

WEST VIRGINIA SINGLE AUDIT



Fiscal Year Ended June 30, 2025

STATE OF WEST VIRGINIA SINGLE AUDIT

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AUDITORS'
REPORTS



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

The Honorable Governor and Honorable Members of the State Legislature
State of West Virginia
Charleston, West Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of State of West Virginia (the State), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the State's basic financial statements, and have issued our report thereon dated December 19, 2025.

Our report includes a reference to other auditors who audited the financial statements of certain entities or funds of the State, which represent the indicated percent of total assets and deferred outflows of resources and total revenues as described in our report on the State's financial statements dated December 19, 2025. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

This report does not include the results of our testing of internal control over financial reporting or compliance and other matters for the West Virginia Division of Multimodal Transportation Facilities and the West Virginia Higher Education Fund, as we have issued separate reports for those entities.

The financial statements of the Big Green Scholarship Foundation, Inc., Blue Ridge Community & Technical College Foundation, Inc., Bluefield State University Foundation, Inc., BridgeValley Community and Technical College Foundation Inc., Concord University Foundation, Inc., Drinking Water Treatment Revolving, Fairmont State Foundation, Inc., Housing Development Fund, Investment Management Board, New River Community and Technical College Foundation, Inc., Provident Group–Marshall Properties, LLC, Southern West Virginia Community College Foundation, Inc., The Glenville State University Foundation, Inc., The Marshall University Foundation, Inc., Water Development Authority, Water Pollution Control Revolving Fund, West Virginia School of Osteopathic Medicine Foundation, Inc., West Liberty University Foundation Inc., West Virginia State University Foundation, Inc., and WVU at Parkersburg Foundation, Inc. were not audited in accordance with *Government Auditing Standards* and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with those entities.

Report on Internal Control Over Financial Reporting

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and management responses as item 2025-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and management responses as items 2025-002 and 2025-003 to be significant deficiencies.

Report on Compliance and Other Matters

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

State of West Virginia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the State's response to the findings identified in our audit and described in the accompanying schedule of findings and management responses. The State's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Baltimore, Maryland
December 19, 2025



**INDEPENDENT AUDITORS’ REPORT 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 Governor and Honorable Members of the State Legislature
State of West Virginia
Charleston, West Virginia

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the State of West Virginia’s (State) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the State’s major federal programs for the year ended June 30, 2025. The State’s major federal programs are identified in the summary of auditors’ results section of the accompanying schedule of findings and questioned costs.

Summary of Opinions

	Assistance	
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Unmodified
Child Nutrition Cluster	10.553, 10.555, 10.556, 10.559, 10.582	Qualified
Supplemental Nutrition Assistance Program (SNAP) Cluster	10.551, 10.561	Unmodified
National Guard Military Operations and Maintenance (O&M) Projects	12.401	Unmodified
Community Development Block Grants	14.228	Unmodified
Abandoned Mine Land Reclamation (AMLR)	15.252	Unmodified
Unemployment Insurance	17.225	Qualified
Coronavirus State and Local Fiscal Recovery Funds	21.027	Unmodified
Title I Grants to Local Educational Agencies	84.010	Unmodified
Special Education Cluster (IDEA)	84.027, 84.173	Unmodified
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	Unmodified
Education Stabilization Fund	84.425	Unmodified
Student Financial Assistance Cluster	Various	Unmodified
Epidemiology Laboratory Capacity for Infectious Diseases (ELC)	93.323	Unmodified
Temporary Assistance for Needy Families	93.558	Qualified
Child Support Services	93.563	Unmodified
Foster Care Title IV-E	93.658	Unmodified

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Major Federal Program/Cluster	Assistance Listing	Type of Opinion
Adoption Assistance	93.659	Unmodified
CCDF Cluster	93.575, 93.596	Qualified
Low-Income Home Energy Assistance Program	93.568	Unmodified
Children’s Health Insurance Program	93.767	Unmodified
Medicaid Cluster	93.775, 93.777, 93.778	Unmodified
Opioid STR	93.788	Unmodified
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	Unmodified
Research and Development Cluster	Various	Unmodified

Qualified Opinions on Certain Major Federal Programs Identified in the Preceding Table

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the identified major programs for the year ended June 30, 2025.

Unmodified Opinion on Each of the Other Major Federal Programs Identified in the Preceding Table

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

Basis for Qualified and Unmodified Opinions

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

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

Matters Giving Rise to Qualified Opinion on Certain Major Federal Programs

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

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Program	Assistance Listing	Noncompliance	Finding Number
Child Nutrition Cluster	10.553, 10.555, 10.556, 10.559, 10.582	Reporting – FFATA	2025-005
Unemployment Insurance	17.225	Special Tests and Provisions: UI Benefit Payments	2025-007
CCDF Cluster	93.575, 93.596	Special Tests and Provisions – Health and Safety Requirements	2025-014
Temporary Assistance for Needy Families	93.558	Special Tests and Provisions - Income Eligibility and Verification System	2025-022

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

Other Matter – Federal Expenditures Not included in the Compliance Audit

The State’s basic financial statements include the operations of the West Virginia Housing Development Fund (a proprietary fund), and the following discretely presented component units; the West Virginia University Research Corporation, the Marshall University Research Corporation, the West Virginia State University Research and Development Corporation, West Virginia Drinking Water Treatment Revolving Loan Fund, West Virginia Water Pollution Control Revolving Fund, and the West Virginia Water Development Authority which may have received federal awards, and which are not included in the State of West Virginia’s schedule of expenditures of federal awards during the year ended June 30, 2025. Our audit, described below does not include the operations of the West Virginia Housing Development Fund, the West Virginia University Research Corporation, the Marshall University Research Corporation, the West Virginia State University Research and Development Corporation, West Virginia Drinking Water Treatment Revolving Loan Fund, West Virginia Water Pollution Control Revolving Fund, and the West Virginia Water Development Authority, because they engaged other auditors to perform an audit in accordance with Uniform Guidance.

Responsibilities of Management for Compliance

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

Auditors’ Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the

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aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State's compliance with the requirements of each major federal program as a whole.

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

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

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

Other Matters

The results of our auditing procedures disclosed 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 2025-004, 2025-006, 2025-008, 2025-009, 2025-010, 2025-011, 2025-012, 2025-013, 2025-015, 2025-016, 2025-017, 2025-018, 2025-020, and 2025-021. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control Over Compliance

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

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

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Charleston, West Virginia

control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-005, 2025-007, 2025-014, and 2025-022 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-004, 2025-006, 2025-008, 2025-009, 2025-010, 2025-011, 2025-012, 2025-013, 2025-015, 2025-016, 2025-017, 2025-018, 2025-019, 2025-020, and 2025-021 to be significant deficiencies.

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

Government Auditing Standards requires the auditor to perform limited procedures on the State'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'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 as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We have issued our report thereon dated December 19, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Baltimore, Maryland
February 25, 2026

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

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

FEDERAL GRANTOR / ASSISTANCE LISTING NUMBER / PROGRAM CLUSTER	NAME OF PROGRAM	STATE OF WV PROGRAM EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
<u>DEPARTMENT OF AGRICULTURE</u>				
10.001	AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	\$43,379	\$0	\$43,379
10.025	PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	\$1,527,157	\$0	\$1,527,157
10.028	WILDLIFE SERVICES	\$2,828	\$0	\$2,828
10.153	MARKET NEWS	\$2,006	\$0	\$2,006
10.156	FEDERAL - STATE MARKETING IMPROVEMENT PROGRAM	\$175,046	\$0	\$175,046
10.170	SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	\$156,130	\$396,633	\$552,763
10.175	FARMERS MARKET AND LOCAL FOOD PROMOTION PROGRAM	\$51,632	\$0	\$51,632
10.182	FOOD BANK NETWORK	\$3,986,440	\$2,761,275	\$6,747,715
10.185	LOCAL FOOD FOR SCHOOLS COOPERATIVE AGREEMENT PROGRAM	\$0	\$146,946	\$146,946
10.187	THE EMERGENCY FOOD ASSISTANCE PROGRAM (TEFAP) COMMODITY CREDIT CORPORATION ELIGIBLE RECIPIENT FUNDS	\$0	\$394,991	\$394,991
10.190	RESILIENT FOOD SYSTEM INFRASTRUCTURE PROGRAM	\$33,464	\$0	\$33,464
10.194	COMMODITY CREDIT CORPORATION (CCC) FUNDING TO ALLEVIATE EMERGENCY SUPPLY CHAIN DISRUPTION IN THE COMMODITY SUPPLEMENTAL FOOD PROGRAM (CSFP)	\$0	\$70,160	\$70,160
10.202***	COOPERATIVE FORESTRY RESEARCH	\$417,620	\$0	\$417,620
10.203***	PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	\$3,527,966	\$0	\$3,527,966
10.207***	ANIMAL HEALTH AND DISEASE RESEARCH	\$138	\$0	\$138
10.210	HIGHER EDUCATION NATIONAL NEEDS GRADUATE FELLOWSHIPS GRANTS	\$76,586	\$0	\$76,586
10.215***	SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	\$23,154	\$0	\$23,154
10.216***	1890 INSTITUTION CAPACITY BUILDING GRANTS	\$38,337	\$0	\$38,337
10.217***	HIGHER EDUCATION CHALLENGE GRANTS	\$22,648	\$0	\$22,648
10.229	EXTENSION COLLABORATIVE ON IMMUNIZATION TEACHING & ENGAGEMENT	\$176,290	\$0	\$176,290
10.237	FROM LEARNING TO LEADING: CULTIVATING THE NEXT GENERATION OF DIVERSE FOOD AND AGRICULTURE PROFESSIONALS	\$9,019	\$0	\$9,019
10.246***	RESEARCH FACILITIES ACT PROGRAM	\$64,479	\$0	\$64,479
10.303***	INTEGRATED PROGRAMS	\$173,071	\$0	\$173,071
10.310***	AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	\$1,252,936	\$910,545	\$2,163,481
10.311	BEGINNING FARMERS AND RANCHER DEVELOPMENT PROGRAM	\$62,721	\$7,974	\$70,695
10.328	FOOD SAFETY OUTREACH PROGRAM	\$53,030	\$0	\$53,030
10.329***	CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	\$119,033	\$0	\$119,033
10.334	ENHANCING AGRICULTURAL OPPORTUNITIES FOR MILITARY VETERANS COMPETITIVE GRANTS PROGRAM	\$2,648	\$0	\$2,648
10.351	RURAL BUSINESS DEVELOPMENT GRANT	\$106,551	\$0	\$106,551
10.443	OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED AND VETERAN FARMERS AND RANCHERS	\$67,192	\$0	\$67,192
10.475	COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	\$2,057,358	\$0	\$2,057,358
10.500	COOPERATIVE EXTENSION SERVICE	\$128,378	\$0	\$128,378
10.511	SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	\$3,996,807	\$0	\$3,996,807
10.514	EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	\$1,165,094	\$0	\$1,165,094
10.515	RENEWABLE RESOURCES EXTENSION ACT AND NATIONAL FOCUS FUND PROJECTS	\$53,562	\$0	\$53,562
10.516***	RURAL HEALTH AND SAFETY EDUCATION COMPETITIVE GRANTS PROGRAM	\$93,299	\$0	\$93,299
10.525	FARM AND RANCH STRESS ASSISTANCE NETWORK COMPETITIVE GRANTS PROGRAM	\$0	\$26,587	\$26,587
10.541	CHILD NUTRITION - TECHNOLOGY INNOVATION GRANT	\$215,754	\$0	\$215,754
10.557	WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	\$30,974,347	\$11,697,205	\$42,671,552
COVID 10.557	COVID-19 - WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	\$250,068	\$0	\$250,068
		\$31,224,415	\$11,697,205	\$42,921,620
10.558	CHILD AND ADULT CARE FOOD PROGRAM	\$275,579	\$19,838,578	\$20,114,157
10.560	STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	\$2,792,526	\$0	\$2,792,526
10.572	WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	\$298,494	\$0	\$298,494
10.575	FARM TO SCHOOL GRANT PROGRAM	\$57,251	\$0	\$57,251
10.576	SENIOR FARMERS MARKET NUTRITION PROGRAM	\$394,003	\$0	\$394,003
10.578	WIC GRANTS TO STATES (WGS)	\$730,586	\$822,966	\$1,553,552
10.579	CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	\$0	\$247,486	\$247,486
10.645	FARM TO SCHOOL STATE FORMULA GRANT	\$53,980	\$235,534	\$289,514

