVU-P) response Resolved

Corrective action taken at this institution for FY 2021.

Pierpont Community and Technical College (PCTC) response
In this instance the scheduled award was reported correctly as \$6,195. The corrected award for the aid year was transmitted to COD. Pierpont CTC has instituted a daily transmission to COD and a review of return files to ensure that correct Pell data is transmitted to COD.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**Fairmont State University (FSU) response
 Resolved**

Corrective action taken at this institution for FY 2021.

Bluefield State College (BSC) response

BSC implemented a review process for the Pell reconciliation in February 2022. The Pell processing associate will review the disbursement reports for accuracy and notify the Financial Aid Manager of any discrepancies that are found. The Financial Aid Manager will then review the issues and determine how to correct the errors. Once the report is free of errors, the corrections will be noted and the report will be signed off by both the Pell processing associate and the Financial Aid Manager, A worksheet has been created to ensure all discrepancies are corrected and verified.

**New River Community and Technical College (NRCTC)
 response
 Resolved**

Corrective action taken at this institution for FY 2021.

Shepherd University (SU) response

In October 2021, SU enhanced its reconciliation process to meet requirements. Once prepared, the reconciliation will be sent to the Associate Director of Financial Aid, who will review and approve the reconciliation and send it to the Director of Finance and the Associate Vice President of Finance/CFO for approval.

**2020-012
 2019-016**

**INTERNAL CONTROLS OVER SPECIAL TESTS AND
 PROVISIONS - VERIFICATION**

West Virginia University at Parkersburg (WVU-P)

**Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,
 84.379, 93.264, 93.342, 93.364, 93.925**

Partially Resolved

Effective February 2022, WVUP will ensure that each student file selected for verification is reviewed and finalized by two different



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

financial aid officials by entering the information in Banner. See current year finding 2021-014.

2020-013 **SPECIAL TESTS AND PROVISIONS – DISBURSEMENTS TO**
2019-017 **OR ON BEHALF OF STUDENTS**
2018-011 **Bluefield State College (BSC)**
Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,
84.379, 93.264, 93.342, 93.364, 93.925
Partially Resolved

Effective February 2021, policies and procedures were updated to ensure all student and parent borrowers will receive bi-weekly notification of their disbursement and right to cancel information of federal Direct Loans and Parent Plus Loans. The process for disclosure statements is electronic now with the disclosure statement sent electronically to the studentaid.gov website. In addition, the school will maintain and/or archive supporting documentation as evidence of BSC’s compliance with federal guidelines. See current year finding 2021-012.

2020-014 **SPECIAL TESTS AND PROVISIONS – RETURN OF TITLE IV**
2019-018 **FUNDS**
BlueRidge Community and Technical College, West Liberty
University, Bluefield State College, New River Community and
Technical College, Pierpont Community and Technical College,
and Fairmont State University
Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,
84.379, 93.264, 93.342, 93.364, 93.925
Partially Resolved

See current year finding 2021-015 and the related corrective action plan.

BlueRidge Community and Technical College (BRCTC) response

In December 2021, BRCTC added a secondary review of return calculations to ensure accuracy between the return calculation and the



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

actual dollars returned. This second review has been communicated to Financial Aid and Finance Office staff and added to the procedures.

West Liberty University (WLU) response

All Return to Title IV calculations are completed by the Director and reviewed by the Assistant Director to ensure funds are returned accurately and timely. Beginning November 2021, the Assistant Director began processing additional calculations to ensure the calculated figures are accurate.

Bluefield State College (BSC) response

Internal controls are in place to perform Return of Title IV (R2T4) withdrawal and calculation ensuring records comply and that return of Title IV refunds are returned within the required time frame of 45 days. Controls include the review of permit to withdrawal forms completed with all signatures of offices involved and sign off on R2T4 calculations as reviewed will occur within time frame of 45 days by Financial Aid Manager. The controls were implemented in August 2021.

New River Community and Technical College (NRCTC) response

In August 2021, NRCTC implemented an Administrative Withdrawal policy where Failure Irregular Withdrawal (FIW) reports are run and reviewed weekly by the Registrar to capture students that have not been attending classes to remove them from classes immediately and return Title IV funds. After it has been reviewed by the Registrar, the FIW report is sent to the Business and Financial Aid Offices for approval and records will be retained for verification purposes.

