

West Virginia Single Audit

For the Year Ended June 30, 2022

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 (*Government Auditing Standards*), 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, 2022, 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 16, 2022. 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. The financial statements of the West Virginia Investment Management Board was not audited in accordance with *Government Auditing Standards*, and the 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.; The 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.; 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*, accordingly this report does not include reporting on internal control over financial reporting or compliance and other matters associated with these entities.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State 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.

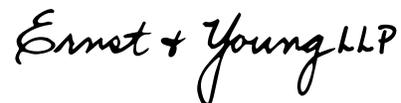
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on 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.



December 16, 2022



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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 of Independent Auditors on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the State of West Virginia's compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

Qualified Opinion on Supplemental Nutrition Assistance Program (SNAP), Education Stabilization Fund, Temporary Assistance for Needy Families (TANF), Opioid STR-State Targeted Response to the Opioid Crisis Grants, and Disaster Grants-Public Assistance (Presidentially Declared Disasters)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, 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 *Supplemental Nutrition Assistance Program (SNAP), Education Stabilization Fund, Temporary Assistance for Needy Families (TANF), Opioid STR-State Targeted Response to the Opioid Crisis Grants, and Disaster Grants-Public Assistance (Presidentially Declared Disasters)* for the year ended June 30, 2022.

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 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, 2022.

Basis for Qualified and Unmodified Opinions

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

We are required to be independent of the State of West Virginia and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of the State of West Virginia's compliance with the compliance requirements referred to above.

Other Matter-Federal Expenditures Not Included in the Compliance Audit

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, 2022. 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).

Matters Giving Rise to Qualified Opinion on Supplemental Nutrition Assistance Program (SNAP), Education Stabilization Fund, Temporary Assistance for Needy Families (TANF), Opioid STR-State Targeted Response to the Opioid Crisis Grants, 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
2022-002	10.551/10.561/ COVID-19 10.561	Supplemental Nutrition Assistance Program (SNAP)	Special Tests and Provisions – ADP System for SNAP
2022-021	84.425C/84.425D/ 84.425R/84.425U	Education Stabilization Fund	Maintenance of Effort
2022-028	93.558	Temporary Assistance for Needy Families (TANF)	Special Tests and Provisions - Income Eligibility and Verification System
2022-038	93.788	Opioid STR-State Targeted Response to the Opioid Crisis Grants	Subrecipient Cash Management
2022-043	97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the State of West Virginia’s federal programs.

Auditor’s Responsibilities for the Audit for Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State of West Virginia’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing*

Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State of West Virginia’s compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State of West Virginia’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the State of West Virginia’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State of West Virginia’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

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

Finding Number	Assistance Listing Number	Program or Cluster Name	Compliance Requirement
2022–003	10.551/10.561/ COVID-19 10.561	Supplemental Nutrition Assistance Program (SNAP)	Allowability
2022–004	10.553/10.555/ 10.556/10.559/ 10.582	Child Nutrition Cluster	Transparency Act Reporting
2022–005	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Transparency Act Reporting
2022–010	21.027	Coronavirus State and Local Fiscal Recovery Funds	Reporting

Finding Number	Assistance Listing Number	Program or Cluster Name	Compliance Requirement
2022-011	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 84.408/93.264/ 93.342/93.364/ 93.925	Student Financial Aid Cluster	Special Tests and Provisions – Return of Title IV Funds
2022-012	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 84.408/93.264/ 93.342/93.364/ 93.925	Student Financial Aid Cluster	Special Tests and Provisions – Enrollment Reporting
2022-013	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 84.408/93.264/ 93.342/93.364/ 93.925	Student Financial Aid Cluster	Fiscal Operations Reported and Application to Participate
2022-015	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 84.408/93.264/ 93.342/93.364/ 93.925	Student Financial Aid Cluster	Special Tests and Provisions-- Verification
2022-017	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 84.408/93.264/ 93.342/93.364/ 93.925	Student Financial Aid Cluster	Special Tests and Provisions - Gramm-Leach-Bliley Act - Student Information Security
2022-018	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 84.408/93.264/ 93.342/93.364/ 93.925	Student Financial Aid Cluster	Special Tests and Provisions – Disbursements to or on Behalf of Students
2022-020	84.126	Rehabilitation Services- Vocational Rehabilitation Grants to States	Reporting
2022-022	84.425E/84.425F/ 84.425J/84.425M	Education Stabilization Fund-HEERF	Reporting
2022-023	84.425E/84.425F/ 84.425J/84.425M	Education Stabilization Fund-HEERF	Allowability
2022-024	84.425E/84.425F/ 84.425J/84.425M	Education Stabilization Fund-HEERF	Cash Management

Finding Number	Assistance Listing Number	Program or Cluster Name	Compliance Requirement
2022-029	93.568/COVID-19 93.568/ 93.558/COVID-19 93.558	Low-Income Home Energy Assistance/ Temporary Assistance for Needy Families (TANF)	Transparency Act Reporting
2022-030	93.767	Children’s Health Insurance Program (CHIP)	Special Tests and Provisions - Provider Eligibility
2022-032	93.767	Children’s Health Insurance Program (CHIP)	Allowability of Expenditures
2022-033	93.767	Children’s Health Insurance Program	Special Tests and Provisions – Managed Care Financial Audit
2022-034	93.767	Children’s Health Insurance Program	Eligibility
2022-035	93.775/93.777/ 93.778/ ARRA-93.778	Medicaid Cluster	Special Tests and Provisions – Utilization Control and Program Integrity
2022-036	93.775/93.777/ 93.778/ ARRA-93.778	Medicaid Cluster	Special Tests and Provisions – Managed Care Financial Audit
2022-037	93.775/93.777/ 93.778/ ARRA-93.778	Medicaid Cluster	Special Tests and Provisions- ADP Risk Analysis & System Security Review
2022-039	93.788	OPIOID STR-State Targeted Response to the Opioid Crisis Grants	Transparency Act Reporting
2022-042	97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Reporting

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

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

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, Gramm-Leach Bliley Act – Student Information Security as outlined in the OMB Compliance Supplement for the year ended June 30, 2022. 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.

The State of West Virginia is responsible for preparing a corrective action plan to address each audit finding included in our auditor’s report. The State of West Virginia’s corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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

Finding Number	Assistance Listing Number	Program or Cluster Name	Compliance Requirement
2022–001	10.551/10.561 10.542 93.558/COVID-19 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/ COVID-19 93.777/ 93.778/ARRA 93.778	Supplemental Nutrition Assistance Program (SNAP) Pandemic EBT Food Benefits (P-EBT) 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	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
2022–004	10.553/10.555/ 10.556/10.559/ 10.582	Child Nutrition Cluster	Transparency Act Reporting
2022–005	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Transparency Act Reporting

Finding Number	Assistance Listing Number	Program or Cluster Name	Compliance Requirement
2022-007	17.225	Unemployment Insurance (UI)	Reporting and Matching, Level of Effort, Earmarking
2022-008	17.225	Unemployment Insurance (UI)	Internal Controls Over Information Technology
2022-009	17.225	Unemployment Insurance (UI)	Special Tests and Provision - UI Program Integrity- Overpayments
2022-011	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 84.408/93.264/ 93.342/93.364/ 93.925	Student Financial Aid (SFA) Cluster	Special Tests and Provisions – Return of Title IV Funds
2022-012	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 84.408/93.264/ 93.342/93.364/ 93.925	Student Financial Aid (SFA) Cluster	Special Tests and Provisions – Enrollment Reporting
2022-015	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 84.408/93.264/ 93.342/93.364/ 93.925	Student Financial Aid (SFA) Cluster	Special Tests and Provisions - Verification
2022-021	84.425C/84.425D/ 84.425R/84.425U	Education Stabilization Fund (ESF)	Maintenance of Effort
2022-022	84.425E/84.425F/ 84.425J/84.425M	Education Stabilization Fund-HEERF	Reporting
2022-023	84.425E/84.425F/ 84.425J/84.425M	Education Stabilization Fund-HEERF	Allowability
2022-026	93.489/93.575/ 93.596/COVID-19 93.575	Child Care Development Fund (CCDF Cluster)	Internal Controls over Child Care Provider Eligibility for ARP ACT Stabilization Funds
2022-027	93.558/COVID-19 93.558	Temporary Assistance for Needy Families (TANF)	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
2022-028	93.558/COVID-19 93.558	Temporary Assistance for Needy Families (TANF)	Special Tests and Provisions - Income Eligibility and Verification System

Finding Number	Assistance Listing Number	Program or Cluster Name	Compliance Requirement
2022-029	93.568/ COVID-19 93.568/ 93.558/COVID-19 93.558	Low-Income Home Energy Assistance Temporary Assistance for Needy Families (TANF)	Transparency Act Reporting
2022-030	93.767	Children’s Health Insurance Program (CHIP)	Special Tests and Provisions - Provider Eligibility
2022-031	93.767 93.775/93.777/ 93.778/ ARRA-93.778	Children’s Health Insurance Program (CHIP); Medicaid Cluster	Special Tests and Provisions – Medical Loss Ratio (MLR)
2022-033	93.767	Children’s Health Insurance Program (CHIP)	Special Tests and Provisions – Managed Care Financial Audit
2022-036	93.775/93.777/ 93.778/ ARRA-93.778	Medicaid Cluster	Special Tests and Provisions – Managed Care Financial Audit
2022-037	93.775/93.777/ 93.778/ ARRA-93.778	Medicaid Cluster	Special Tests and Provisions-ADP Risk Analysis & System Security Review
2022-038	93.788	OPIOID STR-State Targeted Response to the Opioid Crisis Grants	Subrecipient Cash Management
2022-039	93.788	OPIOID STR-State Targeted Response to the Opioid Crisis Grants	Transparency Act Reporting
2022-041	93.788/ 93.575/93.596/ COVID-19 93.575 93.558/COVID-19 93.558 93.323/COVID-19 93.323	OPIOID STR, Child Care and Development Fund (CCDF) Cluster, Temporary Assistance for Needy Families (TANF), Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Internal Controls Over Subrecipient Monitoring
2022-042	97.036/COVID-19 97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Reporting
2022-043	97.036/COVID-19 97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Subrecipient Monitoring

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

Finding Number	Assistance Listing Number	Program or Cluster Name	Compliance Requirement
2022-006	17.225	Unemployment Insurance (UI)	Schedule of Expenditures of Federal Awards
2022-010	21.027	Coronavirus State and Local Fiscal Recovery Funds	Reporting
2022-013	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 84.408/93.264/ 93.342/93.364/ 93.925	Student Financial Aid (SFA) Cluster	Fiscal Operations Reported and Application to Participate
2022-014	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 84.408/93.264/ 93.342/93.364/ 93.925	Student Financial Aid (SFA) Cluster	Financial Reporting
2022-016	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 84.408/93.264/ 93.342/93.364/ 93.925	Student Financial Aid (SFA) Cluster	Special Tests and Provisions – Borrower Data Transmission and Reconciliation
2022-017	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 84.408/93.264/ 93.342/93.364/ 93.925	Student Financial Aid (SFA) Cluster	Special Tests and Provisions - Gramm-Leach-Bliley Act - Student Information Security
2022-018	84.007/84.033/ 84.038/84.063/ 84.268/84.379/ 84.408/93.264/ 93.342/93.364/ 93.925	Student Financial Aid (SFA) Cluster	Special Tests and Provisions – Disbursements to or on behalf of students
2022-019	84.126	Rehabilitation Services--Vocational Rehabilitation Grants to States	Cash Management
2022-020	84.126	Rehabilitation Services- Vocational Rehabilitation Grants to States	Reporting

Finding Number	Assistance Listing Number	Program or Cluster Name	Compliance Requirement
2022-024	84.425E/84.425F/ 84.425J/84.425M	Education Stabilization Fund-HEERF	Cash Management
2022-025	84.425C/84.425D/ 84.425R/84.425U	Education Stabilization Fund (ESF)	Transparency Act Reporting
2022-035	93.775/93.777/ 93.778/ ARRA-93.778	Medicaid Cluster	Special Tests and Provisions- Utilization Control and Program Integrity
2022-040	93.788	OPIOID STR-State Targeted Response to the Opioid Crisis Grants	Schedule of Expenditures of Federal Awards
2022-044	93.558/ 93.658/ 10.557	Temporary Assistance for Needy Families (TANF), Foster Care--Title IV-E Women, Infants and Children (WIC)	Internal Control-Payroll

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of West Virginia as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the State of West Virginia's basic financial statements. We have not performed any procedures with respect to the audited financial statements that collectively comprise the basic financial statements subsequent to December 16, 2022. We have issued our report thereon dated December 16, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.



In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Ernst + Young LLP

February 10, 2023



***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, 2022

FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
DEPARTMENT OF AGRICULTURE				
10.001	AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	\$35,658	\$0	\$35,658
10.025	PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	\$1,172,089	\$0	\$1,172,089
10.069	CONSERVATION RESERVE PROGRAM	\$69,291	\$0	\$69,291
10.170	SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	\$93,339	\$181,445	\$274,784
10.174	ACER ACCESS DEVELOPMENT PROGRAM	\$122	\$24,256	\$24,378
10.202***	COOPERATIVE FORESTRY RESEARCH	\$444,652	\$0	\$444,652
10.203***	PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	\$4,153,882	\$0	\$4,153,882
10.207***	ANIMAL HEALTH AND DISEASE RESEARCH	\$5,782	\$0	\$5,782
10.215***	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	\$34,556	\$0	\$34,556
10.217	HIGHER EDUCATION CHALLENGE GRANTS	\$120,182	\$13,137	\$133,319
10.229	EXTENSION COLLABORATIVE ON IMMUNIZATION TEACHING & ENGAGEMENT	\$50,075	\$0	\$50,075
10.303	INTEGRATED PROGRAMS	\$35,900	\$77,364	\$113,264
10.310	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	\$1,242,365	\$834,401	\$2,076,766
10.334	ENHANCING AGRICULTURAL OPPORTUNITIES FOR MILITARY VETERANS COMPETITIVE GRANTS PROGRAM	\$132,922	\$0	\$132,922
10.351	RURAL BUSINESS DEVELOPMENT GRANT	\$2,730	\$0	\$2,730
10.475	COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	\$648,671	\$0	\$648,671
10.500	COOPERATIVE EXTENSION SERVICE	\$16,200	\$0	\$16,200
10.511	SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	\$3,462,451	\$0	\$3,462,451
10.514	EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	\$903,550	\$0	\$903,550
10.515	RENEWABLE RESOURCES EXTENSION ACT AND NATIONAL FOCUS FUND PROJECTS	\$67,654	\$0	\$67,654
10.519	EQUIPMENT GRANTS PROGRAM (EGP)	\$320,152	\$0	\$320,152
10.525	FARM AND RANCH STRESS ASSISTANCE NETWORK	\$5,679	\$0	\$5,679
10.542	PANDEMIC EBT FOOD BENEFITS	\$142,963,584	\$0	\$142,963,584
10.557	WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	\$21,885,081	\$8,534,463	\$30,419,544
COVID 10.557	COVID-19 - WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	\$1,266,448	\$0	\$1,266,448
10.558	CHILD AND ADULT CARE FOOD PROGRAM	\$290,134	\$17,990,258	\$18,280,392
10.560	STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	\$2,600,407	\$0	\$2,600,407
10.572	WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	\$4,040	\$0	\$4,040
10.575	FARM TO SCHOOL GRANT PROGRAM	\$14,108	\$0	\$14,108
10.576	SENIOR FARMERS MARKET NUTRITION PROGRAM	\$355,520	\$0	\$355,520
10.578	WIC GRANTS TO STATES (WGS)	\$466,463	\$0	\$466,463
COVID 10.578	COVID - WIC GRANTS TO STATES (WGS)	\$4,928	\$0	\$4,928
10.579	CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	\$0	\$155,593	\$155,593
10.649	PANDEMIC EBT ADMINISTRATIVE COSTS	\$1,773,762	\$30,013	\$1,803,775
10.664	COOPERATIVE FORESTRY ASSISTANCE	\$539,064	\$29,088	\$568,152
10.665	SCHOOLS AND ROADS-GRANTS TO STATES AND FOREST SERVICE SCHOOLS AND ROADS CLUSTER	\$1,666,486	\$0	\$1,666,486
10.676	FOREST LEGACY PROGRAM	\$52,293	\$0	\$52,293
10.678	FOREST STEWARDSHIP PROGRAM	\$3,736	\$0	\$3,736
10.680	FOREST HEALTH PROTECTION	\$526,494	\$0	\$526,494
10.691	GOOD NEIGHBOR AUTHORITY	\$51,520	\$0	\$51,520
10.698	STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE	\$14,247	\$123,646	\$137,893
10.699	PARTNERSHIP AGREEMENTS	\$104,445	\$0	\$104,445
10.855	DISTANCE LEARNING AND TELEMEDICINE LOANS AND GRANTS	\$95,020	\$0	\$95,020
10.868	RURAL ENERGY FOR AMERICA PROGRAM	\$22,324	\$0	\$22,324
10.902	SOIL AND WATER CONSERVATION	\$167,507	\$0	\$167,507
10.904	WATERSHED PROTECTION AND FLOOD PREVENTION	\$18,128	\$0	\$18,128
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	\$212,504	\$0	\$212,504
10.914	WILDLIFE HABITAT INCENTIVE PROGRAM	\$19,766	\$0	\$19,766
SNAP CLUSTER				
10.551	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)	\$859,917,598	\$0	\$859,917,598
10.561	STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	\$16,973,320	\$5,041,244	\$22,014,564
COVID 10.561	COVID - STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	\$2,026,834	\$0	\$2,026,834
TOTAL SNAP CLUSTER		\$878,917,752	\$5,041,244	\$883,958,996
CHILD NUTRITION CLUSTER				
10.553	SCHOOL BREAKFAST PROGRAM (SBP)	\$114,149	\$50,182,744	\$50,296,893
10.555	NATIONAL SCHOOL LUNCH PROGRAM (NSLP)	\$142,735	\$124,044,954	\$124,187,689
10.556	SPECIAL MILK PROGRAM FOR CHILDREN (SMP)	\$0	\$8,545	\$8,545
10.559	SUMMER FOOD SERVICE PROGRAM FOR CHILDREN (SFSPC)	\$96,553	\$16,740,211	\$16,836,764
10.582	FRESH FRUIT AND VEGETABLE PROGRAM	\$36,957	\$2,933,915	\$2,970,872
TOTAL CHILD NUTRITION CLUSTER		\$390,394	\$193,910,369	\$194,300,763

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FEDERAL GRANTOR LISTING
FOR THE YEAR ENDING JUNE 30, 2022

FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
FOOD DISTRIBUTION CLUSTER				
10.565	COMMODITY SUPPLEMENTAL FOOD PROGRAM	\$590,633	\$3,928,115	\$4,518,748
COVID 10.565	COVID - COMMODITY SUPPLEMENTAL FOOD PROGRAM	\$0	\$249,914	\$249,914
10.568	EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	\$15,445	\$620,319	\$635,764
COVID 10.568	COVID-19 - EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	\$0	\$613,112	\$613,112
10.569	EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	\$0	\$7,071,700	\$7,071,700
COVID 10.569	COVID-19 - EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	\$0	\$5,939,896	\$5,939,896
TOTAL FOOD DISTRIBUTION CLUSTER		\$606,078	\$18,423,056	\$19,029,134
10.U01	RESEARCH TO SUPPORT SILVAH MODERNIZATION	\$19,701	\$0	\$19,701
10.U02	NATIONAL VISITOR USE MONITORING FOR RECREATIONAL SYSTEMS ON PUBLIC LANDS	\$357,736	\$0	\$357,736
10.U03	NATIONAL VISITOR USE MONITORING STUDY ON THE CHEQUAMEGON - NICOLET NATIONAL FOREST	\$33,520	\$0	\$33,520
10.U04	CONTRACTS - FOREST SERVICE	\$15,528	\$0	\$15,528
TOTAL DEPARTMENT OF AGRICULTURE		\$1,068,476,620	\$245,368,333	\$1,313,844,953
DEPARTMENT OF COMMERCE				
11.307	ECONOMIC ADJUSTMENT ASSISTANCE AND ECONOMIC DEVELOPMENT CLUSTER	\$4,922,597	\$45,085	\$4,967,682
COVID 11.307	COVID - ECONOMIC ADJUSTMENT ASSISTANCE	\$11,495,463	\$0	\$11,495,463
11.549	STATE AND LOCAL IMPLEMENTATION GRANT PROGRAM	\$134,436	\$0	\$134,436
11.U01	APPALACHIAN CLIMATE TECHNOLOGIES (ACTNOW) COALITION	\$33,125	\$0	\$33,125
TOTAL DEPARTMENT OF COMMERCE		\$16,585,621	\$45,085	\$16,630,706
DEPARTMENT OF DEFENSE				
12.002	PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	\$176,967	\$0	\$176,967
12.113	STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	\$356,677	\$0	\$356,677
12.300***	BASIC AND APPLIED SCIENTIFIC RESEARCH	\$240,449	\$55,178	\$295,627
12.400	MILITARY CONSTRUCTION, NATIONAL GUARD	\$435,350	\$0	\$435,350
12.401	NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	\$38,719,411	\$0	\$38,719,411
12.404	NATIONAL GUARD CHALLENGE PROGRAM	\$10,868,869	\$0	\$10,868,869
12.501	TRAINING AND SUPPORT - COMBATING WEAPONS OF MASS DESTRUCTION	\$719,075	\$0	\$719,075
12.800***	AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	\$36	\$0	\$36
12.900	LANGUAGE GRANT PROGRAM	\$44,878	\$35,633	\$80,511
12.902	INFORMATION SECURITY GRANT PROGRAM	\$12,679	\$0	\$12,679
12.U01	AIR FORCE JR ROTC - SUMMER FLIGHT ACADEMY	\$212,814	\$0	\$212,814
12.U02	LIGHTWEIGHT, FUEL FLEXIBLE SOLID OXIDE FUEL CELLS FOR EVTOL POWER SYSTEM	\$50,000	\$0	\$50,000
12.U03	INTELLIGENT MULTIROTOR AUTONOMOUS GLIDER FOR RELOCATABLE SENSORS (MAGRS) PH2	\$108,207	\$0	\$108,207
TOTAL DEPARTMENT OF DEFENSE		\$51,945,412	\$90,811	\$52,036,223
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
14.228	COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	\$15,171,948	\$10,163,840	\$25,335,788
COVID 14.228	COVID-19 - COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	\$88,500	\$443,009	\$531,509
14.231	EMERGENCY SOLUTIONS GRANT PROGRAM	\$85,246	\$1,489,011	\$1,574,257
COVID 14.231	COVID-19 - EMERGENCY SOLUTIONS GRANT PROGRAM	\$109,015	\$6,843,774	\$6,952,789
14.241	HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	\$0	\$526,805	\$526,805
COVID 14.241	COVID-19 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	\$0	\$14,570	\$14,570
14.400	EQUAL OPPORTUNITY IN HOUSING	\$81,176	\$0	\$81,176
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		\$15,535,885	\$19,481,009	\$35,016,894
DEPARTMENT OF THE INTERIOR				
15.250	REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	\$8,255,289	\$0	\$8,255,289
15.252	ABANDONED MINE LAND RECLAMATION (AMLR)	\$12,298,186	\$17,277,208	\$29,575,394
15.433	FLOOD CONTROL ACT LANDS	\$159,966	\$0	\$159,966
15.438	NATIONAL FOREST ACQUIRED LANDS	\$166,365	\$0	\$166,365
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	\$143,052	\$31,819	\$174,871
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	\$107,670	\$0	\$107,670
15.628	MULTISTATE CONSERVATION GRANT	\$200,000	\$0	\$200,000
15.634	STATE WILDLIFE GRANTS	\$506,698	\$0	\$506,698
15.657	ENDANGERED SPECIES CONSERVATION - RECOVERY IMPLEMENTATION FUNDS	\$36,797	\$0	\$36,797
15.667	HIGHLANDS CONSERVATION	\$108,123	\$0	\$108,123
15.670	ADAPTIVE SCIENCE	\$7,842	\$0	\$7,842

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FEDERAL GRANTOR LISTING
FOR THE YEAR ENDING JUNE 30, 2022

FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
15.808	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	\$67,899		\$67,899
15.810	NATIONAL COOPERATIVE GEOLOGIC MAPPING	\$152,963	\$0	\$152,963
15.814	NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION	\$26,858	\$0	\$26,858
15.904	HISTORIC PRESERVATION FUND GRANTS-IN-AID	\$587,010	\$412,025	\$999,035
15.916	OUTDOOR RECREATION-ACQUISITION, DEVELOPMENT AND PLANNING	\$2,585	\$729,387	\$731,972
15.932	PRESERVATION OF HISTORIC STRUCTURES ON THE CAMPUSES OF HISTORICALLY BLACK COLLEGES AND UNIVERSITIES	\$33,900		\$33,900
15.939	HERITAGE PARTNERSHIP	\$285,157	\$0	\$285,157
15.945	COOPERATIVE RESEARCH AND TRAINING PROGRAMS - RESOURCES OF THE NATIONAL PARK SYSTEM	\$53,387	\$0	\$53,387
<u>FISH AND WILDLIFE CLUSTER</u>				
15.605	SPORT FISH RESTORATION	\$3,279,519	\$0	\$3,279,519
15.611	WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	<u>\$3,763,852</u>	<u>\$0</u>	<u>\$3,763,852</u>
	<u>TOTAL FISH AND WILDLIFE CLUSTER</u>	<u>\$7,043,371</u>	<u>\$0</u>	<u>\$7,043,371</u>
15.U01	WEST VIRGINIA DIVISION OF NATURAL RESOURCES STATISTICAL ANALYSIS	\$13,428		\$13,428
15.U02	SONGBIRDS ON INDUSTRIAL FOREST	\$33,992		\$33,992
15.U03	GENETIC ANALYSIS OF WV GAME FISHES	\$25,350		\$25,350
15.U04	NRAC 451-STEAM ENHANCEMENT	<u>\$26,166</u>		<u>\$26,166</u>
<u>TOTAL DEPARTMENT OF THE INTERIOR</u>		<u>\$30,342,054</u>	<u>\$18,450,439</u>	<u>\$48,792,493</u>
<u>DEPARTMENT OF JUSTICE</u>				
16.017	SEXUAL ASSAULT SERVICES FORMULA PROGRAM	\$2,267	\$301,245	\$303,512
16.034	CORONAVIRUS SUPPLEMENTAL FUNDING	\$83,116	\$0	\$83,116
16.523	JUVENILE ACCOUNTABILITY BLOCK GRANTS	\$(7,792)	\$0	\$(7,792)
16.540	JUVENILE JUSTICE AND DELINQUENCY PREVENTION	\$40,303	\$68,832	\$109,135
16.543	MISSING CHILDREN'S ASSISTANCE	\$648,805	\$0	\$648,805
16.550	STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS	\$22,328	\$0	\$22,328
16.554	NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	\$861,765	\$0	\$861,765
16.560	NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	\$101,717	\$0	\$101,717
16.575	CRIME VICTIM ASSISTANCE	\$645,746	\$8,957,811	\$9,603,557
16.576	CRIME VICTIM COMPENSATION	\$887,000	\$0	\$887,000
16.585	DRUG COURT DISCRETIONARY GRANT PROGRAM	\$406,144	\$0	\$406,144
16.586	VIOLENT OFFENDER INCARCERATION AND TRUTH IN SENTENCING INCENTIVE GRANTS	\$70,338	\$0	\$70,338
16.588	VIOLENCE AGAINST WOMEN FORMULA GRANTS	\$156,337	\$946,597	\$1,102,934
16.589	RURAL DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ASSISTANCE PROGRAM	\$3,689	\$192,621	\$196,310
16.590	GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	\$69,672	\$98,325	\$167,997
16.593	RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	\$46,492	\$129,733	\$176,225
16.609	PROJECT SAFE NEIGHBORHOODS	\$8,966	\$46,558	\$55,524
16.710	PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	\$269,649	\$0	\$269,649
16.735	PREA PROGRAM: STRATEGIC SUPPORT FOR PREA IMPLEMENTATION	\$243,567	\$0	\$243,567
16.738	EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	\$400,155	\$771,599	\$1,171,754
16.741	DNA BACKLOG REDUCTION PROGRAM	\$372,553	\$0	\$372,553
16.742	PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	\$202,701	\$0	\$202,701
16.754	HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM	\$76,134	\$0	\$76,134
16.813	NICS ACT RECORD IMPROVEMENT PROGRAM	\$1,467,331	\$0	\$1,467,331
16.816	JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	\$3,910	\$24,879	\$28,789
16.827	JUSTICE REINVESTMENT INITIATIVE	\$109,911	\$0	\$109,911
16.833	NATIONAL SEXUAL ASSAULT KIT INITIATIVE	\$170,694	\$10,206	\$180,900
16.838	COMPREHENSIVE OPIOID, STIMULANT, AND SUBSTANCE ABUSE PROGRAM	\$1,046,273	\$2,449,503	\$3,495,776
16.839	STOP SCHOOL VIOLENCE	\$0	\$100,718	\$100,718
16.922	EQUITABLE SHARING PROGRAM	\$5,076	\$0	\$5,076
16.U01	MISCELLANEOUS JUSTICE PROGRAMS	\$1,001,781	\$0	\$1,001,781
16.U02	EQUITABLE SHARING PROGRAM-JUSTICE	<u>\$219,885</u>	<u>\$0</u>	<u>\$219,885</u>
<u>TOTAL DEPARTMENT OF JUSTICE</u>		<u>\$9,636,513</u>	<u>\$14,098,627</u>	<u>\$23,735,140</u>