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

FEDERAL GRANTOR / ASSISTANCE LISTING NUMBER / PROGRAM CLUSTER	NAME OF PROGRAM	STATE OF WV PROGRAM EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
10.646	SUMMER ELECTRONIC BENEFIT TRANSFER PROGRAM FOR CHILDREN	\$25,301,374	\$0	\$25,301,374
10.664	COOPERATIVE FORESTRY ASSISTANCE	\$1,133,790	\$66,028	\$1,199,818
SCHOOLS AND ROADS CLUSTER				
10.665	SCHOOLS AND ROADS-GRANTS TO STATES AND FOREST SERVICE	\$301,015	\$0	\$301,015
TOTAL SCHOOLS AND ROADS CLUSTER		\$301,015	\$0	\$301,015
10.675	URBAN AND COMMUNITY FORESTRY PROGRAM	\$1,764	\$0	\$1,764
10.676	FOREST LEGACY PROGRAM	\$57,614	\$0	\$57,614
10.678	FOREST STEWARDSHIP PROGRAM	\$6,227	\$0	\$6,227
10.680	FOREST HEALTH PROTECTION	\$656,929	\$0	\$656,929
10.691	GOOD NEIGHBOR AUTHORITY	\$29,599	\$0	\$29,599
10.698	STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE	\$144,784	\$328,846	\$473,630
10.699	PARTNERSHIP AGREEMENTS	\$2,153	\$0	\$2,153
10.727	INFLATION REDUCTION ACT URBAN AND COMMUNITY FORESTRY PROGRAM	\$28,211	\$38,344	\$66,555
10.766	COMMUNITY FACILITIES LOANS AND GRANTS	\$979,798	\$0	\$979,798
10.855	DISTANCE LEARNING AND TELEMEDICINE LOANS AND GRANTS	\$154,746	\$0	\$154,746
10.868	RURAL ENERGY FOR AMERICA PROGRAM	\$77,090	\$0	\$77,090
10.902	SOIL AND WATER CONSERVATION	\$176,799	\$0	\$176,799
10.902***	SOIL AND WATER CONSERVATION - RESEARCH AND DEVELOPMENT CLUSTER	\$32,149	\$0	\$32,149
		\$208,948	\$0	\$208,948
10.912	ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	\$54,426	\$0	\$54,426
10.931***	AGRICULTURAL CONSERVATION EASEMENT PROGRAM	\$8,289	\$0	\$8,289
10.935	URBAN AGRICULTURE AND INNOVATIVE PRODUCTION (UAIP)	\$27,518	\$0	\$27,518
10.968	INCREASING LAND, CAPITAL, AND MARKET ACCESS PROGRAM	\$286,544	\$36,411	\$322,955
SNAP CLUSTER				
10.551	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)	\$562,570,360	\$0	\$562,570,360
10.561	STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	\$36,503,627	\$11,958,733	\$48,462,360
TOTAL SNAP CLUSTER		\$599,073,987	\$11,958,733	\$611,032,720
CHILD NUTRITION CLUSTER				
10.553	SCHOOL BREAKFAST PROGRAM (SBP)	\$546,944	\$49,640,948	\$50,187,892
10.555	NATIONAL SCHOOL LUNCH PROGRAM (NSLP)	\$592,464	\$112,706,926	\$113,299,390
10.556	SPECIAL MILK PROGRAM FOR CHILDREN (SMP)	\$0	\$9,965	\$9,965
10.559	SUMMER FOOD SERVICE PROGRAM FOR CHILDREN (SFSPC)	\$83,138	\$5,184,076	\$5,267,214
10.582	FRESH FRUIT AND VEGETABLE PROGRAM	\$0	\$2,511,498	\$2,511,498
TOTAL CHILD NUTRITION CLUSTER		\$1,222,546	\$170,053,413	\$171,275,959
FOOD DISTRIBUTION CLUSTER				
10.565	COMMODITY SUPPLEMENTAL FOOD PROGRAM	\$44,453	\$4,843,475	\$4,887,928
10.568	EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	\$55,576	\$1,536,106	\$1,591,682
10.569	EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	\$0	\$14,423,030	\$14,423,030
TOTAL FOOD DISTRIBUTION CLUSTER		\$100,029	\$20,802,611	\$20,902,640
10.U01***	RESEARCH TO SUPPORT SILVAH MODERNIZATION	\$11,117	\$0	\$11,117
10.U02	FOOD INSPECTIONS	\$29,201	\$0	\$29,201
10.U03***	NATIONAL VISITOR USE MONITORING FOR RECREATIONAL SYSTEMS ON PUBLIC LANDS	\$125,058	\$0	\$125,058
10.U04***	NATIONAL VISITOR USE MONITORING FOR RECREATIONAL SYSTEMS ON CUSTER GALLAIN NATIONAL FOREST	\$84,432	\$0	\$84,432
10.U05***	FARM TO FOAM: A QUEST FOR WV BEER TERROIR - EVALUATING HOP VARIETIES	\$74	\$0	\$74
TOTAL DEPARTMENT OF AGRICULTURE		\$685,815,850	\$240,841,266	\$926,657,116
DEPARTMENT OF COMMERCE				
11.032	STATE DIGITAL EQUITY PLANNING GRANTS	\$176,430	\$0	\$176,430
11.035	BROADBAND EQUITY, ACCESS, AND DEPLOYMENT PROGRAM	\$6,631,269	\$907	\$6,632,176
ECONOMIC DEVELOPMENT CLUSTER				
11.307	ECONOMIC ADJUSTMENT ASSISTANCE AND ECONOMIC DEVELOPMENT CLUSTER	\$5,776,322	\$1,830,276	\$7,606,598
COVID 11.307	COVID-19 - ECONOMIC ADJUSTMENT ASSISTANCE	\$197,285	\$0	\$197,285
TOTAL ECONOMIC DEVELOPMENT CLUSTER		\$5,973,607	\$1,830,276	\$7,803,883
11.617	CONGRESSIONALLY - IDENTIFIED PROJECTS	\$2,399,449	\$0	\$2,399,449
11.U01	APPALACHIAN CLIMATE TECHNOLOGIES (ACTNOW) COALITION	\$216,564	\$0	\$216,564
TOTAL DEPARTMENT OF COMMERCE		\$15,397,319	\$1,831,183	\$17,228,502

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

FEDERAL GRANTOR / ASSISTANCE LISTING NUMBER / PROGRAM CLUSTER	NAME OF PROGRAM	STATE OF WV PROGRAM EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
<u>DEPARTMENT OF DEFENSE</u>				
12.113	STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	\$410,049	\$0	\$410,049
12.225	COMMERCIAL TECHNOLOGIES FOR MAINTENANCE ACTIVITIES PROGRAM	\$1,425,907	\$0	\$1,425,907
12.300	BASIC AND APPLIED SCIENTIFIC RESEARCH	\$32,638	\$0	\$32,638
12.300***	BASIC AND APPLIED SCIENTIFIC RESEARCH	\$103,287	\$97,670	\$200,957
		\$135,925	\$97,670	\$233,595
12.400	MILITARY CONSTRUCTION, NATIONAL GUARD	\$10,627,909	\$0	\$10,627,909
12.401	NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	\$42,966,756	\$0	\$42,966,756
12.404	NATIONAL GUARD CHALLENGE PROGRAM	\$10,198,390	\$0	\$10,198,390
12.431***	BASIC SCIENTIFIC RESEARCH	\$346,804	\$99,417	\$446,221
12.501	TRAINING AND SUPPORT - COMBATING WEAPONS OF MASS DESTRUCTION	\$57,805	\$0	\$57,805
12.618	COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR ESTABLISHMENT OR EXPANSION OF A MILITARY INSTALLATION	\$62,708	\$0	\$62,708
12.800	AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	\$154,542	\$0	\$154,542
12.900	LANGUAGE GRANT PROGRAM	\$7,820	\$0	\$7,820
12.902***	INFORMATION SECURITY GRANT PROGRAM	\$229,656	\$0	\$229,656
12.U01***	2023 DOD CYSW WEST VIRGINIA UNIVERSITY	\$12,815	\$0	\$12,815
12.U02	AIR FORCE JR ROTC - SUMMER FLIGHT ACADEMY	\$275,800	\$0	\$275,800
<u>TOTAL DEPARTMENT OF DEFENSE</u>		\$66,912,886	\$197,087	\$67,109,973
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
14.110	MANUFACTURED HOME LOAN INSURANCE - FINANCING PURCHASE OF MANUFACTURED HOMES AS PRINCIPAL RESIDENCES OR BORROWERS	\$138,759	\$0	\$138,759
14.228	COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	\$1,473,025	\$23,676,716	\$25,149,741
14.228	COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	\$79,597	\$5,450,109	\$5,529,706
		\$1,552,622	\$29,126,825	\$30,679,447
14.231	EMERGENCY SOLUTIONS GRANT PROGRAM	\$103,214	\$1,758,920	\$1,862,134
14.241	HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	\$22,979	\$805,805	\$828,784
14.251	ECONOMIC DEVELOPMENT INITIATIVE, COMMUNITY PROJECT FUNDING, AND MISCELLANEOUS GRANTS	\$1,048,078	\$0	\$1,048,078
14.251***	ECONOMIC DEVELOPMENT INITIATIVE, COMMUNITY PROJECT FUNDING, AND MISCELLANEOUS GRANTS	\$5,821	\$0	\$5,821
		\$1,053,899	\$0	\$1,053,899
14.401	FAIR HOUSING ASSISTANCE PROGRAM	\$292,411	\$0	\$292,411
14.U01	EDI COMMUNITY PROJECT FUNDING	\$117,166	\$0	\$117,166
<u>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>		\$3,281,050	\$31,691,550	\$34,972,600
<u>DEPARTMENT OF THE INTERIOR</u>				
15.018	ENERGY COMMUNITY REVITALIZATION PROGRAM (ECRP)	\$72,619	\$0	\$72,619
15.073	EARTH MAPPING RESOURCES INITIATIVE	\$2,729	\$0	\$2,729
15.250	REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	\$9,746,131	\$0	\$9,746,131
15.252	ABANDONED MINE LAND RECLAMATION (AMLR)	\$36,267,658	\$15,521,693	\$51,789,351
15.433	FLOOD CONTROL ACT LANDS	\$225,804	\$0	\$225,804
15.438	NATIONAL FOREST ACQUIRED LANDS	\$191,213	\$0	\$191,213
15.608	FISH AND WILDLIFE MANAGEMENT ASSISTANCE	\$56,747	\$0	\$56,747
15.615	COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	\$117,105	\$0	\$117,105
15.634	STATE WILDLIFE GRANTS	\$511,540	\$0	\$511,540
15.657	ENDANGERED SPECIES CONSERVATION - RECOVERY IMPLEMENTATION FUNDS	\$4,240	\$0	\$4,240
15.662***	GREAT LAKES RESTORATION	\$65,754	\$0	\$65,754
15.664	FISH AND WILDLIFE COORDINATION AND ASSISTANCE	\$1,211	\$0	\$1,211
15.667	HIGHLANDS CONSERVATION	\$0	\$0	\$0
15.670	ADAPTIVE SCIENCE	\$12,725	\$0	\$12,725
15.808	U.S. GEOLOGICAL SURVEY - RESEARCH AND DATA COLLECTION	\$59,848	\$0	\$59,848
15.810	NATIONAL COOPERATIVE GEOLOGIC MAPPING	\$222,725	\$0	\$222,725
15.814	NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION	\$49,505	\$0	\$49,505
15.904	HISTORIC PRESERVATION FUND GRANTS-IN-AID	\$667,657	\$108,214	\$775,871
15.916	OUTDOOR RECREATION-ACQUISITION, DEVELOPMENT AND PLANNING	\$173,233	\$2,247,493	\$2,420,726