Pierpont Community and Technical College (PCTC) response

PCTC's financial aid staff will complete a Return of Title Funds (R2T4) for all students. This includes those outside the refund period to ensure adequate evidence that no federal funds were required to be returned for student who withdrew or received all "F"s and failed to withdraw even after 60% of the term was completed by each. This will enhance the existing policies and procedure for students inside the refund period and will be completed in a timely manner. This process



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

was implemented in November 2020 but was not followed 100%. The enhanced policies and procedure will be followed for the 2021/2022 Academic School Year beginning August 15, 2021.

Fairmont State University (FSU) response

In January 2022, procedures for the Return of Title IV funds were updated to include the review of the students who have withdrawn beyond the 60% term and have earned all their federal and state financial aid according to federal and state regulations.

2020-015	SPECIAL TESTS AND PROVISIONS – ENROLLMENT
2019-019	REPORTING
2018-012	New River Community and Technical College, West Liberty
2017-006	University, Bluefield State College, Pierpont Community and
2016-008	Technical College, West Virginia State University, Mountwest
2015-015	Community and Technical College, Concord University,
2014-011	Fairmont State University, West Virginia University –
2013-028	Parkersburg, and West Virginia University
2012-43	Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,
2012-47	84.379, 93.264, 93.342, 93.364, 93.925
2012-49	Partially Resolved
2011-22	

While West Liberty University, Mountwest Community and Technical College, Concord University, Fairmont State University, and West Virginia University – Parkersburg identified in the prior year finding resolved this matter, New River Community and Technical College, Bluefield State College, Pierpont Community and Technical College, West Virginia State University, and West Virginia University have a finding in the current year. This finding is only partially resolved because each university/college is only responsible for their own internal controls and the updated controls have not been implemented at the above institutions. See current year finding 2021-016 and the related corrective action plan.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

New River Community and Technical College (NRCTC) response

NRCTC's Registrar office will request the error report from IT and correct the errors on the report. The Registrar's office will request IT to run the error report again to make sure all errors have been cleared. Once the report is free of errors, the Registrar's Office will request the enrollment report from IT and submit it to the NSC. The Registrar's office will make sure the report is submitted by the due date and errors sent by the NSC are corrected in a timely manner.

The Registrar's office will run a random selection of 20 students from NSLDS to ensure students are correct in the NSC, which will be done at least 50 days out from the time students were initially reported. IT and the Registrar's office will review and approve these processes when the report is run, reviewed, and submitted.

The Registrar has created an Administrative Withdrawal process which was approved and implemented in Fall 2021. The Failure Irregular Withdrawal (FIW) report is run weekly to ensure all students who have not attended are taken out of classes in a timely manner once they are reported by the instructors.

West Liberty University (WLU) response Resolved

Corrective action taken at this institution for FY 2021.

Bluefield State College (BSC) response

As of March 2022, the Registrar and Associate Registrar are trained and authorized to submit the National Student Loan Data System (NSLDS) reports in their entirety, including all error reports, thus ensuring continuity of reporting in the event of an absence. Each report now has its own file labeled with the type and submission due date and is accessible to both employees at all times. Error reports in Banner will now be run a minimum of two times, or until the error report is completely resolved before generating the enrollment report in Banner. These error reports will be printed, documented, and filed. After the report is generated from Banner, the enrollment number will



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

be checked against the Current Student Audit in Argos. After reconciling the National Student Clearinghouse (NSC) error report, the reconciliation will be reviewed and approved by both the Registrar and Assistant Registrar to confirm the accuracy and timing of the report submission.

Pierpont Community and Technical College (PCTC) response

PCTC's Registrar staff will separate the withdrawal and review process between three separate employees. One employee will complete the withdrawal process, one employee will complete the file submission process to the National Student Clearinghouse (NSC), and then a third employee will complete the review of the NSC file submission. This review will include a random selection of 20 students within each population and those students will be manually reviewed in Banner to ensure accuracy of the enrollment status that was generated via a report to submit to NSC. In addition, the Registrar staff will sign off on said tracking document and share the document with the financial aid staff. The financial aid staff will then review a separate selection of 20 students from each submission in NSLDS to ensure accuracy of the reported enrollment status. Should any discrepancies be found, the Registrar's office and Financial Aid office will work collectively to resolve each. This process was implemented in January 2021 and applies to all submissions to the NSC to ensure accuracy.