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FEDERAL GRANTOR LISTING
FOR THE YEAR ENDING JUNE 30, 2022

FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
<u>DEPARTMENT OF LABOR</u>				
17.002	LABOR FORCE STATISTICS	\$578,655	\$0	\$578,655
17.005	COMPENSATION AND WORKING CONDITIONS	\$79,825	\$0	\$79,825
17.225	UNEMPLOYMENT INSURANCE (NOTE 4)	\$307,154,978	\$0	\$307,154,978
17.235	SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	\$54,021	\$715,047	\$769,068
17.245	TRADE ADJUSTMENT ASSISTANCE	\$3,551,574	\$0	\$3,551,574
17.268	H-1B JOB TRAINING GRANTS	\$355,379	\$27,573	\$382,952
17.269	COMMUNITY BASED JOB TRAINING GRANTS	\$288,215	\$0	\$288,215
17.270	REENTRY EMPLOYMENT OPPORTUNITIES	\$13,005	\$0	\$13,005
17.271	WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	\$93,800	\$0	\$93,800
17.273	TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	\$22,344	\$0	\$22,344
17.277	WIOA NATIONAL DISLOCATED WORKER GRANTS/WIA NATIONAL EMERGENCY GRANTS	\$298,335	\$4,815,584	\$5,113,919
17.280	WIOA DISLOCATED WORKER NATIONAL RESERVE DEMONSTRATION GRANTS	\$146,056	\$0	\$146,056
17.285	APPRENTICESHIP USA GRANTS	\$129,510	\$0	\$129,510
17.287	JOB CORPS EXPERIMENTAL PROJECTS AND TECHNICAL ASSISTANCE	\$380,644	\$0	\$380,644
17.504	CONSULTATION AGREEMENTS	\$432,749	\$0	\$432,749
17.600	MINE HEALTH AND SAFETY GRANTS	\$234,612	\$0	\$234,612
17.804	LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM	\$355,231	\$0	\$355,231
17.999	MISCELLANEOUS LABOR PROGRAMS	\$96,822	\$0	\$96,822
<u>EMPLOYMENT SERVICE CLUSTER</u>				
17.207	EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	\$5,542,147	\$0	\$5,542,147
17.801	JOBS FOR VETERANS STATE GRANTS	\$296,559	\$0	\$296,559
	<u>TOTAL EMPLOYMENT SERVICE CLUSTER</u>	\$5,838,706	\$0	\$5,838,706
<u>WIOA CLUSTER</u>				
17.258	WIOA ADULT PROGRAM	\$0	\$5,714,149	\$5,714,149
17.259	WIOA YOUTH ACTIVITIES	\$0	\$5,323,773	\$5,323,773
17.278	WIOA DISLOCATED WORKER FORMULA GRANTS	\$2,043,687	\$8,330,055	\$10,373,742
	<u>TOTAL WIOA CLUSTER</u>	\$2,043,687	\$19,367,977	\$21,411,664
<u>TOTAL DEPARTMENT OF LABOR</u>		\$322,148,148	\$24,926,181	\$347,074,329
<u>DEPARTMENT OF TRANSPORTATION</u>				
20.106	AIRPORT IMPROVEMENT PROGRAM	\$52,501	\$0	\$52,501
20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	\$99,974	\$0	\$99,974
20.205*	HIGHWAY PLANNING AND CONSTRUCTION	\$532,034,348	\$3,806,091	\$535,840,439
20.215	HIGHWAY TRAINING AND EDUCATION	\$61,819	\$0	\$61,819
20.219*	RECREATIONAL TRAILS PROGRAM	\$752,141	\$735,358	\$1,487,499
20.224	FEDERAL LANDS ACCESS PROGRAM	\$0	\$24,205	\$24,205
20.232	COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	\$190,634	\$0	\$190,634
20.301	RAILROAD SAFETY	\$1,827	\$0	\$1,827
20.505	METROPOLITAN TRANSPORTATION PLANNING	\$174,553	\$433,322	\$607,875
20.509	FORMULA GRANTS FOR OTHER THAN URBANIZED AREAS	\$310,099	\$11,392,636	\$11,702,735
20.513	CAPITAL ASSISTANCE PROGRAM FOR ELDERLY PERSONS AND PERSONS WITH DISABILITIES AND TRANSIT SERVICES PROGRAM CLUSTER	\$502,685	\$1,250,629	\$1,753,314
20.528	RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	\$250,115	\$0	\$250,115
20.601	ALCOHOL IMPAIRED DRIVING COUNTERMEASURES INCENTIVE GRANTS	\$(78,720)	\$0	\$(78,720)
20.607	ALCOHOL OPEN CONTAINER REQUIREMENTS	\$0	\$(1)	\$(1)
20.700	PIPELINE SAFETY PROGRAM STATE BASE GRANT	\$716,443	\$0	\$716,443
20.703	INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	\$157,804	\$0	\$157,804
20.710	TECHNICAL ASSISTANCE GRANTS	\$7,250	\$0	\$7,250
20.724	PIPELINE SAFETY RESEARCH COMPETITIVE ACADEMIC AGREEMENT PROGRAM (CAAP)	\$55,968	\$0	\$55,968
20.933	NATIONAL INFRASTRUCTURE INVESTMENTS	\$15,222,036	\$0	\$15,222,036
<u>FMCSA CLUSTER</u>				
20.218	MOTOR CARRIER SAFETY ASSISTANCE	\$2,468,254	\$0	\$2,468,254
20.237	MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	\$1,047,222	\$0	\$1,047,222
	<u>TOTAL FMCSA CLUSTER</u>	\$3,515,476	\$0	\$3,515,476

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FEDERAL GRANTOR LISTING
FOR THE YEAR ENDING JUNE 30, 2022

FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
FEDERAL TRANSIT CLUSTER				
20.500	FEDERAL TRANSIT - CAPITAL INVESTMENT GRANTS	\$(6,542)	\$0	\$(6,542)
20.507	FEDERAL TRANSIT FORMULA GRANTS	\$729,900	\$0	\$729,900
20.525	STATE OF GOOD REPAIR GRANTS PROGRAM	\$752,777	\$0	\$752,777
20.526	BUSES AND BUS FACILITIES FORMULA PROGRAM	\$1,989,177	\$0	\$1,989,177
	TOTAL FEDERAL TRANSIT CLUSTER	\$3,465,312	\$0	\$3,465,312
HIGHWAY SAFETY CLUSTER				
20.600	STATE AND COMMUNITY HIGHWAY SAFETY	\$1,224,664	\$1,050,229	\$2,274,893
20.616	NATIONAL PRIORITY SAFETY PROGRAMS	\$2,048,987	\$16,625	\$2,065,612
	TOTAL HIGHWAY SAFETY CLUSTER	\$3,273,651	\$1,066,854	\$4,340,505
TOTAL DEPARTMENT OF TRANSPORTATION		\$560,765,916	\$18,709,094	\$579,475,010
DEPARTMENT OF THE TREASURY				
COVID 21.019	CORONAVIRUS RELIEF FUND	\$451,557,178	\$63,240,914	\$514,798,092
COVID 21.027	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	\$315,241,106	\$0	\$315,241,106
TOTAL DEPARTMENT OF THE TREASURY		\$766,798,284	\$63,240,914	\$830,039,198
APPALACHIAN REGIONAL COMMISSION				
23.001	APPALACHIAN REGIONAL DEVELOPMENT	\$198,151	\$0	\$198,151
23.002	APPALACHIAN AREA DEVELOPMENT	\$214,622	\$315,860	\$530,482
23.011	APPALACHIAN RESEARCH, TECHNICAL ASSISTANCE, AND DEMONSTRATION PROJECTS	\$41,216	\$0	\$41,216
23.U01	WORKFORCE CONSTRUCTION, TELECOMMUNICATIONS, & ENERGY (CCE) TRAINING CENTER	\$87,650	\$0	\$87,650
23.U02	EQUITY IN ENTREPRENEURSHIP: STRATEGIC PLANNING FOR YOUTH ENTREPRENEURSHIP	\$19,274	\$0	\$19,274
TOTAL APPALACHIAN REGIONAL COMMISSION		\$560,913	\$315,860	\$876,773
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				
30.001	EMPLOYMENT DISCRIMINATION-TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	\$49,261	\$0	\$49,261
TOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION		\$49,261	\$0	\$49,261
GENERAL SERVICES ADMINISTRATION				
39.003	DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY	\$190,403	\$0	\$190,403
TOTAL GENERAL SERVICES ADMINISTRATION		\$190,403	\$0	\$190,403
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
43.008	OFFICE OF STEM ENGAGEMENT (OSTEM)	\$62,805	\$0	\$62,805
43.009	SAFETY, SECURITY AND MISSION SERVICES	\$383,360	\$0	\$383,360
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		\$446,165	\$0	\$446,165
INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
45.025	PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS	\$351,941	\$1,328,527	\$1,680,468
45.129	PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP	\$6,597	\$0	\$6,597
45.149	PROMOTION OF THE HUMANITIES - DIVISION OF PRESERVATION AND ACCESS	\$10,969	\$7,876	\$18,845
45.160	PROMOTION OF THE HUMANITIES - FELLOWSHIPS AND STIPENDS	\$3,424	\$0	\$3,424
45.310	GRANTS TO STATES	\$2,156,662	\$494,527	\$2,651,189
TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES		\$2,529,593	\$1,830,930	\$4,360,523
NATIONAL SCIENCE FOUNDATION				
47.049***	MATHEMATICAL AND PHYSICAL SCIENCES	\$126,855	\$0	\$126,855
47.070***	COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	\$143,808	\$0	\$143,808
47.076***	EDUCATION AND HUMAN RESOURCES	\$372,534	\$0	\$372,534
47.078	POLAR PROGRAMS	\$90,831	\$0	\$90,831
47.081***	OFFICE OF EXPERIMENTAL PROGRAM TO STIMULATE COMPETITIVE RESEARCH	\$717,777	\$510,186	\$1,227,963
TOTAL NATIONAL SCIENCE FOUNDATION		\$1,451,805	\$510,186	\$1,961,991
SMALL BUSINESS ADMINISTRATION				
59.037	SMALL BUSINESS DEVELOPMENT CENTERS	\$649,098	\$0	\$649,098
COVID 59.037	COVID-19 - SMALL BUSINESS DEVELOPMENT CENTERS	\$748,257	\$0	\$748,257
59.058	FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM	\$40,255	\$0	\$40,255
59.061	STATE TRADE EXPANSION	\$179,988	\$0	\$179,988
TOTAL SMALL BUSINESS ADMINISTRATION		\$1,617,598	\$0	\$1,617,598

STATE OF WEST VIRGINIA
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FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
<u>DEPARTMENT OF VETERANS AFFAIRS</u>				
64.015	VETERANS STATE NURSING HOME CARE	\$7,273,494	\$0	\$7,273,494
64.028	POST-9/11 VETERANS EDUCATIONAL ASSISTANCE	\$130,103	\$0	\$130,103
64.124	ALL-VOLUNTEER FORCE EDUCATIONAL ASSISTANCE	\$95,623	\$0	\$95,623
64.203	VETERANS CEMETERY GRANTS PROGRAM	\$132,391	\$0	\$132,391
<u>TOTAL DEPARTMENT OF VETERANS AFFAIRS</u>		<u>\$7,631,611</u>	<u>\$0</u>	<u>\$7,631,611</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>				
66.001	AIR POLLUTION CONTROL PROGRAM SUPPORT	\$1,050,594	\$0	\$1,050,594
66.034	SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	\$480,228	\$0	\$480,228
66.204	MULTIPURPOSE GRANTS TO STATES AND TRIBES	\$111,494	\$897	\$112,391
66.419	WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	\$2,002,876	\$40,000	\$2,042,876
66.432	STATE PUBLIC WATER SYSTEM SUPERVISION	\$752,071	\$0	\$752,071
66.433	STATE UNDERGROUND WATER SOURCE PROTECTION	\$129,019	\$0	\$129,019
66.444	LEAD TESTING IN SCHOOL AND CHILD CARE PROGRAM DRINKING WATER	\$45,685	\$0	\$45,685
66.454	WATER QUALITY MANAGEMENT PLANNING	\$124,969	\$71,000	\$195,969
66.458	CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS AND CLEAN WATER STATE REVOLVING FUND CLUSTER	\$0	\$24,769,000	\$24,769,000
66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS	\$528,468	\$601,116	\$1,129,584
66.461	REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	\$405,709	\$0	\$405,709
66.466	CHESAPEAKE BAY PROGRAM	\$2,160,023	\$582,841	\$2,742,864
66.468	CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS AND DRINKING WATER STATE REVOLVING FUND CLUSTER	\$2,081,333	\$174,551	\$2,255,884
66.513	GREATER RESEARCH OPPORTUNITIES (GRO) FELLOWSHIPS FOR UNDERGRADUATE ENVIRONMENTAL STUDY	\$78,474	\$0	\$78,474
66.605	PERFORMANCE PARTNERSHIP GRANTS	\$576,096	\$0	\$576,096
66.608	ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	\$51,477	\$0	\$51,477
66.708	POLLUTION PREVENTION GRANTS PROGRAM	\$140,116	\$0	\$140,116
66.716	DEMONSTRATIONS, AND STUDIES	\$12,767	\$0	\$12,767
66.801	HAZARDOUS WASTE MANAGEMENT STATE PROGRAM SUPPORT	\$1,325,774	\$0	\$1,325,774
66.802	SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	\$111,023	\$0	\$111,023
66.804	UNDERGROUND STORAGE TANK PREVENTION, DETECTION AND COMPLIANCE PROGRAM	\$154,181	\$0	\$154,181
66.805	LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	\$319,300	\$0	\$319,300
66.809	SUPERFUND STATE AND INDIAN TRIBE CORE PROGRAM COOPERATIVE AGREEMENTS	\$61,183	\$0	\$61,183
66.817	STATE AND TRIBAL RESPONSE PROGRAM GRANTS	\$346,310	\$0	\$346,310
66.818	BROWNFIELD ASSESSMENT AND CLEANUP COOPERATIVE AGREEMENTS	\$161,653	\$13,890	\$175,543
66.U01	OPERATIONALIZING WETLAND FUNCTIONAL ASSESSMENT IN WV	\$4,665	\$0	\$4,665
<u>TOTAL ENVIRONMENTAL PROTECTION AGENCY</u>		<u>\$13,215,488</u>	<u>\$26,253,295</u>	<u>\$39,468,783</u>
<u>DEPARTMENT OF ENERGY</u>				
81.041	STATE ENERGY PROGRAM	\$353,524	\$294,511	\$648,035
81.042	WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	\$247,925	\$3,731,854	\$3,979,779
81.049	OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	\$690,206	\$0	\$690,206
81.057	UNIVERSITY COAL RESEARCH	\$49,213	\$0	\$49,213
81.086***	CONSERVATION RESEARCH AND DEVELOPMENT	\$19,053	\$30,652	\$49,705
81.089***	FOSSIL ENERGY RESEARCH AND DEVELOPMENT (NOTE 3)	\$57,432	\$0	\$57,432
81.117	ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	\$211,364	\$0	\$211,364
81.119	STATE ENERGY PROGRAM SPECIAL PROJECTS	\$71,881	\$89,621	\$161,502
81.U01	UCFER: COMPUTATIONAL INVESTIGATION OF COAL CONVERSION VIA MICROWAVE INDUCED PLASMAS	\$38,263	\$0	\$38,263
81.U02	PROJECTS WITH INDUSTRY AND CENTER FOR BUILDING ENERGY USE	\$25,301	\$0	\$25,301
<u>TOTAL DEPARTMENT OF ENERGY</u>		<u>\$1,764,162</u>	<u>\$4,146,638</u>	<u>\$5,910,800</u>
<u>DEPARTMENT OF EDUCATION</u>				
84.002	ADULT EDUCATION - BASIC GRANTS TO STATES	\$708,213	\$3,341,473	\$4,049,686
84.007**	FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (FSEOG)	\$4,646,138	\$0	\$4,646,138
84.010	TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	\$778,993	\$88,814,449	\$89,593,442
84.013	TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	\$1,178,969	\$0	\$1,178,969
84.031	HIGHER EDUCATION INSTITUTIONAL AID	\$2,705,347	\$0	\$2,705,347
84.033**	FEDERAL WORK-STUDY PROGRAM (FWS)	\$3,506,102	\$0	\$3,506,102
84.038**	FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS	\$22,584,485	\$0	\$22,584,485
84.048	CAREER AND TECHNICAL EDUCATION-BASIC GRANTS TO STATES	\$3,948,490	\$5,564,120	\$9,512,610
84.063**	FEDERAL PELL GRANT PROGRAM (PELL)	\$90,233,174	\$16,041	\$90,249,215
84.116	FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	\$31,177	\$0	\$31,177

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84.126	REHABILITATION SERVICES-VOCATIONAL REHABILITATION GRANTS TO STATES	\$30,866,933	\$641,168	\$31,508,101
84.169	INDEPENDENT LIVING-STATE GRANTS	\$0	\$301,083	\$301,083
84.177	REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	\$186,024	\$0	\$186,024
84.181	SPECIAL EDUCATION - GRANTS FOR INFANTS AND FAMILIES	\$1,342,193	\$396,972	\$1,739,165
COVID 84.181	COVID-19 - SPECIAL EDUCATION - GRANTS FOR INFANTS AND FAMILIES	9017	\$0	\$9,017
84.187	SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	\$275,157	\$0	\$275,157
84.196	EDUCATION FOR HOMELESS CHILDREN AND YOUTH	\$79,647	\$415,512	\$495,159
84.206	JAVIS GIFTED AND TALENTED STUDENTS EDUCATION GRANT PROGRAM	\$100,344	\$18,586	\$118,930
84.217	TRIO-MCNAIR POST-BACCALAUREATE ACHIEVEMENT	\$319,192	\$0	\$319,192
84.268**	FEDERAL DIRECT STUDENT LOANS	\$350,715,290	\$4,600	\$350,719,890
84.287	TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	\$236,367	\$8,230,185	\$8,466,552
84.325	SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	\$271,844	\$0	\$271,844
84.326	SPECIAL EDUCATION-TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	\$69,180	\$6,540	\$75,720
84.334	GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	\$2,283,407	\$352,426	\$2,635,833
84.358	RURAL EDUCATION	\$193,583	\$2,141,704	\$2,335,287
84.365	ENGLISH LANGUAGE ACQUISITION STATE GRANTS	\$75,879	\$361,931	\$437,810
84.367	SUPPORTING EFFECTIVE INSTRUCTION STATE GRANT	\$530,969	\$13,795,369	\$14,326,338
84.369	GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	\$5,649,007	\$634	\$5,649,641
84.376	NATIONAL SCIENCE AND MATHEMATICS ACCESS TO RETAIN TALENT (SMART) GRANTS (SMART GRANTS)	\$21,853	\$0	\$21,853
84.379**	TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	\$473,682	\$0	\$473,682
84.408**	POSTSECONDARY EDUCATION SCHOLARSHIPS FOR VETERAN'S DEPENDENTS	\$3,063	\$0	\$3,063
84.424	STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	\$335,760	\$5,834,338	\$6,170,098
84.426	RANDOLPH-SHEPPARD-FINANCIAL RELIEF AND RESTORATION PAYMENTS	\$181,303	\$0	\$181,303
<u>EDUCATION STABILIZATION FUND</u>				
COVID 84.425C	EDUCATION STABILIZATION FUND - GEER	\$802,671	\$2,734,884	\$3,537,555
COVID 84.425D	EDUCATION STABILIZATION FUND - ESSER	\$520,743	\$169,731,841	\$170,252,584
COVID 84.425E	EDUCATION STABILIZATION FUND - HEERF STUDENT	\$83,281,749	\$0	\$83,281,749
COVID 84.425F	EDUCATION STABILIZATION FUND - HEERF INSTITUTIONAL	\$76,935,474	\$0	\$76,935,474
COVID 84.425J	EDUCATION STABILIZATION FUND - HBCU	\$6,085,858	\$0	\$6,085,858
COVID 84.425M	EDUCATION STABILIZATION FUND - SIP	\$301,787	\$0	\$301,787
COVID 84.425R	EDUCATION STABILIZATION FUND - CRRSA EANS	\$0	\$2,771,449	\$2,771,449
COVID 84.425U	EDUCATION STABILIZATION FUND - ARP ESSER	\$968,424	\$69,420,944	\$70,389,368
COVID 84.425W	EDUCATION STABILIZATION FUND - ARP ESSER - HOMELESS CHILDREN AND YOUTH	\$0	\$50,116	\$50,116
<u>TOTAL EDUCATION STABILIZATION FUND</u>		\$168,896,706	\$244,709,234	\$413,605,940
<u>SPECIAL EDUCATION CLUSTER (IDEA)</u>				
84.027	SPECIAL EDUCATION-GRANTS TO STATES (IDEA, PART B)	\$5,229,386	\$74,533,491	\$79,762,877
84.173	SPECIAL EDUCATION-PRESCHOOL GRANTS (IDEA PRESCHOOL)	\$1,404,563	\$3,564,032	\$4,968,595
<u>TOTAL SPECIAL EDUCATION CLUSTER (IDEA)</u>		\$6,633,949	\$78,097,523	\$84,731,472
<u>TRIO CLUSTER</u>				
84.042	TRIO-STUDENT SUPPORT SERVICES	\$1,651,802	\$0	\$1,651,802
84.044	TRIO-TALENT SEARCH	\$241,971	\$0	\$241,971
84.047	TRIO-UPWARD BOUND	\$2,358,035	\$0	\$2,358,035
<u>TOTAL TRIO CLUSTER</u>		\$4,251,808	\$0	\$4,251,808
84.U01	NAEP	\$126,762	\$0	\$126,762
84.U02	NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS	\$2,288	\$0	\$2,288
<u>TOTAL DEPARTMENT OF EDUCATION</u>		\$704,452,295	\$453,043,888	\$1,157,496,183
<u>ELECTION ASSISTANCE COMMISSION</u>				
90.401	HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	\$126,379	\$167,269	\$293,648
<u>TOTAL ELECTION ASSISTANCE COMMISSION</u>		\$126,379	\$167,269	\$293,648
<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	\$0	\$59,132	\$59,132
93.042	SPECIAL PROGRAMS FOR THE AGING-TITLE VII, CHAPTER 2-LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	\$89,497	\$21,030	\$110,527
93.043	SPECIAL PROGRAMS FOR THE AGING-TITLE III, PART D-DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	\$729	\$201,207	\$201,936
93.048	SPECIAL PROGRAMS FOR THE AGING-TITLE IV AND TITLE II - DISCRETIONARY PROJECTS	\$101,463	\$243,207	\$344,670
93.052	NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	\$601,356	\$1,117,946	\$1,719,302

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93.069	PUBLIC HEALTH EMERGENCY PREPAREDNESS	\$1,286,701	\$2,580,508	\$3,867,209
COVID 93.069	COVID-19 - PUBLIC HEALTH EMERGENCY PREPAREDNESS	\$(30,185)	\$0	\$(30,185)
93.070	ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	\$27,065	\$0	\$27,065
93.071	MEDICARE ENROLLMENT ASSISTANCE PROGRAM	\$14,555	\$250,531	\$265,086
93.074	HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS	\$34,297	\$236,454	\$270,751
93.079	COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	\$16,251	\$12,439	\$28,690
93.090	GUARDIANSHIP ASSISTANCE	\$3,993,938	\$0	\$3,993,938
93.092	AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	\$13,158	\$79,168	\$92,326
93.103***	FOOD AND DRUG ADMINISTRATION-RESEARCH COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	\$1,113,852	\$3,735	\$1,117,587
93.104	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	\$124,428	\$2,049,890	\$2,174,318
93.110	PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	\$93,300	\$0	\$93,300
93.116	EMERGENCY MEDICAL SERVICES FOR CHILDREN	\$136,872	\$0	\$136,872
93.127	COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	\$75,932	\$57,579	\$133,511
93.130	INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	\$163,101	\$0	\$163,101
93.136	PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	\$3,257,087	\$1,696,723	\$4,953,810
93.150	COVID-19 - RURAL HEALTH RESEARCH CENTERS	\$0	\$223,742	\$223,742
COVID 93.155	GRADUATE PSYCHOLOGY EDUCATION	\$0	\$2,399,529	\$2,399,529
93.191	CHILDHOOD LEAD POISONING PREVENTION PROJECTS, STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTION AND SURVEILLANCE OF BLOOD LEVELS IN CHILDREN	\$212,590	\$0	\$212,590
93.197	FAMILY PLANNING-SERVICES	\$354,695	\$0	\$354,695
93.217	AFFORDABLE CARE ACT (ACA) ABSTINENCE EDUCATION PROGRAM	\$1,615,651	\$0	\$1,615,651
93.235	GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	\$0	\$362,161	\$362,161
93.236	STATE RURAL HOSPITAL FLEXIBILITY PROGRAM	\$4,821	\$508,890	\$513,711
93.241	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	\$75,280	\$0	\$75,280
93.243	ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM	\$161,893	\$5,161,972	\$5,323,865
93.247	EARLY HEARING DETECTION AND INTERVENTION	\$659,745	\$0	\$659,745
93.251	NURSE FACULTY LOAN PROGRAM (NFLP)	\$88,044	\$68,589	\$156,633
93.264	IMMUNIZATION COOPERATIVE AGREEMENTS	\$148,666	\$0	\$148,666
93.268	COVID-19 - IMMUNIZATION COOPERATIVE AGREEMENTS	\$1,255,251	\$481,931	\$1,737,182
COVID 93.268	VIRAL HEPATITIS PREVENTION AND CONTROL	\$6,310,774	\$7,896,648	\$14,207,422
93.270	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	\$329,595	\$146,455	\$476,050
93.279	CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	\$784,608	\$125,229	\$909,837
93.283	SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	\$(218)	\$0	\$(218)
93.301	COVID-19 - SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	\$0	\$282,392	\$282,392
COVID 93.301	TRANS-NIH RESEARCH PROJECT	\$0	\$168,634	\$168,634
93.310	OUTREACH PROGRAMS TO REDUCE THE PREVALENCE OF OBESITY IN HIGH RISK RURAL AREAS	\$877,233	\$0	\$877,233
93.319	EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	\$483,429	\$53,613	\$537,042
93.323	COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	\$2,550,308	\$70,333	\$2,620,641
COVID 93.323	BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	\$83,663,045	\$20,974,396	\$104,637,441
93.336	COVID-19 - BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	\$174,876	\$0	\$174,876
COVID 93.336	HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS AND LOANS FOR DISADVANTAGED STUDENTS (HPSL/PCL/LDS)	\$268,675	\$0	\$268,675
93.342**	PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	\$8,212,449	\$0	\$8,212,449
93.354	COVID-19 - PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	\$0	\$704,322	\$704,322
COVID 93.354	NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS	\$385,141	\$1,317,461	\$1,702,602
93.359	NURSING STUDENT LOANS (NSL)	\$135,747	\$0	\$135,747
93.364**	STATE ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES AND PARTNER ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES	\$779,121	\$0	\$779,121
93.366	FLEXIBLE FUNDING MODEL - INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE FOR STATE MANUFACTURING FOOD REGULATORY PROGRAMS	\$144,770	\$167,113	\$311,883
93.367	NATIONAL AND STATE TOBACCO CONTROL PROGRAM	\$250,316	\$0	\$250,316
93.387	ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	\$670,865	\$510,562	\$1,181,427
93.391	COVID-19 - ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	\$46,723	\$0	\$46,723
COVID 93.391	CANCER CAUSE AND PREVENTION RESEARCH	\$846,205	\$4,426,901	\$5,273,106
93.393	CANCER CONTROL	\$288,851	\$0	\$288,851
93.399	THE STATE FLEXIBILITY TO STABILIZE THE MARKET GRANT PROGRAM	\$8,508	\$0	\$8,508
93.413	STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	\$456,238	\$0	\$456,238
93.421		\$28,083	\$316,351	\$344,434

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FEDERAL GRANTOR LISTING
FOR THE YEAR ENDING JUNE 30, 2022

FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
93.426	IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE	\$1,277,884	\$1,026,217	\$2,304,101
93.436	WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	\$71,842	\$51,055	\$122,897
93.471	TITLE IV-E KINSHIP NAVIGATOR PROGRAM	\$63	\$33,485	\$33,548
93.472	TITLE IV-E PREVENTION PROGRAM PROVIDER RELIEF FUND AND AMERICAN RESCUE PLAN (ARP) RURAL DISTRIBUTION	\$11,379	\$0	\$11,379
93.498	MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES	\$6,159,083	\$0	\$6,159,083
93.556	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	\$1,637,592	\$1,101,630	\$2,739,222
93.558	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	\$89,358,625	\$11,542,396	\$100,901,021
COVID 93.558	COVID-19 - TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	\$4,522,470	\$0	\$4,522,470
93.560	PAYMENTS TO TERRITORIES - ADULTS	\$(11,768)	\$0	\$(11,768)
93.563	CHILD SUPPORT ENFORCEMENT	\$22,894,208	\$0	\$22,894,208
93.566	REFUGEE AND ENTRANT ASSISTANCE-STATE ADMINISTERED PROGRAMS	\$15,066	\$50,000	\$65,066
93.568	LOW-INCOME HOME ENERGY ASSISTANCE	\$15,886,254	\$7,371,852	\$23,258,106
COVID 93.568	COVID-19 - LOW-INCOME HOME ENERGY ASSISTANCE	\$19,098,396	\$8,107,919	\$27,206,315
93.569	COMMUNITY SERVICES BLOCK GRANTS	\$252,899	\$8,423,739	\$8,676,638
COVID 93.569	COVID-19 - COMMUNITY SERVICES BLOCK GRANTS	\$44,012	\$4,787,588	\$4,831,600
93.586	STATE COURT IMPROVEMENT PROGRAM	\$366,033	\$0	\$366,033
93.590	COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	\$0	\$230,553	\$230,553
COVID 93.590	COVID-19 - COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	\$0	\$781,499	\$781,499
93.597	GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	\$84,406	\$0	\$84,406
93.599	CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	\$481,677	\$26,004	\$507,681
COVID 93.599	COVID-19 - CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	\$182,456	\$0	\$182,456
93.600	HEAD START AND HEAD START CLUSTER	\$67,024	\$72,099	\$139,123
93.603	ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS	\$749,152	\$68,138	\$817,290
93.630	DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS STATE PLANNING GRANTS FOR QUALIFYING COMMUNITY-BASED MOBILE CRISIS INTERVENTION SERVICES	\$208,717	\$389,236	\$597,953
93.639	CHILDREN'S JUSTICE GRANTS TO STATES	\$17,887	\$0	\$17,887
93.643	STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	\$136,344	\$0	\$136,344
93.645	FOSTER CARE-TITLE IV-E	\$2,088,496	\$0	\$2,088,496
93.658	ADOPTION ASSISTANCE	\$81,942,059	\$972,906	\$82,914,965
93.659	ADOPTION ASSISTANCE	\$74,829,083	\$240,080	\$75,069,163
93.664	SUBSTANCE USE - DISORDER PREVENTION THAT PROMOTES OPIOID RECOVERY AND TREATMENT (SUPPORT) FOR PATIENTS AND COMMUNITIES ACT COVID-19 - EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE ABUSE DISORDERS DURING COVID-19	\$661,238	\$0	\$661,238
COVID 93.665	SOCIAL SERVICES BLOCK GRANT	\$1,541	\$1,957,383	\$1,958,924
93.667	CHILD ABUSE AND NEGLECT STATE GRANTS	\$19,465,937	\$0	\$19,465,937
93.669	FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	\$38,175	\$98,940	\$137,115
93.671	COVID-19 - FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	\$612	\$920,828	\$921,440
COVID 93.671	JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	\$0	\$833,631	\$833,631
93.674	COVID-19 - JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	\$1,479,968	\$647,471	\$2,127,439
COVID 93.674	MATERNAL OPIOID MISUSE MODEL	\$52,333	\$626,442	\$678,775
93.687	MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	\$1,152,410	\$0	\$1,152,410
93.732	ELDER ABUSE PREVENTION INTERVENTION PROGRAM	\$793,574	\$0	\$793,574
93.747	COVID-19 - ELDER ABUSE PREVENTION INTERVENTION PROGRAM	\$38,963	\$0	\$38,963
COVID 93.747	STATE AND LOCAL PUBLIC HEALTH ACTIONS TO PREVENT OBESITY, DIABETES, HEART DISEASE, AND STROKE (PPHF)	\$62,431	\$86,060	\$148,491
93.757	CHILDREN'S HEALTH INSURANCE PROGRAM	\$0	\$(183)	\$(183)
93.767	CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS	\$75,615,993	\$0	\$75,615,993
93.779	OPIOID STR	\$52,681	\$336,323	\$389,004
93.788	MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	\$6,979,039	\$35,047,416	\$42,026,455
93.791	ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING	\$1,282,759	\$452,000	\$1,734,759
93.800	HEART AND VASCULAR DISEASES RESEARCH	\$504,464	\$127,500	\$631,964
93.837	LUNG DISEASES RESEARCH	\$311,895	\$0	\$311,895
93.838	DIABETES ENDOCRINOLOGY AND METABOLISM RESEARCH	\$0	\$2,140,773	\$2,140,773
93.847	EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	\$343,431	\$0	\$343,431
93.853	BIOMEDICAL RESEARCH AND RESEARCH TRAINING (NOTE 3)	\$2,820	\$0	\$2,820
93.859***	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	\$906,435	\$0	\$906,435
93.865***	AGING RESEARCH	\$70,804	\$0	\$70,804
93.866	VISION RESEARCH	\$666	\$0	\$666
93.867	MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM AND MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER	\$227,799	\$58,839	\$286,638
93.870	COVID-19 - MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM AND MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER	\$452,571	\$4,548,897	\$5,001,468
COVID 93.870	CLUSTER	\$0	\$357,608	\$357,608