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

FEDERAL GRANTOR / ASSISTANCE LISTING NUMBER / PROGRAM CLUSTER	NAME OF PROGRAM	STATE OF WV PROGRAM EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
15.922	NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT	\$2,212	\$0	\$2,212
15.932	PRESERVATION OF HISTORIC STRUCTURES ON THE CAMPUSES OF HISTORICALLY BLACK COLLEGES AND UNIVERSITIES (HBCUs)	\$51,708	\$0	\$51,708
15.939	HERITAGE PARTNERSHIP	\$221,475	\$0	\$221,475
15.944	NATURAL RESOURCE STEWARDSHIP	\$25,201	\$0	\$25,201
15.945***	COOPERATIVE RESEARCH AND TRAINING PROGRAMS - RESOURCES OF THE NATIONAL PARK SYSTEM	\$98,344	\$0	\$98,344
FISH AND WILDLIFE CLUSTER				
15.605	SPORT FISH RESTORATION	\$4,610,208	\$0	\$4,610,208
15.611	WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	\$4,916,723	\$36,366	\$4,953,089
15.611***	WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	\$452,427	\$0	\$452,427
		\$5,369,150	\$36,366	\$5,405,516
15.626	ENHANCED HUNTER EDUCATION AND SAFETY	\$119,153	\$0	\$119,153
TOTAL FISH AND WILDLIFE CLUSTER				
		\$10,098,511	\$36,366	\$10,134,877
15.U01***	WRS-DNR-23-0026	\$70,501	\$0	\$70,501
TOTAL DEPARTMENT OF THE INTERIOR				
		\$59,016,396	\$17,913,766	\$76,930,162
DEPARTMENT OF JUSTICE				
16.005	PUBLIC EDUCATION ON DRUG ABUSE-INFORMATION	\$19,450	\$0	\$19,450
16.017	SEXUAL ASSAULT SERVICES FORMULA PROGRAM	\$0	\$307,213	\$307,213
16.525	GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS	\$61,379	\$0	\$61,379
16.540	JUVENILE JUSTICE AND DELINQUENCY PREVENTION	\$62,402	\$292,075	\$354,477
16.543	MISSING CHILDREN'S ASSISTANCE	\$1,069,483	\$0	\$1,069,483
16.550	STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS	\$57,716	\$0	\$57,716
16.554	NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	\$2,093,549	\$0	\$2,093,549
16.575	CRIME VICTIM ASSISTANCE	\$539,604	\$6,199,634	\$6,739,238
16.576	CRIME VICTIM COMPENSATION	\$435,500	\$0	\$435,500
16.582	CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	\$0	\$200,000	\$200,000
16.585	TREATMENT COURT DISCRETIONARY GRANT PROGRAM	\$312,844	\$58,216	\$371,060
16.588	VIOLENCE AGAINST WOMEN FORMULA GRANTS	\$160,341	\$779,100	\$939,441
16.589	RURAL DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ASSISTANCE PROGRAM	\$0	\$182,813	\$182,813
16.590	GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	\$235,350	\$152,927	\$388,277
16.593	RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	\$108,263	\$86,394	\$194,657
16.609	PROJECT SAFE NEIGHBORHOODS	\$12,047	\$74,393	\$86,440
16.710	PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	\$2,769,568	\$0	\$2,769,568
16.735	PREA PROGRAM: STRATEGIC SUPPORT FOR PREA IMPLEMENTATION	\$0	\$45,064	\$45,064
16.738	EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	\$79,419	\$0	\$79,419
16.741	DNA BACKLOG REDUCTION PROGRAM	\$629,971	\$0	\$629,971
16.742	PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	\$301,801	\$0	\$301,801
16.750	SUPPORT FOR ADAM WALSH ACT IMPLEMENTATION GRANT PROGRAM	\$161,595	\$746,437	\$908,032
16.753	CONGRESSIONALLY RECOMMENDED AWARDS	\$1,165,685	\$0	\$1,165,685
16.813	NICS ACT RECORD IMPROVEMENT PROGRAM	\$1,851,521	\$0	\$1,851,521
16.816	JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	\$1,589	\$0	\$1,589
16.833	NATIONAL SEXUAL ASSAULT KIT INITIATIVE	\$37,709	\$375,576	\$413,285
16.838	COMPREHENSIVE OPIOID, STIMULANT, AND SUBSTANCE USE PROGRAM	\$170,349	\$1,336,762	\$1,507,111
16.922	EQUITABLE SHARING PROGRAM	\$42,877	\$0	\$42,877
16.U01	MISCELLANEOUS JUSTICE PROGRAMS	\$1,089,190	\$0	\$1,089,190
16.U02	EQUITABLE SHARING PROGRAM-JUSTICE	\$3,563,971	\$0	\$3,563,971
16.U03	EQUITABLE SHARING PROGRAM-TREASURY	\$11,436	\$0	\$11,436
16.U04	FBI JTTF LAW ENFORCEMENT AGREEMENT	\$13,253	\$0	\$13,253
TOTAL DEPARTMENT OF JUSTICE				
		\$17,057,862	\$10,836,604	\$27,894,466
DEPARTMENT OF LABOR				
17.002	LABOR FORCE STATISTICS	\$628,938	\$0	\$628,938
17.005	COMPENSATION AND WORKING CONDITIONS	\$80,792	\$0	\$80,792
17.225	UNEMPLOYMENT INSURANCE	\$186,423,896	\$0	\$186,423,896
17.235	SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	\$45,564	\$617,588	\$663,152
17.245	TRADE ADJUSTMENT ASSISTANCE	\$364,153	\$0	\$364,153
17.261	WORKFORCE DATA QUALITY INITIATIVE (WDQI)	\$1,148,444	\$0	\$1,148,444

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

FEDERAL GRANTOR / ASSISTANCE LISTING NUMBER / PROGRAM CLUSTER	NAME OF PROGRAM	STATE OF WV PROGRAM EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
17.268	H-1B JOB TRAINING GRANTS	\$390,317	\$159,542	\$549,859
17.270	REENTRY EMPLOYMENT OPPORTUNITIES	\$283,361	\$89,755	\$373,116
17.271	WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	\$87,018	\$0	\$87,018
17.273	TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	\$106,433	\$0	\$106,433
17.280	WIOA DISLOCATED WORKER NATIONAL RESERVE DEMONSTRATION GRANTS	\$733,402	\$0	\$733,402
17.285	APPRENTICESHIP USA GRANTS	\$1,118	\$52,709	\$53,827
17.289	COMMUNITY PROJECT FUNDING/CONGRESSIONALLY DIRECTED SPENDING	\$761,384	\$210,424	\$971,808
17.504	CONSULTATION AGREEMENTS	\$490,400	\$0	\$490,400
17.600	MINE HEALTH AND SAFETY GRANTS	\$605,470	\$0	\$605,470
17.804	LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM	\$394,825	\$0	\$394,825
EMPLOYMENT SERVICE CLUSTER				
17.207	EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	\$6,035,933	\$0	\$6,035,933
17.801	JOBS FOR VETERANS STATE GRANTS	\$939,554	\$0	\$939,554
TOTAL EMPLOYMENT SERVICE CLUSTER		\$6,975,487	\$0	\$6,975,487
WIOA CLUSTER				
17.258	WIOA ADULT PROGRAM	\$0	\$4,664,796	\$4,664,796
17.259	WIOA YOUTH ACTIVITIES	\$0	\$5,242,804	\$5,242,804
17.278	WIOA DISLOCATED WORKER FORMULA GRANTS	\$3,664,275	\$8,093,827	\$11,758,102
TOTAL WIOA CLUSTER		\$3,664,275	\$18,001,427	\$21,665,702
TOTAL DEPARTMENT OF LABOR		\$203,185,277	\$19,131,445	\$222,316,722
DEPARTMENT OF TRANSPORTATION				
20.200	HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	\$36,978	\$0	\$36,978
20.205	HIGHWAY PLANNING AND CONSTRUCTION	\$728,175,298	\$3,657,480	\$731,832,778
20.215	HIGHWAY TRAINING AND EDUCATION	\$210,000	\$0	\$210,000
20.219	RECREATIONAL TRAILS PROGRAM	\$1,179,628	\$1,273,012	\$2,452,640
20.224	FEDERAL LANDS ACCESS PROGRAM	\$1,034,380	\$0	\$1,034,380
20.232	COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	\$144,166	\$0	\$144,166
20.505	METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	\$120,030	\$303,945	\$423,975
20.505***	METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	\$30,182	\$0	\$30,182
		\$150,212	\$303,945	\$454,157
20.509	FORMULA GRANTS FOR OTHER THAN URBANIZED AREAS	\$4,890,736	\$8,053,647	\$12,944,383
TRANSIT SERVICES PROGRAM CLUSTER				
20.513	CAPITAL ASSISTANCE PROGRAM FOR ELDERLY PERSONS AND PERSONS WITH DISABILITIES	\$439,741	\$1,603,254	\$2,042,995
TOTAL TRANSIT SERVICES PROGRAM CLUSTER		\$439,741	\$1,603,254	\$2,042,995
20.528	RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	\$324,837	\$0	\$324,837
20.700	PIPELINE SAFETY PROGRAM STATE BASE GRANT	\$643,539	\$0	\$643,539
20.701***	UNIVERSITY TRANSPORTATION CENTERS PROGRAM	\$201,542	\$0	\$201,542
20.703	INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	\$125,228	\$22,036	\$147,264
20.706	PIPELINE EMERGENCY RESPONSE GRANT (PERG)	\$35,084	\$0	\$35,084
20.933	NATIONAL INFRASTRUCTURE INVESTMENTS	\$17,931,515	\$0	\$17,931,515
20.934	NATIONALLY SIGNIFICANT FREIGHT AND HIGHWAY PROJECTS	\$11,685,579	\$0	\$11,685,579
20.941	STRENGTHENING MOBILITY AND REVOLUTIONIZING TRANSPORTATION (SMART) GRANTS PROGRAM	\$757,724	\$0	\$757,724
FMCSA CLUSTER				
20.218	MOTOR CARRIER SAFETY ASSISTANCE	\$3,591,539	\$0	\$3,591,539
20.237	MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	\$805,247	\$0	\$805,247
TOTAL FMCSA CLUSTER		\$4,396,786	\$0	\$4,396,786
FEDERAL TRANSIT CLUSTER				
20.507	FEDERAL TRANSIT FORMULA GRANTS	\$771,531	\$0	\$771,531
20.525	STATE OF GOOD REPAIR GRANTS PROGRAM	\$924,924	\$0	\$924,924
20.526	BUSES AND BUS FACILITIES FORMULA PROGRAM	\$409,452	\$0	\$409,452
TOTAL FEDERAL TRANSIT CLUSTER		\$2,105,907	\$0	\$2,105,907
HIGHWAY SAFETY CLUSTER				
20.600	STATE AND COMMUNITY HIGHWAY SAFETY	\$1,322,579	\$1,658,857	\$2,981,436
20.616	NATIONAL PRIORITY SAFETY PROGRAMS	\$1,152,916	\$2,420,492	\$3,573,408
TOTAL HIGHWAY SAFETY CLUSTER		\$2,475,495	\$4,079,349	\$6,554,844