West Virginia State University (WVSU) response

WVSU utilizes the NSC to update students' enrollment and the effects on the students' direct loan and Pell statuses. WVSU has a five-step process to check the integrity and accuracy of the student enrollment data. First, IT conducts a thorough edit check of student data throughout the semester in coordination with the Office of the Registrar, Admissions, Dual Enrollment and other contributors to ensure errors are corrected. Particular focus will be placed on resolving errors before each enrollment file is produced.

Next, the Office of the Registrar will conduct a full review of the process used to produce the NSC enrollment file on the 25th of each month. Each time the file is produced, an IT professional will confirm it is produced according to the agreed-upon process.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

In the third step, the Office of the Registrar verifies the accuracy of the data prior to the file being uploaded in the NSC by IT and ensures the number of files received by the NSC matches the number of files submitted. The Office of the Registrar will resolve any errors indicated by the NSC. This process will ensure any errors are resolved prior to the data being reported to the NSLDS.

The fourth step, after the resolution of any errors, is the NSC will perform a final review of the data before sending it to the NSLDS. This will be reported on the NSLDS Reporting tab of the Enrollment Reporting screen in the NSC website. The NSC sends emails whenever these items are updated. It is the responsibility of the Registrar to review and resolve any errors in a timely manner.

The fifth and final step is the submission of the enrollment data to the NSLDS. After NSLDS reviews the data, any errors will be reported back through the NSC in the same manner as NSC errors. Resolution of these errors is of special importance and will be given top priority by the Registrar.

Mountwest Community and Technical College (MCTC) response Resolved

Corrective action taken at this institution for FY 2021.

Concord University (Concord) response Resolved

Corrective action taken at this institution for FY 2021.

Fairmont State University (FSU) response Resolved

Corrective action taken at this institution for FY 2021.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**West Virginia University at Parkersburg (WVU-P) response
 Resolved**

Corrective action taken at this institution for FY 2021.

West Virginia University (WVU) response

WVU’s Office of the University Registrar (OUR) is currently working with the WVU ITS department to receive an output of all graduates being reported on the Grad Only file. After this output is received, an internal report will be created in Argos to pull out all students updated with a Degree Awarded status. The Argos report will then be compared to the output from the submission job. If any discrepancies are discovered, the issue will be identified and corrected. The OUR will run the Argos file against the NSC file by using ACCESS until all discrepancies have been resolved and the comparison files match. All data files will be signed off and cleared by two OUR staff members along with all NSC communication and will be saved and retained for verification purposes. The additional controls will be implemented by June 2022.

- 2020-016 SPECIAL TESTS AND PROVISIONS – BORROWER DATA**
- 2019-020 TRANSMISSION AND RECONCILIATION**
- 2018-013 Bluefield State College and West Virginia University at**
- 2017-007 Parkersburg**
- 2016-006 Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,**
- 84.379, 93.264, 93.342, 93.364, 93.925**
- Partially Resolved**

While West Virginia University at Parkersburg identified in the prior year finding resolved this matter, Bluefield State College has a finding in the current year. This finding is only partially resolved because each university/college is only responsible for their own internal controls and the updated controls have not been implemented at the above institution. See current year finding 2021-013 and the related corrective action plan.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Bluefield State College (BSU) response

BSC updated its policies and procedures in February 2022 to ensure that Title IV financial aid data is reviewed and reconciled with the financial aid data recorded in the Banner system. All discrepancies are identified and resolved between Financial Aid after reviewing and reconciling the reports generated by the Common Origination and Disbursement records (COD) to the disbursement Excel spreadsheets from the Business Office. The Direct Loan Reconciliation Spreadsheet and any supporting spreadsheets will be reviewed within 30-45 days by the Financial Aid Manager and Director of Accounting.

**West Virginia University at Parkersburg (WVUP) response
 Resolved**

Corrective action taken at this institution for FY 2021.

**2020-017 SPECIAL TESTS AND PROVISIONS – DISTANCE EDUCATION
 Bluefield State College, New River Community and Technical
 College, and Pierpont Community and Technical College
 Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,
 84.379, 93.264, 93.342, 93.364, 93.925**

Resolved

Corrective action taken for FY 2021.