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FEDERAL GRANTOR LISTING
FOR THE YEAR ENDING JUNE 30, 2022

FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
93.889	NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	\$287,615	\$476,857	\$764,472
COVID 93.889	COVID-19 - NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	\$71,712	\$376,149	\$447,861
93.898	CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	\$1,617,738	\$571,211	\$2,188,949
93.913	GRANTS TO STATES FOR OPERATION OF STATE OFFICES OF RURAL HEALTH	\$99,943	\$98,243	\$198,186
93.917	HIV CARE FORMULA GRANTS	\$2,654,342	\$2,423,509	\$5,077,851
93.940	HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	\$723,553	\$68,000	\$791,553
93.944	HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	\$219,343	\$0	\$219,343
93.946	COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	\$149,901	\$0	\$149,901
93.958	BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	\$492,447	\$2,735,890	\$3,228,337
COVID 93.958	COVID-19 - BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	\$61,310	\$763,774	\$825,084
93.959	BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	\$560,169	\$4,950,269	\$5,510,438
COVID 93.959	COVID-19 - BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	\$138,969	\$1,128,489	\$1,267,458
93.965	COAL MINERS RESPIRATORY IMPAIRMENT TREATMENT CLINICS AND SERVICES	\$148,403	\$1,304,055	\$1,452,458
93.977	SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	\$465,143	\$0	\$465,143
COVID 93.977	COVID-19 - SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	\$219,395	\$0	\$219,395
COVID 93.982	COVID-19 - MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH	\$0	\$396,605	\$396,605
93.991	PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	\$618,414	\$519,205	\$1,137,619
93.994	MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	\$4,581,236	\$1,446,583	\$6,027,819
<u>AGING CLUSTER</u>				
93.044	SPECIAL PROGRAMS FOR THE AGING-TITLE III, PART B-GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	\$491,428	\$2,260,485	\$2,751,913
93.045	SPECIAL PROGRAMS FOR THE AGING-TITLE III, PART C-NUTRITION SERVICES	\$316,443	\$8,277,575	\$8,594,018
93.053	NUTRITION SERVICES INCENTIVE PROGRAM	\$718,244	\$1,678,627	\$2,396,871
<u>TOTAL AGING CLUSTER</u>		\$1,526,115	\$12,216,687	\$13,742,802
<u>CCDF CLUSTER</u>				
93.575	CHILD CARE AND DEVELOPMENT BLOCK GRANT	\$22,853,863	\$13,852,186	\$36,706,049
COVID 93.575	COVID-19 - CHILD CARE AND DEVELOPMENT BLOCK GRANT	\$114,140,534	\$24,110,116	\$138,250,650
93.596	CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	\$18,165,199	\$3,204,411	\$21,369,610
<u>TOTAL CCDF CLUSTER</u>		\$155,159,596	\$41,166,713	\$196,326,309
<u>MEDICAID CLUSTER</u>				
93.775	STATE MEDICAID FRAUD CONTROL UNITS	\$1,126,600	\$0	\$1,126,600
93.777	STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	\$3,092,180	\$0	\$3,092,180
COVID 93.777	COVID-19 - STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	\$133,476	\$0	\$133,476
93.778	MEDICAL ASSISTANCE PROGRAM	\$4,457,263,131	\$3,904,166	\$4,461,167,297
ARRA 93.778	ARRA - MEDICAL ASSISTANCE PROGRAM	\$771,613	\$0	\$771,613
<u>TOTAL MEDICAID CLUSTER</u>		\$4,462,387,000	\$3,904,166	\$4,466,291,166
<u>COVID-19 THERAPEUTICS TRIALS</u>				
93.U01	A MULTICENTER, ADAPTIVE, RANDOMIZED, BLINDED CONTROLLED TRIAL OF THE SAFETY AND EFFICACY OF INVESTIGATIONAL THERAPEUTICS FOR HOSPITALIZED PATIENTS WITH COVID-19	\$394,450	\$0	\$394,450
93.U02	CLINICAL LABORATORY IMPROVEMENT AMENDMENTS	\$211,094	\$0	\$211,094
COVID 93.U02	COVID-19 - CLINICAL LABORATORY IMPROVEMENT AMENDMENTS	\$656	\$0	\$656
93.U03	VITAL STATISTICS COOP PROGRAM	\$176,024	\$0	\$176,024
93.U04	FOOD INSPECTIONS	\$7,128	\$0	\$7,128
93.U05	MAMMOGRAPHY QUALITY ACT	\$31,558	\$0	\$31,558
93.U06	TOBACCO WORKPLAN	\$758,545	\$0	\$758,545
93.U07	ADAPTIVE PLATFORM TREATMENT TRIAL FOR OUTPATIENTS WITH COVID-19	\$3,476	\$0	\$3,476
93.U08	RECOVER INITIATIVE	\$135,534	\$0	\$135,534
93.U09	A MULTICENTER PLATFORM TRIAL OF PUTATIVE THERAPEUTICS FOR THE TREATMENT OF COVID-19 IN HOSPITALIZED PATIENTS	\$666	\$0	\$666

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FEDERAL GRANTOR LISTING
FOR THE YEAR ENDING JUNE 30, 2022

FEDERAL ASSISTANCE LISTING/ GRANT/ CONTRACT NUMBER	NAME OF PROGRAM	STATE OF WEST VIRGINIA EXPENDITURES	TOTAL SUBRECIPIENT EXPENDITURES	TOTAL FEDERAL EXPENDITURES
93.U10	COLLEGIATE RECOVER PROGRAM	\$17,226	\$0	\$17,226
93.U11	SOR-MS B-MED	\$301,935	\$0	\$301,935
93.U12	SYSTEM OF CARE DATABASE AND EVALUATION PHASE IV	\$222,415	\$0	\$222,415
93.U13	COVID-19	\$5,060	\$0	\$5,060
<u>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>		<u>\$5,190,703,364</u>	<u>\$223,039,502</u>	<u>\$5,413,742,866</u>
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
94.003	STATE COMMISSIONS	\$233,753	\$0	\$233,753
94.006	AMERICORPS	\$9,133	\$3,333,293	\$3,342,426
94.009	TRAINING AND TECHNICAL ASSISTANCE	\$170,759	\$0	\$170,759
94.013	VOLUNTEERS IN SERVICE TO AMERICA	\$490	\$19,000	\$19,490
94.021	VOLUNTEER GENERATION FUND	\$49,475	\$6,625	\$56,100
<u>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>		<u>\$463,610</u>	<u>\$3,358,918</u>	<u>\$3,822,528</u>
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>				
95.001	HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM (NOTE 3)	\$642,749	\$0	\$642,749
<u>TOTAL EXECUTIVE OFFICE OF THE PRESIDENT</u>		<u>\$642,749</u>	<u>\$0</u>	<u>\$642,749</u>
<u>SOCIAL SECURITY ADMINISTRATION</u>				
96.001	SOCIAL SECURITY-DISABILITY INSURANCE (DI) AND DISABILITY INSURANCE/SSI CLUSTER	\$17,055,901	\$0	\$17,055,901
96.U01	ENUMERATION AT BIRTH	\$52,041	\$0	\$52,041
<u>TOTAL SOCIAL SECURITY ADMINISTRATION</u>		<u>\$17,107,942</u>	<u>\$0</u>	<u>\$17,107,942</u>
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
97.008	NON-PROFIT SECURITY PROGRAM	\$0	\$87,812	\$87,812
97.012	BOATING SAFETY FINANCIAL ASSISTANCE	\$714,961	\$0	\$714,961
97.023	COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	\$106,954	\$0	\$106,954
97.036	DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	\$6,693,506	\$49,687,421	\$56,380,927
97.039	HAZARD MITIGATION GRANT	\$208,250	\$5,147,038	\$5,355,288
97.041	NATIONAL DAM SAFETY PROGRAM	\$62,357	\$0	\$62,357
97.042	EMERGENCY MANAGEMENT PERFORMANCE GRANTS	\$1,063,056	\$1,486,584	\$2,549,640
97.045	COOPERATING TECHNICAL PARTNERS	\$2,310,673	\$0	\$2,310,673
97.047	PORT SECURITY GRANT PROGRAM	\$0	\$73,396	\$73,396
97.067	HOMELAND SECURITY GRANT PROGRAM	\$470,863	\$1,928,605	\$2,399,468
97.088	DISASTER ASSISTANCE PROJECTS	\$0	\$176,985	\$176,985
97.108	HOMELAND SECURITY, RESEARCH, TESTING, EVALUATION, AND DEMONSTRATION OF TECHNOLOGIES	\$10,822	\$0	\$10,822
COVID 97.036	COVID-19 - DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	\$26,024,116	\$14,158,554	\$40,182,670
COVID 97.050	PRESIDENTIAL DECLARED DISASTER ASSISTANCE TO INDIVIDUALS AND HOUSEHOLDS - OTHER NEEDS	\$719,068	\$0	\$719,068
<u>TOTAL DEPARTMENT OF HOMELAND SECURITY</u>		<u>\$38,384,626</u>	<u>\$72,746,395</u>	<u>\$111,131,021</u>
<u>U.S AGENCY FOR INTERNATIONAL DEVELOPMENT</u>				
98.012	USAID DEVELOPMENT PARTNERSHIPS FOR UNIVERSITY COOPERATION AND DEVELOPMENT	\$243,160	\$0	\$243,160
<u>TOTAL U.S AGENCY FOR INTERNATIONAL DEVELOPMENT</u>		<u>\$243,160</u>	<u>\$0</u>	<u>\$243,160</u>
<u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>		<u>\$8,823,815,577</u>	<u>\$1,189,823,374</u>	<u>\$10,013,638,951</u>

* HIGHWAY PLANNING AND CONSTRUCTION CLUSTER, TOTAL STATE OF WEST VIRGINIA EXPENDITURES \$532,786,489 TOTAL SUBRECIPIENT EXPENDITURES \$4,541,449 AND TOTAL FEDERAL EXPENDITURES \$537,327,938.

** STUDENT FINANCIAL ASSISTANCE CLUSTER, TOTAL STATE OF WEST VIRGINIA EXPENDITURES \$481,150,441 TOTAL SUBRECIPIENT EXPENDITURES \$20,641 AND TOTAL FEDERAL EXPENDITURES \$481,171,082.

*** RESEARCH AND DEVELOPMENT CLUSTER, TOTAL STATE OF WEST VIRGINIA EXPENDITURES \$8,407,907, TOTAL SUBRECIPIENT EXPENDITURES \$599,751, AND TOTAL FEDERAL EXPENDITURES \$9,007,658.

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, 2022**

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, 2022, 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	\$ 2,661,431
COVID 11.307	COVID-19 – Economic Adjustment Assistance and Economic Development Cluster	9,165,989
84.038	Federal Perkins Loan (FPL) – Federal Capital Contributions	12,738,755
93.264	Nurse Faculty Loan Program (NFLP)	129,892
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students (HPSL/PCL/LDS)	7,330,020
93.364	Nursing Student Loans (NSL)	<u>654,587</u>
	Total Loans Outstanding	<u>\$ 32,680,674</u>

STATE OF WEST VIRGINIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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 Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. 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 HDTA21 and HDTA22.

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 numbers 19-553-WVGES and MM000400539.

**STATE OF WEST VIRGINIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

The Battelle Research Institute passed funds to the West Virginia Geological and Economic Survey for CFDA Number 81.089 with pass-through identifying numbers 779375 and 0000844343.

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, 2021</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Balance June 30, 2022</u>
State UI Funds	\$ 108,682	\$ 22,237,358	\$ 22,099,634	\$ 246,406
Federal UI Funds	<u>2,597,084</u>	<u>283,057,428</u>	<u>285,055,347</u>	<u>599,165</u>
Total	<u>\$ 2,705,766</u>	<u>\$ 305,294,796</u>	<u>\$ 307,154,981</u>	<u>\$ 845,571</u>

NOTE 7. APPROVED PROJECT WORKSHEETS

The State incurred eligible expenditures in FY 2021 and the Federal Emergency Management Agency (FEMA) approved the State's project worksheets in FY 2022. The State recorded the eligible expenditures of \$703,184 in Assistance Listing 97.036 on this year's SEFA.

**STATE OF WEST VIRGINIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 8. COMPONENT UNITS / PROPRIETARY FUND

The following is a summary of federal awards at the 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, 2022**

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:	Unmodified, with reference to other auditors		
Internal control over financial reporting:			
Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____ No
Significant deficiency(ies) identified?	_____	Yes	_____ <u>X</u> _____ None reported
Noncompliance material to financial statements noted?	_____	Yes	_____ <u>X</u> _____ No

Federal awards:

Internal control over major federal programs:			
Material weakness(es) identified?	_____ <u>X</u> _____	Yes	_____ _____ No
Significant deficiency(ies) identified?	_____ <u>X</u> _____	Yes	_____ _____ None reported
Type of auditors' report issued on compliance for major federal programs:	Unmodified except for the following: Supplemental Nutrition Assistance Program (SNAP), Education Stabilization Fund (ESF), Temporary Assistance for Needy Families (TANF), Opioid STR-State Targeted Response to the Opioid Crisis Grants, and Disaster Grants- Public Assistance (Presidentially Declared Disasters)		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ <u>X</u> _____	Yes	_____ _____ No

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

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/COVID-19 10.561	Supplemental Nutrition Assistance Program (SNAP)
10.553/10.555/10.556/10.559/10.582	Child Nutrition Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
12.401	National Guard Military Operations and Maintenance (O&M) Projects
14.228/COVID-19 14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
17.225	Unemployment Insurance (UI)
21.027	Coronavirus State and Local Fiscal Recovery Funds
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 (SFA) Cluster
84.027/84.173	Special Education Cluster (IDEA)
84.126	Rehabilitation Services—Vocational Rehabilitation Grants to State
84.425 C/D/E/F/J/M/R/U/W	Education Stabilization Fund (ESF)
93.323/COVID-19 93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.558/COVID-19 93.558	Temporary Assistance for Needy Families (TANF)
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 – Title IV-E
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-State Targeted Response to the Opioid Crisis Grants
97.036/COVID-19 97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between Type A and B programs: \$ 30,000,000

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, 2022**

Section II. Financial Statement Findings

None Reported

Section III. Federal Award Findings and Questioned Costs

Reference Number	Findings	Questioned Costs
2022-001	DHHR Information System and Related Business Process Controls	N/A
2022-002	Special Tests and Provisions – ADP System for SNAP	N/A
2022-003	Allowability	\$1,125
2022-004	Transparency Act Reporting	N/A
2022-005	Transparency Act Reporting	N/A
2022-006	Schedule of Expenditures of Federal Awards	N/A
2022-007	Reporting, and Matching, Level of Effort, Earmarking	N/A
2022-008	Internal Controls Over Information Technology	N/A
2022-009	Special Tests and Provision – UI Program Integrity - Overpayments	N/A
2022-010	Reporting	N/A
2022-011	Special Tests and Provisions – Return of Title IV Funds	\$11,937 – BSU; \$1,001 – NRCTC; and \$7,530 known questioned cost plus unknown questioned costs for calculations not performed by management for all unofficial withdrawals – PCTC
2022-012	Special Tests and Provisions – Enrollment Reporting	N/A
2022-013	Fiscal Operations Report and Application to Participate	Unknown
2022-014	Financial Reporting	N/A
2022-015	Special Tests and Provisions – Verification	\$16,573 – PCTC
2022-016	Special Tests and Provisions – Borrower Data Transmission and Reconciliation	N/A
2022-017	Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security	N/A
2022-018	Special Tests and Provisions – Disbursements to or on Behalf of Students	\$3,711 – PCTC – Assistance Listing #84.268
2022-019	Cash Management	N/A
2022-020	Reporting	N/A
2022-021	Maintenance of Effort	N/A

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

Section III. Federal Award Findings and Questioned Costs

(continued):

Reference Number	Findings	Questioned Costs
2022-022	Reporting	N/A
2022-023	Allowability	\$1,596,270 – BSU – Assistance Listing #84.425E Grant Award #P425E200618 - 20B \$19,882 – BSU – Assistance Listing #84.425F Grant Award #P425F200727 - 20B \$1,458,234 – BSU – Assistance Listing #84.425J Grant Award # P425J200063 - 20B \$1,690,311 – GSU - Assitance Listing #84.425F Grant Award #P425F202029 - 20B
2022-024	Cash Management	N/A
2022-025	Transparency Act Reporting	N/A
2022-026	Internal Controls Over Child Care Provider Eligibility for ARP ACT Stabilization Funds	N/A
2022-027	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
2022-028	Special Tests and Provisions – Income Eligibility and Verification System	Unknown
2022-029	Transparency Act Reporting	N/A
2022-030	Special Tests and Provisions – Provider Eligibility	Unknown
2022-031	Special Tests and Provisions – Medical Loss Ratio (MLR)	N/A
2022-032	Allowability of Expenditures	\$841.58 – Assistance Listing #93.767
2022-033	Special Tests and Provisions – Managed Care Financial Audit	N/A
2022-034	Eligibility	\$4,104 – Assistance Listing #93.767
2022-035	Special Testing and Provisions – Utilization Control and Program Integrity	N/A
2022-036	Special Tests and Provisions – Managed Care Financial Audit	N/A
2022-037	Special Tests and Provisions – Special Test and Provisions: ADP Risk Analysis & System Security Review	N/A
2022-038	Subrecipient Cash Management	\$493,423

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

Section III. Federal Award Findings and Questioned Costs

(continued):

Reference Number	Findings	Questioned Costs
2022-039	Transparency Act Reporting	N/A
2022-040	Schedule of Expenditures of Federal Awards	N/A
2022-041	Internal Controls Over Subrecipient Monitoring	N/A
2022-042	Reporting	N/A
2022-043	Subrecipient Monitoring	Unknown
2022-044	Internal Control—Payroll	N/A

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

**2022–001 DHHR INFORMATION SYSTEM AND RELATED BUSINESS PROCESS CONTROLS
(Repeat of Prior Year Findings 2021–001, 2020–023, 2019–027, 2018–017, 2017–002, 2016–017, 2015–025,
2014–016, 2013–034, 2012–51, 2011–46, 2010–43, 2009–43, and 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/ COVID-19 10.561
	Grant Award 1WV400401	
	Grant Award 1WV400468	
	Grant Award 1WV430459	
	Grant Award 1WV430469	
	Grant Award 1WV460479	
	Pandemic EBT Food Benefits (P-EBT)	10.542
	U.S. Department of Health and Human Services Temporary Assistance for Needy Families (TANF)	93.558/ COVID-19 93.558
	Grant Award 2021G996115	
	Grant Award 2021G990228	
	Grant Award 2022G996115	
	Low-Income Home Energy Assistance	93.568/ COVID-19 93.568
	Grant Award 2001WVLIE4	
	Grant Award 2101WVLIEA	
	Grant Award 2101WVE5C6	
	Grant Award 2201WVLIEA	
	Grant Award 2201 WVLIEI	
	Grant Award 2001WVE5C3	
	Child Care and Development Fund (CCDF) Cluster	93.575/93.596/ COVID-19 93.575
	Grant Award 2101WVCCDF	
	Grant Award 2101WVCCDM	
	Grant Award 2101WVCCDD	
	Grant Award 2201WVCCDF	
	Grant Award 2201WVCCDM	
	Grant Award 2201WVCCDD	
	Foster Care – Title IV-E	93.658
	Grant Award 2101WVFOST	
	Grant Award 2201WVFOST	
	Adoption Assistance – Title IV-E	93.659
	Grant Award 2101WVADPT	
	Grant Award 2201WVADPT	
	Children’s Health Insurance Program (CHIP)	93.767
	Grant Award 2005WV5021	
	Grant Award 2105WV5021	
	Grant Award 2205WV5021	

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

**2022-001 DHHR INFORMATION SYSTEM AND RELATED BUSINESS PROCESS CONTROLS
(Repeat of Prior Year Findings 2021-001, 2020-023, 2019-027, 2018-017, 2017-002, 2016-017, 2015-025,
2014-016, 2013-034, 2012-51, 2011-46, 2010-43, 2009-43, and 2008-55) (continued)**

Medicaid Cluster	93.775/93.777/ COVID-19 93.777/ 93.778/ ARRA 93.778
Grant Award 2105WV5MAP	
Grant Award 2105WV5ADM	
Grant Award 2105WVIMPL	
Grant Award 2105WVINCT	
Grant Award 2205WV5MAP	
Grant Award 2205WV5ADM	
Grant Award 2205WVIMPL	
Grant Award 2205WVINCT	

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, 2022**

**2022–001 DHHR INFORMATION SYSTEM AND RELATED BUSINESS PROCESS CONTROLS
(Repeat of Prior Year Findings 2021–001, 2020–023, 2019–027, 2018–017, 2017–002, 2016–017, 2015–025, 2014–016, 2013–034, 2012–51, 2011–46, 2010–43, 2009–43, and 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
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 IV-E	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, 2022**

**2022-001 DHHR INFORMATION SYSTEM AND RELATED BUSINESS PROCESS CONTROLS
(Repeat of Prior Year Findings 2021-001, 2020-023, 2019-027, 2018-017, 2017-002, 2016-017, 2015-025,
2014-016, 2013-034, 2012-51, 2011-46, 2010-43, 2009-43, and 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, 2022**

2022-002 SPECIAL TESTS AND PROVISIONS – ADP SYSTEM FOR SNAP

Federal Program Information:	Federal Agency and Program Name U.S. Department of Agriculture Supplemental Nutrition Assistance Program (SNAP) Grant Award 1WV400401 Grant Award 1WV400468 Grant Award 1WV430459 Grant Award 1WV430469 Grant Award 1WV460479	Assistance Listing # 10.551/10.561/ COVID-19 10.561
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Criteria: 7 CFR section 272.10 requires that State agencies “sufficiently automate their SNAP operations and computerize their systems for obtaining, maintaining, utilizing, and transmitting information concerning SNAP.” This includes: (1) processing and storing all case file information necessary for eligibility determination and benefit calculation, identifying specific elements that affect eligibility, and notifying the certification unit of cases requiring notices of disposition, adverse action and mass change, and expiration; (2) providing an automatic cutoff of participation for households that have not been recertified at the end of their certification period by reapplying and being determined eligible for a new period; and (3) generating data necessary to meet federal issuance and reconciliation reporting requirements.

Condition: The Department of Health and Human Resources (DHHR) uses the Recipient Automated Payment Information Data System (RAPIDS) as its Automated Data Processing (ADP) system for SNAP. Our testing of the controls surrounding eligibility determination noted that no independent review and approval is required in the system for case information input by the case worker. Further, it was noted that review and approval of disbursements only occurs at the batch level, which does not allow the independent reviewer to review each transaction individually. Data integrity is a critical for the automation SNAP operations. Due to limitations of the ADP system for SNAP, the auditor was unable to conclude whether or not the State’s ADP system for SNAP (i.e., RAPIDS) was in compliance with requirements of 7 CFR section 272.10.

Questioned Costs: N/A

Context: Total federal expenditures for the SNAP program were \$883,958,996 for the year ended June 30, 2022.

Cause: Controls within the RAPIDS system are not designed to sufficiently protect the integrity of data input into the system.

Effect: The State agency may not have sufficiently automated its SNAP operations and computerized its systems for obtaining, maintaining, utilizing, and transmitting information concerning SNAP.

Recommendation: We recommend that management implement policies and procedures to ensure compliance with requirements surrounding the RAPIDS ADP system for SNAP.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

**2022-002 SPECIAL TESTS AND PROVISIONS – ADP SYSTEM FOR SNAP
(continued)**

**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, 2022**

2022-003 ALLOWABILITY

Federal Program Information:	Federal Agency and Program Name U.S. Department of Agriculture Supplemental Nutrition Assistance Program (SNAP)	Assistance Listing # 10.551/10.561/ COVID-19 10.561
	Grant Award 1WV400401 Grant Award 1WV400468 Grant Award 1WV430459 Grant Award 1WV430469 Grant Award 1WV460479 Grant Award 1WV400401	

Criteria: 2 CFR 200 requires that costs do not consist of improper payments, defined 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. Incorrect amounts are overpayments or underpayments that are made to eligible recipients (including inappropriate denials of payment or service, any payment that does not account for credit for applicable discounts, payments that are for an incorrect amount, and duplicate payments). An improper payment also includes any payment that was made to an ineligible recipient or for an ineligible good or service, or payments for goods or services not received (except for such payments authorized by law).”

Condition: During our testing of 40 cases for allowability for SNAP, we noted one emergency supplemental allotment payment to a recipient for a month that was not allowable.

Questioned Costs: \$1,125

Context: Total federal expenditures for the SNAP program were \$883,958,996 for the year ended June 30, 2022.

Cause: Adequate internal controls are not in place to prevent non-compliance surrounding the issuance of SNAP benefits.

Effect: Disbursements to recipients could be made that are not allowable.

Recommendation: We recommend that DHHR ensure that all compliance requirements are reviewed to ensure the benefit amounts are accurate prior to disbursement.

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, 2022**

2022-004 TRANSPARENCY ACT REPORTING

Federal Program Information:	Federal Agency and Program Name U.S. Department of Education Child Nutrition Cluster	Assistance Listing # 10.553/10.555/ 10.556/10.559/ 10.582
Criteria:	<p>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).”</p> <p>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.”</p>	
Condition:	The West Virginia Department of Education is a prime recipient of funding for the Child Nutrition Cluster and made first tier subawards of greater than \$30,000 but did not file any of the necessary Federal Funding Accountability and Transparency Act (FFATA) reports.	
Questioned Costs:	N/A	
Context:	Subawards for the Child Nutrition Cluster program included 316 subawards that totaled \$185,593,250 for the year ended June 30, 2022. Total expenditures for the Child Nutrition Cluster program were \$194,300,763 for the year ended June 30, 2022.	
Cause:	Policies and procedures and internal controls were not in place to ensure compliance with the Transparency Act.	
Effect:	West Virginia Department of Education management did not report the necessary FFATA reports for first tier subawards over \$30,000 to The FFATA Subaward Reporting System.	
Recommendation:	We recommend that West Virginia Department of Education management take immediate action to ensure compliance with the reporting requirements of the FFATA.	
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, 2022**

**2022–005 TRANSPARENCY ACT REPORTING
(Repeat of Prior Year Finding 2021–002)**

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	14.228/
	and Non-Entitlement Gants in Hawaii	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	
	Grant Award B21DC540001	

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 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	0
Dollar amount of Tested transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing/incorrect key elements
\$7,119,797	0	\$7,119,797	0	\$0

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

**2022-005 TRANSPARENCY ACT REPORTING
(Repeat of Prior Year Finding 2021-002) (continued)**

Questioned Costs: N/A

Context: Subawards for the CDBG program included 22 subawards that totaled \$15,177,456 for the year ended June 30, 2022. The five subawards tested that were not reported to the FFATA Subaward Reporting System timely was \$7,119,797. Total expenditures for the CDBG program were \$25,867,297 for the year ended June 30, 2022.

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, 2022**

**2022-006 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Repeat of Prior Year Findings 2021-004 and 2020-002)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Labor	
	Unemployment Insurance (UI)	17.225
	Grant Award UI-35683-21-55-A-54	
	Grant Award UI-37314-22-55-A-54	
	Grant Award UI-34749-20-55-A-54	
	Grant Award UI-35978-21-60-A-54	
	Grant Award UI-37099-21-55-A-54	
	Grant Award UI-37257-22-55-A-54	

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. It was noted the SEFA was resubmitted due to errors causing untimely submission.

Questioned Costs: N/A

Context: Total federal disbursements for the Unemployment Insurance (UI) were \$307,154,978 for the year ended June 30, 2022.

Cause: The internal controls over the SEFA reporting processes were not adequately enforced to ensure the SEFA is accurate due to lack of training.

Effect: WWV is not properly reporting 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.

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, 2022**

**2022–007 REPORTING, AND MATCHING, LEVEL OF EFFORT, EARMARKING
(Repeat of Prior Year Findings 2021–006 and 2020–005)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Labor	
	Unemployment Insurance (UI)	17.225
	Grant Award UI-35683-21-55-A-54	
	Grant Award UI-37314-22-55-A-54	
	Grant Award UI-34749-20-55-A-54	
	Grant Award UI-35978-21-60-A-54	
	Grant Award UI-37099-21-55-A-54	
	Grant Award UI-37257-22-55-A-54	

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 of four ETA 2112 reports submitted, we noted that during the compliance year, management resubmitted three 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) two of the two ETA 2208A reports 2) one of the three ETA 9050 reports 3) two of the four ETA 9052 reports 4) two of the four ETA 9055 reports, and 5) one of the two ETA 9128 reports. In addition, one of the two ETA 9128 reports was revised and submitted by the approver.

The review and approval of the ETA 2112 is also the control for the matching compliance requirement.

Questioned Costs: N/A

Context: Total federal disbursements for the Unemployment Insurance (UI) program were \$307,154,978 for the year ended June 30, 2022.

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

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

**2022-007 REPORTING, AND MATCHING, LEVEL OF EFFORT, EARMARKING
(Repeat of Prior Year Findings 2021-006 and 2020-005) (continued)**

Effect: Reports could be filed with errors or lack of supporting documentation and not be identified by management. The matching requirement may not be met.

Recommendation: We recommend that WWV implement internal controls over the report submission process, to ensure each report is reviewed and approved 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, 2022**

**2022–008 INTERNAL CONTROLS OVER INFORMATION TECHNOLOGY
(Repeat of Prior Year Findings 2021–005 and 2020–003)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Labor	
	Unemployment Insurance (UI)	17.225
	Grant Award UI-35683-21-55-A-54	
	Grant Award UI-37314-22-55-A-54	
	Grant Award UI-34749-20-55-A-54	
	Grant Award UI-35978-21-60-A-54	
	Grant Award UI-37099-21-55-A-54	
	Grant Award UI-37257-22-55-A-54	

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 perform periodic documented reviews of administrator access changes to the Automated Benefit Payment System (ABPS) or the Unemployment Compensation Tax applications (UC Tax). A user access review is performed periodically for ABPS and UC Tax, however the review is not documented. WWV does not complete documented periodic user access reviews for the Pandemic Unemployment Assistance (PUA) application. Due to a software change, WWV was unable to provide documentation to determine if terminated employees were communicated timely to the West Virginia Office of Technology (WVOT) to remove access or within the organization to remove access to ABPS, UC Tax, and PUA. Complementary user entity controls defined in the Service Organization Controls (SOC) report from Geographic Solutions, Inc. are not in place at WWV. WWV has not performed periodic disaster recovery testing for WWV owned applications.

Questioned Costs: N/A

Context: Total federal disbursements for the Unemployment Insurance (UI) program were \$307,154,978 for the year ended June 30, 2022.