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

FEDERAL GRANTOR / ASSISTANCE LISTING NUMBER / PROGRAM CLUSTER	NAME OF PROGRAM	STATE OF WV PROGRAM EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
20.U01***	MDOT PAVEMENT AND DISTRESS ANALYSIS	\$56,962	\$0	\$56,962
<u>TOTAL DEPARTMENT OF TRANSPORTATION</u>		<u>\$777,001,337</u>	<u>\$18,992,723</u>	<u>\$795,994,060</u>
<u>DEPARTMENT OF THE TREASURY</u>				
21.027***	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	\$0	\$25,258	\$25,258
COVID 21.027	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	\$138,918,317	\$15,479,612	\$154,397,929
		<u>\$138,918,317</u>	<u>\$15,504,870</u>	<u>\$154,423,187</u>
COVID 21.019	COVID-19 - CORONAVIRUS RELIEF FUND	\$31,989	\$0	\$31,989
<u>TOTAL DEPARTMENT OF THE TREASURY</u>		<u>\$138,950,306</u>	<u>\$15,504,870</u>	<u>\$154,455,176</u>
<u>APPALACHIAN REGIONAL COMMISSION</u>				
23.001	APPALACHIAN REGIONAL DEVELOPMENT (SEE INDIVIDUAL APPALACHIAN PROGRAMS)	\$125,144	\$0	\$125,144
23.002	APPALACHIAN AREA DEVELOPMENT	\$1,901,694	\$3,614,267	\$5,515,961
23.003	APPALACHIAN DEVELOPMENT HIGHWAY SYSTEM	\$23,755,024	\$0	\$23,755,024
23.011	APPALACHIAN RESEARCH, TECHNICAL ASSISTANCE, AND DEMONSTRATION PROJECTS	\$79,033	\$0	\$79,033
23.U01	ARC POWERING PROSPERITY	\$128,066	\$0	\$128,066
23.U02	THE RURAL TOURISM INSTITUTE	\$124,218	\$35,212	\$159,430
23.U03***	DATA-DRIVEN APPROACHES TO SUPPORT SKILLS MATCHING RESILIENT CAREERS IN APPALACHIA	\$30,453	\$0	\$30,453
23.U04	SPACETREK: BUILDING THE AEROSPACE WORKFORCE PIPELINE IN APPALACHIA	\$28,526	\$0	\$28,526
<u>TOTAL APPALACHIAN REGIONAL COMMISSION</u>		<u>\$26,172,158</u>	<u>\$3,649,479</u>	<u>\$29,821,637</u>
<u>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</u>				
30.001	EMPLOYMENT DISCRIMINATION-TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	\$321,669	\$0	\$321,669
<u>TOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</u>		<u>\$321,669</u>	<u>\$0</u>	<u>\$321,669</u>
<u>FEDERAL COMMUNICATIONS COMMISSION</u>				
32.011	AFFORDABLE CONNECTIVITY OUTREACH GRANT PROGRAM	\$173	\$0	\$173
<u>TOTAL FEDERAL COMMUNICATIONS COMMISSION</u>		<u>\$173</u>	<u>\$0</u>	<u>\$173</u>
<u>GENERAL SERVICES ADMINISTRATION</u>				
39.003	DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY	\$108,033	\$0	\$108,033
<u>TOTAL GENERAL SERVICES ADMINISTRATION</u>		<u>\$108,033</u>	<u>\$0</u>	<u>\$108,033</u>
<u>LIBRARY OF CONGRESS</u>				
42.006	LIBRARY OF CONGRESS-LIBRARY SERVICES	\$692	\$0	\$692
<u>TOTAL LIBRARY OF CONGRESS</u>		<u>\$692</u>	<u>\$0</u>	<u>\$692</u>
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>				
43.008***	OFFICE OF STEM ENGAGEMENT (OSTEM)	\$157,109	\$0	\$157,109
43.009	MISSION SUPPORT	\$331,553	\$0	\$331,553
43.009***	MISSION SUPPORT	\$329,789	\$0	\$329,789
		<u>\$661,342</u>	<u>\$0</u>	<u>\$661,342</u>
43.014***	CONGRESSIONALLY DIRECTED PROGRAMS	\$711,879	\$0	\$711,879
<u>TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>		<u>\$1,530,330</u>	<u>\$0</u>	<u>\$1,530,330</u>
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>				
45.025	PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS	\$383,415	\$494,779	\$878,194
45.129	PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP	\$2,000	\$0	\$2,000
45.310	GRANTS TO STATES	\$1,018,632	\$524,380	\$1,543,012
<u>TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>		<u>\$1,404,047</u>	<u>\$1,019,159</u>	<u>\$2,423,206</u>
<u>NATIONAL SCIENCE FOUNDATION</u>				
47.049***	MATHEMATICAL AND PHYSICAL SCIENCES	\$87,711	\$0	\$87,711
47.050	GEOSCIENCES	\$28,800	\$0	\$28,800
47.050***	GEOSCIENCES	\$30,867	\$0	\$30,867
		<u>\$59,667</u>	<u>\$0</u>	<u>\$59,667</u>
47.076	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)	\$84,432	\$0	\$84,432
47.076***	STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)	\$1,504,814	\$119,050	\$1,623,864
		<u>\$1,589,246</u>	<u>\$119,050</u>	<u>\$1,708,296</u>

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

FEDERAL GRANTOR / ASSISTANCE LISTING NUMBER / PROGRAM CLUSTER	NAME OF PROGRAM	STATE OF WV PROGRAM EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
47.078	POLAR PROGRAMS	\$302	\$0	\$302
47.078***	POLAR PROGRAMS	\$95,249	\$0	\$95,249
		\$95,551	\$0	\$95,551
47.083***	INTEGRATIVE ACTIVITIES	\$801,452	\$2,068,646	\$2,870,098
47.U01***	NSF CYBERSECURITY	\$26,978	\$0	\$26,978
47.U02***	DUDLEY IPA ASSIGNMENT AGREEMENT	\$184,984	\$0	\$184,984
TOTAL NATIONAL SCIENCE FOUNDATION		\$2,845,589	\$2,187,696	\$5,033,285
SMALL BUSINESS ADMINISTRATION				
59.037	SMALL BUSINESS DEVELOPMENT CENTERS	\$824,323	\$205	\$824,528
59.058	FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM	\$37,424	\$0	\$37,424
59.059	CONGRESSIONAL GRANTS	\$1,003,913	\$0	\$1,003,913
59.061	STATE TRADE EXPANSION	\$0	\$179,482	\$179,482
TOTAL SMALL BUSINESS ADMINISTRATION		\$1,865,660	\$179,687	\$2,045,347
DEPARTMENT OF VETERANS AFFAIRS				
64.015	VETERANS STATE NURSING HOME CARE	\$8,484,694	\$0	\$8,484,694
64.028	POST-9/11 VETERANS EDUCATIONAL ASSISTANCE	\$137,155	\$0	\$137,155
64.053	PAYMENTS TO STATES FOR PROGRAMS TO PROMOTE THE HIRING AND RETENTION OF NURSES AT STATE VETERANS HOMES	\$49,863	\$0	\$49,863
64.124	ALL-VOLUNTEER FORCE EDUCATIONAL ASSISTANCE	\$198,024	\$0	\$198,024
64.203	VETERANS CEMETERY GRANTS PROGRAM	\$192,753	\$0	\$192,753
64.U01	VETERAN'S CERTIFICATION	\$46	\$0	\$46
TOTAL DEPARTMENT OF VETERANS AFFAIRS		\$9,062,535	\$0	\$9,062,535
ENVIRONMENTAL PROTECTION AGENCY				
66.001	AIR POLLUTION CONTROL PROGRAM SUPPORT	\$1,566,593	\$0	\$1,566,593
66.034	SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	\$343,434	\$0	\$343,434
66.040	STATE CLEAN DIESEL GRANT PROGRAM	\$665,390	\$0	\$665,390
66.204	MULTIPURPOSE GRANTS TO STATES AND TRIBES	\$27,372	\$0	\$27,372
66.312	ENVIRONMENT JUSTICE GOVERNMENT TO GOVERNMENT (EJG2G) PROGRAM	\$44,448	\$1,108	\$45,556
66.419	WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	\$1,904,972	\$40,000	\$1,944,972
66.432	STATE PUBLIC WATER SYSTEM SUPERVISION	\$606,194	\$0	\$606,194
66.433	STATE UNDERGROUND WATER SOURCE PROTECTION	\$138,700	\$0	\$138,700
66.447	SEWER OVERFLOW AND STORMWATER REUSE MUNICIPAL GRANT PROGRAM	\$0	\$326,618	\$326,618
66.454	WATER QUALITY MANAGEMENT PLANNING	\$296,227	\$138,198	\$434,425
66.460	NONPOINT SOURCE IMPLEMENTATION GRANTS	\$351,744	\$913,396	\$1,265,140
66.461	REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	\$120,044	\$0	\$120,044
66.461***	REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	\$5,839	\$0	\$5,839
		\$125,883	\$0	\$125,883
66.466	GEOGRAPHIC PROGRAMS - CHESAPEAKE BAY PROGRAM	\$1,024,409	\$2,685,434	\$3,709,843
66.605	PERFORMANCE PARTNERSHIP GRANTS	\$745,800	\$41,477	\$787,277
66.708	POLLUTION PREVENTION GRANTS PROGRAM	\$480,947	\$0	\$480,947
66.714	PESTICIDE ENVIRONMENTAL STEWARDSHIP PROGRAM (PESP) GRANTS	\$16,224	\$0	\$16,224
66.716	RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, OUTREACH, TRAINING, DEMONSTRATIONS, AND STUDIES	\$25,318	\$0	\$25,318
66.801	HAZARDOUS WASTE MANAGEMENT STATE PROGRAM SUPPORT	\$1,671,312	\$0	\$1,671,312
66.802	SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	\$216,858	\$0	\$216,858
66.804	UNDERGROUND STORAGE TANK (UST) PREVENTION, DETECTION AND COMPLIANCE PROGRAM	\$350,911	\$0	\$350,911
66.805	LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	\$513,864	\$0	\$513,864
66.809	SUPERFUND STATE AND INDIAN TRIBE CORE PROGRAM COOPERATIVE AGREEMENTS	\$307,005	\$0	\$307,005
66.817	STATE AND TRIBAL RESPONSE PROGRAM GRANTS	\$1,158,716	\$0	\$1,158,716
66.818	BROWNFIELDS MULTIPURPOSE, ASSESSMENT, REVOLVING LOAN FUND, AND CLEANUP COOPERATIVE AGREEMENTS	\$1,099,778	\$40,044	\$1,139,822
66.920	SOLID WASTE INFRASTRUCTURE FOR RECYCLING INFRASTRUCTURE GRANTS	\$123,779	\$0	\$123,779
66.964	GEOGRAPHIC PROGRAMS - CHESAPEAKE BAY PROGRAM IMPLEMENTATION, REGULATORY/ACCOUNTABILITY AND MONITORING GRANTS	\$14,775	\$32,691	\$47,466
66.U01***	DEMONSTRATION AND ECONOMIC EVALUATION OF REE/CM CONCENTRATE PRODUCTION AT COAL AND HARD ROCK AND TREATMENT SITES	\$580,796	\$292,577	\$873,373