**2020-018 SPECIAL TESTS AND PROVISIONS – GRAMM-LEACH-BLILEY
 2019-022 ACT – STUDENT INFORMATION SECURITY**

**West Virginia University, West Virginia State University,
 Marshall University, West Virginia University at Parkersburg,
 Pierpont Community and Technical College, Fairmont State
 University, New River Community and Technical College,
 Shepherd University, West Virginia Northern Community and
 Technical College, Bluefield State College, West Virginia
 School of Osteopathic Medicine, Concord University and West
 Liberty University**

**Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,
 84.379, 93.264, 93.342, 93.364, 93.925**

Partially Resolved



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

While West Virginia University, Marshall University, New River Community and Technical College, Shepherd University, West Virginia Northern Community and Technical College, Bluefield State College, West Virginia School of Osteopathic Medicine, Concord University and West Liberty University identified in the prior year finding resolved this matter, West Virginia State University, West Virginia University at Parkersburg, Fairmont State University, and Pierpont Community and Technical College have a finding in the current year. This finding is only partially resolved because each university/college is only responsible for their own internal controls and the updated controls have not been implemented at the above institution. See current year finding 2021-018 and the related corrective action plan.

West Virginia University (WVU) response Resolved

Corrective action taken at this institution for FY 2021.

West Virginia State University (WVSU) response

WVSU has performed the required risk assessment per 16 CFR 314.4(b) and also documented safeguards per requirements of 16 CFR 314.4(c). This assessment was initiated prior to the end of fiscal year 2021 but was not completed until fiscal year 2022. Policies and procedures have been established and implemented to ensure ongoing compliance.

Marshall University (Marshall) response Resolved

Corrective action taken at this institution for FY 2021.

West Virginia University at Parkersburg (WVU-P) response

After completion of the FY 2020 audit in April 2021, the FSA Cyber Compliance Division notified WVUP to submit a corrective action plan within 30 days and to implement that corrective action plan within six months. The risk assessment and required staff training were



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

completed in July 2021. A follow-up risk assessment and GLBA staff training is scheduled to be conducted in March 2022.

WVUP has also created a GLBA policy and procedures manual and continues to review and enhance internal controls and policies as needed to comply with GLBA requirements.

Fairmont State University (FSU) response

FSU has partnered with Wolf & Company to undergo a risk assessment and ensure safeguards are in place and documented. This process is currently underway and will be completed in March 2022.

Pierpont Community and Technical College (PCTC) response

PCTC contracted with Wolf and Company to purchase a Risk Assessment Product called WolfPac and to assist in performing the Risk Assessment to comply with GLBA requirements. That assessment was completed on December 15, 2021.

New River Community and Technical College (NRCTC) response Resolved

Corrective action taken at this institution for FY 2021.

Shepherd University (Shepherd) response Resolved

Corrective action taken at this institution for FY 2021.

West Virginia Northern Community and Technical College (WVNCC) response Resolved

Corrective action taken at this institution for FY 2021.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Bluefield State College (BSC) response Resolved

Corrective action taken at this institution for FY 2021.

West Virginia School of Osteopathic Medicine (WVSOM) response Resolved

Corrective action taken at this institution for FY 2021.

Concord University (Concord) response Resolved

Corrective action taken at this institution for FY 2021.

West Liberty University (WLU) response Resolved

Corrective action taken at this institution for FY 2021.

2020-019 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS West Virginia State University (WVSU) COVID-19 84.425E/84.425F/84.425J Resolved

Corrective action taken for FY 2021.

2020-020 ALLOWABILITY Bluefield State College, Glenville State College, Fairmont State University COVID-19 84.425E/84.425F/84.425J Partially Resolved

While Glenville State College and Fairmont State University identified in the prior year finding resolved this matter, Bluefield State College has a finding in the current year. This finding is only partially resolved because each university/college is only responsible for their own



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

internal controls and the updated controls have not been implemented at the above institution. See current year finding 2021-022 and the related corrective action plan.

Bluefield State College (BSC) response

As of September 2021, all potential expenses to be paid from the HEERF funds are reviewed and approved by the CFO or Director of Accounting prior to incurring the expense.