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.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

**2022-008 INTERNAL CONTROLS OVER INFORMATION TECHNOLOGY
(Repeat of Prior Year Findings 2021-005 and 2020-003) (continued)**

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

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

**2022–009 SPECIAL TESTS AND PROVISION – UI PROGRAM INTEGRITY - OVERPAYMENTS
(Repeat of Prior Year Findings 2021–007 and 2020–004)**

Federal Program Information:	Federal Agency and Program Name U.S. Department of Labor Unemployment Insurance (UI) Grant Award UI-35683-21-55-A-54 Grant Award UI-37314-22-55-A-54 Grant Award UI-34749-20-55-A-54 Grant Award UI-35978-21-60-A-54 Grant Award UI-37099-21-55-A-54 Grant Award UI-37257-22-55-A-54	Assistance Listing # 17.225
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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: During fiscal year 2022, 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: N/A

Context: Total federal disbursements for the Unemployment Insurance (UI) program were \$307,154,978 for the year ended June 30, 2022. For three of the 60 overpayments, incomplete documentation did not indicate overpayment classification. For 10 of the 60 overpayments, documentation required by WWV’s policies could not be provided.

Cause: WWV’s normal control procedures require proper documentation to be complete for the deputy’s review and approval to complete an overpayment determination and prior to notification to the claimant. However, WWV did not follow policy in retaining required documentation to support deputy decisions for overpayments.

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 enforce appropriate procedures to ensure documentation of review and approval and required forms with deputy decisions is maintained for each overpayment 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, 2022**

2022–010 REPORTING

Federal Program Information:	Federal Agency and Program Name U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds	Assistance Listing # 21.027
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Criteria: Section 200.303 of the Uniform Guidance states the following regarding internal control: “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 or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

The terms and conditions of the award require the recipient to submit reports as the Secretary of the U.S. Department of Health and Human Services (HHS) determines are needed to ensure compliance with conditions that are imposed on the payment, and such reports shall be in such form, with such content, as specified by the secretary of HHS in future program instructions directed to all recipients.

Condition: The ad hoc extract report of state revenue that was used in calculation of revenue replacement included incorrect data.

Questioned Costs: N/A

Context: The ad hoc extract report of state revenue for calendar year 2020 included fiscal years 2020 and 2021 data. The revenue replacement calculation consists of comparison of actual calendar year revenues to counterfactual revenue (based on the formula prescribed in the Final Rule).

Cause: Management’s internal controls were not appropriately designed to ensure that data used for the revenue replacement calculation is accurate.

Effect: The revenue replacement calculations could be inaccurate or incomplete.

Recommendation: Management should develop an effective corrective action plan to address this matter in a timely manner. Management should ensure the precision of the internal controls over the review of the data used in the revenue replacement calculation identify material errors in the data in a timely 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, 2022**

**2022–011 SPECIAL TESTS AND PROVISIONS – RETURN OF TITLE IV FUNDS
(Repeat of Prior Year Findings 2021–015, 2020–014, and 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 six of 10 instances in internal control testing at West Virginia State University (WVSU), we noted that the internal control was not sufficiently documented or not functioning effectively. We also noted inadequate documentation of internal controls at Pierpont Community College (PCTC), Bluefield State University (BSU), New River Community and Technical College (NRCTC), and West Liberty University (WLU). Additionally, for BSU, PCTC, and NRCTC, it was noted that certain amounts to be returned were calculated incorrectly, were not returned timely, or were not calculated and returned at all.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

**2022–011 SPECIAL TESTS AND PROVISIONS – RETURN OF TITLE IV FUNDS
(Repeat of Prior Year Findings 2021–015, 2020–014, and 2019–018) (continued)**

Questioned Costs: \$11,937 – BSU;
\$1,001 – NRCTC; and
\$7,530 known questioned cost plus unknown questioned costs for calculations not performed by management for all unofficial withdrawals – PCTC

Context: Total Student Financial Assistance Cluster expenditures for the year ended June 30, 2022, were \$480,090,562. The total Student Financial Assistance Cluster expenditures for the year end June 30, 2022, for WVSU, PCTC, BSU, NRCTC, and WLU were \$11,188,523, \$4,888,594, \$7,984,211, \$3,423,043, and \$15,701,217, respectively.

Cause: The institutions do not have adequate internal controls in place over the return of Title IV funds to prevent non-compliance.

Effect: The institutions may not be 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, 2022**

2022–012 SPECIAL TESTS AND PROVISIONS – ENROLLMENT REPORTING

(Repeat of Prior Year Findings 2021–016, 2020–015, 2019–019, 2018–012, 2017–006, 2016–008, 2015–015, 2014–011, 2013–028, 2012–43, 2012–47, 2012–49, and 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, Fairmont State University (FSU) did not certify the status update within the 60-day requirement.

For four of the five internal control instances tested for Blue Ridge Community and Technical College (BRCTC), adequate support for the internal control was not retained. For two of the five internal control instances tested for Pierpont Community and Technical College (PCTC), adequate support for the internal control was not retained. At West Virginia State University, there was no identifiable control that could be tested in the fall semester.

Further, Marshall University did not submit summer enrollment files to the National Student Clearinghouse.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

2022–012 SPECIAL TESTS AND PROVISIONS – ENROLLMENT REPORTING

(Repeat of Prior Year Findings 2021–016, 2020–015, 2019–019, 2018–012, 2017–006, 2016–008, 2015–015, 2014–011, 2013–028, 2012–43, 2012–47, 2012–49, and 2011–22) (continued)

Questioned Costs: N/A

Context: Total Direct Loan and Pell expenditures for the SFA cluster in total were \$440,969,105 for the year ended June 30, 2022. Total Direct Loan and Pell expenditures for FSU, BRCTC, PCTC, WVSU and Marshall University were \$17,854,722, \$5,105,071, \$4,772,684, \$10,699,711, and \$89,405,192, respectively.

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, 2022**

**2022–013 FISCAL OPERATIONS REPORT AND APPLICATION TO PARTICIPATE
(Repeat of Prior Year Finding 2021–019)**

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, 2022, 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 \$18,146,824, \$11,188,523, and \$42,755,731, respectively, for the year ended June 30, 2022. The total expenditures for the Student Financial Assistance Cluster for the year ended June 30, 2022 were \$480,090,562.

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.

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022

2022–013 FISCAL OPERATIONS REPORT AND APPLICATION TO PARTICIPATE
(Repeat of Prior Year Finding 2021–019) (continued)

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.

Recommendation: We recommend that FSU, WVSU, 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, 2022**

2022–014 FINANCIAL REPORTING

(Repeat of Prior Year Findings 2021–020, 2020–011, and 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).

Condition: In our control testing, Pierpont Community and Technical College (PCTC) could not provide adequate documentation of controls in place over Pell COD reconciliations to ensure the data reported is complete, accurate, and prepared in accordance with the required instructions. West Virginia State University (WVSU) has no identifiable control that could be tested in the fall semester.

Questioned Costs: N/A

Context: Total Direct Loans and Pell, expenditures for PCTC and WVSU were \$4,772,684 and \$10,699,711 for the year ended June 30, 2022. The total expenditures for Direct Loans, Pell, TEACH, and IASG for the year ended June 30, 2022 was \$441,445,850.

Cause: PCTC’s policies and procedures do not require adequate documentation be maintained to demonstrate that controls are operating effectively. WVSU had written procedures detailing the process to reconcile loans from Common Origination and Disbursement (COD) records to Banner exist. However, management represented that a formal reconciliation review process has not been successfully implemented.

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

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022

2022–014 FINANCIAL REPORTING

(Repeat of Prior Year Findings 2021–020, 2020–011, and 2019–015) (continued)

Recommendation: We recommend that PCTC implement more effective policies and procedures surrounding the review and approval of the Pell payment data prior to submission. We recommend that WVSU management implement its existing process that monthly reconciliations are performed and saved, as documented in the institution’s written procedure, including documentation of supervisor review and approval.

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, 2022**

**2022–015 SPECIAL TESTS AND PROVISIONS – VERIFICATION
(Repeat of Prior Year Findings 2021–014, 2020–012, and 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 2022 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 and provide an accurate code for the individual’s verification status in the Common Origination and Disbursement (COD) system (34 CFR 668.54(a); *FSA Handbook* Application and Verification Guide, Chapter 4).”

Condition: Bluefield State University (BSU), Fairmont State university (FSU), and Pierpont Community and Technical College (PCTC) 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.

Additionally, PCTC could not locate documentation supporting the completion of the verification for one student selected.

Questioned Cost: \$16,573 – PCTC

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

**2022–015 SPECIAL TESTS AND PROVISIONS – VERIFICATION
(Repeat of Prior Year Findings 2021–014, 2020–012, and 2019–016) (continued)**

- Context:** Total Student Financial Assistance Cluster expenditures for BSU, FSU, and PCTC were \$7,984,211, \$18,146,824, and \$4,888,594, respectively, for the year ended June 30, 2022. The total expenditures for the Student Financial Assistance Cluster for the year ended June 30, 2022 were \$480,090,562.
- Cause:** BSU, FSU, and PCTC did not have adequate internal controls in place to ensure that verification changes identified 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.
- 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, 2022**

2022–016 SPECIAL TESTS AND PROVISIONS – BORROWER DATA TRANSMISSION AND RECONCILIATION

(Repeat of Prior Year Findings 2021–013, 2020–016, 2019–020, 2018–013, 2017–007, and 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(b)(5) states that schools must agree to “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 Pierpont Community and Technical College (PCTC), there was no identifiable control. At West Virginia State University, there was no identifiable control that could be tested in the fall semester.

Questioned Costs: N/A

Context: Total Direct Loan expenditures for the SFA cluster in total were \$350,719,890, for the year ended June 30, 2022. Total Direct Loan expenditures for PCTC and WVSU were \$2,582,514 and \$11,188,523, respectively for the year ended June 30, 2022.

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

Effect: The absence of proper reviews over the reconciliations could cause 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, 2022**

**2022-016 SPECIAL TESTS AND PROVISIONS – BORROWER DATA TRANSMISSION AND
RECONCILIATION**

**(Repeat of Prior Year Findings 2021-013, 2020-016, 2019-020, 2018-013, 2017-007, and 2016-006)
(continued)**

Recommendation: We recommend that management implement its existing process that monthly reconciliations are performed and saved, as documented in the institution's written procedure, including documentation of supervisor review and approval.

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, 2022**

2022–017 SPECIAL TESTS AND PROVISIONS – GRAMM-LEACH-BLILEY ACT – STUDENT INFORMATION SECURITY

(Repeat of Prior Year Findings 2021–018, 2020–018, and 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 base their information security programs on a risk assessment that “identifies 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 assesses the sufficiency of any safeguards in place to control these risks.”

Condition: Fairmont State University (FSU) and Pierpont Community and Technical College (PCTC) did not perform an adequate risk assessment that covered the entire fiscal year.

It is to be noted that FSU performed the required risk assessment June 1, 2022 and documented safeguards for the risks identified which covered one month and PCTC performed the required risk assessment in December 2021 and documented safeguards for the risks identified which covered six months.

Further, the institutions identified above do not have internal controls in place surrounding the Gramm-Leach-Bliley Act requirements regarding student information security.

Questioned Costs: N/A

Context: Total expenditures for the SFA cluster were \$480,090,562 for the year ended June 30, 2022.

Cause: Institutions do not have policies and procedures, including internal controls, addressing the requirements of the Gramm-Leach-Bliley Act regarding student information security.

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022

**2022–017 SPECIAL TESTS AND PROVISIONS – GRAMM-LEACH-BLILEY ACT – STUDENT
INFORMATION SECURITY**

(Repeat of Prior Year Findings 2021–018, 2020–018, and 2019–022) (continued)

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 policies and procedures, including internal controls, to ensure that they are in compliance with the Gramm-Leach-Bliley Act regarding student information security.
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, 2022**

2022–018 SPECIAL TESTS AND PROVISIONS – DISBURSEMENTS TO OR ON BEHALF OF STUDENTS

(Repeat of Prior Year Findings 2021–012, 2020–013, 2019–017, and 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 Pierpont Community and Technical College (PCTC), the disbursement date on the notification did not match the actual date of disbursement.

Questioned Costs: \$3,711 – PCTC – Assistance Listing #84.268

Context: Total expenditures for the SFA cluster were \$480,090,562 for the year ended June 30, 2022. Total SFA cluster expenditures for PCTC were \$4,888,594 for the year ended June 30, 2022.

Cause: Internal controls and policies and procedures related to the institution’s disbursement notifications were not effectively implemented.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

2022–018 SPECIAL TESTS AND PROVISIONS – DISBURSEMENTS TO OR ON BEHALF OF STUDENTS

(Repeat of Prior Year Findings 2021–012, 2020–013, 2019–017, and 2018–011) (continued)

Effect: Without proper notification of a loan or grant disbursement, a student could lose the opportunity to cancel the loan or grant within the required timeframe.

Recommendation: We recommend that the institution implement more effective internal controls and policies and procedures to ensure that all information required as part of the disbursement notifications sent to students is accurate. Further, documentation supporting the disbursement and related notification should be maintained as evidence of the institution’s compliance with federal 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, 2022**

2022–019 CASH MANAGEMENT

Federal Program Information:	Federal Agency and Program Name U.S. Department of Education Rehabilitation Services—Vocational Rehabilitation Grants to State Grant Award H126A200095, H126A210095, H126A220095	Assistance Listing # 84.126
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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: The West Virginia Division of Rehabilitation Services (WVDRS) did not have evidence of the review control related to cash management. One of the five drawdowns selected for testing did not have Director approval to draw the funds down.

Questioned Costs: N/A

Context: Total federal expenditures for the Vocational Rehabilitation Grant were \$31,508,101 for the year ended June 30, 2022.

Cause: WVDRS appears to have policies and procedures in place to review the draws prior to requesting; however, the policies and procedures were not followed for this draw.

Effect: WVDRS could have drawn down the incorrect amount of federal funds.

Recommendation: We recommend that WVDRS enforce the existing policies and procedures surrounding the review and approval of the cash draws prior to requesting the funds.

Views of Responsible Officials: Management acknowledges the finding. See corrective action plan.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

2022–020 REPORTING

Federal Program Information:	Federal Agency and Program Name U.S. Department of Education Rehabilitation Services—Vocational Rehabilitation Grants to State Grant Award H126A200095, H126A210095, H126A220095	Assistance Listing # 84.126
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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 200.302(b)(2) “Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.328 and 200.329. If a Federal awarding agency requires reporting on an accrual basis from a recipient that maintains its records on other than an accrual basis, the recipient must not be required to establish an accrual accounting system. This recipient may develop accrual data for its reports on the basis of an analysis of the documentation on hand. Similarly, a pass-through entity must not require a subrecipient to establish an accrual accounting system and must allow the subrecipient to develop accrual data for its reports on the basis of an analysis of the documentation on hand.”

Condition: The West Virginia Division of Rehabilitation Services (WVDRS) is responsible for preparing the Rehabilitation Services Administration (RSA-17), Federal Financial Report, quarterly. The RSA-17 is used to track the status of financial data tied to a particular Federal Grant Award. The RSA-17 report should be complete, accurate, and prepared in accordance with the required accounting basis. There was an error in reporting where certain amounts reported did not agree to the underlying data used to prepare the reports. The Director’s review was not precise enough to detect the error.

Questioned Costs: N/A

Context: Total federal expenditures for the Vocational Rehabilitation Grant were \$31,508,101 for the year ended June 30, 2022.

Cause: WVDRS has policies and procedures in place to review the RSA-17 prior to submission; however, the review was not precise enough to identify the errors.

Effect: Incorrect data could be reported to the RSA.

Recommendation: We recommend that WVDRS enforce the existing policies and procedures surrounding the review and approval of the RSA-17 report prior to submission.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

**2022-020 REPORTING
(continued)**

**Views of
Responsible
Officials:**

Management acknowledges the finding. See corrective action plan.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

2022–021 MAINTENANCE OF EFFORT

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Education	
	Education Stabilization Fund (ESF)	84.425C/84.425D/ 84.425R/84.425U
	Grant Award S425D210036	
	Grant Award S425V210008	
	Grant Award S425U210036	
	Grant Award S425U210036 – 21A	
	Grant Award S425W210050 – 21A	
	Grant Award S425D200036	

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).”

Under section 317 of the CRRSA Act, for fiscal year 2022, a state that receives ESSER II, GEER II, or EANS funds under the CRRSA Act must:

- a) Maintain State support for elementary and secondary education in fiscal year 2022 at least at the proportional level of the state’s support for elementary and secondary education relative to the state’s overall spending, averaged over fiscal years 2017, 2018, and 2019; and
- b) Maintain state support for higher education in fiscal year 2022 at least at the proportional level of the state’s support for higher education relative to the state’s overall spending, averaged over fiscal years 2017, 2018, and 2019.

Under section 2004(a) of the ARP Act, a state that receives ARP ESSER funds must meet the above MOE requirement in each of fiscal years 2022 and 2023.

Condition: The Department of Education did not meet the maintenance of effort provisions during fiscal year 2022.

Questioned Costs: N/A

Context: Total federal expenditures for the Education Stabilization Fund program for the fiscal year ended June 30, 2022, were \$413,605,940.

Cause: The Department of Education did not receive adequate appropriations from the State Legislature. The Department of Education requested a waiver from the provisions, but did not receive approval prior to the submission of the audit report.

Effect: The Education Stabilization Fund did not meet the maintenance of effort requirement.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

2022-021 MAINTENANCE OF EFFORT

(continued)

Recommendation: The West Virginia Department of Education management and the State Legislative officials need to implement procedures to ensure adequate appropriations are made each federal fiscal year to meet the maintenance of effort 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, 2022**

2022–022 REPORTING

(Repeat of Prior Year Finding 2021–021)

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Education	
	Education Stabilization Fund Under the Coronavirus	
	Aid, Relief, and Economic Security Act Higher	84.425E/84.425F/
	Education Emergency Relief Fund (HEERF)	84.425J/84.425M

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.”

Per the 2022 Compliance Supplement, on May 13, 2021, ED published an additional notice for student aid public reporting under CRRSAA and ARP, which requires that institutions publicly post certain information on their website. Institutions must publicly post their report as soon as possible, but no later than 30 days after the publication of the notice or 30 days after the date ED first obligated funds under HEERF I, II, or III to the institution for Emergency Financial Aid Grants to Students, whichever comes later. The report must be updated no later than 10 days after the end of each calendar quarter (September 30, and December 31, March 31, June 30).

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022

2022–022 REPORTING

(Repeat of Prior Year Finding 2021–021) (continued)

Condition: Internal control:

Fairmont State University (FSU), West Virginia State University (WVSU), Bluefield State University (BSU), 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 University (GSU) 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), and/or Section 18004(a)(1) Student Aid Portion Quarterly Public Reporting (Assistance Listing #84.425E)* reports.

Compliance:

For our compliance testing, the following institutions, MCTC, WVNCC, WVSU, GSU, CU, PCTC, WLU, and BSU, 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), and/or Section 18004(a)(1) Student Aid Portion Quarterly Public Reporting (Assistance Listing #84.425E)* as follows:

MCTC, WVNCC, WVSU, GSU, CU, and PCTC posted the *Section 18004(a)(1) Institutional Portion Quarterly Public Reporting (Assistance Listing #84.425F)* report within the wrong timeframe.

CU, WVNCC, BSU, GSU, and PCTC posted the *Section 18004(a)(1) Student Portion Quarterly Public Reporting (Assistance Listing #84.425E)* report within the wrong timeframe.

GSU did not prepare one quarter of the *Section 18004(a)(1) Institutional Portion Quarterly Public Reporting (Assistance Listing #84.425F)* report.

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

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

- BSU, CU, and PCTC's information did not agree to underlying supporting documentation and/or information was not included in the report as required for the *Section 18004(a)(1) Student Portion Quarterly Public Reporting (Assistance Listing #84.425E)*.
- WVSU, the student report was posted using the form for the *Section 18004(a)(1) Institutional Portion, (a)(2) and (a)(3) Quarterly Public Report*, therefore excluding compliance reporting requirements for student reporting.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

2022–022 REPORTING

(Repeat of Prior Year Finding 2021–021) (continued)

- WLU did not include total estimated students on 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, BSU, WVNCC, WLU, SWVCTC, PCTC, CU, MCTC, and GSU were \$9,934,140, \$8,136,120, \$6,696,586, \$3,539,699, \$5,372,766, \$5,238,243, \$4,214,265, \$4,750,293, \$3,661,171, \$4,760,329, respectively, for the year ended June 30, 2022. The total expenditures for the HEERF program for the year ended June 30, 2022 were \$413,605,940.

Cause: The institutions do not have adequate internal controls in place to ensure that complete and accurate information is submitted to the institutions' websites.

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 (Assistance Listing #84.425E)* reports.

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 (Assistance Listing #84.425E)* reports prior to posting to their website or ED.

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, 2022**

2022–023 ALLOWABILITY

(Repeat of Prior Year Finding 2021–022)

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Education	
	Education Stabilization Fund Under the Coronavirus	
	Aid, Relief, and Economic Security Act Higher	84.425E/84.425F/
	Education Emergency Relief Fund (HEERF)	84.425J/84.425M

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).

As it relates to expenditures under the HEERF II and HEERF III (a)(1) Student Aid Portion or for additional emergency financial aid grants made using other HEERF grant funds, auditors should determine (1) the institution had a documented plan to distribute funds to students, (2) that institutions prioritized grants to students with exceptional need, (3) that the institution did not place any restrictions on the expenditure of those funds beyond what is in the statute, above, (4) the institution expended the entirety of the Student Aid Portion grant on Emergency financial aid grants to students, and (5) that the institution did not reimburse itself for any costs or expenses previously issued to students.

With the exception of HEERF (a)(2) grantees using their (a)(2) grant funds, grantees are prohibited from using HEERF funding for the acquisition of real property or construction under 34 CFR section 75.533. This includes using HEERF grant funds on capital projects, including deferred maintenance and capital improvement.

However, this general prohibition on construction and acquisition of real property does not extend to activities that meet the definition of “minor remodeling” under 34 CFR section 77.1. Minor remodeling means minor alterations in a previously completed building, for purposes associated with the coronavirus. The term also includes the extension of utility lines, such as water and electricity, from points beyond the confines of the space in which the minor remodeling is undertaken but within the confines of the previously completed building. The term does not include permanent building construction, structural alterations to buildings, building maintenance, or repairs (see also HEERF III FAQs questions 23 and 24).

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

2022–023 ALLOWABILITY

(Repeat of Prior Year Finding 2021–022) (continued)

Construction and Real Property Expenditures under HEERF (a)(2) subprograms (*Assistance Listings #84.425J, #84.425K, #84.425L, and #84.425M*): Under the Consolidated Appropriations Act, 2022 (Pub. L. No. 117-103), as of March 15, 2022, HEERF (a)(2) program subgrantees may expend their HEERF (a)(2) grant funds on construction and real property for projects that are connected to the purpose of the ESF program to “prevent, prepare for, and respond to coronavirus.” Any HEERF (a)(2) grantees taking advantage of this flexibility will have to receive approval from ED for their specific construction and real property projects supported by HEERF (a)(2) grant funds. HEERF (a)(2) grantees cannot use their (a)(2) grant funds on construction or real property associated with facilities related to athletics, sectarian instruction, or religious worship.

Condition: During our testing of allowability at Bluefield State University (BSU), we identified the following:

- \$1,596,270 in scholarship expenditures that were paid with the Student Aid Portion funds.
- \$19,883 in HVAC routine maintenance expenditures that were paid with Institutional funds.
- \$1,458,234 in expenditures related to the construction of a firewall and paid with HBCU funds. There was no prior approval from the US Department of Education of these expenditures.

During our testing of allowability at Glenville State University (GSU), GSU did not provide contemporaneous sufficient supporting documentation to support the allowability of \$1,690,311 in payroll expenditures that were reimbursed with Institutional funds.

Every finding noted above has a corresponding control finding. In addition, Mountwest Community and Technical College (MCTC) had instances of the internal control review control not occurring related to institution portion disbursements.

Questioned Costs: \$1,596,270 – BSU – *Assistance Listing #84.425E* Grant Award #P425E200618 - 20B
\$19,882 – BSU – *Assistance Listing #84.425F* Grant Award # P425F200727 - 20B
\$1,458,234 – BSU – *Assistance Listing #84.425J* Grant Award # P425J200063 - 20B
\$1,690,311 – GSU - *Assistance Listing #84.425F* Grant Award #P425F202029 - 20B

Context: Total HEERF expenditures for BSU, MCTC, and GSU were \$6,696,586, \$3,661,171, and \$4,760,329, respectively, for the year ended June 30, 2022. The total expenditures for the HEERF program for the year ended June 30, 2022 were \$413,605,940.

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

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.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

2022-023 ALLOWABILITY

(Repeat of Prior Year Finding 2021-022) (continued)

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.

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, 2022**

2022–024 CASH MANAGEMENT

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Education	
	Education Stabilization Fund Under the Coronavirus	
	Aid, Relief, and Economic Security Act Higher	84.425E/84.425F/
	Education Emergency Relief Fund (HEERF)	84.425J/84.425M

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).

See Part 3, Section C, “Cash Management.” In addition to these basic cash management principles, for CRRSAA HEERF II and ARP HEERF III, the Certification and Agreements and/or Supplemental Agreements requires that Student Aid Portion (*Assistance Listing #84.425E*) should be disbursed within 15 calendar days of the drawdown from ED’s G5 grants system and Institutional Aid Portion, (a)(2), and (a)(3) funds (all other ALNs) should be disbursed within three calendar days of the drawdown from G5. For lost revenue, the “obligation” occurs on the date the institution completes its estimate of its amount of lost revenue after the estimation period.

Condition: Compliance: For one transaction selected for testing, Southern West Virginia Community and Technical College (SWVCTC) drew down federal funds under the institutional portion in advance and did not disburse them within three days.

For West Virginia Northern Community and Technical College (WVNCC), one of the five drawdowns selected for testing was a duplicate and drawn down in error. This was corrected after it was found by the institution.

Control: In addition to the institutions identified above, we noted the following:

SWVCTC did not have evidence of a control related to cash management.

For Mountwest Community and Technical College (MCTC), three of the five drawdowns selected for testing did not have sufficient documentation of the review control. Two instances occurred prior to the 2021 corrective action plan being implemented. For one instance, documentation of the review was not timely and occurred after the date of the drawdown.

Questioned Costs: N/A

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022

2022–024 CASH MANAGEMENT

(continued)

Context: Total expenditures for the Education Stabilization Fund were \$413,605,940 for the year ended June 30, 2022. The total expenditures for WVNCC, SWVCTC, and MCTC were \$3,539,699, \$5,238,243, and \$3,661,171 for the year ended June 30, 2022.

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 higher education emergency relief funds.

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, 2022**

2022–025 TRANSPARENCY ACT REPORTING

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Education	
	Education Stabilization Fund (ESF)	84.425C/84.425D/ 84.425R/84.425U
	Grant Award S425D210036	
	Grant Award S425V210008	
	Grant Award S425U210036	
	Grant Award S425U210036 – 21A	
	Grant Award S425W210050 – 21A	
	Grant Award S425D200036	

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 of controls over Federal Funding Accountability and Transparency Act (FFATA) Reports, program management was unable to provide sufficient documentation that the internal control was operating effectively for any of the 14 items in the sample.

Questioned Costs: N/A

Context: Subawards for the Education Stabilization Fund program for the fiscal year ended June 30, 2022, were \$244,709,234.

Cause: Inadequate documentation of controls by program management.

Effect: Auditors were unable to determine that controls were operating effectively with the level of documentation provided.

Recommendation: We recommend that program management take immediate action to ensure sufficient documentation is retained showing that FFATA reports have been reviewed and approved by appropriate personnel 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, 2022**

**2022–026 INTERNAL CONTROLS OVER CHILD CARE PROVIDER ELIGIBILITY FOR ARP ACT
STABILIZATION FUNDS**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services	
	Child Care Disaster Relief/Child Care Development	
	Block Grant/Child Care Mandatory and Matching	93.489/93.575/
	Funds of the Child Care Development Fund (CCDF	93.596/
	Cluster)	COVID-19 93.575
	Grant Award 2022 – 2022G999005	
	Grant Award 2022 – 2022G996005	
	Grant Award 2022 – 2022G999004	
	Grant Award 2021 – 2021G996005	
	Grant Award 2021 – 2021G999005	
	Grant Award 2021 – 2021G999004	

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 review and approval of provider certifications in the application for funding and review and approval of verification of eligibility criteria; however, adequate documentation to test and determine that the controls were operating effectively was not available.

Questioned Costs: N/A

Context: Total federal expenditures for CCDF Cluster for the fiscal year ended June 30, 2022, were \$196,326,309.

Cause: Internal controls are not operating effectively surrounding the review and approval of provider certifications and verification of eligibility criteria.

Effect: Providers who received ARP Act Stabilization funds may not have met the eligibility criteria or made the required certifications.

Recommendation: We recommend that DHHR management maintain sufficient documentation to evidence its review and approval of provider certifications and eligibility criteria.

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, 2022**

**2022–027 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 2021–028, 2020–025, 2019–025, 2018–019, 2017–010, 2016–016, 2015–024,
2014–018, 2013–036, 2012–56, 2011–44, and 2010–41)**

Federal Program Information:	Federal Agency and Program Name U.S. Department of Health and Human Services Temporary Assistance for Needy Families (TANF) Grant Award 2022 – 2022G996115 Grant Award 2021 – 2021G996115 Grant Award 2021 – 2021G990228	Assistance Listing # 93.558/ COVID-19 93.558
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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: The West Virginia Department of Health & Human Resources (DHHR) has policies and procedures in place surrounding the issuance and removal of sanctions; however, adequate documentation to test and determine that the controls were operating effectively was not consistently maintained or available.

Questioned Costs: N/A

Context: Total federal expenditures for TANF for the fiscal year ended June 30, 2022, were \$105,423,491.

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.

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, 2022**

2022–028 SPECIAL TESTS AND PROVISIONS – INCOME ELIGIBILITY AND VERIFICATION SYSTEM

(Repeat of Prior Year Findings 2021–029 and 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/ COVID-19 93.558
	Grant Award 2022 – 2022G996115	
	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 13 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.

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022

2022–028 SPECIAL TESTS AND PROVISIONS – INCOME ELIGIBILITY AND VERIFICATION SYSTEM

(Repeat of Prior Year Findings 2021–029 and 2020–026) (continued)

For three 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.

For the remaining 24 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, 2022, were \$105,423,491.

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, 2022**

2022–029 TRANSPARENCY ACT REPORTING

Federal Program Information:	Federal Agency and Program Name U.S. Department of Health and Human Services Low-Income Home Energy Assistance Grant Award G-2201WVLIEA Grant Award G-2201WVLIEI U.S. Department of Health and Human Services Temporary Assistance for Needy Families (TANF) Grant Award 2022 – 2022G996115 Grant Award 2021 – 2021G996115 Grant Award 2021 – 2021G990228	Assistance Listing # 93.568/ COVID-19 93.568 93.558/ COVID-19 93.558
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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 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 for the Low-Income Home Energy Assistance (LIHEAP) program, there were certain instances noted whereby the Department of Health and Human Resources (DHHR) reported incorrect amounts for subawards. Therefore, the LIHEAP program was not in compliance with the provisions of 2 CFR 170 Appendix A.

Low-Income Home Energy Assistance (LIHEAP)

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
\$5,827,409	0	0	\$5,827,409	0

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

**2022–029 TRANSPARENCY ACT REPORTING
(continued)**

FFATA reports for the Temporary Assistance for Needy Families (TANF) program, there were certain instances noted whereby the Department of Health and Human Resources (DHHR) reported incorrect amounts for subawards. Therefore, the TANF program was not in compliance with the provisions of 2 CFR 170 Appendix A.

Temporary Assistance for Needy Families (TANF)

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
\$1,882,492	0	0	\$1,882,492	0

Questioned Costs: N/A

Context: Subawards for the LIHEAP program included 28 subawards that totaled \$14,526,625 for the year ended June 30, 2022. The five subawards that were reported to the FFATA Subaward Reporting System incorrectly represent the entirety of the \$5,827,409 selected for testing. Total federal expenditures for LIHEAP for the fiscal year ended June 30, 2022, were \$50,464,421.