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

FEDERAL GRANTOR / ASSISTANCE LISTING NUMBER / PROGRAM CLUSTER	NAME OF PROGRAM	STATE OF WV PROGRAM EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
66.U02	DEPMISCFED01 - MISC. FEDERAL AWARDS PROGRAMS	\$806,718	\$0	\$806,718
<u>TOTAL ENVIRONMENTAL PROTECTION AGENCY</u>		<u>\$15,208,167</u>	<u>\$4,511,543</u>	<u>\$19,719,710</u>
<u>DEPARTMENT OF ENERGY</u>				
81.041	STATE ENERGY PROGRAM	\$778,766	\$2,587,636	\$3,366,402
81.042	WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	\$255,078	\$4,274,341	\$4,529,419
81.049***	OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	\$72,326	\$0	\$72,326
81.057***	UNIVERSITY COAL RESEARCH	\$115,270	\$0	\$115,270
81.089	FOSSIL ENERGY RESEARCH AND DEVELOPMENT	\$168,675	\$0	\$168,675
81.089***	FOSSIL ENERGY RESEARCH AND DEVELOPMENT	\$3,648,275	\$0	\$3,648,275
		<u>\$3,816,950</u>	<u>\$0</u>	<u>\$3,816,950</u>
81.117	ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	\$528,256	\$42,060	\$570,316
<u>TOTAL DEPARTMENT OF ENERGY</u>		<u>\$5,566,646</u>	<u>\$6,904,037</u>	<u>\$12,470,683</u>
<u>DEPARTMENT OF EDUCATION</u>				
84.002	ADULT EDUCATION - BASIC GRANTS TO STATES	\$670,427	\$2,889,066	\$3,559,493
84.007**	FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (FSEOG)	\$3,724,942	\$0	\$3,724,942
84.010	TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	\$984,057	\$116,811,810	\$117,795,867
84.013	TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	\$1,244,135	\$0	\$1,244,135
84.016	UNDERGRADUATE INTERNATIONAL STUDIES AND FOREIGN LANGUAGE PROGRAMS	\$44,348	\$0	\$44,348
84.031	HIGHER EDUCATION INSTITUTIONAL AID	\$6,343,986	\$0	\$6,343,986
84.033**	FEDERAL WORK-STUDY PROGRAM (FWS)	\$4,004,511	\$0	\$4,004,511
84.038**	FEDERAL PERKINS LOAN PROGRAM_FEDERAL CAPITAL CONTRIBUTIONS	\$277,182	\$0	\$277,182
84.048	CAREER AND TECHNICAL EDUCATION-BASIC GRANTS TO STATES	\$8,501,815	\$2,006,075	\$10,507,890
84.063**	FEDERAL PELL GRANT PROGRAM	\$127,439,409	\$0	\$127,439,409
84.116	FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	\$2,924,633	\$106,176	\$3,030,809
84.116***	FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	\$645,435	\$0	\$645,435
		<u>\$3,570,068</u>	<u>\$106,176</u>	<u>\$3,676,244</u>
84.126	REHABILITATION SERVICES-VOCATIONAL REHABILITATION GRANTS TO STATES	\$51,025,841	\$0	\$51,025,841
84.169	INDEPENDENT LIVING-STATE GRANTS	\$0	\$344,049	\$344,049
84.177	REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	\$199,974	\$0	\$199,974
84.181	SPECIAL EDUCATION - GRANTS FOR INFANTS AND FAMILIES	\$1,817,062	\$982,131	\$2,799,193
COVID 84.181	COVID-19 - SPECIAL EDUCATION - GRANTS FOR INFANTS AND FAMILIES	\$0	\$375,565	\$375,565
		<u>\$1,817,062</u>	<u>\$1,357,696</u>	<u>\$3,174,758</u>
84.184	SCHOOL SAFETY NATIONAL ACTIVITIES	\$1,367,521	\$0	\$1,367,521
84.187	SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	\$425,038	\$0	\$425,038
84.196	EDUCATION FOR HOMELESS CHILDREN AND YOUTH	\$121,184	\$653,460	\$774,644
84.206***	JAVIS GIFTED AND TALENTED STUDENTS EDUCATION GRANT PROGRAM	\$24,930	\$22,200	\$47,130
84.215	INNOVATIVE APPROACHES TO LITERACY, PROMISE NEIGHBORHOODS; FULL-SERVICE COMMUNITY SCHOOLS; AND CONGRESSIONALLY DIRECTED SPENDING FOR ELEMENTARY AND SECONDARY EDUCATION COMMUNITY	\$1,019,860	\$0	\$1,019,860
84.268**	FEDERAL DIRECT STUDENT LOANS	\$346,186,710	\$0	\$346,186,710
84.287	TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	\$385,706	\$7,168,890	\$7,554,596
84.325	SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	\$106,026	\$0	\$106,026
84.326	SPECIAL EDUCATION-TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	\$70,863	\$23,646	\$94,509
84.334	GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	\$4,728,757	\$1,880,316	\$6,609,073
84.335***	CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	\$438,943	\$0	\$438,943
84.358	RURAL EDUCATION	\$157,838	\$2,282,679	\$2,440,517
84.365	ENGLISH LANGUAGE ACQUISITION STATE GRANTS	\$80,608	\$462,022	\$542,630
84.367	SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)	\$337,497	\$13,256,407	\$13,593,904
84.369	GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	\$2,800,900	\$2,103	\$2,803,003

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

FEDERAL GRANTOR / ASSISTANCE LISTING NUMBER / PROGRAM CLUSTER	NAME OF PROGRAM	STATE OF WV PROGRAM EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
84.379**	TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	\$308,035	\$0	\$308,035
84.424	STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	\$386,561	\$9,898,670	\$10,285,231
EDUCATION STABILIZATION FUND				
COVID 84.425D	COVID-19 - EDUCATION STABILIZATION FUND - ESSER	\$0	\$(81,225)	\$(81,225)
COVID 84.425J	COVID-19 - EDUCATION STABILIZATION FUND - HBCU	\$2,000	\$0	\$2,000
COVID 84.425R	COVID-19 - EDUCATION STABILIZATION FUND - CRRSA EANS	\$0	\$(6,192)	\$(6,192)
COVID 84.425U	COVID-19 - EDUCATION STABILIZATION FUND - ARP ESSER	\$5,042,772	\$184,238,319	\$189,281,091
COVID 84.425U***	COVID-19 - EDUCATION STABILIZATION FUND - ARP ESSER	\$6,000	\$0	\$6,000
		\$5,048,772	\$184,238,319	\$189,287,091
COVID 84.425V	COVID-19 - EDUCATION STABILIZATION FUND - ARP EANS	\$1,926,226	\$1,780,213	\$3,706,439
COVID 84.425W	COVID-19 - EDUCATION STABILIZATION FUND - ARP ESSER - HOMELESS CHILDREN AND YOUTH	\$69,133	\$1,341,141	\$1,410,274
TOTAL EDUCATION STABILIZATION FUND		\$7,046,131	\$187,272,256	\$194,318,387
SPECIAL EDUCATION CLUSTER (IDEA)				
84.027	SPECIAL EDUCATION-GRANTS TO STATES (IDEA, PART B)	\$7,360,501	\$83,000,826	\$90,361,327
84.173	SPECIAL EDUCATION-PRESCHOOL GRANTS (IDEA PRESCHOOL)	\$320,829	\$3,724,342	\$4,045,171
TOTAL SPECIAL EDUCATION CLUSTER (IDEA)		\$7,681,330	\$86,725,168	\$94,406,498
TRIO CLUSTER				
84.042	TRIO-STUDENT SUPPORT SERVICES	\$1,828,925	\$0	\$1,828,925
84.044	TRIO-TALENT SEARCH	\$267,933	\$0	\$267,933
84.047	TRIO-UPWARD BOUND	\$2,032,928	\$0	\$2,032,928
84.217	TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	\$287,160	\$0	\$287,160
TOTAL TRIO CLUSTER		\$4,416,946	\$0	\$4,416,946
84.U01***	UNIVERSITY NANOSAT PROGRAM MISSION CONCEPT 2	\$26,148	\$0	\$26,148
84.U02	NORTHERN WV BROWNFIELDS ASSISTANCE CENTER (NBAC)	\$56,320	\$0	\$56,320
84.U03	NAEP	\$152,985	\$0	\$152,985
84.U04***	NSF IPA	\$183,937	\$0	\$183,937
84.U05	WVSUMISCFED001 - MISCELLANEOUS	\$14,983	\$0	\$14,983
TOTAL DEPARTMENT OF EDUCATION		\$588,373,514	\$433,162,689	\$1,021,536,203
ELECTION ASSISTANCE COMMISSION				
90.401	HELP AMERICA VOTE ACT REQUIREMENTS PAYMENTS	\$5,048	\$1,004,626	\$1,009,674
TOTAL ELECTION ASSISTANCE COMMISSION		\$5,048	\$1,004,626	\$1,009,674
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
93.041	SPECIAL PROGRAMS FOR THE AGING-TITLE VII, CHAPTER 3-PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	\$50	\$56,584	\$56,634
93.042	SPECIAL PROGRAMS FOR THE AGING-TITLE VII, CHAPTER 2-LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	\$100,354	\$65,176	\$165,530
93.043	SPECIAL PROGRAMS FOR THE AGING-TITLE III, PART D-DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	\$1,463	\$152,359	\$153,822
93.048	SPECIAL PROGRAMS FOR THE AGING-TITLE IV AND TITLE II - DISCRETIONARY PROJECTS	\$60,772	\$282,596	\$343,368
93.052	NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	\$61,036	\$1,204,549	\$1,265,585
93.069	PUBLIC HEALTH EMERGENCY PREPAREDNESS	\$1,707,335	\$3,586,642	\$5,293,977
93.070	ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	\$28,996	\$0	\$28,996
93.071	MEDICARE ENROLLMENT ASSISTANCE PROGRAM	\$36,814	\$320,289	\$357,103
93.073	BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	\$302,636	\$248,544	\$551,180
93.090	GUARDIANSHIP ASSISTANCE	\$4,940,044	\$0	\$4,940,044
93.092	AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	\$4,019	\$158,781	\$162,800
93.103	FOOD AND DRUG ADMINISTRATION-RESEARCH	\$304,906	\$0	\$304,906
93.103***	FOOD AND DRUG ADMINISTRATION-RESEARCH	\$1,466,223	\$24,877	\$1,491,100
		\$1,771,129	\$24,877	\$1,796,006
93.104	COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	\$362,821	\$2,081,958	\$2,444,779
93.110	MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	\$118,312	\$1,547,042	\$1,665,354
93.116	PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	\$94,259	\$0	\$94,259
93.121***	ORAL DISEASES AND DISORDERS RESEARCH	\$110,115	\$0	\$110,115
93.127	EMERGENCY MEDICAL SERVICES FOR CHILDREN	\$124,589	\$0	\$124,589
93.130	COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	\$29,468	\$0	\$29,468

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

FEDERAL GRANTOR / ASSISTANCE LISTING NUMBER / PROGRAM CLUSTER	NAME OF PROGRAM	STATE OF WV PROGRAM EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
93.136	INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	\$2,342,621	\$3,787,238	\$6,129,859
93.150	PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	\$0	\$287,213	\$287,213
93.165	GRANTS TO STATES FOR LOAN REPAYMENT	\$0	\$789,200	\$789,200
93.191	GRADUATE PSYCHOLOGY EDUCATION	\$324,221	\$0	\$324,221
93.197	CHILDHOOD LEAD POISONING PREVENTION PROJECTS, STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTION AND SURVEILLANCE OF BLOOD LEVELS IN CHILDREN	\$413,399	\$198,240	\$611,639
93.217	FAMILY PLANNING SERVICES	\$2,420,059	\$0	\$2,420,059
93.235	TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM	\$720	\$308,861	\$309,581
93.236	GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	\$129,140	\$224,189	\$353,329
93.242***	MENTAL HEALTH RESEARCH GRANTS	\$123,418	\$55,358	\$178,776
93.243	SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	\$371,443	\$8,394,263	\$8,765,706
COVID 93.243	COVID-19 - SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS FOR REGIONAL AND NATIONAL SIGNIFICANCE	\$125,401	\$0	\$125,401
		\$496,844	\$8,394,263	\$8,891,107
93.247	ADVANCED EDUCATION NURSING GRANT PROGRAM	\$664,445	\$0	\$664,445
93.251	UNIVERSAL NEWBORN HEARING AND SCREENING	\$85,838	\$96,228	\$182,066
93.264**	NURSE FACULTY LOAN PROGRAM (NFLP)	\$11,158	\$0	\$11,158
93.268	IMMUNIZATION COOPERATIVE AGREEMENTS	\$1,906,715	\$0	\$1,906,715
COVID 93.268	COVID-19 - IMMUNIZATION COOPERATIVE AGREEMENTS	\$2,062,780	\$1,727,609	\$3,790,389
		\$3,969,495	\$1,727,609	\$5,697,104
93.270	VIRAL HEPATITIS PREVENTION AND CONTROL	\$313,029	\$322,830	\$635,859
93.279***	DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	\$2,306,768	\$0	\$2,306,768
93.301	SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	\$0	\$304,254	\$304,254
93.310***	TRANS-NIH RESEARCH PROJECT	\$537,176	\$143,679	\$680,855
93.319	OUTREACH PROGRAMS TO REDUCE THE PREVALENCE OF OBESITY IN HIGH RISK RURAL AREAS	\$900,306	\$48,448	\$948,754
93.323	EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	\$998,582	\$174,114	\$1,172,696
COVID 93.323	COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	\$5,896,934	\$3,532,058	\$9,428,992
		\$6,895,516	\$3,706,172	\$10,601,688
93.324	STATE HEALTH INSURANCE ASSISTANCE PROGRAM	\$93,515	\$359,246	\$452,761
93.336	BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	\$645,375	\$0	\$645,375
93.342**	HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS AND LOANS FOR DISADVANTAGED STUDENTS (HPSL/PCL/LDS)	\$58,015	\$0	\$58,015
93.350***	NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	\$21,967	\$0	\$21,967
COVID 93.354	COVID-19 - PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	\$51,041	\$11,797	\$62,838
93.361***	NURSING RESEARCH	\$523,601	\$0	\$523,601
93.364**	NURSING STUDENT LOANS (NSL)	\$20,593	\$0	\$20,593
93.366	STATE ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES AND PARTNER ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES	\$18,533	\$35,004	\$53,537
93.387	NATIONAL AND STATE TOBACCO CONTROL PROGRAM	\$456,462	\$342,329	\$798,791
COVID 93.391	COVID-19 - ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	\$1,561,452	\$1,681,315	\$3,242,767
93.393***	CANCER CAUSE AND PREVENTION RESEARCH	\$39,786	\$0	\$39,786
93.394***	CANCER DETECTION AND DIAGNOSIS RESEARCH	\$65,099	\$0	\$65,099
93.397***	CANCER CENTERS SUPPORT GRANTS	\$12,115	\$0	\$12,115
93.426	THE NATIONAL CARDIOVASCULAR HEALTH PROGRAM	\$258,036	\$788,767	\$1,046,803
93.434	EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS	\$50,303	\$0	\$50,303
93.436	WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	\$210,892	\$6,300	\$217,192
93.472	TITLE IV-E PREVENTION PROGRAM	\$66,434	\$0	\$66,434