Glennville State College (GSC) response

Resolved

Corrective action taken at this institution for FY 2021.

Fairmont State University (FSU) response

Resolved

Corrective action taken at this institution for FY 2021.

2020-021 REPORTING

**New River Community and Technical College, Pierpont Community and Technical College, Fairmont State University, Mountwest Community and Technical College
 COVID-19 84.425E/84.425F/84.425J
 Partially Resolved**

See current year finding 2021-021 and the related corrective action plan.

New River Community and Technical College (NRCTC) response

Starting in April 2022, NRCTC will document the approval of the CFO and Director of Institutional Effectiveness and Grants prior to publication of reporting related to HEERF funds.

Pierpont Community and Technical College (PCTC) response

PCTC has reviewed the reporting requirements for HEERF funding to ensure all future quarterly and annual reports are accurate, timely



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

and meet the requirements. All staff involved in the reporting process, which includes the offices of Financial Aid, Registrar and Finance, will document and retain all source data used in the reports. A documented review process has been put in place to ensure review by a supervisor and a final review by the Vice President of Finance and Administration and Chief Financial Officer. The documented review process was implemented with the October 2021 quarterly reports.

Fairmont State University (FSU) response

FSU implemented controls regarding the Quarterly Reports and Website update in January 2022.

The Financial Reporting Manager will prepare the data and then alert the CFO that the data is completed and include all detail for review via email communication. Once the CFO has reviewed the data, an email response will be sent to the Financial Reporting Manager confirming approval or identifying any concerns. If concerns are identified, the information will be reviewed again and adjusted as necessary. Once approval from the CFO is received, an email will be sent to the Webmaster with the attached quarterly report as well as the updates to the webpage for Student data reporting. The email includes the trail reflecting the original request along with the CFO's approval. The Webmaster will update as requested and send confirmation. The Financial Reporting Manager will then review the linked report and posted information to ensure accuracy. Once reviewed, an email with the quarterly report is sent to the Higher Education Emergency Relief Fund (HEERF) email provided. The STMTEXT report will also be created to report the data approved by the CFO. The document itself has a timestamp for reference of submission by the deadline each quarter.

Mountwest Community and Technical College (MCTC) response

Effective February 2022, management created and implemented a reporting template to capture required data for effective and timely submissions. The data captured and summarized on the report template will be supported with the corresponding approved grant funding requests as well as drawdown confirmation IDs. Management



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

will also implement a federal grant reporting calendar to establish defined deadlines for the submission of draft reports for review and approval by the Vice President for Finance and Administration as well as submission of final reporting. All required submissions will be date-stamped for preservation of compliancy.

**020-022 ALLOWABILITY – AGENCY WIDE PAYROLL CONTROL COSTS INCLUDED IN COST ALLOCATION PLANS
 Department of Health and Human Resources (DHHR)
 Assistance Listing Number 93.558, 93.568, 93.575, 93.596, 93.658, 93.659, 93.767, 93.775, 93.777, 93.778, ARRA 93.778
 Resolved**

Corrective action taken for FY 2021.

**2020-023 DHHR INFORMATION SYSTEM AND RELATED BUSINESS
 2019-027 PROCESS CONTROLS
 2018-017 Department of Health and Human Resources (DHHR)
 2017-002 Assistance Listing Number 93.558, 93.568, 93.575, 93.596, 93.658, 93.659,
 2016-017 93.767, 93.775, 93.777, 93.778, ARRA 93.778
 2015-025
 2014-016
 2013-034
 20212-51
 2011-46
 2010-43
 2009-43
 2008-55**

The DHHR still plans to explore the possibility of enhancing the Quality Control process by adding other programs to the overall scope and expanding the populations [for sampling] to include payments that have case data that is initiated and approved by the same person as well as case data that is entered by one person without another level of approval. However, given the volume of work that the Bureau for Children and Families and other offices within the DHHR are



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

experiencing, an anticipated date for completion is still unknown at this time. See current year finding 2021-001.

2020-024 ALLOWABILITY AND ELIGIBILITY – ADMINISTRATIVE SERVICE ORGANIZATION AND TITLE IV-A/IV-F TANF EXPENDITURES
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.558
Resolved

Corrective action taken for FY 2021.