Subawards for the TANF program from the West Virginia Department of Education included 12 subawards that totaled \$4,909,507 for the year ended June 30, 2022. The five subawards that were reported to the FFATA Subaward Reporting System incorrectly represent the entirety of the \$1,882,492 selected for testing. Total federal expenditures for TANF for the fiscal year ended June 30, 2022, were \$105,423,491.

Cause: In regards to the incorrect amounts for subawards, DHHR received the awards directly from the federal awarding agency. DHHR passed through a portion of the awards to other non-federal entities that were also agencies of the State. Those other agencies of the State subsequently passed through a portion of their awards to other non-federal entities that are not agencies of the State. When DHHR passed through the awards to other agencies of the State, DHHR used their standard grant agreement template since those agencies were external to DHHR. From the perspective of DHHR, DHHR is the prime recipient and the other state agencies were first-tier subrecipients. Therefore, when completing the FFATA reports, the DHHR inappropriately entered the other State agencies as the subrecipient/subawardee.

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

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022

2022–029 TRANSPARENCY ACT REPORTING

(continued)

Recommendation: 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 DHHR receives and passes through a portion of a federal award to another agency of the State, 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 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, 2022**

2022–030 SPECIAL TESTS AND PROVISIONS – PROVIDER ELIGIBILITY

Federal Program Information:	Federal Agency and Program Name U.S. Department of Health and Human Services Children’s Health Insurance Program (CHIP) Grant Award 2005WV5021 Grant Award 2105WV5021 Grant Award 2205WV5021	Assistance Listing # 93.767
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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).

42 CFR section 455 Subpart E requires CHIP providers to be licensed in accordance with federal, state, and local laws and regulations to participate in the CHIP program, be screened and enrolled in CHIP, and make certain required disclosures to the state.

Condition: During our testing of 60 cases for provider eligibility for CHIP, we noted one instance where a provider selected not to be a CHIP provider, however, was documented as a CHIP provider. We also noted four providers who chose to be terminated as a CHIP provider, however, were still documented as a CHIP provider. We also noted three providers did not have a letter of approval noting provider number or effective date. We also noted one provider that did not have a current license in the file.

Questioned Costs: Unknown

Context: The federal expenditures for the CHIP program for the fiscal year ended June 30, 2022, were \$75,615,993.

Cause: Management indicated that the providers were input incorrectly into the system. The appropriate documentation was not provided for the providers that did not have a letter of approval or current license.

Effect: Payments may have been made to ineligible providers.

Recommendation: Management should develop an effective corrective action plan to address this matter in a timely 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, 2022**

2022-031 SPECIAL TESTS AND PROVISIONS – MEDICAL LOSS RATIO (MLR)

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services	
	Children’s Health Insurance Program (CHIP)	93.767
	Grant Award 2005WV5021	
	Grant Award 2105WV5021	
	Medicaid Cluster	93.775/93.777/ COVID-19 93.777/ 93.778/ ARRA 93.778
	Grant Award 2005WV5021	
	Grant Award 2105WV5021	
	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(k) requires each MCO, PIHP, and PAHP to submit a report with the data elements specified in 42 CFR 457.1203(e), cross-referencing 42 CFR 438.8 (k) and 438.8. The report should contain the required 13 data elements in the regulation, reflect the correct reporting years, and contain an attestation of accuracy regarding the calculation of the MLR. The state should have a method to indicate when the report(s) are due from plans and should not accept multiple submissions from plans unless the capitation rates are revised retroactively.

Condition: During our testing of the MLR reports of the CHIP and Medicaid contracts required to be submitted by Managed Care Organizations (MCOs), it was noted all three of the MCOs submitted MLR reports, however, DHHR had no documentation of their review and approval of the three MLR reports selected for testing. 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, 2022

2022-031 SPECIAL TESTS AND PROVISIONS – MEDICAL LOSS RATIO (MLR)
(continued)

Context: The federal expenditures for the CHIP program for the fiscal year ended June 30, 2022, were \$75,615,993. The federal expenditures for the Medicaid program for the fiscal year ended June 30, 2022, were \$ \$4,466,291,166. The population subject to testing were the MLR reports of CHIP and Medicaid’s three MCOs.

Cause: Management indicated that the review and approval of the MLR reports was not documented and maintained in the files.

Effect: The DHHR does not have a documented control over the Medical Loss Ratio special test requirements. The MCOs may be reporting inaccurate data.

Recommendation: We recommend that DHHR create a policy and procedure to ensure that documentation of review and approval of the MLR reports is documented and maintained.

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, 2022**

2022–032 ALLOWABILITY OF EXPENDITURES

Federal Program Information:	Federal Agency and Program Name U.S. Department of Health and Human Services Children’s Health Insurance Program (CHIP) Grant Award 2005WV5021 Grant Award 2105WV5021 Grant Award 2205WV5021	Assistance Listing # 93.767
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Criteria: 2 CFR 200.302(a) states, “Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state’s own funds. In addition, the state’s and the other non-Federal entity’s financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.”

2 CFR 200.403(g) states costs must “Be adequately documented.”

2 CFR 200.456 states “Participant support costs as defined in 200.1 are allowable with the prior approval of the Federal awarding agency.”

Condition: During our testing of the allowability it was noted that for four out of 60 tested, the West Virginia Department of Health and Human Resources (WVDHHR) did not perform the quarterly updates to the wage index for the Outpatient Prospective Payment System (OPPS).

Questioned Costs: \$841.58 – Assistance Listing #93.767

Context: The four expenditures represent \$841 of the 60 expenditures selected for testing of \$140,069. The federal expenditures for the CHIP program for the fiscal year ended June 30, 2022, were \$75,615,993.

Cause: WVDHHR did not update wage index for OPPS payments for four of the 60 expenditures.

Effect: Incorrect payments may have been made for procedure codes.

Recommendation: Management should develop an effective corrective action plan to address this matter in a timely 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, 2022**

2022–033 SPECIAL TESTS AND PROVISIONS – MANAGED CARE FINANCIAL AUDIT

Federal Program Information:	Federal Agency and Program Name U.S. Department of Health and Human Services Children’s Health Insurance Program (CHIP) Grant Award 2005WV5021 Grant Award 2105WV5021 Grant Award 2205WV5021	Assistance Listing # 93.767
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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).

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

Condition: During our testing of the audited financial reports of the CHIP contract required to be submitted by Managed Care Organizations (MCOs), it was noted that none of the MCOs submitted audited financial reports. There are three MCOs and all three of the MCOs were selected for testing. DHHR does not have any PIHPs or PAHPs.

Questioned Costs: N/A

Context: The federal expenditures for the CHIP program for the fiscal year ended June 30, 2022, were \$75,615,993. The populations subject to testing were the financial and periodic audits of Medicaid’s three MCOs.

Cause: Management indicated that the audited financial statements had not been obtained. Management indicated that they were in the process of implementing procedures around financial reporting for the MCOs.

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 the financial audits are obtained and documentation of review and approval of the financial audits is maintained.

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, 2022**

2022-034 ELIGIBILITY

(Repeat of Prior Year Finding 2021-037)

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services	
	Children’s Health Insurance Program (CHIP)	93.767
	Grant Award 2005WV5021	
	Grant Award 2105WV5021	
	Grant Award 2205WV5021	

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.

Condition: During our testing of 60 cases for eligibility for CHIP, we noted one instance where the social security number, age, date of birth, and immigration status was not verified in the Data Exchange System as required by the State’s MAGI-based CHIP eligibility verification plan; and nine instances where income was not verified.

Questioned Costs: \$4,104 – Assistance Listing #93.767

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022

2022-034 ELIGIBILITY

(Repeat of Prior Year Finding 2021-037) (continued)

- Context:** The federal expenditures for the CHIP program for the fiscal year ended June 30, 2022, were \$75,615,993. The nine cases with questioned costs represent \$4,104 of CHIP payments out of a population of benefit payments tested for eligibility of \$199,490.
- Cause:** Management indicated that the information was verified in accordance with the CHIP verification plan or State plan, but no documentation was kept in the file of the verification.
- Effect:** Payments may have been made for ineligible recipients.
- Recommendation:** 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.
- 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, 2022**

**2022–035 SPECIAL TESTING AND PROVISIONS – UTILIZATION CONTROL AND PROGRAM
INTEGRITY**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services Medicaid Cluster	93.775/93.777/ COVID-19 93.777/ 93.778/ 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 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 plan must provide methods and procedures to safeguard against unnecessary utilization of care and services. In addition, the state must have (1) methods of determining criteria for identifying suspected fraud cases; (2) methods for investigating these cases; and (3) procedures, developed in cooperation with legal authorities, for referring credible allegations of fraud cases to law enforcement officials (42 CFR parts 455, 456, and 1002). Credible allegations of provider fraud must be referred to the state MFCU or an appropriate law enforcement agency in states with no certified MFCU (42 CFR Part 455.21). See Special Test #6, MFCU.

The SMA must establish and use written criteria for evaluating the appropriateness and quality of Medicaid services. The agency must have procedures for the ongoing post-payment review, on a sample basis, of the need for, and the quality and timeliness of, Medicaid services. The SMA may conduct this review directly or contract with an independent entity (42 CFR sections 456.5, 456.22, and 456.23).

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022

2022–035 SPECIAL TESTING AND PROVISIONS – UTILIZATION CONTROL AND PROGRAM INTEGRITY
(continued)

In addition, the SMA as required per Section 1902(a)(68) – [42 USC 1396a(a)(68)] False Claims Education must ensure that providers and contractors receiving or making payments of at least \$5 million annually under a state’s Medicaid program have (a) established written policies for all employees (including management) about the Federal False Claims Act, whistleblower protections, administrative remedies, and any pertinent state laws and rules; (b) included as part of these policies detailed provisions regarding detecting and preventing fraud, waste, and abuse; and (c) included in any employee handbook a discussion of the False Claims Act, whistleblower protections, administrative remedies, and pertinent state laws and rules.

Condition: The West Virginia Department of Health & Human Resources (DHHR) has policies and procedures in place surrounding case closure process. The key control is the review and approval of the Case Closure checklist. Of the 40 cases selected for testing, we noted the following: four cases had no documentation of the Case Closure checklist and one case had documentation of review; however, the review was not completed within the 60 calendar days, per the entity’s policy.

Questioned Costs: N/A

Context: The federal expenditures for the Medicaid program for the fiscal year ended June 30, 2022, were \$ 4,466,291,166. The total population subject to testing was 568 closed cases with the Office of Program Integrity (OPI).

Cause: Management did not document the review and approval of the Case Closure checklist.

Effect: Cases may be closed without verification by management that all required elements of closed cases are present.

Recommendation: Management should develop an effective corrective action plan to address this matter in a timely manner. We recommend that Office of Program Integrity establish policies and procedures to ensure that case files are reviewed timely upon closure by a member of management separate from the caseworker and that the review is documented. The Office of Program Integrity’s control policy for case closures should also define a reasonable time period for review of closed cases.

Views of Responsible Officials: Management agrees with the finding and working on a corrective action plan.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

**2022–036 SPECIAL TESTS AND PROVISIONS – MANAGED CARE FINANCIAL AUDIT
(Repeat of Prior Year Finding 2021–036)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services Medicaid Cluster	93.775/93.777/ COVID-19 93.777/ 93.778/ 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 three 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:

- a) During our testing of the audited financial reports of the Medicaid contract required to be submitted by Managed Care Organizations (MCOs), it was noted that all three of the MCOs submitted audited financial reports; however, West Virginia Department of Health and Human Resources (DHHR) had no documentation of their review and approval of the three audited financial reports selected for testing.
- b) During our testing of the periodic audits, it was noted that the DHHR has contracted for the conduct of an independent audit for each MCO, however the reports have not been completed or posted on the State’s website.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

**2022-036 SPECIAL TESTS AND PROVISIONS – MANAGED CARE FINANCIAL AUDIT
(Repeat of Prior Year Finding 2021-036) (continued)**

Questioned Costs: N/A

Context: The federal expenditures for the Medicaid program for the fiscal year ended June 30, 2022, were \$4,466,291,166. The populations subject to testing were the financial and periodic audits of Medicaid’s three MCOs.

Cause:

- a) Management indicated that the review and approval of the financial audits was not documented and maintained in the files.
- b) Management indicated that they contracted with an independent accounting firm to conduct the periodic audits on each MCO for fiscal year 2021; however, the reports have not been finalized and issued.

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 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, 2022**

**2022–037 SPECIAL TESTS AND PROVISIONS – SPECIAL TEST AND PROVISIONS: ADP RISK
ANALYSIS & SYSTEM SECURITY REVIEW**

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

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).

45 CFR 95.621 requires SMAs must establish and maintain a program for conducting periodic risk analyses to ensure that appropriate and cost-effective safeguards are incorporated into new and existing systems. SMAs must perform risk analyses whenever significant system changes occur. SMAs shall review the Automated Data Processing (ADP) system security installations involved in the administration of the Secretary of the U.S. Department of Health and Human Services (HHS) programs on a biennial basis. At a minimum, the reviews shall include an evaluation of physical and data security operating procedures, and personnel practices. The SMA shall maintain reports on its biennial ADP system security reviews, together with pertinent supporting documentation, for HHS on-site reviews.

Condition: The West Virginia Department of Health & Human Resources (DHHR) utilizes two ADP systems related to Medicaid: RAPIDS and West Virginia’s Medicaid Management Information System (MMIS).

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022

2022–037 SPECIAL TESTS AND PROVISIONS – SPECIAL TEST AND PROVISIONS: ADP RISK ANALYSIS & SYSTEM SECURITY REVIEW
(continued)

DHHR has policies and procedures in place related to performing ADP system security & risk assessment annually over the RAPIDS system. DHHR does not have policies and procedures established to perform periodic risk assessments and security reviews over MMIS. As this system utilizes sub-systems (Health PAS Solution) with automated components that directly affect the Medicaid cluster of programs, it meets the criteria stated above from 45 CFR 95.621. DHHR obtains a Service Organization Controls (SOC) 1 Type 2 report for MMIS annually, but DHHR does not include it in their ADP system security & risk assessment.

Questioned Costs: N/A

Context: The federal expenditures for the Medicaid program for the fiscal year ended June 30, 2022, were \$4,466,291,166.

Cause: Management’s policies and procedures do not include performing a risk assessment and system security review over MMIS. Management does not formally review the SOC-1 Type 2 report for MMIS.

Effect: MMIS risk or security concerns or control issues may not be identified by management in a timely manner. This can potentially reduce the implementation or update safeguards to address risks over both physical and digital resources/information.

Recommendation: DHHR should develop a corrective action plan to address this matter in a timely manner. We recommend the establishment of policies and procedures to perform the risk assessment and security review and review the SOC 1 type 2 report for control issues identified.

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, 2022**

2022–038 SUBRECIPIENT CASH MANAGEMENT

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services	
	Opioid STR-State Targeted Response to the Opioid	
	Crisis Grants	93.788
	Grant Award 6H79TI081724	
	Grant Award 5H79TI083313	
	Grant Award 1H79TI083313-01	
	Grant Award 3H79TI081724-01W1	
	Grant Award 1H79TI081724-01	
	Grant Award 6H79TI083313	

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 200.305(b)(1) requires that the non-federal entity must “monitor cash drawdowns by their subrecipients to ensure that the time elapsing between the transfer of federal funds to the subrecipient and their disbursement for program purposes is minimized as required by the applicable cash management requirements in the federal award to the recipient.”

Per DHHR policy, the Spending Unit shall limit cash advances to a subrecipient to the minimum amounts needed and be timed in accordance with the actual, immediate cash requirements of the subrecipient for carrying out the purpose of the approved program or project. The timing and amount of cash advances shall be as close as is administratively feasible to the actual disbursements by the subrecipient for direct program or project costs and the proportionate share of any allowable indirect costs.

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 adequate documentation supporting why the subrecipient drawdowns were approved for payment for three of the 40 drawdowns selected for testing. The supporting documentation for the draw down showed less expenses than the amount that had been drawn down to date on the grants. The supporting documentation also showed the subrecipients appeared to have adequate cash balances on hand at the time of the request.

Questioned Costs: \$493,423

Context: The total subrecipient drawdowns selected for testing was \$3,521,390. The total amount of subrecipient drawdowns for the Opioid STR program during fiscal year 2022 was \$38,332,337.

Cause: Documentation to support the amount paid to the subrecipient was not retained by DHHR. In addition, supporting documentation was not retained to demonstrate cash advances to the subrecipient represented the minimum amount needed for actual and immediate cash requirements of the subrecipient for carrying out the purpose of the program.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

2022-038 SUBRECIPIENT CASH MANAGEMENT

(continued)

Effect: The cash remitted to the subrecipient may not be accurate and may be in excess of the subrecipients actual and immediate cash requirements for carrying out the purpose of the program.

Recommendation: We recommend that DHHR establish policies and procedures requiring documentation from subrecipients substantiating that the amount of a drawdown is appropriate based on the expenditures through the request date so that the reconciliation performed for the related drawdown is sufficient to determine that the drawdown is appropriate and excess cash is not remitted to the subrecipient.

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, 2022**

2022–039 TRANSPARENCY ACT REPORTING

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 5H79TI083313 Grant Award 1H79TI083313-01 Grant Award 3H79TI081724-01W1 Grant Award 1H79TI081724-01 Grant Award 6H79TI083313	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 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 one report was not submitted by the State of West Virginia Opioid STR (DHHR) program management within the timeframe designated in 2 CFR 170 Appendix A, and one report had an incorrect subaward amount.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing/incorrect key elements
19	0	1	1	0
Dollar amount of Tested transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing/incorrect key elements
\$9,210,099	0	\$502,131	\$327,640	0

Questioned Costs: N/A

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022

2022–039 TRANSPARENCY ACT REPORTING

(continued)

Context: Subawards for the Opioid STR program included 183 subawards which had payments that totaled \$38,332,337 for the year ended June 30, 2022. The federal expenditures for the Opioid STR program for fiscal year ended June 30, 2022, were \$42,026,455.

Cause: A lack of oversight and adequate review of the FFATA reporting by DHHR management.

Effect: DHHR management did not report the necessary FFATA report for Opioid STR first-tier subawards over \$30,000 to The FFATA Subaward Reporting System in a timely fashion for one report and for one report, the wrong amount was reported for the subaward.

Recommendation: We recommend that DHHR strengthen internal controls and policies and procedure 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, 2022**

2022–040 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services	
	Opioid STR-State Targeted Response to the Opioid	
	Crisis Grants	93.788
	Grant Award 6H79TI081724	
	Grant Award 5H79TI083313	
	Grant Award 1H79TI083313-01	
	Grant Award 3H79TI081724-01W1	

Criteria: 2 CFR 200.303 requires that non-Federal entities 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 Division of Corrections and Rehabilitation’s internal controls are not adequate to ensure the Schedule of Expenditures of Federal Awards (SEFA) accurately reports all federal assistance. Our review of the Division’s SEFA for fiscal year 2022 identified that total expenditures under the Opioid STR program were overstated by \$805,327.

Questioned Costs: N/A

Context: The total federal expenditures for the State Targeted Response to the Opioid Crisis program for the fiscal year ended June 30, 2022, were \$42,026,455.

Cause: The internal controls over the SEFA reporting processes were not operating effectively to ensure the SEFA is accurate.

Effect: The Division of Corrections and Rehabilitation is not properly reporting their federal expenditures and major programs may not be appropriately identified on a timely basis.

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

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, 2022**

**2022–041 INTERNAL CONTROLS OVER SUBRECIPIENT MONITORING
(Repeat of Prior Year Finding 2021–039)**

Federal Program Information:	Federal Agency and Program Name	Assistance Listing #
	U.S. Department of Health and Human Services Opioid STR-State Targeted Response to the Opioid Crisis Grants	93.788
	Grant Award 1H79TI081724-01	
	Grant Award 6H79TI081724-02M004	
	Grant Award 1H79TI083313-01	
	Grant Award 6H79TI081724-02M003	
	Grant Award 6H79TI083313-01M001	
	Grant Award 6H79TI083313-02M002	
	Grant Award 5H79TI083313-02	
	Child Care and Development Fund (CCDF) Cluster	93.575/93.596/ COVID-19 93.575
	Grant Award G2101WVCCDF	
	Grant Award G2201WVCCDF	
	Temporary Assistance for Needy Families (TANF)	93.558/ COVID-19 93.558
	Grant Award 2021G996115	
	Grant Award 2022G996115	
	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 of 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, 2022

2022-041 INTERNAL CONTROLS OVER SUBRECIPIENT MONITORING
(Repeat of Prior Year Finding 2021-039) (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, 2022, were \$42,026,455 and \$35,047,416, respectively. The federal expenditures and subrecipient expenditures for the Child Care and Development Fund (CCDF) Cluster for the fiscal year ended June 30, 2022, were \$196,326,309 and \$41,166,713, respectively. The federal expenditures and subrecipient expenditures for the Temporary Assistance for Needy Families (TANF) for the fiscal year ended June 30, 2022, were \$105,423,491 and \$11,542,396, respectively. The federal expenditures and subrecipient expenditures for Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) for the fiscal year ended June 30, 2022, were \$105,928,082 and \$21,044,729, respectively.

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

Effect: Subrecipients may not be properly risk assessed; therefore, impacting the type and amount 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, 2022**

2022–042 REPORTING

(Repeat of Prior Year Finding 2021–041)

Federal Program Information:	Federal Agency and Program Name U.S. Department of Homeland Security Disaster Grants – Public Assistance (Presidentially Declared Disasters) Grant Award FEMA–4219-DR–WV Grant Award FEMA–4220-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 Grant Award FEMA–4603-DR–WV Grant Award FEMA–4605-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 17 of the 29 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
29	2	10	4	17
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$25,528,869	\$3,161,818	\$5,291,334	\$5,969,564	\$9,899,382

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022

2022-042 REPORTING

(Repeat of Prior Year Finding 2021-041) (continued)

Questioned Costs: N/A

Context: Total federal expenditures and total subrecipient expenditures for the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program were \$96,563,597 and \$63,845,975, respectively, for the year ended June 30, 2022.

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, 2022**

2022–043 SUBRECIPIENT MONITORING

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–4219-DR–WV	
	Grant Award FEMA–4220-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	
	Grant Award FEMA–4603-DR–WV	
	Grant Award FEMA–4605-DR–WV	

Criteria: 2 CFR 200.303 requires that the West Virginia Division of Emergency Management (DEM) 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: We noted that the DEM did not perform a subrecipient risk assessment. Therefore, DEM was unable to provide documentation supporting that the level of monitoring to be completed for each subrecipient was appropriate based on the risk assessment. DEM only monitored two subrecipients during the year due to limited staffing and no risk assessment being performed.

STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022

2022-043 SUBRECIPIENT MONITORING
(continued)

Questioned Costs: Unknown

Context: Total federal expenditures and total subrecipient expenditures for the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program were \$96,563,597 and \$63,845,975, respectively, for the year ended June 30, 2022.

Cause: Although DEM has policies and procedures in place surrounding the subrecipient monitoring compliance requirements, due to staffing issues during the fiscal year, subrecipient risk assessments were not completed and an adequate number of subrecipients were not monitored.

Effect: DEM does not have proper internal controls in place to ensure policies and procedures surrounding the subrecipient monitoring compliance requirements are in effect. DEM does not have evidence to support appropriate subrecipient monitoring; therefore, management may not be able to identify issues in a timely manner.

Recommendation: We recommend that DEM review policies and procedures for sufficiency and commit the appropriate personnel to subrecipient monitoring to ensure they are in compliance with federal 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, 2022**

2022-044 INTERNAL CONTROL--PAYROLL

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/ COVID-19 93.558
	Grant Award 2021G996115 Grant Award 2021G990228	
	Foster Care – Title IV-E Grant Award 2101WVFOST Grant Award 2201WVFOST	93.658
	U.S. Department of Agriculture Special Supplemental Nutrition Program for Women, Infants and Children (WIC) Grant Award 221WV701W1003	10.557

Criteria: Section 200.303 of the Uniform Guidance states the following regarding internal control: “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 or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

Condition: The State of West Virginia utilizes a third-party payroll time keeping application. On December 11, 2021, the third-party had a ransomware attack and from December 11, 2021, to January 18, 2022, the State of West Virginia was unable to rely on the controls within the third-party time keeping system and was required to perform manual time keeping during the outage. The State implemented manual controls on an agency basis. While each agency developed processes and controls, there was not adequate documentation relating to the control and/or the precision of the control in all instances.

In addition, during our testing of WIC payroll it was noted that one individual’s time card was not approved timely by a manager in the payroll system.

Questioned Costs: N/A

Context: Total federal expenditures for Foster Care, TANF, and WIC for the fiscal year ended June 30, 2022, were \$82,914,965 and \$105,423,491, \$31,685,992, respectively. Total payroll expenditures for Foster Care, TANF, and WIC for the fiscal year ended June 30, 2022, were \$10,199,569, \$12,148,324, and \$1,473,230, respectively.

Cause: The State of West Virginia’s third-party vendor had a control failure which required the State agencies to implement contingency policies and procedures due to the lack of availability of the system. This resulted in mitigating controls being implemented immediately. Thus, adequate and consistent internal control documentation was not always maintained.

In addition, the DHHR did not follow existing policies and procedures for payroll approval.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
for the Year Ended June 30, 2022**

**2022-044 INTERNAL CONTROL--PAYROLL
(continued)**

Effect: The payroll could be inaccurately charged to a federal program.

Recommendation: Management should develop an effective corrective action plan to address this matter in a timely manner, including potential contingencies and retention of control documentation policies and procedures, in the event the system is unavailable.

Management should also maintain documentation of review and approval of payroll transactions and ensure that the review and approval is timely.

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, 2022

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.

2022-001 **DHHR INFORMATION SYSTEM AND RELATED BUSINESS PROCESS CONTROLS**

**Department of Health and Human Resources (DHHR)
Assistance Listing Number 10.551, 10.561, COVID-19 10.561, 10.542, 93.558, COVID-19 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, COVID-19 93.777, 93.778, COVID-19 93.778, ARRA 93.778**

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) would prove costly for the DHHR due to the additional staff throughout the DHHR that would be required to accomplish such a task. Although enhancing the Quality Control process is still a possibility, upon further discussions within the DHHR, it was determined that prior to considering such an enhancement, the Bureau for Social Services, Bureau for Family Assistance, and other DHHR units should work together to perform the following: outline the existing internal controls over payments by payment type or program, determine the number of payments per month whereby one employee initiates and approves a payment (in relation to the population of all payments) and conclude on the risk of those payments being improper. Management can then identify areas of focus to conclude on the adequacy of the internal controls and make revisions to policies and procedures, if necessary. In short, although there are existing controls in place, the controls have not been documented and communicated to the State's independent auditors in an effective manner.



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2022-002 SPECIAL TESTS AND PROVISIONS – ADP SYSTEM FOR SNAP Department of Health and Human Resources (DHHR) Assistance Listing Number 10.551, 10.561, COVID-19 10.561

Management within the DHHR appreciates and shares the auditors' concern with SNAP program integrity as it relates to the Recipient Automated Payment Information Data (RAPIDS) ADP system. DHHR would note that 7 CFR § 272.10 begins with, "(1) Purpose. All State agencies are required to sufficiently automate their SNAP operations and computerize systems for obtaining, maintaining, utilizing, and transmitting information concerning SNAP. Sufficient automation levels are those which result in effective programs or in cost effective reductions in errors and improvements in management efficiency, such as decreases in program administrative costs..." Within the RAPIDS ecosystem for SNAP administration, this automation includes data matching measures undertaken, in compliance with related federal rules as specified in 7 CFR § 272.8, 7 CFR § 272.16, etc., to automate the validation of client-provided, worker-input information while mitigating the additional administrative burden of secondary review for all worker interactions with a client's case. Policy regarding state and federal data matching is laid out in Chapter 6 of the State's Income Maintenance Manual (IMM), which is available at <https://dhhr.wv.gov/bfa/policyplans/Documents/Binder4.pdf>.

The primary data exchange system detailed in IMM Chapter 6 that is applicable to SNAP is the Income and Eligibility Verification System (IEVS) required by 7 CFR § 272.8. Systems mandated federally for inclusion in the IEVS include those operated by WorkForce WV, the Internal Revenue Service (IRS), and the U.S. Social Security Administration (SSA). A variety of other sources may also be queried for the purpose of validating client-provided information entered into RAPIDS by a worker, including Veterans Affairs (VA), Beneficiary and Earnings Data Exchange (BENDEX), Beneficiary Earnings and Exchange Record System (BEERS), National Directory of New Hires, and Prisoner Matching with the Department of Corrections as well as the Federal Data Services Hub (FSDH).



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2022

IMM Chapter 6, page 2 describes the purpose of data matching through the IEVS as follows:

Information obtained through IEVS is used for the following purposes:

- To verify the eligibility of the assistance group (AG)
- To verify the proper amount of benefits
- To determine if the AG received benefits that were not entitled
- To obtain information for use in criminal or civil prosecution based on receipt of benefits to which the AG was not entitled.

IMM Chapter 6, pages 2-3 further detail the points at which a match with the IEVS must take place:

A data exchange in the eligibility system occurs:

- When a new case is created;
- When a new person is added to a benefit;
- When a person's demographic information is changed; and,
- On a periodic basis for all individuals in the eligibility system, depending on the type of benefit being received.

Requirements for independent verification of information when automated data matches fail or report a discrepancy with client-provided, worker-input information are spelled out in IMM 6.4.4.

The State believes that these automations, while perhaps not foolproof, are in keeping with both the wording and intent of 7 CFR § 272.10, 7 CFR § 272.8, 7 CFR § 272.16, etc., which aim to automate processes in order to reduce administrative burden and associated costs, such as those that would be associated with a secondary review of all worker interactions with a client's case.

With that in mind, the State commits to working to bolster SNAP program integrity as it relates to the auditors' expressed concerns through completion of the USDA-FNS SNAP System Integrity Review Tool (SIRT) in alignment with USDA-FNS requirements and timelines to ensure that automated processes within RAPIDS continue to



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2022

comport with federal requirements for ADP systems. The DHHR Bureau for Family Assistance, Division of Performance and Quality Improvement (DPQI), will continue its ongoing SNAP case reviews, as well as continue its efforts to report compliance with monthly requirements for expanded supervisor case reviews conducted and tracked through the Rushmore case review system, as mandated in a December 7, 2022 memorandum to supervisors. Furthermore, the Bureau for Family Assistance will develop additional worker training, to include the reinstatement of face-to-face Statewide Payment Accuracy Conferences, with an aim to ensure that client information is accurately captured in RAPIDS so the APD can perform its automated functions with integrity.

2022-003 ALLOWABILITY Department of Health and Human Resources (DHHR) Assistance Listing Number 10.551, 10.561, COVID-19 10.561

The DHHR Bureau for Family Assistance (the Bureau) analyzed the condition that led to this finding. The emergency supplement in question was paid on the initial month of SNAP issuance. However, these supplements were not to be based on the initial or prorated months of SNAP benefits. Per the U.S. Department of Agriculture, Food and Nutrition Service (FNS), emergency supplements were not to be initiated until the second month of SNAP issuance (i.e., the month following active SNAP approval).

The emergency supplement allotments will end February 28, 2023. If the FNS instructs the Bureau to issue emergency supplement allotments for the SNAP Program beyond February 28, 2023, the Bureau will develop a blackboard course with video to ensure that all workers are trained on the procedures and policy. The blackboard platform has the capability to track who has completed the training which will ensure supervisors can determine who has or has not completed the required training.