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

FEDERAL GRANTOR / ASSISTANCE LISTING NUMBER / PROGRAM CLUSTER	NAME OF PROGRAM	STATE OF WV PROGRAM EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
93.493	CONGRESSIONAL DIRECTIVES	\$1,258,942	\$2,053,881	\$3,312,823
93.493***	CONGRESSIONAL DIRECTIVES	\$427,292	\$0	\$427,292
		\$1,686,234	\$2,053,881	\$3,740,115
COVID 93.499	COVID-19 - LOW INCOME HOUSEHOLD WATER ASSISTANCE PROGRAM	\$1,731,344	\$0	\$1,731,344
93.556	MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES	\$785,722	\$1,961,089	\$2,746,811
93.558	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)	\$105,649,279	\$23,629,619	\$129,278,898
93.563	CHILD SUPPORT ENFORCEMENT	\$26,123,740	\$0	\$26,123,740
93.566	REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS	\$2,425	\$142,738	\$145,163
93.568	LOW-INCOME HOME ENERGY ASSISTANCE	\$23,605,274	\$13,531,212	\$37,136,486
93.569	COMMUNITY SERVICES BLOCK GRANTS	\$256,525	\$8,396,226	\$8,652,751
93.586	STATE COURT IMPROVEMENT PROGRAM	\$370,649	\$0	\$370,649
93.590	COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	\$89,111	\$237,766	\$326,877
93.597	GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	\$0	\$115,242	\$115,242
93.599	CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	\$1,420,989	\$26,484	\$1,447,473
COVID 93.599	COVID-19 - CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	\$99,922	\$0	\$99,922
		\$1,520,911	\$26,484	\$1,547,395
HEAD START CLUSTER				
93.600	HEAD START AND HEAD START CLUSTER	\$85,756	\$86,489	\$172,245
TOTAL HEAD START CLUSTER		\$85,756	\$86,489	\$172,245
93.603	ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS	\$997,583	\$87,515	\$1,085,098
93.630	DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	\$271,393	\$416,014	\$687,407
93.643	CHILDREN'S JUSTICE GRANTS TO STATES	\$17,405	\$0	\$17,405
93.645	STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	\$16,071	\$0	\$16,071
93.658	FOSTER CARE TITLE IV-E	\$75,943,042	\$2,451,490	\$78,394,532
93.659	ADOPTION ASSISTANCE	\$68,540,559	\$686,835	\$69,227,394
93.667	SOCIAL SERVICES BLOCK GRANT	\$17,283,556	\$0	\$17,283,556
93.669	CHILD ABUSE AND NEGLECT STATE GRANTS	\$252,693	\$133,279	\$385,972
93.671	FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	\$0	\$1,507,571	\$1,507,571
COVID 93.671	COVID-19 - FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	\$0	\$102,141	\$102,141
		\$0	\$1,609,712	\$1,609,712
93.674	JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	\$1,720,934	\$2,019,461	\$3,740,395
93.687	MATERNAL OPIOID MISUSE MODEL	\$1,038,646	\$0	\$1,038,646
93.698	ELDER JUSTICE ACT - ADULT PROTECTIVE SERVICES	\$0	\$106,818	\$106,818
93.732	MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	\$879,840	\$0	\$879,840
93.747	ELDER ABUSE PREVENTION INTERVENTION PROGRAM	\$421,895	\$76,466	\$498,361
COVID 93.747	COVID-19 - ELDER ABUSE PREVENTION INTERVENTION PROGRAM	\$219,377	\$225,178	\$444,555
		\$641,272	\$301,644	\$942,916
93.767	CHILDREN'S HEALTH INSURANCE PROGRAM	\$97,796,311	\$0	\$97,796,311
93.771	STATE GRANTS FOR THE IMPLEMENTATION, ENHANCEMENT, AND EXPANSION OF MEDICAID AND CHIP SCHOOL-BASED SERVICES	\$308,882	\$0	\$308,882
93.788	OPIOID STR	\$7,726,265	\$37,428,776	\$45,155,041
93.791	MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	\$3,313,814	\$3,683,969	\$6,997,783
93.800	ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING	\$510,242	\$139,750	\$649,992
93.829	SECTION 223 DEMONSTRATION PROGRAMS TO IMPROVE COMMUNITY MENTAL HEALTH SERVICES	\$303	\$137,732	\$138,035
93.837***	HEART AND VASCULAR DISEASES RESEARCH	\$368,523	\$79,670	\$448,193
93.838***	LUNG DISEASES RESEARCH	\$0	\$8,453,950	\$8,453,950
93.839***	BLOOD DISEASES AND RESOURCES RESEARCH	\$117,385	\$0	\$117,385
93.840***	TRANSLATION AND IMPLEMENTATION SCIENCE RESEARCH FOR HEART, LUNG, BLOOD DISEASES, AND SLEEP DISORDERS	\$1,231	\$0	\$1,231
93.844***	ACL CENTERS FOR INDEPENDENT LIVING, RECOVERY ACT	\$218,367	\$0	\$218,367
93.846***	ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	\$5,648	\$0	\$5,648
93.847***	ACL CENTERS FOR INDEPENDENT LIVING, RECOVERY ACT	\$1,405	\$0	\$1,405
93.853***	EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	\$17,232	\$0	\$17,232
93.855***	ALLERGY AND INFECTIOUS DISEASES RESEARCH	\$106,641	\$0	\$106,641
93.859***	BIOMEDICAL RESEARCH AND RESEARCH TRAINING	\$1,214,698	\$0	\$1,214,698
93.865***	CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	\$303,405	\$0	\$303,405
93.866***	AGING RESEARCH	\$37,445	\$0	\$37,445
93.867***	VISION RESEARCH	\$317,079	\$58,240	\$375,319

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

FEDERAL GRANTOR / ASSISTANCE LISTING NUMBER / PROGRAM CLUSTER	NAME OF PROGRAM	STATE OF WV PROGRAM EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
93.870	MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT	\$622,059	\$7,559,235	\$8,181,294
93.889	NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	\$329,881	\$710,692	\$1,040,573
93.898	CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	\$1,882,159	\$757,873	\$2,640,032
93.912	RURAL HEALTH CARE SERVICES OUTREACH, RURAL HEALTH NETWORK DEVELOPMENT AND SMALL HEALTH CARE PROVIDER QUALITY IMPROVEMENT	\$176,796	\$255,465	\$432,261
93.913	GRANTS TO STATES FOR OPERATION OF STATE OFFICES OF RURAL HEALTH	\$100,875	\$77,488	\$178,363
93.917	HIV CARE FORMULA GRANTS	\$5,521,986	\$1,872,549	\$7,394,535
93.940	HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	\$771,087	\$60,599	\$831,686
93.944	HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	\$246,205	\$0	\$246,205
93.946	COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	\$335,960	\$47,500	\$383,460
93.958	BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	\$637,376	\$3,777,239	\$4,414,615
COVID 93.958	COVID-19 - BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	\$179,720	\$2,794,328	\$2,974,048
		\$817,096	\$6,571,567	\$7,388,663
93.959	BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	\$701,372	\$7,375,760	\$8,077,132
COVID 93.959	COVID-19 - BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	\$158,267	\$1,282,648	\$1,440,915
		\$859,639	\$8,658,408	\$9,518,047
93.965	COAL MINERS RESPIRATORY IMPAIRMENT TREATMENT CLINICS AND SERVICES	\$88,386	\$3,250,035	\$3,338,421
93.967	CENTERS FOR DISEASE CONTROL AND PREVENTION COLLABORATION WITH ACADEMIA TO STRENGTHEN PUBLIC HEALTH	\$4,306,928	\$3,953,497	\$8,260,425
93.977	SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	\$459,748	\$0	\$459,748
COVID 93.977	COVID-19 - SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	\$749,822	\$0	\$749,822
		\$1,209,570	\$0	\$1,209,570
93.988	COOPERATIVE AGREEMENTS FOR DIABETES CONTROL PROGRAMS	\$272,506	\$602,524	\$875,030
93.991	PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	\$553,408	\$959,349	\$1,512,757
93.994	MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	\$5,285,535	\$2,195,585	\$7,481,120
AGING CLUSTER				
93.044	SPECIAL PROGRAMS FOR THE AGING-TITLE III, PART B-GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	\$200,939	\$2,739,922	\$2,940,861
93.045	SPECIAL PROGRAMS FOR THE AGING-TITLE III, PART C-NUTRITION SERVICES	\$233,990	\$5,269,316	\$5,503,306
93.053	NUTRITION SERVICES INCENTIVE PROGRAM	\$0	\$1,366,235	\$1,366,235
TOTAL AGING CLUSTER		\$434,929	\$9,375,473	\$9,810,402
CCDF CLUSTER				
93.575	CHILD CARE AND DEVELOPMENT BLOCK GRANT	\$34,890,475	\$21,397,416	\$56,287,891
93.596	CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	\$19,456,832	\$1,754,097	\$21,210,929
TOTAL CCDF CLUSTER		\$54,347,307	\$23,151,513	\$77,498,820
MEDICAID CLUSTER				
93.775	STATE MEDICAID FRAUD CONTROL UNITS	\$1,861,997	\$0	\$1,861,997
93.777	STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	\$5,128,232	\$0	\$5,128,232
93.778	MEDICAL ASSISTANCE PROGRAM	\$4,111,388,846	\$2,368,091	\$4,113,756,937
TOTAL MEDICAID CLUSTER		\$4,118,379,075	\$2,368,091	\$4,120,747,166
COVID 93.U01***	COVID-19 - A MULTICENTER, ADAPTIVE, RANDOMIZED, BLINDED CONTROLLED TRIAL OF THE SAFETY AND EFFICACY OF INVESTIGATIONAL THERAPEUTICS FOR HOSPITALIZED ADULTS WITH COVID-19	\$81,462	\$0	\$81,462
93.U02	CLINICAL LABORATORY IMPROVEMENT AMENDMENTS	\$268,083	\$0	\$268,083
93.U03	VITAL STATISTICS COOP PROGRAM	\$258,850	\$0	\$258,850
93.U04	HEALTH ROCKS	\$96,070	\$0	\$96,070
93.U05	MAMMOGRAPHY QUALITY ACT	\$99,426	\$0	\$99,426
93.U06	TOBACCO WORKPLAN	\$700,825	\$0	\$700,825