2020-025 INTERNAL CONTROLS OVER SPECIAL TESTS AND
2019-025 PROVISIONS – CHILD SUPPORT NON-COOPERATION,
2018-019 PENALTY FOR REFUSAL TO WORK, AND ADULT
2017-010 CUSTODIAL PARENT OF CHILD UNDER SIX WHEN CHILD
2016-016 CARE NOT AVAILABLE
2015-024 Department of Health and Human Resources (DHHR)
2014-018 Assistance Listing Number 93.558
2013-036
2012-56
2011-44
2010-41

The corrective action plan for the prior year finding will remain in place. The DHHR Bureau for Children and Families (BCF) Policy Unit will send monthly reminders regarding the sanction policy. The Policy Unit will redistribute the Sanction Flowchart/Desk Guide by April 29, 2022 as a reminder and will provide access to the flowchart on the BCF Division of Family Assistance SharePoint site. Management within the BCF will provide emphasis and additional training to all staff to supply all case documents for all steps of the sanction process to provide evidence of documentation of the internal controls pertaining to the issuance and removal of sanctions against TANF recipients. A Sanction Blackboard course will be reviewed and updated if needed before July 2022. Management will also emphasize the need to maintain accurate documentation of sanctions within case files. A checklist for sanctions will be sent to field staff to be included with all sanctions. The checklist will be scanned into On-Base as additional



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

documentation of the sanction when sanctions are applied to cases. The Policy Unit will also continue reviewing WV WORKS cases monthly to ensure accuracy and try to eliminate findings. As additional measures beyond the corrective action plan for the prior year finding, the BCF will hold a virtual conference in each region throughout the state in August 2022 to review policies and procedures regarding sanctions; the WV WORKS Council will add payment accuracy training with staff quarterly; and the TANF Policy Unit will review RAPIDS Management Reports monthly regarding sanctions to ensure 3rd level sanctions are being sent to the Policy Unit for review. See current year finding 2021-028.

2020-026 SPECIAL TESTS AND PROVISIONS – INCOME ELIGIBILITY & VERIFICATION SYSTEM

**Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.558
Partially Resolved**

The DHHR Bureau for Children and Families (BCF) Policy Unit will work with the BCF Division of Training to develop Blackboard Training for staff as a refresh for the Income Eligibility and Verification System. The Policy Unit will also work with Optum and RAPIDS staff to ensure that sample data is correctly gathered by June 30, 2022. Finally, the Policy Unit will continue reviewing WV WORKS cases monthly to ensure accuracy and try to eliminate findings. See current year finding 2021-029.

2020-027 SPECIAL TESTS AND PROVISIONS – PENALTY FOR 2019-026 REFUSAL TO WORK

**Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.558
Partially Resolved**

The DHHR Bureau for Children and Families (BCF) will meet with staff members at Optum and RAPIDS by June 30, 2022 to review requirements to ensure accuracy of populations; will review populations when pulled by Optum; will send monthly reminders regarding the information needed in the case record to document



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

engagement in an activity; and will continue reviewing WV WORKS cases monthly to ensure accuracy and try to eliminate findings. See current year finding 2021-027.

**2020-028 SPECIAL TESTS AND PROVISIONS – PENALTY FOR FAILURE TO COMPLY WITH WORK VERIFICATION PLAN
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.558
Partially Resolved**

The DHHR Bureau for Children and Families (BCF) will meet quarterly with RAPIDS staff responsible for TANF Data Reporting to keep lines of communication open and offer technical assistance as needed, with the next meeting scheduled for May 2022. The BCF will also work with their Division of Training to develop a webinar on Hours of Participation Refresh for staff. Finally, the BCF will continue reviewing WV WORKS cases monthly to ensure accuracy and try to eliminate findings. See current year finding 2021-030.

**2020-029 PERFORMANCE REPORTING
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.568
Partially Resolved**

The DHHR Bureau for Children and Families (BCF) Policy Unit and BCF Finance will have recurring meetings with staff at Optum and APPRISE (ACF, Office of Community Service, Information Management Provider) to ensure that the numbers reported on the LIHEAP Performance Data Form agree with the source documentation. The BCF will also attend webinars and virtual meetings to keep each party up to date on changes and guidelines. Finally, the BCF Policy Unit will work with BCF Finance to develop a monthly procedure to reconcile the number of payments and households to ensure populations for the LIHEAP report are correct. The anticipated completion date for the procedure is June 2022. See current year finding 2021-031.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

2020-030 REPORTING
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.658
Resolved

Corrective action taken for FY 2021.