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2022-004 TRANSPARENCY ACT REPORTING
Department of Education (DOE)
Assistance Listing Number 10.553, 10.555, 10.556, 10.559, 10.582

Program Management will implement policies and procedures to ensure Transparency Act reporting is conducted with proper reviews and timely submissions. In order to comply with the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282) (Transparency Act), as amended by Section 6202(a) of the Government Funding Transparency Act of 2008 (Pub. L. No. 111-252), that relate to sub-award reporting, DOE is working with the Child Nutrition Claiming Software vendor to create a report that will be run on the first of each month. Staff from the Office of Internal Operations and Office of Child Nutrition will be assigned to generate, enter, and submit data as required by the Transparency Act. To meet the timelines for reporting as established by the Transparency Act, the report will pull all activity for the prior month including all original reimbursement claims, as well as amendments that occur in that month to reimbursement claims that were previously reported. Prior to submission of the data, a report of its contents will be reviewed and approved by either the Child Nutrition Program Director or the Director of Internal Operations. Once the data is approved, it will be submitted. The timeline for development and initiation of this reporting process (barring any unforeseen system limitations) is tentatively set for July 1, 2023.

2022-005 TRANSPARENCY ACT REPORTING
Community Development Block Grant Program (CDBG)
Assistance Listing Number 14.228, COVID-19 14.228

Since the COVID pandemic occurred, the West Virginia Community Advance and Development office (CAD) experienced a high personnel turnover rate. As a result, CAD experienced a delay in implementing the corrective action plan related to this finding. During the last 30 days, CAD has completed Federal Funding Accountability and Transparency Act (FFATA) training and has designated the personnel to the FFATA reporting process. Additionally, CAD has developed a checklist related to these grant awards which includes the FFATA



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2022

system entry submission. These policies and procedures were implemented February 1, 2023.

2022-006 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Workforce West Virginia (WWV)

Assistance Listing Number 17.225, COVID-19 17.225

Fiscal and Administrative Management had a meeting in January 2023 to discuss SEFA preparation processes to ensure all resources needed for accurate SEFA reporting are available.

2022-007 REPORTING, AND MATCHING, LEVEL OF EFFORT, EARMARKING

Workforce West Virginia (WWV)

Assistance Listing Number 17.225, COVID-19 17.225

Procedures were updated February 2023 to ensure each Employment and Training Administration report has a documented review by an appropriate individual familiar with the reporting requirements prior to submission.

2022-008 INTERNAL CONTROLS OVER INFORMATION TECHNOLOGY

Workforce West Virginia (WWV)

Assistance Listing Number 17.225, COVID-19 17.225

As of November 2022, WWV began and will continue to develop the processes for periodic review of user accounts for ABPS, UC Tax, and wvOASIS. Processes will include documenting termination of employees timely to the West Virginia Office of Technology (WVOT) to remove network access or within the organization to remove access to IT systems at the time of exit. WVOT will be adding features to Ivanti (WVOT service portal) so that WWV may download account management activity for validation, tracking, and review.

WWV participates in Disaster Recovery operations when the WVOT holds them. Since WWV is covered by WVOT, WWV cannot reasonably



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2022

procure a separate process for disaster recovery testing without the assistance and involvement of WVOT.

**2022-009 SPECIAL TESTS AND PROVISION – UI PROGRAM INTEGRITY - OVERPAYMENTS
Workforce West Virginia (WVW)
Assistance Listing Number 17.225, COVID-19 17.225**

WVW will provide training to all Unemployment Insurance claim staff by March 2023 and review procedures related to the establishment of overpayments.

**2022-010 REPORTING
State of West Virginia (WV)
Assistance Listing Number 21.027**

Going forward, WV will ensure that all data requested for calculations related to the revenue replacement calculation or any other aspect of reporting to the Department of Treasury is independently reviewed to ensure the data used is aligned with the parameters needed for reporting (e.g. all transactions fall within the proper dates, appropriate accounts and cost categories are included, etc.) prior to use for such calculations. Analytical procedures will be used to compare data used to other financial reports to ensure reasonableness.

**2022-011 SPECIAL TESTS AND PROVISIONS – RETURN OF TITLE IV FUNDS
West Virginia State University, Pierpont Community College, Bluefield State University, New River Community and Technical College, 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**

West Virginia State University (WVSU) response

Effective January 2022, a weekly report of complete withdraw students is generated and an initial review and calculations are performed by a Financial Aid Administrator. A second review of the student's record and calculations are then completed a second time by the Associate



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Director of Financial Aid or the Director of Financial Aid. After the second review is complete, the initial reviewer will update the student account accordingly and perform any Return of Title IV (R2T4) funds needed. The second reviewer will confirm that updates are accurate. Both the initial and second reviewer will sign off on R2T4 calculation documentation for the student's file.

Pierpont Community and Technical College (PCTC) response

Communication between the Financial Aid and the Finance offices will be enhanced to ensure Finance has a copy of the student letter and additional Finance Office staff now have access to the return of Title IV (R2T4) tracking sheet. The R2T4 tracking sheet will be monitored by both the Financial Aid and Finance staff to ensure all refunds are returned within the required 45-day time period. This process was implemented in January 2023.

Bluefield State University (BSU) response

In January 2023, BSU implemented controls to perform the Return of Title IV (R2T4) withdrawal and calculation to ensure that records comply and that return of R2T4 funds are within the required time frame of 45 days.

Controls include the review of "Permit to Withdraw" forms to ensure they are completed with all signatures of the offices involved and the sign-off of R2T4 calculations. All reviews will occur within the time frame of 45 days by the Interim Financial Director along with Business Office and Accounting.

In December 2022, the Interim Financial Aid Director spoke with the Registrar and the Financial Aid Counselor in separate meetings regarding the late submission of withdrawal forms and performing the R2T4 calculations. The Registrar understands they must submit the completed withdrawal forms to the Financial Aid office the same day they are completed by her office. When the forms are received by Financial Aid an R2T4 will be completed within the same week of receipt and sent to the Business Office if a return of Title IV Aid is required. The Business Office will then review the calculations and perform the necessary repayment of Title IV Aid to the Department of



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Ed, utilizing the refund process through G5 within the required 45 day timeline. All adjustments to the students account will be made within the same time frame.

New River Community and Technical College (NRCTC) response

The Registrar's office will request the error report from IT. At that point the Registrar's office will work on correcting the errors on the report. The Registrar's office will request IT to run the error report again to make sure all errors are clear. Once all errors are clear from the report the Registrar's office will request IT to send the enrollment report so that it can be submitted to the National Student Clearinghouse (the Clearinghouse). Once the enrollment report is received from IT someone in the Registrar's office will upload the report in the Clearinghouse. The Registrar's office will make sure the Clearinghouse report is submitted by the due date and errors sent by the Clearinghouse are corrected in a timely manner.

The Registrar's office will run a random selection of 20 students from the National Student Loan Data System (NSLDS) to make sure students are correct in the Clearinghouse, which will be done at least 50 days out from the time students were initially reported. IT and someone in the Registrar's office will sign off on these processes when the report is run, when the report is reviewed, and once the report is sent.

The Registrar's will run the Failure Irregular Withdrawal report daily, instead of weekly to ensure all students who have not attended classes are taken out within a timely manner as soon as they are reported by the instructors. These procedures were implemented in August 2022.

West Liberty University (WLU) response

When the Registrar Office is recording and entering data for Withdrawal (WD) students, a review and approval process has been implemented to ensure dates and information are entered accurately and timely.



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2022-012 SPECIAL TESTS AND PROVISIONS – ENROLLMENT REPORTING

Fairmont State University, Blue Ridge Community and Technical College, Pierpont Community and Technical College, West Virginia State University, and Marshall University Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364, 93.925

Fairmont State University (FSU) response

The Appeals committee has updated policies and procedures to include the Business Analyst and the Registrar on the email communication list when a retroactive drop that changes enrollment status and/or a retroactive withdrawal is approved. FSU will identify the steps necessary at the National Student Clearinghouse to update the student's status because this status update will be after the term has ended. FSU has put this plan into action already and will begin cleaning up retroactive drops and withdrawals from here on out.

Blue Ridge Community and Technical College (BRCTC) response

BRCTC provided training in October 2022 to appropriate staff members on the proper maintenance of record retention.

Pierpont Community and Technical College (PCTC) response

PCTC's procedures to Title IV refunds were updated in January 2023 to enhance communication between the Financial Aid and Finance offices to ensure Finance has a copy of the student letter and additional Finance Office staff now have access to the Return to Title IV (R2T4) tracking sheet. The R2T4 tracking sheet is monitored by both the Financial Aid and Finance staff to ensure all refunds are returned within the required 45-day time period. The Director or Assistant Director of Financial Aid also review the return of aid calculations to ensure accuracy.

West Virginia State University (WVSU) response

Effective January 2022, WVSU utilizes the National, Student Clearinghouse (NSC) to update student's enrollment and its effects on student's direct loan and Pell statuses. Thorough edit checks of student



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2022

data for each semester will be produced by IT on a regular basis. The Office of the Registrar, in coordination with Admissions, Dual Enrollment, and other contributors of student data, will make sure these errors are corrected. Special focus will be placed on resolving these errors before each enrollment file is produced. (Initial Data Integrity, First Check).

On or around the 25th of each month, IT will produce the NSC enrollment file. Each time the file is produced, the file will be sent to the Registrar for review to ensure accuracy of the data being pulled from Banner. Registrar sends approval for upload to NSC. (Process Integrity, Second Check)

The file will be uploaded to the NSC by IT, ensuring NSC received the appropriate number of records. The data will then be reviewed and any discrepancies in the data, when compared with past data, will be resolved in a timely manner. The Registrar, as the ultimate steward of student enrollment data, has taken full responsibility for resolving NSC errors. The NSC process makes sure these errors are resolved before the data is reported to the NSLDS, it is the responsibility of the Registrar to make sure these are resolved with accurate data. (Data Integrity, Third Check)

After resolution of errors, the NSC will perform a final review of data before sending to the National Student Loan Data System (NSLDS). This will be reported on the NSLDS Reporting tab of the Enrollment Reporting screen in the NSC website. If data is satisfactory, the submission will be marked with "Congrats. No Errors!" by the originator "CH" (Clearinghouse). 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. (Data Integrity, Fourth Check)

The enrollment data is then submitted 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. The NSC sends emails whenever these items are updated. It is the responsibility of the



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Registrar to review and resolve any errors in a timely manner. (Data Integrity, Fifth Check)

Marshall University (MU) response

As approved by Faculty Senate and the President, the 2023 academic calendar has been adjusted so that MU's summer semester is now one long term with parts of term within it. This calendar revision more closely resembles the current fall and spring semesters. Now that summer is one term with parts of term within, this will allow MU to report enrollment to the National Student Clearinghouse on a multiple report date submission schedule throughout the summer term.

2022-013 FISCAL OPERATIONS REPORT 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**

Fairmont State University (FSU) response

As of January 2023, the Financial Reporting Manager will complete Part II of the Fiscal Operations Report and Application to Participate (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

This finding was a result of inaccurate reporting. The dollar amounts used for tuition and fees in the original calculation were incorrect. The supporting documentation was updated after submission of the FISAP to include correct numbers. To prevent this from occurring in the future, a dual review will be required for all reporting data. The Office of Financial Aid and Scholarships will verify the Federal Work-Study (FWS) and Supplemental Education Opportunity Grant (SEOG) fund allocations are identified correctly on the FISAP, in regard to transfer of funds, to accurately reflect the allotted fund amounts and amounts paid to student accounts in Banner. These changes were made effective March 2022 and reflected in the FY22 FISAP.



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2022

West Virginia School of Osteopathic Medicine (WVSOM) response

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.

2022-014 FINANCIAL REPORTING

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, 84.408, 93.264, 93.342, 93.364, 93.925

Pierpont Community and Technical College (PCTC) response

PCTC's Assistant Director of Financial Aid (Asst.) will take screen captures of both Banner and the Common Origination and Disbursement (COD) for a monthly reconciliation of the Federal Pell Grant program. Screen captures will be printed, and comparisons will be made by the Asst. All necessary adjustments will be performed to student accounts by the Asst. or Director of Financial Aid (Director) until balanced. The Asst. will sign as an approval on reconciliation documentation and provide to the Director for review and approval. The completed monthly reconciliation information will be retained in the completed reconciliation information file on the shared drive. This process has been implemented as of July 1, 2022. The updated procedure will ensure timely processing of all federal Pell grants to students and updates in the COD system.

West Virginia State University (WVSU) response

Effective January 2022, WVSU reports information to COD daily. Originations and fund adjustments are imported and exported Monday through Friday for students who meet eligibility requirements by the Financial Aid Technician and the import reports are reviewed by both the Technician and a FA Administrator with corrections being made to any errors and/or rejections.



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2022

The disbursement process of applying aid to student's accounts occurs weekly throughout the semester after enrollment hours have been confirmed. The disbursement process in Ellucian Banner is completed by the Financial Aid Technician and funds are applied to student's accounts. The Director of Financial Aid proceeds to review the disbursement roster to confirm accuracy of fund sources, fund amounts and enrollment hours after the disbursement process has finished. The Financial Aid Technician sends the disbursement files to COD after the disbursement roster has been reviewed, and loads the response files the following morning. The load response files are reviewed by the Associate Director of Financial Aid and Director of Financial Aid to confirm acceptance. Both the Director of Financial Aid and Business and Operations Manager will sign off weekly confirming accuracy.

Policies and procedures were updated August 2022 so that any corrections applied will be documented, dated and saved by the Associate Director of Financial Aid and/or Director of Financial Aid.

2022-015 SPECIAL TESTS AND PROVISIONS - VERIFICATION
Bluefield State University, Fairmont State University, and
Pierpont Community and Technical College
Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,
84.379, 84.408, 93.264, 93.342, 93.364, 93.925

Bluefield State University (BSU) response

Effective January 2023, after all calculations are made and checklists are completed the files will be reviewed by another counselor for accuracy. This reviewer will sign off on the file and checklist that it has been reviewed and no errors were found or recalculation needed. Both the preparer and the reviewer will sign off and date the checklist.

Fairmont State University (FSU) response

Controls were put into place in 2020-2021 to address the additional review of the verification process once the initial review was completed. FSU found that through some reporting and timing that the additional review did not occur for all students. FSU will implement a weekly review with a comprehensive review monthly to



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ensure no students are missed through the additional review process in February 2023.

Pierpont Community and Technical College (PCTC) response

Staff members have been, and will continue to be, prompted to print, scan and keep all documentation pertaining to verifications. In these two cases, the counselor did not print the Confirmation page that displays upon completing V4 & V5 verifications in Central Processing System (CPS) and did not follow the flow of placing the verification packet in the appropriate location for second review. PCTC has reviewed policies and procedures and made a slight modification. Beginning with the 22/23 aid year, the Financial Aid Administrator (FAA) brings the completed verification packet to the Director of Financial Aid. The Director then determines who will complete the second review. The second review can be completed by either the Director of Financial Aid, the Assistant Director of Financial Aid or another qualified FAA. Once completed and signed off, the verification packet is placed into the permanent individual student's file.

2022-016 SPECIAL TESTS AND PROVISIONS – BORROWER DATA TRANSMISSION AND RECONCILIATION

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, 84.408, 93.264, 93.342, 93.364, 93.925

Pierpont Community and Technical College (PCTC) response

Beginning July 1, 2022, PCTC has updated the monthly reconciliation process. The Direct Loan School Account Statement (DLSAS) reports from Common Origination and Disbursement (COD) are downloaded by the 10th of each month, as before, by the Information Systems Specialist (ISS). The reports are now provided to the Assistant Director of Financial Aid (Asst.) and then reconciled to both Banner paid and COD approved Direct Loan disbursements. Reports verifying reconciliation are then completed and saved by the Assistant Director of Financial Aid and reviewed by the Director of Financial Aid for completion and accuracy. PCTC will maintain the documentation of



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the DLSAS statements each month and the reconciliation report along with evidence of said review.

West Virginia State University (WVSU) response

After each weekly disbursement, the Financial Aid Technician requests a Year-to-Date SAS Disbursement Detail on Demand Report from COD. The report is compared with the disbursement data within Banner and a COD/Banner Comparison Report is generated. The comparison report is sent to the Associate Director of Financial Aid and Director of Financial Aid to correct and document any discrepancies and if necessary, refers to the monthly DLSAS reports to verify resolution to any found discrepancies. The monthly DLSAS report is reviewed each month by the Director of Financial Aid to confirm consistency between fund disbursement and drawdowns//return of payments by the Fiscal Office. The Director of Financial Aid and Business and Operations Manager both sign off weekly confirming accuracy. Effective August 2022, policies and procedures have been updated so any corrections applied will be documented, dated and saved by the Associate Director of Financial Aid and/or Director of Financial Aid.

2022-017 SPECIAL TESTS AND PROVISIONS – GRAMM-LEACH-BLILEY ACT – STUDENT INFORMATION SECURITY

Fairmont State University and Pierpont Community and Technical College

Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 84.408, 93.264, 93.342, 93.364, 93.925

Fairmont State University (FSU) response

FSU entered into a contract with Wolf & Company to perform an external risk assessment for our systems in 2021 but was not completed due to staffing changes until 2022. The external risk assessment was received from Wolf in June 2022. The report and its suggestions were immediately reviewed and approved.

This action will be implemented in January 2023 for fiscal year 2023 and will be implemented each July, starting with July 2023, hereafter.



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It was not understood that annual reviews needed to occur at the beginning of each fiscal year until this finding was received.

Pierpont Community and Technical College (PCTC) response

In December 2022 and January 2023, PCTC developed the following policies and procedures, which also detail internal controls, relative to the Gramm-Leach-Bliley Act and student information security.

- Access to Security Controlled Spaces Policy
- Anti-Virus Policy
- Backup and Recovery Policy
- Change Management Policy
- Computer Disposal Policy
- Computer Security Policy
- Data Security Policy
- IT Firewall Policy
- IT Incident Response Policy
- System Update Policy
- Mobile Device Use Policy
- Remote Access Policy
- Risk Assessment Policy
- Banner Document Procedure
- Banner Security Procedure
- Argos Access Procedure
- Active Directory Security and User Creation
- National Student Loan Clearinghouse Enrollment Submission Procedure
- National Student Loan Clearinghouse Graduate Only Submission Procedure
- Nelnet Refunds Procedure
- Risk Assessment Procedure

Risk assessments will now be performed two times a year and will follow the Risk Assessment Procedure. This procedure also incorporates all policies, procedures, and internal controls as the framework for the ensuring of student information security.



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2022-018 SPECIAL TESTS AND PROVISIONS – DISBURSEMENTS TO OR ON BEHALF OF STUDENTS

Pierpont Community and Technical College (PCTC)

Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 84.408, 93.264, 93.342, 93.364, 93.925

PCTC's standard procedure for disbursement letters is to have the Information Systems Specialist (ISS) provide letters for review to the Director of Financial Aid before mailing. This was either not done by the ISS or overlooked by the Director. The process has been reviewed and communicated to the current Information Systems Specialist as well as the Assistant Director of Financial Aid. The Assistant Director of Financial Aid is authorized to review letters in the absence of or instead of the Director. This action was implemented January 2023.

2022-019 CASH MANAGEMENT

West Virginia Division of Rehabilitation Services (WVDRS)

Assistance Listing Number 84.126

WVDRS will review current cash approval procedures by April 2023 and make appropriate modifications as necessary to ensure all evidence of cash draw approval is maintained within our records.

2022-020 REPORTING

West Virginia Division of Rehabilitation Services (WVDRS)

Assistance Listing Number 84.126

WVDRS will review current RSA-17 approval procedures by April 2023 and make appropriate modifications as necessary to ensure all evidence of report approval is maintained within our records.

2022-021 MAINTENANCE OF EFFORT

Department of Education (DOE)

Assistance Listing Number 84.425C, 84.425D, 84.425R, 84.425U

DOE submitted a waiver request in June 2022 and is currently working with the U.S. Education Department to obtain a waiver for Maintenance of Effort for FY22. DOE is also working with the Office of



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the Governor and Legislative Leaders to review compliance for the 2023 fiscal year.

2022-022 REPORTING

Fairmont State University, West Virginia State University, Bluefield State University, West Virginia Northern Community College, West Liberty University, Southern West Virginia Community and Technical College, Pierpont Community and Technical College, Concord University, Mountwest Community and Technical College, and Glenville State University Assistance Listing Number 84.425E, 84.425F, 84.425J, 84.425M

Fairmont State University (FSU) response

In regard to the Annual Reporting of HEERF, the Controller will work with the Financial Reporting Manager to ensure the annual data is accurate and reflects the data reported on the quarterly reporting for the same period. The Controller will perform data entry of all required fields in the annual submission website. Once complete, an email will be sent to the CFO for final review and approval. The CFO will provide email correspondence that the review is complete and the reporting is approved for submission. The CFO will submit the annual report via the reporting website. This action was implemented January 2023.

West Virginia State University (WVSU) response

WVSU developed and documented an internal control procedure to ensure compliance of HEERF Reporting. This procedure includes a dual review and sign off process by Business and Finance before the report is posted to WVSU's website. This review includes ensuring accurate forms are being used for reporting. Additionally, screen captures are saved to provide a date/timestamp of when the report was made public. The control was implemented on or before July 1, 2022.

Bluefield State University (BSU) response

BSU has strengthened internal controls over reporting of HEERF funds to assure that the posting to the University website in a timely manner is documented in writing. BSU posted all reports to the University website on or before the filing deadline. However, we did not receive written documentation from our IT department to



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document the timely posting. We have revised our internal control procedures to ensure that that we receive and retain documentation of the posting date.

BSU inadvertently used incorrect terminology to describe some of the emergency grants to students made from the Student Portion of HEERF funds. The reports selected for testing were for the Student Portion of funds that was reported in a narrative format. The revised reporting form issued by the Department of Education combines the reporting of Student, Institutional and HBCU funds on one standard form. This will eliminate these types of errors in subsequent reporting.

West Virginia Northern Community and Technical College (WVNCC) response

WVNCC is aware to include the total amount of grants distributed, the estimation of students to receive a grant and the total amount of students to receive the grant from the calculations used to issue Emergency Financial Aid Grants. In addition to reporting the method used to determine award amounts to students prior to the awards being disbursed, WVNCC will also include the method used in future reporting. As an added layer of review, WVNCC will include a third report reviewer from Student Accounts to verify the number and dollar amount of awards disbursed to be included in the report. This action was implemented in January 2023.

West Liberty University (WLU) response

As of January 2023, federal drawdowns are reconciled and reviewed prior to the drawdown. The signature of the Controller or CFO is on each drawdown with the date of review and approval. The drawdown is then completed usually on the same date as the review and approval.

Southern West Virginia Community and Technical College (SWVCC) response

SWVCC has enhanced its procedures surrounding the preparing, updating, and reviewing of quarterly and annual reports for the HEERF Education Stabilization Fund (and all other federal awards). The information utilized to prepare the reports is now dated and saved for future reference. The individual compiling the report documents



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the date the report is completed and submits it to the reviewer. The reviewer documents the date of review and any adjustments made to the report. The review is completed before the report is posted to the institution's website and all documentation will be maintained for audit review. These procedures are in place as of January 2023.

Pierpont Community and Technical College (PCTC) response

PCTC's staff and administration have reviewed the reporting requirements for HEERF funding to ensure quarterly and annual reports are accurate and timely. All staff involved in the reporting process, which includes the offices of Financial Aid, Registrar and Finance, have been directed to document and retain all source data used in the reporting process. A documented review process was put in place in October 2022 to ensure review by a supervisor and a final review by the Vice President of Finance and Administration/Chief Financial Officer or the Comptroller. Evidence of the review process is demonstrated through sign offs and/or e-mail communications.

Concord University (CU) response

Beginning with the December 2022 quarterly reporting, the coordination and approval of all reports will continue to be documented electronically. Additionally, the level of review/approval for the generated reports prior to posting will also be documented, and all work orders requesting the public posting of approved reports will include a cited reminder of the federal posting deadline for grant compliance. This additional information in the requested work order will ensure all parties involved are aware of and meet the required posting deadline. These steps were taken for the December 2022 Institutional Portion (CFDA #84.425F) quarterly reporting and resulted in a timely posting. The Student Aid Portion (CFDA #84.425E) final reporting occurred during fiscal year 2022.



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Mountwest Community and Technical College (MCTC) response

For student reporting – Q4 FY2021 and Q3 FY2022 there were no student reports prepared for these quarters. MCTC submitted OMB Control Number 1840-0849 with no expenditures reflected for HEERF I, II, or III Student Portion for FY21 Quarter 4 and FY 22 Quarter 3. All funds were fully expended by the end of FY 22 Quarter 2. Although there were no HEERF Student Portion funds expensed during the Quarters in question, MCTC has acknowledged that the language on the website should have been updated to disclose all funding as awarded and final. As a response to the finding, MCTC will develop a Quarterly Reporting schedule for posting on the website to capture all awarding activity from HEERF I, II, and III from point of initial receipt of HEERF funds through the grant end period, June 30, 2023.

For Institutional Reporting – Q4 FY2021 institutional report was not posted timely within the 10-day reporting requirement. This occurred before the PY corrective action plan was implemented. A corrective action plan was submitted on February 17, 2022 and all subsequent quarterly reports have been submitted timely.

Glenville State University (GSU) response

GSU implemented and strengthened internal controls surrounding the reporting for both HEERF II and III in February 2022. GSU has created and filled the position of Director of Grants Compliance. This new Director has direct oversight and assurance of GSU's compliance with all grant reporting requirements. The Director will prepare and maintain a "Master" checklist for all grants received by GSU. 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.



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2022-023 ALLOWABILITY

Bluefield State University, Glenville State University, and Mountwest Community and Technical College Assistance Listing Number 84.425E, 84.425F, 84.425J, 84.425M

Bluefield State University (BSU) response

P425F200727 \$19,882—BSU agrees with the finding that these were routine maintenance costs that, which would mitigate the spread of COVID, would have been incurred by the University in any event. BSU has put in place procedures to review all future use of funds to be certain that are specifically related to COVID mitigation.

P425J200063—BSU believes the questioned costs in this finding were allowable. At the time BSU made the draw for the costs, BSU based the decision on FAQ #23 and used the definition of minor remodeling. This wall is within a previously completed functioning building, and does not structurally alter the building, therefore, BSU deemed it to be remodeling. Due to the overall cost of the wall in comparison to the market value of the building BSU deemed it to be minor.

As stated in 34 CFR § 77.1, “[m]inor remodeling means minor alterations in a previously completed building” and also includes the extension of utility lines, such as water and electricity, from points beyond the confines of the space in which the minor remodeling is undertaken but within the confines of the previously completed building.”

The response to Question #24 of the FAQ provides some additional guidance and specific examples of permissible “minor remodeling” that may be paid for with HEERF grant funds.

The remodeling in this case was very similar to the examples of permissible minor remodeling provided in the FAQ. Obtaining the hospital building permitted BSU to offer on-campus housing in a portion of the hospital that was converted into student dormitories. Another part of the building remained in use as a hospital. HEERF funds were used to construct a wall between the dormitory area and the part of the building being used as an Emergency Room. As a result,



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the construction of the wall in question was “for purposes associated with the coronavirus” and should be viewed as an eligible HEERF expenditure.

The related plumbing and electrical work should also be viewed as a permissible expenditure given the reference in the response to FAQ #24 to “the extension of utility lines, such as water and electricity, from points beyond the confines of the space in which the minor remodeling is undertaken but within the confines of the previously completed building.”

As indicated previously, at the time the decision to use HEERF fund for the construction of the wall, prior approval was not required.

The project in question can be fairly characterized as a minor alteration in a previously completed building for the purposes of preventing the spread of COVID-19. For all of the reasons discussed above, BSU respectfully maintains that the construction of the wall in question and the related electrical and plumbing work should be viewed as an eligible expenditure.

P425E200618: BSU believes awards were made in good faith and according to the regulations, as described below. However, BSU proposes the following corrective action plan to mitigate the issue. BSU used \$305,191 of institutional funds to make emergency grants to students that the auditors agree meet the definition in the FAQs. These grants were based solely on the number of credits the students were enrolled in during the term or were to pay for books for students who requested assistance. BSU proposes to reimburse the Institutional funds for those grants from the above amount drawn. That would leave a balance of \$1,291,079 in dispute and free up those Institutional funds for upcoming COVID related expenses. Additionally, BSU has HBCU funds that are unspent as of the date of this response. BSU proposes to reimburse the remaining balance of \$1,291,079 from the HBCU funds. BSU believes these are valid expenses for HBCU funds. That would return those funds to the Student portion, which would allow BSU to make additional emergency payments to students before the funds expire on June 30, 2023.



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These questions costs were for grants to students who lived in surrounding counties outside of West Virginia who were given waivers for the tuition above the University's in-state rate, to student athletes and those with certain levels of academic achievement. In addition to the grants noted above, BSU used the Student Portion of HEERF funds to provide emergency funds to all students, based only on their part-time or full-time status. BSU relied on FAQ #s 11, 12 and 13 in determining that expending the funds was within the proper guidelines. For example, the funds were used for the students' cost of attendance and electronic or written authorization were received to use the funds to satisfy students' account balances. Nearly half of those who received the grants in question were Pell eligible (277 out of 600, or 46%). Similarly, approximately 46.9% of the funds spend on grants in these three categories went to Pell eligible students. Therefore, BSU believes that students with exceptional need were appropriately prioritized in awarding these grants.

Out-of-state students faced an added financial burden based on the added cost of out of state tuition. Grants to those students to assist with that cost were not linked to any of the factors identified in the response to FAQ #12 as a basis for determining that an institution failed to prioritize emergency financial grants to students with exceptional need. Grants to out-of-state students were just one avenue of distributing HEERF funds to students, who were free to pursue other avenues of funding. As indicated above, BSU used the Student Portion of HEERF funds to provide emergency funds to all students, based only on part-time or full-time status, which given the high percentage of Pell eligible students attending BSU, reached many students with exceptional need. Due to the high proportion of Pell eligible students who received the grants in question and the high costs faced by the out-of-state students, BSU believes that the grants to out-of-state students did not demonstrate a failure to prioritize students with exceptional need.

With respect to students who received grants who participated in athletic programs or demonstrated certain levels of academic performance, BSU notes again the group in question contained a high



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proportion of Pell eligible students. Funds were available through other means to students other than those participating in athletic programs or demonstrating high levels of academic performance (including but not limited to the out-of-state students discussed above or the emergency funds made available to all students based only on full-time or part-time status that were provided using the Student Portion of HEERF funds). Academic performance or athletic participation were not a prerequisite to receiving any assistance at all, but rather two ways to access assistance.

Viewing efforts to provide aid to students as a whole, BSU does not believe that the distribution of HEERF funds demonstrated a failure to prioritize emergency financial aid grants to students with exceptional need.

Glennville State University (GSU) response

To ensure compliance with all federal reporting guidelines, existing federal time and effort calculation guidelines, along with relevant internal control policies and procedures, will be saved to a shared drive or other location to which the necessary personnel have access.

As a best practice, primary consideration will be given for the usage of detailed time sheets or time logs being kept for each GSU employee whose time or effort is partially or wholly allocated to federal grant-related activity. These time sheets/time logs will include the percentage of time spent working on grant-related activities, the percentage of time spent working on non-grant university-related activities, a general description of activities performed for the grant related activity, and the total number of hours worked each week. Time sheets/logs will be reviewed and approved regularly by the grant-funded employee, the employee's supervisor, and the Grants Compliance Director or designee.