STATE OF WEST VIRGINIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

FEDERAL GRANTOR / ASSISTANCE LISTING NUMBER / PROGRAM	NAME OF PROGRAM	STATE OF WV PROGRAM EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
93.U07***	CLARIFYING THE OPTIMAL APPLICATION OF SLT THERAPY (COAST) TRIAL	\$4,975	\$0	\$4,975
93.U08***	RECOVER INITIATIVE	\$690,754	\$0	\$690,754
93.U09***	THE CONTINUUM OF CARE IN HOSPITALIZED PATIENTS WITH OPIOID USE DISORDER AND INFECTIOUS COMPLICATIONS OF DRUG USE (CHOICE)	\$436,959	\$0	\$436,959
93.U10	COLLEGIATE RECOVERY PROGRAM	\$972	\$0	\$972
93.U11	CDC STRENGTHENING US PUBLIC HEALTH INFRASTRUCTURE WORKFORCE AND DATA SYSTEMS PROJECT PHMC	\$29,183	\$0	\$29,183
93.U12	ENUMERATION AT BIRTH	\$65,703	\$0	\$65,703
COVID 93.U13***	COVID-19 - ADAPTIVE PLATFORM TREATMENT TRIAL FOR OUTPATIENTS WITH COVID 19	\$4,782	\$0	\$4,782
COVID 93.U14***	COVID-19 - ACTIV-3B (TESICO) FOR HOSPITALIZED PATIENTS WITH ARDS ASSOCIATED WITH COVID-19	\$162,909	\$0	\$162,909
93.U15***	TREATMENT WITH ENDOVASCULAR INTERVENTION FOR STROKE PATIENTS WITH EXISTING DISABILITY	\$51,447	\$0	\$51,447
93.U16***	CLINICAL EVALUATION OF XPRT (R) HCV TEST ON THE GENEXPERT (R) XPRESS SYSTEM IN A CLIA-WAIVED ENVIRONMENT	\$13,211	\$0	\$13,211
93.U17***	WEST VIRGINIA RURAL ROOTS TO RESEARCH	\$2,209	\$0	\$2,209
93.U18***	THE EFFECTS OF CANNABIDIOL ON THE DRIVING PERFORMANCE OF HEALTHY ADULTS	\$9	\$0	\$9
93.U19***	PROPOSAL TO PROVIDE TELE-GENETICS CONSULTATION	\$12,216	\$0	\$12,216
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES		\$4,677,337,856	\$213,750,981	\$4,891,088,837
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
94.003	AMERICORPS STATE COMMISSIONS SUPPORT GRANT	\$307,293	\$0	\$307,293
94.006	AMERICORPS STATE AND NATIONAL TRAINING AND TECHNICAL ASSISTANCE	\$5,450	\$6,227,824	\$6,233,274
94.009	AMERICORPS SEPTEMBER 11TH NATIONAL DAY OF SERVICE AND REMEMBRANCE GRANTS	\$139,246	\$0	\$139,246
94.012	AMERICORPS SEPTEMBER 11TH NATIONAL DAY OF SERVICE AND REMEMBRANCE GRANTS	\$8,599	\$0	\$8,599
94.013	AMERICORPS VOLUNTEERS IN SERVICE TO AMERICA	\$0	\$10,000	\$10,000
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		\$460,588	\$6,237,824	\$6,698,412
EXECUTIVE OFFICE OF THE PRESIDENT				
95.001	HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	\$651,017	\$0	\$651,017
95.010	CONGRESSIONAL DIRECTIVES	\$1,034,372	\$0	\$1,034,372
TOTAL EXECUTIVE OFFICE OF THE PRESIDENT		\$1,685,389	\$0	\$1,685,389
SOCIAL SECURITY ADMINISTRATION				
DISABILITY INSURANCE/SSI CLUSTER				
96.001	SOCIAL SECURITY DISABILITY INSURANCE AND DISABILITY INSURANCE/SSI CLUSTER	\$23,001,531	\$0	\$23,001,531
TOTAL DISABILITY/SSI CLUSTER		\$23,001,531	\$0	\$23,001,531
TOTAL SOCIAL SECURITY ADMINISTRATION		\$23,001,531	\$0	\$23,001,531
DEPARTMENT OF HOMELAND SECURITY				
97.008	SOCIAL SECURITY - WORK INCENTIVES PLANNING AND ASSISTANCE PROGRAM	\$66,581	\$817,547	\$884,128
97.012	BOATING SAFETY FINANCIAL ASSISTANCE	\$317,365	\$0	\$317,365
97.023	COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP- SSSE)	\$159,859	\$0	\$159,859
97.036	DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	\$19,666,849	\$39,254,791	\$58,921,640
COVID 97.036	COVID-19 - DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	\$10,800,625	\$16,695,908	\$27,496,533
		\$30,467,474	\$55,950,699	\$86,418,173
97.039	HAZARD MITIGATION GRANT	\$1,248,869	\$2,880,916	\$4,129,785
97.041	NATIONAL DAM SAFETY PROGRAM	\$103,360	\$0	\$103,360
97.042	EMERGENCY MANAGEMENT PERFORMANCE GRANTS	\$2,627,803	\$2,331,261	\$4,959,064
97.044	ASSISTANCE TO FIREFIGHTERS GRANT	\$41,391	\$0	\$41,391
97.045	COOPERATING TECHNICAL PARTNERS	\$804,353	\$0	\$804,353
97.047	BRIC: BUILDING RESILIENT INFRASTRUCTURE AND COMMUNITIES	\$23,466	\$368,622	\$392,088
97.052	EMERGENCY OPERATIONS CENTERS	\$131,715	\$0	\$131,715
97.067	HOMELAND SECURITY GRANT PROGRAM	\$502,103	\$4,069,278	\$4,571,381

STATE OF WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

FEDERAL GRANTOR / ASSISTANCE LISTING NUMBER / PROGRAM CLUSTER	NAME OF PROGRAM	STATE OF WV PROGRAM EXPENDITURES	AMOUNT PASSED THROUGH TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
97.137	STATE AND LOCAL CYBERSECURITY GRANT PROGRAM TRIBAL CYBERSECURITY GRANT PROGRAM	\$48,562	\$1,136,940	\$1,185,502
<u>TOTAL DEPARTMENT OF HOMELAND SECURITY</u>		<u>\$36,542,901</u>	<u>\$67,555,263</u>	<u>\$104,098,164</u>
<u>U.S AGENCY FOR INTERNATIONAL DEVELOPMENT</u>				
98.012***	USAID DEVELOPMENT PARTNERSHIPS FOR UNIVERSITY COOPERATION AND DEVELOPMENT	\$61,978	\$0	\$61,978
<u>TOTAL U.S AGENCY FOR INTERNATIONAL DEVELOPMENT</u>		<u>\$61,978</u>	<u>\$0</u>	<u>\$61,978</u>
<u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>		<u>\$7,358,172,787</u>	<u>\$1,097,103,478</u>	<u>\$8,455,276,265</u>

** STUDENT FINANCIAL ASSISTANCE CLUSTER, TOTAL STATE OF WEST VIRGINIA EXPENDITURES \$482,030,555. TOTAL SUBRECIPIENT EXPENDITURES \$0 AND TOTAL FEDERAL EXPENDITURES \$482,030,555.

*** RESEARCH AND DEVELOPMENT CLUSTER, TOTAL STATE OF WEST VIRGINIA EXPENDITURES \$27,242,609. TOTAL SUBRECIPIENT EXPENDITURES \$12,451,137 AND TOTAL FEDERAL EXPENDITURES \$39,693,746

The accompanying notes are an integral part of this schedule.

***NOTES TO
SCHEDULE OF
EXPENDITURES
OF FEDERAL
AWARDS***

STATE OF WEST VIRGINIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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 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.

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 15 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 15 percent de minimis cost rate.

NOTE 3. LOANS OUTSTANDING

Loans outstanding as of June 30, 2025, with continuing compliance requirements, are as follows:

<u>Assistance</u>		
<u>Listing Number</u>	<u>Name of Program</u>	<u>Ending Balance</u>
COVID 11.307	COVID-19 – Economic Adjustment Assistance	\$ 4,578,187
COVID 21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	231,416,834
84.038	Federal Perkins Loan (FPL) – Federal Capital Contributions	1,445,471
93.264	Nurse Faculty Loan Program (NFLP)	92,871
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students (HPSL/PCL/LDS)	5,514,041
93.364	Nursing Student Loans (NSL)	<u>518,334</u>
	Total Loans Outstanding	<u>\$243,565,738</u>

STATE OF WEST VIRGINIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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 7).

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, 2025. The West Virginia Housing Development Fund, West Virginia Water Development Authority, West Virginia Drinking Water Treatment Revolving Loan Fund, and the West Virginia Water Pollution Control Revolving Fund, which are discretely presented component units and proprietary funds, 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 7).

NOTE 5. INDIRECT/PASS-THROUGH FEDERAL FUNDS

The following grants have expenditures reported on the SEFA and are indirect or pass-through funds from various other agencies:

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 HDTA17, HDTA23 and HDTA25.

The West Virginia Research Corporation passed funds to the West Virginia School of Osteopathic Medicine for Assistance Listing Number 93.859 with pass-through entity identifying numbers 12-303-WVSOM-7 and 12-303-WVSOM, and also to Shepherd University for Assistance Listing Number 43.008 with pass-through identifying number 91-175C, 91-175C-SU, 91-175C-SU-2, and 91-175C-SU-3. The West Virginia Research Corporation

STATE OF WEST VIRGINIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

also passed funds to the West Virginia Geological and Economic Survey for Assistance Listing Number 81.089 with pass-thru identifying numbers 19-553-WVGES and MM000400539.

The Marshall University Research Corporation passed funds to the West Virginia School of Osteopathic Medicine for Assistance Listing Number 93.859 with pass-through identifying numbers P2301256, P2400982, and P2301291. The Marshall University Research Corporation passed funds to the West Virginia School of Osteopathic Medicine for Assistance Listing Number 93.859 with pass-through identifying numbers P2400982, P2501302, and P2501148.

The Battelle Research Institute passed funds to the West Virginia Geological and Economic Survey for Assistance Listing Number 81.089 with pass-through identifying numbers 779375 and 000844343.