2020-031 ALLOWABILITY AND ELIGIBILITY
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.659
Resolved

Corrective action taken for FY 2021.

2020-032 ELIGIBILITY
2019-034 Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.775, 93.777, 93.778, ARRA 93.778
Partially Resolved

The DHHR Bureau for Medical Services (BMS) will continue to coordinate and work with program staff throughout the DHHR to develop and implement updated training modules and courses designed to emphasize the importance of collecting and storing required documentation within the case record. This training will be available to workers by May 1, 2022. The BMS will stress that review of all case-related information must be obtained and verified prior to confirmation of Medicaid and WV CHIP benefits. Current training modules are available within the training system and are available for refreshers throughout the year. Monthly worker unit meetings will include topics designed to improve understanding of any policy or system updates. The information will be provided for unit meetings by May 1, 2022. Management will continue to use the Payment Error Rate Management (PERM) and Medicaid Eligibility Quality Control Review (MEQC) process to review Medicaid and WV CHIP cases throughout the year to ensure these measures are being followed. Any discrepancies noted via the review process can be addressed by local districts to improve accountability. Statewide Accuracy Meetings will continue to be held with Medicaid and WV CHIP Policy staff, Quality



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Control, Regional Program Managers, and the Statewide Accuracy Coordinator to discuss findings and provide responses from local districts after they are provided with the findings. These meetings will be scheduled quarterly at a minimum. System updates to retain historical data for the verification of electronic sources have provided substantial improvements in data retention and the state will continue to review for improvements. Additionally, the improvements from previous years can be used to discuss with staff the ability to continually improve and maintain the highest level of accuracy. See current year finding 2021-037.

2020-033 FINANCIAL REPORTING – INTERNAL CONTROL OVER REPORTING

Attorney General’s Office (AGO)

Assistance Listing Number 93.775, 93.777, 93.778, ARRA 93.778 Resolved

Corrective action taken for FY 2021.

2020-034 SPECIAL TESTS AND PROVISIONS – UTILIZATION
2019-032 CONTROL AND PROGRAM INTEGRITY

Department of Health and Human Resources (DHHR)

Assistance Listing Number 93.775, 93.777, 93.778, ARRA 93.778 Resolved

Corrective action taken for FY 2021.

2020-035 INTERNAL CONTROLS OVER SPECIAL TESTS AND PROVISIONS INPATIENT HOSPITAL AND LONG-TERM CARE FACILITY AUDITS

Department of Health and Human Resources (DHHR)

Assistance Listing Number 93.775, 93.777, 93.778, ARRA 93.778 Resolved

Corrective action taken for FY 2021.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

2020-036 **SPECIAL TESTS AND PROVISIONS – MEDICAID FRAUD**
2019-033 **CONTROL UNIT INTERNAL CONTROLS**
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.775, 93.777, 93.778, ARRA 93.778
Resolved

Corrective action taken for FY 2021.

2020-037 **SPECIAL TESTS AND PROVISIONS – MEDICAID NATIONAL**
CORRECT CODING INITIATIVE (NCCI)
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.775, 93.777, 93.778, ARRA
Resolved

Corrective action taken for FY 2021.

2020-038 **INTERNAL CONTROLS OVER SUBRECIPIENT MONITORING**
2019-036 **Department of Health and Human Resources (DHHR)**
CFDA 93.788, 93.575, 93.596, 93.558
Resolved

Corrective action taken for FY 2021.

2020-039 **ALLOWABILITY OF EXPENDITURES**
Department of Health and Human Resources (DHHR)
CFDA 93.788
Resolved

Corrective action taken for FY 2021.

2020-040 **SUBRECIPIENT MONITORING**
2019-040 **Division of Emergency Management (DEM)**
Assistance Listing Number 97.036
Resolved

Corrective action taken for FY 2021.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2021

**2020-041 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(SEFA)
Division of Highways (DOH)
CFDA Number 97.036
Resolved**

Corrective action taken for FY 2021.