In cases for which the time sheet method is not deemed practical to be employed, the Chief Financial Officer or designee will draft a memo that provides a detailed explanation and justification of the method used for calculating time and effort. This memo will be signed by the Chief Financial Officer and the Director of Grants Compliance.



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On a quarterly basis, the Controller or Chief Financial Officer and Director of Grants Compliance will meet to ensure the relevant documented time and effort matches the corresponding draw down amounts.

Mountwest Community and Technical College (MCTC) response

Effective February 2022, MCTC enhanced policies and procedures to ensure formal approval and documentation of expenditures for HEERF funds is retained to ensure compliance.

2022-024 CASH MANAGEMENT

Southern West Virginia Community and Technical College, West Virginia Northern Community and Technical College, and Mountwest Community and Technical College Assistance Listing Number 84.425E, 84.425F, 84.425J, 84.425M

Southern West Virginia Community and Technical College (SWVCC) response

SWVCC has implemented new procedures for drawdowns of federal funds. Federal grants are done on a reimbursement basis. Due to the unpredictability of when invoices may be processed at the State level, SWVCC will “front” the expenses from State funds moving forward. Separate accounts have been set up in our accounting system for this purpose. Once invoices have been paid and posted to the wvOasis accounting system, SWVCC will run periodic reports to request reimbursement of grant eligible expenses. Documentation will be completed demonstrating the exact expenses (transactions) being requested for reimbursement and the expenses will be reviewed before a drawdown is approved. This documentation will be maintained for audit review. These procedures are in place as of January 2023.



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West Virginia Northern Community and Technical College (WVNCC) response

WVNCC has added a layer of control by transferring the task of federal fund drawdowns from the Comptroller to the Accountant Senior to the Comptroller and CFO. In addition, WVNCC has transferred the task of reconciling federal funds from the Accountant Senior to the Comptroller. This action was implemented in January 2023.

Mountwest Community and Technical College (MCTC) response

Effective February 2022, policies and procedures were implemented to ensure drawdown requests were made through the issuance of G5 drawdown forms. For the one instance where approval signature occurred after the draw of funds, approval was obtained via email. Policies and procedures were enhanced to ensure approvals occur before drawdown from the CFO for transactions and are documented..

2022-025 TRANSPARENCY ACT REPORTING Department of Education (DOE)

Assistance Listing Number 84.425C, 84.425D, 84.425R, 84.425U

Program management will implement policies and procedures to ensure that Transparency Act Reporting is conducted with proper reviews. In order to comply with the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282) (Transparency Act), as amended by Section 6202(a) of the Government Funding Transparency Act of 2008 (Pub. L. No. 111-252), that relate to sub-award reporting, the DOE Office of Internal Operations will work with each awarding office to ensure the sub-awards have been thoroughly reviewed and signed before reporting each month. This will comply with 2 CFR 200.303 which requires an entity to "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". The timeline for the development and initiation of this process (barring any unforeseen system limitations) is tentatively set for July 1, 2023.



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**2022-026 INTERNAL CONTROLS OVER CHILD CARE PROVIDER
ELIGIBILITY FOR ARP ACT STABILIZATION FUNDS
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.489, 93.575, 93.596, COVID-19
93.575**

The DHHR Bureau for Family Assistance, Division of Early Care and Education, has a process in place for the approval of ARP stabilization funding for childcare providers set forth in the West Virginia Child Care Stabilization Payment Policy and Procedure Manual that includes:

- Eligibility of childcare providers (Chapter 2: Overview of WV Child Care Stabilization Payment Eligibility, Section 2.1),
- Conditions under which childcare providers are eligible (Chapter 2: Overview of WV Child Care Stabilization Payment Eligibility, Section 2.2),
- Ineligible childcare providers (Chapter 2: Overview of WV Child Care Stabilization Payment Eligibility, Section 2.3)
- An application process for childcare providers to apply for ARP stabilization funding (Chapter 5: Application Process, Sections 5.0, 5.1 and 5.2).

Beginning in August 2022, the Division of Early Care and Education began auditing childcare providers (in batches of 300) to ensure appropriate use of the funds by requesting invoices and statements showing how the provider has utilized the ARP funding they have been awarded. Each quarter, a new batch is being audited until all childcare providers participating in the ARP stabilization funding have been audited.

The procedure manual referenced above explains that the documentation relevant to providers' applications, eligibility, and audit findings are maintained within each provider's FACTS provider case record. The Division's tracking of providers deemed to be "in good standing" is maintained within a manually updated tracking form housed on the Division's internal server.



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2022

By May 1, 2023, the Division of Early Care and Education will modify the West Virginia Child Care Stabilization Policy and Procedure Manual to document workflows more clearly for the award and monitoring of stabilization grants, as well as how the Division will more effectively produce such documentation to ensure that controls are operating effectively.

2022-027 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, COVID-19 93.558**

The WV WORKS Policy Unit within the DHHR Bureau for Family Assistance will continue to send out reminders and Sanction Flowchart/Desk Guides to staff. The bureau's Policy Unit will work with the bureau's Division of Professional Development regarding the continued use of Blackboard Courses and Virtual Training. The WV WORKS Council will add a "Sanction Workshop" to Payment Accuracy Conferences; the anticipated date for completion is August 31, 2023. Finally, the Policy Unit will continue to review RAPIDS Management Reports monthly regarding third level sanctions to ensure the sanctions are being sent to the Policy Unit for review and approval.

2022-028 SPECIAL TESTS AND PROVISIONS – INCOME ELIGIBILITY AND VERIFICATION SYSTEM

**Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.558, COVID-19 93.558**

The Income and Eligibility Verification System (IEVS) provides the DHHR Bureau for Family Assistance (the Bureau) with sources of information for use in determining eligibility and the amount of the benefit for applicants and recipients. Procedures established to assist in the prevention of fraud and abuse in the form of computer matches are utilized. The social security number of the applicant or recipient is matched against the files from the West Virginia Bureau of



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Employment Programs, the Internal Revenue Service, and the Social Security Administration (SSA). The State Online Query (SOLQ) provides direct access to SSA's databases. Information received includes SSN verification; Supplemental Security Income (SSI); and Retirement, Survivors, and Disability Insurance (RSDI) details. Requests can be made only for individuals known to the eligibility system within the previous five years.

The Bureau's Policy Unit will collaborate with the Bureau's Division of Professional Development to create a more detailed and precise training for the IEVS System. The blackboard platform will allow supervisors to track workers that have completed the training. The anticipated date for completion is June 30, 2023. Furthermore, the Policy Unit will send out various IEVS Policy Reminders and will work to revise the IEVS User Guide.

2022-029 TRANSPARENCY ACT REPORTING **Department of Health and Human Resources (DHHR)** **Assistance Listing Number 93.558, COVID-19 93.558, 93.568,** **COVID-19 93.568**

The Office of Grants Management, Division of Grant Administration and Reporting, is responsible for submitting the FFATA reports for the DHHR. The FFATA reports are available for all newly issued subawards and change orders throughout the DHHR each month. The source for these FFATA reports is the DHHR's subrecipient Grants Management Solution system (CRM) and an interface with the state accounting system (wvOASIS). Grants Management reviews each federal Notice of Grant Award to determine if reporting is required. Notes are input on the FFATA reports for each subaward as to whether that subaward is being reported or not. Grants Management then uploads and reviews the required data elements onto FSRS.gov before the reports are electronically submitted.

For prior DHHR grant awards (e.g., fiscal year 2021), even if the DHHR passed through a portion of the award to other components 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



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2022

DHHR considered those other governmental agencies to be subrecipients of the DHHR instead of being part of the state's prime recipient tier. This viewpoint proved to be incorrect because transfers of federal awards to another component of the same auditee under 2 CFR 200, Subpart F, do not constitute a subrecipient or contractor relationship; furthermore, 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.

During fiscal year 2022, the DHHR revised its practice when awarding funds to agencies of the state that are external to the DHHR. The DHHR began considering those other governmental agencies to be part of the state's prime recipient tier instead of being first tier subrecipients of the DHHR. Accordingly, when transferring federal awards to another state agency, the DHHR Office of Grants Management and DHHR Spending Units started working together as necessary to ensure that all subawardee information for the state is complete and accurate.

During fiscal year 2022, the DHHR also revisited its standard grant agreement template in relation to other state agencies. Although changes to the main body of the grant agreement were not necessary, the DHHR made a revision to Exhibit G ("Required Reports") of the agreement. When a "grant" was provided to another state agency using federal funds as the source of the grant, in whole or in part, the Office of Grants Management instructed the spending unit to review the detailed line-item budget and conduct other pre-award procedures as may be necessary (e.g., inquiring of the other state agency) to determine if the other state agency planned to subgrant a portion of the funds. If the other state agency planned to subgrant a portion of the funds, the Office of Grants Management required the spending unit to include a clause within Exhibit G of the grant agreement that required the other state agency to provide the FFATA data to the spending unit on a monthly basis (due 15 days after the end of each month). Upon receiving the FFATA data from the other state agency, the spending unit was then required to submit the information to the DHHR Office of Grants Management for purposes of timely FFATA reporting to FSRs.gov. Prior to October 5, 2022, this process was



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accomplished via informal discussions (e.g., emails to and from other state agencies, monitoring calls, meetings held between the Office of Grants Management and spending units on a regular basis, etc.). Effective October 5, 2022, the DHHR formalized this process via a system directive from DHHR Finance to all users of the DHHR's subrecipient Grants Management Solution system (CRM). These additional controls should resolve the condition that led to the LIHEAP portion of the finding.

For the TANF portion, the Context section of the finding references subawards from the West Virginia Department of Education (DOE). As additional context, when issuing their subawards, it should be noted that the DOE utilized TANF monies that it had received from the DHHR. When passing through the money to the DOE, the DHHR utilized a grant agreement since such an agreement is the only means by which the DHHR could pass through a portion of the award to another state agency. During fieldwork for the West Virginia Single Audit, the DOE informed the State's independent auditors that the DOE subgranted a portion of the TANF funds to five different subrecipients; the State's independent auditors then informed the DHHR. This was unbeknownst to the DHHR at the time. From a general regulatory perspective, the DHHR grant agreement required the DOE to obtain prior written approval from the DHHR before entering into any subgrant agreements with the funds. From a budgetary perspective, the DOE was required to contact the DHHR spending unit for prior approval and specific instructions regarding the subgranting of DHHR awards; provide the names of each organization that would receive subgrants, when known; and provide an overall narrative stating the purpose of each subgrant. From the FFATA perspective, the DHHR spending unit was required to utilize the DOE's budgetary narrative, add a related reporting requirement within Exhibit G of the grant agreement, and utilize the resulting disclosures when submitting data to the DHHR Office of Grants Management for purposes of accurate FFATA reporting to FSRS.gov. The breakdown in controls happened because the DOE did not obtain prior written approval from the DHHR spending unit prior to entering into the subgrant agreements and did not indicate any subgrant expenditures within their quarterly financial reports and



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reconciliations of payments received and actual expenditures incurred, all of which are required per the terms and conditions of the DHHR grant. To enhance the controls, the DHHR spending unit will increase the level of risk associated with the DOE and will impose additional award conditions upon the DOE, such as requiring the DOE to submit certifications or written representations regarding subawards in the future, as are authorized per 2 CFR 200.209 (“Certifications and representations”).

2022-030 SPECIAL TESTS AND PROVISIONS – PROVIDER ELIGIBILITY

Department of Health and Human Resources (DHHR) Assistance Listing Number 93.767

For the population related to provider eligibility, the auditors were provided a population/report of active providers, which the auditors used to select their sample. To determine if a provider is enrolled or terminated, the provider record must be accessed, and the enrollment effective date and termination effective date must be viewed. The termination dates on the provider record are accurate in HPAS (claims processing/payments system), as the claims processing system refers to the dates on the provider record. However, radio buttons in HPAS, system do not accurately reflect active enrollment. Claims submitted by terminated providers (providers with no active enrollment) are denied. The processing system looks for a termination date on the provider record and denies claims for providers with termination dates. No payments were made to providers with terminated enrollment and no claims payment errors were identified. Two other errors identified resulted from human error. One provider was erroneously indicated as enrolled with CHIP but had no CHIP contract attached in the system, and one provider did not receive an approval letter. Continuing training will be conducted with provider enrollment staff to ensure plan relationships are removed if not applicable and that letters are manually generated when the application is also manually reviewed.



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2022-031 SPECIAL TESTS AND PROVISIONS – MEDICAL LOSS RATIO (MLR)

**Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.767, 93.775, 93.777, COVID-19
93.777, 93.778, ARRA 93.778**

Starting July 1, 2023, WVCHIP will be included in the Medicaid managed care contracts and will be consolidated into Medicaid's oversight and monitoring processes. This consolidation will ensure that documentation of review and approval of MLR reporting is maintained.

2022-032 ALLOWABILITY OF EXPENDITURES

**Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.767**

Microdyn OPPS quarterly updates for Pricer and Editor Dynamic Link Libraries (DLLs) are commonly received mid-month of the first month in the quarter after the Centers for Medicare and Medicaid Services releases quarterly updates. During 2022, releases occurred on January 15, April 16, July 16, and October 19. Although updates to the DLL were completed timely throughout the year, claims sampled for the audit fell into the periods of delay between the first day of the quarter and the updates to the DLL. Procedures are in place to reprocess any affected claims once the quarterly updates have been uploaded into the system. However, there was an interruption in the procedure to reprocess claims after the quarterly updates were uploaded to the claims processing system. Corrective action has already been implemented that includes automatically opting and populating the "reprocess claims" flag in the Request Management System (RQMS) when the Microdyn OPPS updates are entered to work. (The RQMS is the system used to enter and manage work orders for the Medicaid Management Information System.) Claims processing staff at the fiscal agent have also entered calendar reminders to reprocess claims as necessary after the OPPS quarterly updates are processed. All affected claims including claims sampled for the Single Audit were reprocessed and paid from mid-December 2022 through mid-January 2023.



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**2022-033 SPECIAL TESTS AND PROVISIONS – MANAGED CARE
FINANCIAL AUDIT
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.767**

Starting July 1, 2023, WV CHIP will be included in the Medicaid managed care contracts and will be consolidated into Medicaid's oversight and monitoring processes. This consolidation will ensure that audited financial reports are submitted by the managed care organizations and documentation of review and approval is maintained.

**2022-034 ELIGIBILITY
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.767**

For the one instance “where the social security number, age, date of birth, and immigration status was not verified in the Data Exchange System,” the DHHR Bureau for Family Assistance has requested the creation of an administrative report to identify cases without a social security number entered in applicable case records. This report will be available by February 28, 2023 and will eventually be generated on a quarterly basis.

For the nine instances “where income was not verified,” the DHHR Bureau for Family Assistance will develop additional training that is targeted at both the verification of income and non-financial factors such as date of birth, age, and social security numbers. The training materials will be available to field staff by March 31, 2023 and will include a mandatory completion date of April 30, 2023.



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2022-035 SPECIAL TESTS AND PROVISIONS – UTILIZATION CONTROL AND PROGRAM INTEGRITY
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.775, 93.777, COVID-19 93.777, 93.778, ARRA – 93.778

The DHHR Bureau for Medical Services plans to leverage existing case closure policies and procedures and implement an updated case tracking system which, through workflow rules, will make the closure process and requirements explicit so the system will not permit closures without record of all required information and manager approval. This new system is being implemented as part of an ongoing data warehouse project and should be in place by April 1, 2023.

2022-036 SPECIAL TESTS AND PROVISIONS – MANAGED CARE FINANCIAL AUDIT
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.775, 93.777, COVID-19 93.777, 93.778, 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.

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, 2022, the BMS has contracted and engaged with an MCO oversight and actuarial vendor to conduct the independent audits and post them to the state website upon completion and approval by the BMS; however, as of the



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date of this report, the audit has not yet been completed by the vendor. 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).

2022-037 SPECIAL TEST AND PROVISIONS - ADP RISK ANALYSIS & SYSTEM SECURITY REVIEW
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.775, 93.777, COVID-19 93.777, 93.778, ARRA 93.778

The DHHR utilizes an external service organization for the design, development, implementation, and operation of the West Virginia Medicaid Management Information System (MMIS). The system furnishes the core MMIS functionality to support the State's Medicaid program, including maintaining provider, member/recipient, and reference/procedure code data, as well as processing and adjudication rules for claims, encounters, and prior authorizations. The system also provides configuration and system management tools to govern access to data, user security, and communications. The system is an object-oriented, rules-based software program that is designed to manage multiple lines of health care business. The system employs a unified relational database that enables efficient use of data and consistent information throughout all applications. The system includes functionality for claims processing and adjudication, provider administration, benefit plan and policy administration, member administration, and medical service authorization management.

The service organization has developed a variety of policies and procedures including related control activities to help ensure their objectives are carried out and risks are mitigated. The control environment includes control objectives related to claims input (hard copy/paper claims and electronic claims); claims processing; claims payment; file maintenance (provider master file, recipient master file, and procedure codes); logical access (passwords and authentication, adding and modifying user access, terminating user access, access to privileged functions, and access review monitoring); change management; production scheduling; and backup procedures. Control



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activities are performed at a variety of levels throughout the organization and at various stages during the relevant business or information technology process. As expected, controls may be preventive or detective in nature and may encompass a range of manual and automated controls, including authorizations, reconciliations, and information technology controls. The service organization has a formal program in place to review and update the service organization's policies and procedures on at least an annual basis. Any changes to the policies and procedures are reviewed and approved by the service organization's management and communicated to its employees.

As indicated in the Condition section of this finding, the DHHR obtains a Service Organization Controls (SOC) 1 Type 2 report from its service organization on an annual basis. For the period ended June 30, 2022, although the DHHR did not formally document its review of the service organization's SOC 1 Type 2 report, the DHHR did indeed review it and can hereby confirm that the service organization provided an assertion about the fairness of the presentation of the description and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives stated in the description. The service organization was responsible for preparing the description and assertion, including the completeness, accuracy, and method of presentation of the description and assertion; providing the services covered by the description; specifying the control objectives and stating them in the description; identifying the risks that threaten the achievement of the control objectives; selecting the criteria stated in the assertion; and designing, implementing, and documenting controls that are suitably designed and operating effectively to achieve the related control objectives stated in the description.

The DHHR can also hereby confirm that the service organization's service auditor conducted the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards required the service auditor to plan and perform the examination to obtain reasonable assurance about whether, in all material respects, based on the criteria in the service organization's assertion, the description is fairly



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presented, and the controls were suitably designed and operating effectively to achieve the related control objectives stated in the description throughout the specified period.

Finally, the DHHR can hereby confirm that in the service auditor's opinion, in all material respects, based on the criteria described in the service organization's assertion: 1) the description fairly presented the West Virginia MMIS that was designed and implemented throughout the period July 1, 2021 to June 30, 2022; 2) the controls related to the control objectives stated in the description were suitably designed to provide reasonable assurance that the control objectives would be achieved if the controls operated effectively throughout the period July 1, 2021 to June 30, 2022 and the subservice organizations and the user entity applied the complementary controls assumed in the design of the service organization's controls throughout the period July 1, 2021 to June 30, 2022; and 3) the controls operated effectively to provide reasonable assurance that the control objectives stated in the description were achieved throughout the period July 1, 2021 to June 30, 2022 if the complementary subservice organizations and the user entity controls assumed in the design of the service organization's controls operated effectively throughout the period July 1, 2021 to June 30, 2022.

The DHHR is of the opinion that it is in compliance with 45 CFR 95.621 since it receives and reviews the SOC 1 Type 2 report from the service organization and since the report documents that the service organization establishes and maintains a program for conducting periodic risk analyses to ensure appropriate, cost-effective safeguards are incorporated into new and existing systems or whenever significant system changes occur. However, the DHHR recognizes the concern expressed within this finding, in that the DHHR does not include the SOC 1 Type 2 report as part of its own policies and procedures for ADP security over the MMIS.

To enhance its controls, the DHHR will implement a policy and related procedures to document MMIS compliance with 45 CFR 95.621. The procedures will include but not be limited to a requirement to review and approve the SOC 1 Type 2 report from the MMIS service



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organization and document the review and approval process (e.g., for such matters as the service organization's assertions, descriptions of its systems and controls, control objectives, and related controls, and the service auditor's description of tests of controls and results). The anticipated date for implementation of the policy and related procedures is September 30, 2023, which is prior to the anticipated date for receipt of the next SOC 1 Type 2 report from the service organization.

2022-038 SUBRECIPIENT CASH MANAGEMENT
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.788

The DHHR Bureau for Behavioral Health concurs with the recommendation to mandate additional documentation to support amounts of drawdowns that appear to exceed a subrecipient's immediate cash needs. Upon identification of the condition that led to this finding, the bureau provided additional guidance to all internal grant staff. The guidance was distributed on October 25, 2022 and requires a documented justification for approval of any invoice that appears to exceed 10% of total grant amount for cash on hand. The bureau also intends to seek out and provide technical assistance and/or training for internal staff and subrecipients to ensure they understand the cash management requirements within 2 CFR 200.305.

2022-039 TRANSPARENCY ACT REPORTING
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.788

For the one report that had an incorrect subaward amount, the subrecipient's DUNS number was mistakenly keyed into the FSRS system as the subaward amount. For the one report that was not submitted timely, the DHHR awarded the grant to the subrecipient on December 5, 2021. The amount of the subaward was \$220,000. The identifying information for the subaward was submitted to FSRS.gov on January 30, 2022, which was timely. On June 2, 2022, the DHHR approved a change order to the subaward, which increased the amount of the subaward to \$502,131. Accordingly, the FSRS report was



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reopened on July 29, 2022, whereby the subaward amount was increased to \$502,131. However, the report was not actually submitted within the FSRS system until November 8, 2022. Both of these instances were due to human error and were passed on to the appropriate offices within the DHHR. The staff member in charge of the FFATA reporting for the DHHR was made aware of the instances in an effort to improve controls and has corrected the reports in FSRS.

**2022-040 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Division of Corrections and Rehabilitation (DCR)
Assistance Listing Number 93.788**

The Division of Administrative Services provides fiscal oversight for the DCR. While reporting for the Opioid STR grant, the expenditures were calculated incorrectly and included transactions outside of the current fiscal year. Policies and procedures have been updated effective January 2023 to ensure the SEFA is reported accurately using the correct parameters on the reports.

**2022-041 INTERNAL CONTROLS OVER SUBRECIPIENT MONITORING
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.788, 93.575, COVID-19 93.575,
93.596, 93.558, COVID-19 93.558, 93.323, COVID-19 93.323**

In an effort to enhance the manner by which it documents the assessment of risk, DHHR Finance has developed a Risk Assessment Form and Certification for the Award and Monitoring of Grants. Prior to submitting a draft grant agreement to DHHR Finance for processing, the spending unit will be required to complete the risk assessment form, affix any supporting documentation if desired or deemed necessary for proper disclosure, and upload a copy of the package to the Document Manager section of DHHR's subrecipient Grants Management Solution system (CRM). As part of their review of the draft grant agreement, the Office of Grants Management will check the Document Manager section of CRM to ensure the form is uploaded, completed in full, and signed by the Spending Unit. If the form is not in the Document Manager section of CRM or is incomplete, the Office of Grants Management will return the grant agreement to the



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Spending Unit via the standard workflow process. To ensure these additional controls surrounding Grantee evaluations and monitoring are working as intended, the Office of Internal Control and Policy Development will select a sample of forms to review on an intermittent basis; discuss the forms, the process for completing the forms, and the backup documentation with the Spending Unit if deemed necessary; and report the results to the DHHR Chief Financial Officer for further action or instructions. The risk assessment form and process are currently in draft form and under internal review. If approved, the form and process will be effective for all grant awards with a start date beginning on or after July 1, 2023.

To enhance the manner by which the DHHR documents the level of monitoring during various stages of the grant, the DHHR still plans to break out the mandatory monitoring checklist (i.e., the certifications required within the checklist) into multiple parts, which will include documenting subrecipient risk and the monitoring activities that are performed throughout the life cycle of the grant. Although the formal corrective action plan in the prior year indicated that the estimated date for completion was September 30, 2022, the estimated date for completion at this stage is July 1, 2023.

2022-042 REPORTING **Division of Emergency Management (DEM)** **Assistance Listing Number 97.036, COVID-19 97.036**

To resolve the finding and refine our processes through our new understanding of the requirements, DEM will re-evaluate all Federal Funding Accountability and Transparency Act (FFATA) reports that have already been submitted in the FFATA Subaward Reporting System (FSRS) this year for accuracy and adherence to the requirements. Upon review, any needed corrections will be made, and the reports will be re-submitted. Further, DEM met with Public Assistance and other grant program leads to relay the newly understood expectations and to review the finding for further input and resolution. DEM will implement a procedural checkpoint between program staff and internal auditing staff to ensure that the information submitted is correct and complete. All FFATA reporting



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will continue to be based upon obligations and not payments, original subaward obligations will be reported within 45 days of obligation, any additional subaward obligation amendment will be reported within 45 days of obligation, all subawards reported will include a project description, and all submitted reports will have a review requiring the signature of the person submitting the report as well as one additional staff member that audits the report against the available information. These updates are expected to be completed and implemented by May 2023.

2022-043 SUBRECIPIENT MONITORING **Division of Emergency Management (DEM)** **Assistance Listing Number 97.036, COVID-19 97.036**

A new grant monitor has been hired for the recovery grants managed by DEM. The monitor has reviewed and updated the agency policies related to subrecipient monitoring and is conducting training with other program staff to ensure understanding. The Public Assistance (PA) Program in DEM has completed the Risk Assessment for 2022 using the risk assessment tool and identified the highest risk project worksheets. DEM is reviewing the municipal audits conducted by the State Auditor's office for PA sub-recipients. DEM has developed a Monitoring Plan for the coming year and completed a calendar of upcoming monitoring visits. DEM is using the FEMA approved monitoring protocol and the subrecipient monitoring standards outlined in 2 CFR 200.303, and it is our belief that we are complying with all applicable regulations and requirements.

2022-044 INTERNAL CONTROL – PAYROLL **Department of Health and Human Resources (DHHR)** **Assistance Listing Number 93.558, 93.658, 10.557**

For the condition whereby a timecard for the WIC program was not approved by a manager in the automated payroll system, the DHHR Office of Human Resources Management (OHRM) received confirmation from the manager that the timecard was accurate. However, the confirmation was not obtained until after the state's independent auditors inquired about the timecard. To enhance the



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controls and improve the documentation surrounding timecard approvals in general, the OHRM has instructed their payroll processors to use a log to note any issues with timecards prior to signing off on the timecards within the automated payroll system. The log will be shared with timekeepers and managers in the field (i.e., the various DHHR bureaus and offices throughout the state). The timekeepers and managers in the field will be required to note resolution of the issues directly on the log. If there are any unresolved issues remaining after signing off on the timecard in the system, the issues will be documented along with the manager's actions. The ultimate goal is to obtain management approval for every timecard, whether such approval is documented directly within the automated payroll system prior to sign-off or documented outside of the system after sign-off. As is always the case, if adjustments to a timecard are necessary after the sign-off process, the OHRM will utilize their "OHRM-36 Kronos Time & Leave Correction" form. When deemed necessary, the log and any related documentation will be shared with the state's independent auditors during fieldwork for the West Virginia Single Audit. The anticipated date for completion of the log and the procedures related thereto is February 10, 2023.

For the condition whereby the payroll system was unavailable due to a ransomware attack, the OHRM switched to a manual timekeeping system immediately after the attack and developed processes and controls related thereto. However, as the state's independent auditors indicated, the OHRM did not maintain adequate documentation related to the controls and the precision of the controls in all instances. Accordingly, the OHRM is working on a contingency plan to document the steps to take in the event of another ransomware attack or any other incident that causes the automated payroll system to be unavailable. The anticipated date for completion is March 31, 2023.



***SUMMARY
SCHEDULE OF
PRIOR AUDIT
FINDINGS***



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2021-001	DHHR INFORMATION SYSTEM AND RELATED BUSINESS
2020-023	PROCESS CONTROLS
2019-027	Department of Health and Human Resources (DHHR)
2018-017	Assistance Listing Number 10.551, 10.561, 10.542, 93.558, 93.568,
2017-002	COVID-19 93.568, 93.575, 93.596, COVID-19 93.575, 93.658, 93.659,
2016-017	93.767, 93.775, 93.777, COVID-19 93.777, 93.778, ARRA 93.778
2015-025	Partially Resolved
2014-016	
2013-034	
2012-51	
2011-46	
2010-43	
2009-43	
2008-55	

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) would prove costly for the DHHR due to the additional staff throughout the DHHR that would be required to accomplish such a task. Although enhancing the Quality Control process is still a possibility, upon further discussions within the DHHR, it was determined that prior to considering such an enhancement, the Bureau for Social Services, Bureau for Family Assistance, and other DHHR units should work together to perform the following: outline the existing internal controls over payments by payment type or program, determine the number of payments per month whereby one employee initiates and approves a payment (in relation to the population of all payments) and conclude on the risk of those payments being improper. Management can then identify areas of focus to conclude on the adequacy of the internal controls and make revisions to policies and procedures, if necessary. In short, although there are existing controls in place, the controls have not been documented and communicated to the State's independent auditors in an effective manner. See current year finding 2022-001.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2021-002 TRANSPARENCY ACT REPORTING
Community Development Block Grant Program (CDBG)
Assistance Listing Number 14.228, COVID-19 14.228
Partially Resolved

Since the COVID pandemic occurred, the West Virginia Community Advance and Development office (CAD) experienced a high personnel turnover rate. As a result, CAD experienced a delay in implementing the corrective action plan related to this finding. During the last 30 days, CAD has completed Federal Funding Accountability and Transparency Act (FFATA) training and has designated the personnel to the FFATA reporting process. Additionally, CAD has developed a checklist related to these grant awards which includes the FFATA system entry submission. These policies and procedures were implemented February 1, 2023. See current year finding 2022-005.

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

Corrective action taken for FY 2022.

2021-004 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2020-002 (SEFA)
Workforce West Virginia (WWV)
Assistance Listing Number 17.225, COVID-19 17.225, 97.050,
COVID-19 97.050
Partially Resolved

Fiscal and Administrative Management had a meeting in January 2023 to discuss SEFA preparation processes to ensure all resources needed for accurate SEFA reporting are available. See current year finding 2022-006.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2021-005 **INTERNAL CONTROLS OVER INFORMATION TECHNOLOGY**
2020-003 **Workforce West Virginia (WWV)**
Assistance Listing Number 17.225, COVID-19 17.225, 97.050,
COVID-19 97.050
Partially Resolved

As of November 2022, WWV began and will continue to develop the processes for periodic review of user accounts for ABPS, UC Tax, and wvOASIS. Processes will include documenting termination of employees timely to the West Virginia Office of Technology (WVOT) to remove network access or within the organization to remove access to IT systems at the time of exit. WVOT will be adding features to Ivanti (WVOT service portal) so that WWV may download account management activity for validation, tracking, and review.

WWV participates in Disaster Recovery operations when the WVOT holds them. Since WWV is covered by WVOT, WWV cannot reasonably procure a separate process for disaster recovery testing without the assistance and involvement of WVOT.

A procedure was 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 entity controls in place, as well as identifying controls that are necessary, but not in place. See current year finding 2022-008.

2021-006 **INTERNAL CONTROLS OVER REPORTING**
2020-005 **Workforce West Virginia (WWV)**
Assistance Listing Number 17.225, COVID-19 17.225
Partially Resolved

Procedures were updated February 2023 to ensure each ETA report has a documented review by an appropriate individual familiar with the reporting requirements prior to submission. See current finding 2022-007.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2021-007 **SPECIAL TESTS AND PROVISION – UI PROGRAM**
2020-004 **INTEGRITY - OVERPAYMENTS**
Workforce West Virginia (WWV)
Assistance Listing Number 17.225, COVID-19 17.225
Partially Resolved

WWV will provide training to all Unemployment Insurance claim staff by March 2023 and review procedures related to the establishment of overpayments. See current finding 2022-009.

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
Resolved

Corrective action taken for FY 2022.

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

Corrective action taken for FY 2022.

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

Corrective action taken for FY 2022.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2021-011 **INTERNAL CONTROLS OVER ALLOWABILITY**
2020-008 **Division of Highways (DOH)**
Assistance Listing Number 20.205, 20.219, 20.224, 23.003
Resolved

Corrective action taken for FY 2022.

2021-012 **SPECIAL TESTS AND PROVISIONS – DISBURSEMENTS TO**
2020-013 **OR ON BEHALF OF STUDENTS**
2019-017 **Bluefield State University, Concord University**
2018-011 **Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,**
84.379, 84.408, 93.264, 93.342, 93.364, 93.925
Partially Resolved

While Bluefield State University and Concord University identified in the prior year finding resolved this matter, Pierpont Community and Technical 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 2022-018 and the related corrective action plan.

Bluefield State University (BSU) response
Resolved

Corrective action taken at this institution for FY 2022.

Concord University (CU) response
Resolved

Corrective action taken at this institution for FY 2022.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

2021-013	SPECIAL TESTS AND PROVISIONS – BORROWER DATA
2020-016	TRANSMISSION AND RECONCILIATION
2019-020	Shepherd University, Bluefield State University and Pierpont
2018-013	Community and Technical College
2017-007	Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,
2016-006	84.379, 84.408, 93.264, 93.342, 93.364, 93.925
	Partially Resolved

While Shepherd University and Bluefield State University identified in the prior year finding resolved this matter, Pierpont Community and Technical College and West Virginia State 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 institution. See current year finding 2022-016 and the related corrective action plan.

**Shepherd University (SU) response
 Resolved**

Corrective action taken at this institution for FY 2022.

**Bluefield State University (BSU) response
 Resolved**

Corrective action taken at this institution for FY 2022.

Pierpont Community and Technical College (PCTC) response

Beginning July 1, 2022, PCTC has updated the monthly reconciliation process. The Direct Loan School Account Statemen (DLSAS) reports from Common Origination and Disbursement (COD) are downloaded by the 10th of each month, as before, by the Information Systems Specialist (ISS). The reports are now provided to the Assistant Director of Financial Aid (Asst.) and then reconciled to both Banner paid and COD approved Direct Loan disbursements. Reports verifying reconciliation are then completed and saved by the Assistant Director of Financial Aid and reviewed by the Director of Financial Aid for completion and accuracy. PCTC will maintain the documentation of



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

the DLSAS statements each month and the reconciliation report along with evidence of said review.

2021-014 **INTERNAL CONTROLS OVER SPECIAL TESTS AND**
2020-012 **PROVISIONS - VERIFICATION**
2019-016 **West Virginia University – Parkersburg and West Virginia**
 State University
 Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,
 84.379, 84.408, 93.264, 93.342, 93.364, 93.925
 Partially Resolved

While West Virginia University – Parkersburg and West Virginia State University identified in the prior year finding resolved this matter, Bluefield State University, 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 2022-015 and the related corrective action plan.

West Virginia University – Parkersburg (WVUP) response
Resolved

Corrective action taken at this institution for FY 2022.

West Virginia State University (WVSU) response
Resolved

Corrective action taken at this institution for FY 2022.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2021-015 **SPECIAL TESTS AND PROVISIONS – RETURN OF TITLE IV**
2020-014 **FUNDS**
2019-018 **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, 84.408, 93.264, 93.342, 93.364, 93.925
Partially Resolved

While West Virginia University – Parkersburg, Blueridge Community and Technical College, and Fairmont State University identified in the prior year finding resolved this matter, West Virginia State University, Pierpont Community and Technical College, Bluefield State University, New River Community and Technical College, and West Liberty 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 institution. See current year finding 2022-011 and the related corrective action plan.

West Virginia University – Parkersburg (WVUP) response **Resolved**

Corrective action taken at this institution for FY 2022.

Blueridge Community and Technical College (BRCTC) **response** **Resolved**

Corrective action taken at this institution for FY 2022.

Fairmont State University (FSU) response **Resolved**

Corrective action taken at this institution for FY 2022.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

New River Community and Technical College (NRCTC) response

The Registrar's office will request the error report from IT. At that point the Registrar's office will work on correcting the errors on the report. The Registrar's office will request IT to run the error report again to make sure all errors are clear. Once all errors are clear from the report the Registrar's office will request IT to send the enrollment report so that it can be submitted to the National Student Clearinghouse (the Clearinghouse). Once the enrollment report is received from IT someone in the Registrar's office will upload the report in the Clearinghouse. The Registrar's office will make sure the Clearinghouse report is submitted by the due date and errors sent by the Clearinghouse are corrected in a timely manner.

The Registrar's office will run a random selection of 20 students from the National Student Loan Data System (NSLDS) to make sure students are correct in the Clearinghouse, which will be done at least 50 days out from the time students were initially reported. IT and someone in the Registrar's office will sign off on these processes when the report is run, when the report is reviewed, and once the report is sent.

The Registrar's will run the Failure Irregular Withdrawal report daily, instead of weekly to ensure all students who have not attended classes are taken out within a timely manner as soon as they are reported by the instructors. These procedures were implemented in August 2022.

Bluefield State University (BSU) response

In January 2023, BSU implemented controls to perform the Return of Title IV (R2T4) withdrawal and calculation to ensure that records comply and that return of R2T4 funds are within the required time frame of 45 days.

Controls include the review of "Permit to Withdraw" forms to ensure they are completed with all signatures of the offices involved and the sign-off of R2T4 calculations. All reviews will occur within the time frame of 45 days by the Interim Financial Director along with Business Office and Accounting.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

In December 2022, the Interim Financial Aid Director spoke with the Registrar and the Financial Aid Counselor in separate meetings regarding the late submission of withdrawal forms and performing the R2T4 calculations. The Registrar understands they must submit the completed withdrawal forms to the Financial Aid office the same day they are completed by her office. When the forms are received by Financial Aid an R2T4 will be completed within the same week of receipt and sent to the Business Office if a return of Title IV Aid is required. The Business Office will then review the calculations and perform the necessary repayment of Title IV Aid to the Department of Ed, utilizing the refund process through G5 within the required 45 day timeline. All adjustments to the students account will be made within the same time frame.

West Liberty University (WLU) response

When the Registrar Office is recording and entering data for Withdrawal (WD) students, a review and approval process has been implemented to ensure dates and information are entered accurately and timely.

Pierpont Community and Technical College (PCTC) response

Communication between the Financial Aid and the Finance offices will be enhanced to ensure Finance has a copy of the student letter and additional Finance Office staff now have access to the return of Title IV (R2T4) tracking sheet. The R2T4 tracking sheet will be monitored by both the Financial Aid and Finance staff to ensure all refunds are returned within the required 45-day time period. This process was implemented in January 2023.

West Virginia State University (WVSU) response

Effective January 2022, a weekly report of complete withdraw students is generated and an initial review and calculations are performed by a Financial Aid Administrator. A second review of the student's record and calculations are then completed a second time by the Associate Director of Financial Aid or the Director of Financial Aid. After the second review is complete, the initial reviewer will update the student account accordingly and perform any Return of Title IV (R2T4) funds



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

needed. The second reviewer will confirm that updates are accurate. Both the initial and second reviewer will sign off on R2T4 calculation documentation for the student's file.

2021-016	SPECIAL TESTS AND PROVISIONS – ENROLLMENT
2020-015	REPORTING
2019-019	Bluefield State University, New River Community and
2018-012	Technical College, West Virginia State University, Shepherd
2017-006	University, Pierpont Community and Technical College and
2016-008	West Virginia University
2015-015	Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,
2014-011	84.379, 84.408, 93.264, 93.342, 93.364, 93.925
2013-028	Partially Resolved
2012-43	
2012-47	
2012-49	
2011-22	

While Bluefield State University, New River Community and Technical College, Shepherd University, and West Virginia University identified in the prior year finding resolved this matter, Fairmont State University, Blue Ridge Community and Technical College, Pierpont Community and Technical College, West Virginia State University, and Marshall 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 institution. See current year finding 2022-012 and the related corrective action plan.

**Bluefield State University (BSU) response
 Resolved**

Corrective action taken at this institution for FY 2022.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

New River Community and Technical College (NRCTC) response Resolved

Corrective action taken at this institution for FY 2022.

Shepherd University (SU) response Resolved

Corrective action taken at this institution for FY 2022.

West Virginia University (WVU) response Resolved

Corrective action taken at this institution for FY 2022.

Pierpont Community and Technical College (PCTC) response

PCTC's procedures to Title IV refunds were updated in January 2023 to enhance communication between the Financial Aid and Finance offices to ensure Finance has a copy of the student letter and additional Finance Office staff now have access to the Return to Title IV (R2T4) tracking sheet. The R2T4 tracking sheet is monitored by both the Financial Aid and Finance staff to ensure all refunds are returned within the required 45-day time period. The Director or Assistant Director of Financial Aid also review the return of aid calculations to ensure accuracy.

West Virginia State University (WVSU) response

Effective January 2022, WVSU utilizes the National, Student Clearinghouse (NSC) to update student's enrollment and its effects on student's direct loan and Pell statuses. Thorough edit checks of student data for each semester will be produced by IT on a regular basis. The Office of the Registrar, in coordination with Admissions, Dual Enrollment, and other contributors of student data, will make sure these errors are corrected. Special focus will be placed on resolving these errors before each enrollment file is produced. (Initial Data Integrity, First Check).



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

On or around the 25th of each month, IT will produce the NSC enrollment file. Each time the file is produced, the file will be sent to the Registrar for review to ensure accuracy of the data being pulled from Banner. Registrar sends approval for upload to NSC. (Process Integrity, Second Check)

The file will be uploaded to the NSC by IT, ensuring NSC received the appropriate number of records. The data will then be reviewed and any discrepancies in the data, when compared with past data, will be resolved in a timely manner. The Registrar, as the ultimate steward of student enrollment data, has taken full responsibility for resolving NSC errors. The NSC process makes sure these errors are resolved before the data is reported to the NSLDS, it is the responsibility of the Registrar to make sure these are resolved with accurate data. (Data Integrity, Third Check)

After resolution of errors, the NSC will perform a final review of data before sending to the National Student Loan Data System (NSLDS). This will be reported on the NSLDS Reporting tab of the Enrollment Reporting screen in the NSC website. If data is satisfactory, the submission will be marked with "Congrats. No Errors!" by the originator "CH" (Clearinghouse). 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. (Data Integrity, Fourth Check)

The enrollment data is then submitted 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. 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. (Data Integrity, Fifth Check)



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2021-017 **INTERNAL CONTROLS OVER CASH MANAGEMENT**
2020-010 **West Liberty University (WLU)**
Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,
84.379, 84.408, 93.264, 93.342, 93.364, 93.925
Resolved

Corrective action taken at this institution for FY 2022.

2021-018 **SPECIAL TESTS AND PROVISIONS – GRAMM-LEACH-BLILEY**
2020-018 **ACT – STUDENT INFORMATION SECURITY**
2019-022 **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, 84.408, 93.264, 93.342, 93.364, 93.925
Partially Resolved

While West Virginia State University and West Virginia University – Parkersburg identified in the prior year finding resolved this matter, 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 2022-017 and the related corrective action plan.

West Virginia State University (WVSU) response
Resolved

Corrective action taken at this institution for FY 2022.

West Virginia University – Parkersburg (WVUP) response
Resolved

Corrective action taken at this institution for FY 2022.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Fairmont State University (FSU) response

FSU entered into a contract with Wolf & Company to perform an external risk assessment for our systems in 2021 but was not completed due to staffing changes until 2022. The external risk assessment was received from Wolf in June 2022. The report and its suggestions were immediately reviewed and approved.

This action will be implemented in January 2023 for fiscal year 2023 and will be implemented each July, starting with July 2023, hereafter. It was not understood that annual reviews needed to occur at the beginning of each fiscal year until this finding was received.

Pierpont Community and Technical College (PCTC) response

In December 2022 and January 2023, PCTC developed the following policies and procedures, which also detail internal controls, relative to the Gramm-Leach-Bliley Act and student information security.

- Access to Security Controlled Spaces Policy
- Anti-Virus Policy
- Backup and Recovery Policy
- Change Management Policy
- Computer Disposal Policy
- Computer Security Policy
- Data Security Policy
- IT Firewall Policy
- IT Incident Response Policy
- System Update Policy
- Mobile Device Use Policy
- Remote Access Policy
- Risk Assessment Policy
- Banner Document Procedure
- Banner Security Procedure
- Argos Access Procedure
- Active Directory Security and User Creation
- National Student Loan Clearinghouse Enrollment Submission Procedure
- National Student Loan Clearinghouse Graduate Only Submission Procedure
- Nelnet Refunds Procedure



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

- Risk Assessment Procedure

Risk assessments will now be performed two times a year and will follow the Risk Assessment Procedure. This procedure also incorporates all policies, procedures, and internal controls as the framework for the ensuring of student information security.

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, 84.408, 93.264, 93.342, 93.364, 93.925

Partially Resolved

See current year finding 2022-013 and the related corrective action plan.

Fairmont State University (FSU) response

As of January 2023, the Financial Reporting Manager will complete Part II of the Fiscal Operations Report and Application to Participate (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

This finding was a result of inaccurate reporting. The dollar amounts used for tuition and fees in the original calculation were incorrect. The supporting documentation was updated after submission of the FISAP to include correct numbers. To prevent this from occurring in the future, a dual review will be required for all reporting data. The Office of Financial Aid and Scholarships will verify the Federal Work-Study (FWS) and Supplemental Education Opportunity Grant (SEOG) fund allocations are identified correctly on the FISAP, in regard to transfer of funds, to accurately reflect the allotted fund amounts and amounts paid to student accounts in Banner. These changes were made effective March 2022 and reflected in the FY22 FISAP.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

West Virginia School of Osteopathic Medicine (WVSOM) response

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
2020-011 Pierpont Community and Technical College, Bluefield State
2019-015 University and Shepherd University
Assistance Listing Number 84.007, 84.033, 84.038, 84.063, 84.268,
84.379, 84.408, 93.264, 93.342, 93.364, 93.925
Partially Resolved

While Bluefield State University and Shepherd University identified in the prior year finding resolved this matter, Pierpont Community and Technical College and West Virginia State 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 institution. See current year finding 2022-014 and the related corrective action plan.

Bluefield State University (BSU) response **Resolved**

Corrective action taken at this institution for FY 2022.

Shepherd University (SU) response **Resolved**

Corrective action taken at this institution for FY 2022.

Pierpont Community and Technical College (PCTC) response
PCTC's Assistant Director of Financial Aid (Asst.) will take screen captures of both Banner and the Common Origination and Disbursement (COD) for a monthly reconciliation of the Federal Pell Grant program. Screen captures will be printed, and comparisons will



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

be made by the Asst. All necessary adjustments will be performed to student accounts by the Asst. or Director of Financial Aid (Director) until balanced. The Asst. will sign as an approval on reconciliation documentation and provide to the Director for review and approval. The completed monthly reconciliation information will be retained in the completed reconciliation information file on the shared drive. This process has been implemented as of July 1, 2022. The updated procedure will ensure timely processing of all federal Pell grants to students and updates in the COD system.

2021-021 REPORTING

2020-021 Fairmont State University, West Virginia State University, Bluefield State University, New River Community and Technical College, West Virginia Northern Community College, West Liberty University, Southern West Virginia 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

Partially Resolved

While New River Community and Technical College and Office of the Governor identified in the prior year finding resolved this matter, Fairmont State University, West Virginia State University, Bluefield State University, West Virginia Northern Community College, West Liberty University, Southern West Virginia Community and Technical College, Pierpont Community and Technical College, Concord University, Mountwest Community and Technical College, and Glenville State 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 institution. See current year finding 2022-022 and the related corrective action plan.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

New River Community and Technical College (NRCTC) Resolved

Corrective action taken at this institution for FY 2022.

Office of the Governor response Resolved

Corrective action taken at this institution for FY 2022.

Fairmont State University (FSU) response

In regard to the Annual Reporting of HEERF, the Controller will work with the Financial Reporting Manager to ensure the annual data is accurate and reflects the data reported on the quarterly reporting for the same period. The Controller will perform data entry of all required fields in the annual submission website. Once complete, an email will be sent to the CFO for final review and approval. The CFO will provide email correspondence that the review is complete and the reporting is approved for submission. The CFO will submit the annual report via the reporting website. This action was implemented January 2023.

West Virginia State University (WVSU) response

WVSU developed and documented an internal control procedure to ensure compliance of HEERF Reporting. This procedure includes a dual review and sign off process by Business and Finance before the report is posted to WVSU's website. This review includes ensuring accurate forms are being used for reporting. Additionally, screen captures are saved to provide a date/timestamp of when the report was made public. The control was implemented on or before July 1, 2022.

Bluefield State University (BSU) response

BSU has strengthened internal controls over reporting of HEERF funds to assure that the posting to the University website in a timely manner is documented in writing. BSU posted all reports to the University website on or before the filing deadline. However, we did not receive written documentation from our IT department to document the timely posting. We have revised our internal control



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

procedures to ensure that that we receive and retain documentation of the posting date.

BSU inadvertently used incorrect terminology to describe some of the emergency grants to students made from the Student Portion of HEERF funds. The reports selected for testing were for the Student Portion of funds that was reported in a narrative format. The revised reporting form issued by the Department of Education combines the reporting of Student, Institutional and HBCU funds on one standard form. This will eliminate these types of errors in subsequent reporting.

West Virginia Northern Community and Technical College (WVNCC) response

WVNCC is aware to include the total amount of grants distributed, the estimation of students to receive a grant and the total amount of students to receive the grant from the calculations used to issue Emergency Financial Aid Grants. In addition to reporting the method used to determine award amounts to students prior to the awards being disbursed, WVNCC will also include the method used in future reporting. As an added layer of review, WVNCC will include a third report reviewer from Student Accounts to verify the number and dollar amount of awards disbursed to be included in the report. This action was implemented in January 2023.

West Liberty University (WLU) response

As of January 2023, federal drawdowns are reconciled and reviewed prior to the drawdown. The signature of the Controller or CFO is on each drawdown with the date of review and approval. The drawdown is then completed usually on the same date as the review and approval.

Southern West Virginia Community and Technical College (SWVCC) response

SWVCC has enhanced its procedures surrounding the preparing, updating, and reviewing of quarterly and annual reports for the HEERF Education Stabilization Fund (and all other federal awards). The information utilized to prepare the reports is now dated and saved for future reference. The individual compiling the report documents the date the report is completed and submits it to the reviewer. The



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

reviewer documents the date of review and any adjustments made to the report. The review is completed before the report is posted to the institution's website and all documentation will be maintained for audit review. These procedures are in place as of January 2023.

Pierpont Community and Technical College (PCTC) response

PCTC's staff and administration have reviewed the reporting requirements for HEERF funding to ensure quarterly and annual reports are accurate and timely. All staff involved in the reporting process, which includes the offices of Financial Aid, Registrar and Finance, have been directed to document and retain all source data used in the reporting process. A documented review process was put in place in October 2022 to ensure review by a supervisor and a final review by the Vice President of Finance and Administration/Chief Financial Officer or the Comptroller. Evidence of the review process is demonstrated through sign offs and/or e-mail communications.

Concord University (CU) response

Beginning with the December 2022 quarterly reporting, the coordination and approval of all reports will continue to be documented electronically. Additionally, the level of review/approval for the generated reports prior to posting will also be documented, and all work orders requesting the public posting of approved reports will include a cited reminder of the federal posting deadline for grant compliance. This additional information in the requested work order will ensure all parties involved are aware of and meet the required posting deadline. These steps were taken for the December 2022 Institutional Portion (CFDA #84.425F) quarterly reporting and resulted in a timely posting. The Student Aid Portion (CFDA #84.425E) final reporting occurred during fiscal year 2022.

Mountwest Community and Technical College (MCTC) response

For student reporting – Q4 FY2021 and Q3 FY2022 there were no student reports prepared for these quarters. MCTC submitted OMB Control Number 1840-0849 with no expenditures reflected for HEERF I, II, or III Student Portion for FY21 Quarter 4 and FY 22 Quarter 3. All funds were fully expended by the end of FY 22 Quarter 2. Although



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

there were no HEERF Student Portion funds expensed during the Quarters in question, MCTC has acknowledged that the language on the website should have been updated to disclose all funding as awarded and final. As a response to the finding, MCTC will develop a Quarterly Reporting schedule for posting on the website to capture all awarding activity from HEERF I, II, and III from point of initial receipt of HEERF funds through the grant end period, June 30, 2023.

For Institutional Reporting – Q4 FY2021 institutional report was not posted timely within the 10-day reporting requirement. This occurred before the PY corrective action plan was implemented. A corrective action plan was submitted on February 17, 2022 and all subsequent quarterly reports have been submitted timely.

Glenville State College (GSC) response

GSU implemented and strengthened internal controls surrounding the reporting for both HEERF II and III in February 2022. GSU has created and filled the position of Director of Grants Compliance. This new Director has direct oversight and assurance of GSU’s compliance with all grant reporting requirements. The Director will prepare and maintain a “Master” checklist for all grants received by GSU. 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.

**2021-022
 2020-020**

ALLOWABILITY

**Bluefield State University, 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**

Partially Resolved

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



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

West Liberty University, West Virginia Northern Community College, and Office of the Governor identified in the prior year finding resolved this matter, Bluefield State University, Mountwest Community and Technical College and Glenville State 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 institutions. See current year finding 2022-023 and the related corrective action plan.

New River Community and Technical College (NRCTC) response Resolved

Corrective action taken at this institution for FY 2022.

Pierpont Community and Technical College (PCTC) response Resolved

Corrective action taken at this institution for FY 2022.

West Virginia State University (WVSU) response Resolved

Corrective action taken at this institution for FY 2022.

West Liberty University (WLU) response Resolved

Corrective action taken at this institution for FY 2022.

West Virginia Northern Community College (WVNCC) response Resolved

Corrective action taken at this institution for FY 2022.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Office of the Governor response Resolved

Corrective action taken at this institution for FY 2022.

Bluefield State University (BSU) response

The corrective action plan implemented in September 2021 resolved the prior year finding, however, BSU also has a current year finding. See current year finding 2022-023 and the related corrective action plan.

Mountwest Community and Technical College (MCTC) response

Effective February 2022, MCTC enhanced policies and procedures to ensure formal approval and documentation of expenditures for HEERF funds is retained to ensure compliance.

**2021-023 SUBRECIPIENT MONITORING
Office of the Governor
Assistance Listing Number COVID-19 84.425C
Resolved**

Corrective action taken for FY 2022.

**2021-024 CASH MANAGEMENT
Office of the Governor
Assistance Listing Number COVID-19 84.425C
Resolved**

Corrective action taken for FY 2022.

**2021-025 TRANSPARENCY ACT REPORTING
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.323, COVID-19 93.323, 93.568,
COVID-19 93.568
Resolved**



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Corrective action taken for FY 2022.

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

Corrective action taken for FY 2022.

**2021-027 SPECIAL TESTS AND PROVISIONS – PENALTY FOR
 2020-027 REFUSAL TO WORK
 2019-026 Department of Health and Human Resources (DHHR)
 Assistance Listing Number 93.558
 Resolved**

Corrective action taken for FY 2022.

**2021-028 INTERNAL CONTROLS OVER SPECIAL TESTS AND
 2020-025 PROVISIONS – CHILD SUPPORT NON-COOPERATION,
 2019-025 PENALTY FOR REFUSAL TO WORK, AND ADULT
 2018-019 CUSTODIAL PARENT OF CHILD UNDER SIX WHEN CHILD
 2017-010 CARE NOT AVAILABLE
 2016-016 Department of Health and Human Resources (DHHR)
 2015-024 Assistance Listing Number 93.558
 2014-018 Partially Resolved
 2013-036
 2012-56
 2011-44
 2010-41**

The WV WORKS Policy Unit within the DHHR Bureau for Family Assistance (the Bureau) will continue to send out reminders and Sanction Flowchart/Desk Guides to staff. The Bureau’s Policy Unit will work with the Bureau’s Division of Professional Development regarding the continued use of Blackboard Courses and Virtual Training. The WV WORKS Council will add a “Sanction Workshop” to Payment Accuracy Conferences; the anticipated date for completion is



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

August 31, 2023. Finally, the Policy Unit will continue to review RAPIDS Management Reports monthly regarding third level sanctions to ensure the sanctions are being sent to the Policy Unit for review and approval. See current year finding 2022-027.

2021-029 **SPECIAL TESTS AND PROVISIONS – INCOME ELIGIBILITY**
2020-026 **AND VERIFICATION SYSTEM**
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.558
Partially Resolved

The Income and Eligibility Verification System (IEVS) provides the DHHR Bureau for Family Assistance (the Bureau) with sources of information for use in determining eligibility and the amount of the benefit for applicants and recipients. Procedures established to assist in the prevention of fraud and abuse in the form of computer matches are utilized. The social security number of the applicant or recipient is matched against the files from the West Virginia Bureau of Employment Programs, the Internal Revenue Service, and the Social Security Administration (SSA). The State Online Query (SOLQ) provides direct access to SSA's databases. Information received includes SSN verification; Supplemental Security Income (SSI); and Retirement, Survivors, and Disability Insurance (RSDI) details. Requests can be made only for individuals known to the eligibility system within the previous five years.

The Bureau's Policy Unit will collaborate with the Bureau's Division of Professional Development to create a more detailed and precise training for the IEVS System. The blackboard platform will allow supervisors to track workers that have completed the training. The anticipated date for completion is June 30, 2023. Furthermore, the Policy Unit will send out various IEVS Policy Reminders and will work to revise the IEVS User Guide. See current year finding 2022-028.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2021-030 **SPECIAL TESTS AND PROVISIONS – PENALTY FOR**
2020-028 **FAILURE TO COMPLY WITH WORK VERIFICATION PLAN**
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.558
Resolved

Corrective action taken for FY 2022.

2021-031 **REPORTING**
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.568, COVID-19 93.568
Resolved

Corrective action taken for FY 2022.

2021-032 **HOUSEHOLD REPORTING**
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.568, COVID-19 93.568
Resolved

Corrective action taken for FY 2022.

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

Corrective action taken for FY 2022.

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

Corrective action taken for FY 2022.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

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

Corrective action taken for FY 2022.

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

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, 2022, the BMS has contracted and engaged with an MCO oversight and actuarial vendor to conduct the independent audits and post them to the state website upon completion and approval by the BMS; however, as of the date of this report, the audit has not yet been completed by the vendor. 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). See current year finding 2022-036.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

- 2021-037 ELIGIBILITY**
2020-032 Department of Health and Human Resources (DHHR)
2019-034 Assistance Listing Number 93.775, 93.777, 93.778, COVID-19
93.777, ARRA 93.778, 93.767
Partially Resolved

The Medicaid finding identified in the prior year has been resolved. For the Childrens' Health Insurance Program, this finding was partially resolved and there was an eligibility finding identified in the current year that is being addressed as follows: For the one instance "where the social security number, age, date of birth, and immigration status was not verified in the Data Exchange System," the DHHR Bureau for Family Assistance has requested the creation of an administrative report to identify cases without a social security number entered in applicable case records. This report will be available by February 28, 2023 and will eventually be generated on a quarterly basis.

For the nine instances "where income was not verified," the DHHR Bureau for Family Assistance will develop additional training that is targeted at both the verification of income and non-financial factors such as date of birth, age, and social security numbers. The training materials will be available to field staff by March 31, 2023 and will include a mandatory completion date of April 30, 2023. See current year finding 2022-034.

- 2021-038 MATCHING, LEVEL OF EFFORT, EARMARKING**
Department of Health and Human Resources (DHHR)
Assistance Listing Number 93.788
Resolved

Corrective action taken for FY 2022.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

**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, COVID-19 93.323
Partially Resolved**

To enhance the manner by which it documents the assessment of risk, DHHR Finance has developed a Risk Assessment Form and Certification for the Award and Monitoring of Grants. Prior to submitting a draft grant agreement to DHHR Finance for processing, the spending unit will be required to complete the risk assessment form, affix any supporting documentation if desired or deemed necessary for proper disclosure, and upload a copy of the package to the Document Manager section of DHHR's subrecipient Grants Management Solution system (CRM). As part of their review of the draft grant agreement, the Office of Grants Management will check the Document Manager section of CRM to ensure the form is uploaded, completed in full, and signed by the Spending Unit. If the form is not in the Document Manager section of CRM or is incomplete, the Office of Grants Management will return the grant agreement to the Spending Unit via the standard workflow process. To ensure these additional controls surrounding Grantee evaluations and monitoring are working as intended, the Office of Internal Control and Policy Development will select a sample of forms to review on an intermittent basis; discuss the forms, the process for completing the forms, and the backup documentation with the Spending Unit if deemed necessary; and report the results to the DHHR Chief Financial Officer for further action or instructions. The risk assessment form and process are currently in draft form and under internal review. If approved, the form and process will be effective for all grant awards with a start date beginning on or after July 1, 2023.

To enhance the manner by which the DHHR documents the level of monitoring during various stages of the grant, the DHHR still plans to break out the mandatory monitoring checklist (i.e., the certifications required within the checklist) into multiple parts, which will include documenting subrecipient risk and the monitoring activities that are performed throughout the life cycle of the grant. Although the formal



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

corrective action plan in the prior year indicated that the estimated date for completion was September 30, 2022, the estimated date for completion at this stage is July 1, 2023. See current year finding 2022-041.

2021-040 ALLOWABILITY
Division of Emergency Management (DEM)
Assistance Listing Number 97.036, COVID-19 97.036
Resolved

Corrective action taken for FY 2022.

2021-041 REPORTING
Division of Emergency Management (DEM)
Assistance Listing Number 97.036, COVID-19 97.036
Partially Resolved

To resolve the finding and refine our processes through our new understanding of the requirements, DEM will re-evaluate all Federal Funding Accountability and Transparency Act (FFATA) reports that have already been submitted in the FFATA Subaward Reporting System (FSRS) this year for accuracy and adherence to the requirements. Upon review, any needed corrections will be made, and the reports will be re-submitted. Further, DEM met with Public Assistance and other grant program leads to relay the newly understood expectations and to review the finding for further input and resolution. DEM will implement a procedural checkpoint between program staff and internal auditing staff to ensure that the information submitted is correct and complete. All FFATA reporting will continue to be based upon obligations and not payments, original subaward obligations will be reported within 45 days of obligation, any additional subaward obligation amendment will be reported within 45 days of obligation, all subawards reported will include a project description, and all submitted reports will have a review requiring the signature of the person submitting the report as well as one additional staff member that audits the report against the available information. These updates are expected to be completed and implemented by May 2023. See current year finding 2022-042.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2022

2021-042 INTERNAL CONTROLS OVER REPORTING
Workforce West Virginia (WWV)
Assistance Listing Number 97.050, COVID-19 97.050
Resolved

Corrective action taken for FY 2022.

2021-043 INTERNAL CONTROLS OVER CASH MANAGEMENT
Workforce West Virginia (WWV)
Assistance Listing Number 97.050, COVID-19 97.050
Resolved

Corrective action taken for FY 2022.