**NOTE 6. UNEMPLOYMENT INSURANCE PROGRAM (UI)
(ASSISTANCE LISTING NUMBER 17.225)**

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:

	<u>Beginning Balance July 1, 2024</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Balance June 30, 2025</u>
State UI Funds	\$ (31,727)	\$ 14,909,481	\$ 15,364,306	\$ (486,552)
Federal UI Funds	<u>3,372,905</u>	<u>167,030,930</u>	<u>171,059,590</u>	<u>(655,755)</u>
Total	<u>\$ 3,341,178</u>	<u>\$ 181,940,411</u>	<u>\$ 186,423,896</u>	<u>\$ (1,142,307)</u>

STATE OF WEST VIRGINIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

NOTE 7. 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 Housing Development Fund

West Virginia University Research Corporation

Marshall University Research Corporation

West Virginia State University Research and Development Corporation

West Virginia Drinking Water Treatment Revolving Loan Fund

West Virginia Water Pollution Control Revolving Fund

West Virginia Water Development Authority

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

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025**

Section I – Summary of Auditors’ Results

Financial Statements and Schedule of Expenditures of Federal Awards

- | | | |
|--|---------------|-------------------------|
| 1. Type of auditors’ report issued: | | Unmodified |
| 2. Internal control over financial reporting: | | |
| • Material weakness(es) identified? | _____ x _____ | yes _____ no |
| • Significant deficiency(ies) identified? | _____ x _____ | yes _____ none reported |
| 3. Noncompliance material to financial statements noted? | _____ _____ | yes _____ x _____ no |

Federal Awards

- | | | |
|---|---------------|-------------------------|
| 1. Internal control over major federal programs: | | |
| • Material weakness(es) identified? | _____ x _____ | yes _____ no |
| • Significant deficiency(ies) identified? | _____ x _____ | yes _____ none reported |
| 2. Type of auditors’ report issued on compliance for major federal programs: | See Below | |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | _____ x _____ | yes _____ no |

Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u>25,365,829</u>	
Auditee qualified as low-risk auditee?	_____ _____	yes _____ x _____ no

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section I – Summary of Auditors’ Results (Continued)

Identification of Major Federal Programs

<u>Major Federal Program/Cluster</u>	<u>Assistance Listing</u>	<u>Type of Opinion</u>
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Unmodified
Child Nutrition Cluster	10.553, 10.555, 10.556, 10.559, 10.582	Qualified
Supplemental Nutrition Assistance Program (SNAP) Cluster	10.551, 10.561	Unmodified
National Guard Military Operations and Maintenance (O&M) Projects	12.401	Unmodified
Community Development Block Grants	14.228	Unmodified
Abandoned Mine Land Reclamation (AMLR)	15.252	Unmodified
Unemployment Insurance	17.225	Qualified
Coronavirus State and Local Fiscal Recovery Funds	21.027	Unmodified
Title I Grants to Local Educational Agencies	84.010	Unmodified
Special Education Cluster (IDEA)	84.027, 84.173	Unmodified
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	Unmodified
Education Stabilization Fund	84.425	Unmodified
Student Financial Assistance Cluster	Various	Unmodified
Epidemiology Laboratory Capacity for Infectious Diseases (ELC)	93.323	Unmodified
Temporary Assistance for Needy Families	93.558	Qualified
Child Support Services	93.563	Unmodified
Foster Care Title IV-E	93.658	Unmodified
Adoption Assistance	93.659	Unmodified
CCDF Cluster	93.575, 93.596	Qualified
Low-Income Home Energy Assistance Program	93.568	Unmodified
Children’s Health Insurance Program	93.767	Unmodified
Medicaid Cluster	93.775, 93.777, 93.778	Unmodified
Opioid STR	93.788	Unmodified
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036	Unmodified
Research and Development Cluster	Various	Unmodified

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section II – Financial Statement Findings

Finding 2025-001 – Financial Accounting and Reporting Section – Schedule of Expenditures of Federal Awards Preparation

Type of Finding

Material Weakness in Internal Control over Financial Reporting

Condition

The Financial Accounting and Reporting Section (FARS) is responsible for preparing the State's Schedule of Expenditures of Federal Awards (SEFA), which contains expenditure information submitted by individual state agencies. FARS made several significant adjustments to the SEFA as a result of audit inquiries:

- Expenditures under Assistance Listing Number (ALN) 15.252, Abandoned Mine Land Reclamation (AMLR), were reduced by \$42 million, which was a 45% reduction in the program's expended amount. These funds had been drawn down, but were not expended as of June 30, 2025. An internal transfer between funds was recorded in the general ledger. In this instance, the transfer out was categorized as an expenditure in the general ledger based on the object code charged by the agency, however, this transaction was not an expenditure for SEFA reporting purposes.
- Expenditures under ALN 21.027, Coronavirus State and Local Fiscal Recovery Fund, were reduced by \$23 million. This amount represented interest earned on program funds. An internal transfer between funds was recorded in the general ledger. In this instance, the transfer out was categorized as an expenditure in the general ledger based on the object code charged by the agency, however, this transaction was not an expenditure for SEFA reporting purposes.
- Several adjustments were made across multiple ALNs when it was discovered that transfers between funds and State agencies were double-counted. The SEFA was reduced by approximately \$50 million.
- Several adjustments were made to the amount expended under the Research and Development Cluster. Adjustments were made to several programs, including reclassification of expenditures reported under programs that do not contain research and development funding, such as ALNs 21.027, Coronavirus State and Local Fiscal Recovery Fund, and 14.228, Community Development Block Grant/State's Program.
- The Department of Health and Human Services' (DHHR) delays in providing SEFA information and completing reconciliations prevented FARS from finalizing and submitting the SEFA for auditor review in a timely manner.

Criteria or Specific Requirement

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

FARS assumes responsibility for compiling the information that the departments and agencies provide to present the State's SEFA. FARS has designed and implemented policies and procedures to outline the financial information needed from each department and agency.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section II – Financial Statement Findings (Continued)

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

Effect

The SEFA required material adjustments which impacted the calculation of the Type A program threshold and resulted in changes to the scope of the single audit.

Cause

FARS does not have sufficient procedures or internal controls to ensure the SEFA is accurate and properly presented. FARS does not have controls in place to verify that expenditures reported by agencies and used to prepare the State's SEFA are properly reconciled to the State's accounting system and are accurate for SEFA reporting purposes.

Repeat Finding

Yes, refer to prior year finding 2024-004.

Recommendation

We recommend that FARS implement policies and procedures to ensure that expenditures reported on the SEFA are accurate and properly presented. Additionally, FARS should provide training to agency personnel and develop reconciliation and review procedures to verify the accuracy of federal program expenditures submitted by the agencies for SEFA preparation.

Views of Responsible Officials and Planned Corrective Actions

Management concurs with the finding. The Single Audit team of the Financial Accounting and Reporting Section (FARS) agrees with the audit finding and is dedicated to strengthening our policies and procedures to ensure accurate reporting of the State's SEFA. FARS began a review of all current SEFA preparation procedures in January 2026.

As of February 2026, a SEFA preparation manual is in draft form. The purpose of this manual is to include all steps of the SEFA preparation process organized into the following three phases: Single Audit Planning, SEFA Preparation, Findings and Corrective Action Plans. The Single Audit Planning phase details the procedures for early communication with all State agencies on the proper organization and coding of Federal grant award activity, entering that activity into our SEFA application, and the proper presentation of the SEFA. This will be done through in person and virtual training focusing on topics from The Single Audit Act and Uniform Guidance to issues seen in the prior year. FARS has already added the topic of transfers to the training for FY 2026 due to the multiple adjustments that were the result of miscoding transfers. FARS is working with the wv Oasis team to gather training materials on the topic of transfers.

For the SEFA preparation, FARS utilizes the SEFA application within wv Oasis to allow agencies to report their federal grant receipts, disbursements, and sub awards by fund and assistance listing number (ALN). Beginning in March 2026 and every March going forward, FARS with assistance from all SEFA application users, will go through each SEFA fund and verify it has federal activity, beginning balances are correct, and the ALNs are accurate per SAM.gov. This will help ensure only funds with Federal funding are reported with the proper ALNs and State funds are reported in the reconciling items.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section II – Financial Statement Findings (Continued)

FARS will continue to review and reconcile each SEFA fund to wv Oasis for all wv Oasis funds. FARS plans to work with the wv Oasis Finance Team on implementing a requirement by the end of FY 2026, that all transactions related to a federal grant award must include the ALN. This will be the key in identifying transactions tied to a particular grant award. For any SEFA fund that cannot be reconciled to wv Oasis, a reconciliation will be required to be performed by the agency and submitted to FARS. The reconciliation must organize all transactions by ALN and then receipt, expenditure, sub award, and transfers. FARS will prepare work papers using these reconciliations to create a direct link between the expenditures on the SEFA to each individual transaction. These reconciliations with a list of all transactions will be made readily available to the auditors to ensure compliance with our Federal grant requirements.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section II – Financial Statement Findings (Continued)

Finding 2025-002 – Department of Environmental Protection (DEP) – Unearned Revenue Reporting

Type of Finding

Significant Deficiency in Internal Control over Financial Reporting

Condition

The Department of Environmental Protection (Department) drew down an advance of federal funds totaling \$42,205,163 under Assistance Listing Number 15.252, Abandoned Mine Land Reclamation (AMLR), but did not expend the funds as of June 30, 2025. The Department recorded an internal transfer between funds, which was categorized as an expenditure in the general ledger, but this transaction was not an expenditure for financial reporting purposes. As a result, the Department understated unearned revenue, overstated earned revenue, and overstated federal expenditures on the Schedule of Expenditures of Federal Awards (SEFA). An adjusting journal entry was posted by the Department in order to properly state the affected balances as of fiscal year-end.

Criteria or Specific Requirement

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

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

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

Effect

An adjusting journal entry of \$42,205,163 was made in order to properly state the fiscal year-end balances in the State's ACFR and SEFA. Further, the SEFA was not prepared in accordance with OMB requirements, which affects the major program risk assessment.

Cause

The Department's internal controls over the financial reporting process were not sufficient to ensure accuracy and completeness of the year-end balances subject to audit. Due to the decentralized processes that exist in the State, the entity's internal control environment may not mitigate possible misstatements in the financial statements.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section II – Financial Statement Findings (Continued)

Repeat Finding

No.

Recommendation

We recommend the Department strengthens its policies and procedures related to controls and procedures to properly identify and categorize internal fund transfers, which will support accurate reporting of unearned revenue, earned revenue, and expenditures.

Views of Responsible Officials and Planned Corrective Actions

Management concurs with the finding. For future set aside transfers, money will be moved as a revenue-to-revenue transaction instead of a fund transfer. This will correct fund 8708 and will ensure that the funding moved to the set aside account will not show up on future SEFA reports.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section II – Financial Statement Findings (Continued)

Finding 2025-003 – Department of Economic Development – Accounts Receivable Reporting

Type of Finding

Significant Deficiency in Internal Control over Financial Reporting

Condition

The Department of Economic Development (the Department) improperly recorded federal receivables totaling \$86,123,215 under Assistance Listing Number 21.027, Coronavirus State and Local Fiscal Recovery Fund (CSLFRF). This funding was appropriated to the Department through Chapter 4 Article 11 of the West Virginia State Code and as of June 30, 2025, the funds were held in a State bank account. An adjusting journal entry was posted by the Financial Accounting and Reporting Section (FARS) in order to properly state the affected balances as of fiscal year-end.

Criteria or Specific Requirement

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

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

Effect

An adjusting journal entry of \$86,123,215 was made in order to properly state the fiscal year-end balances in the State's ACFR.

Cause

The Department's internal controls over the financial reporting process were not sufficient to ensure accuracy and completeness of the year-end balances subject to audit. Due to the decentralized processes that exist in the State, the entity's internal control environment may not mitigate possible misstatements in the financial statements.

Repeat Finding

No.

Recommendation

We recommend the Department strengthens its policies and procedures related to controls and procedures to properly identify, categorize, and review federal receivables and payables, which will support accurate reporting of federal revenues and expenditures as of fiscal year-end.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section II – Financial Statement Findings (Continued)

Views of Responsible Officials and Planned Corrective Actions

Management concurs with the finding. The Financial Accounting and Reporting Section (FARS) is the administrator of the SEFA application and controls what funds are reported. The Department of Economic Development (the Department) contacted FARS in fiscal year 2024 to report that funds have been transferred and that the CSLFRF program will need to be added to fund 8705 within the SEFA application. FARS added the CSLFRF program to fund 8705 in fiscal year 2024 and all receipts and expenditures were entered in that fund by the Department.

The Department is responsible for ensuring the balances and funds reported in the SEFA application are correct and if not, they are to notify FARS of the issue. The Department notified FARS in FY 2024 that the beginning and ending balances were incorrect and due to a change in FARS staff, the balance was never adjusted and the fiscal year 2023 ending balance of \$86,123,215 carried forward to fiscal years 2024 and 2025.

Beginning in March of 2026, The Department will ensure that all funds in the SEFA application are correct along with their beginning and ending balances. Any discrepancies will be sent to FARS. Once The Department receives a copy of their final SEFA, all balances will be looked over once more to ensure accuracy. The Department will then confirm to FARS that all funds, beginning balances, receipts, expenditures, sub-awards, and transfers are correct.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

Section III – Findings and Questioned Costs – Major Federal Programs

Matrix of Findings by Federal Agency and Federal Program

Major Federal Program	Federal Agency (Prefix)	Assistance Listing	Finding #	Internal Control		Compliance	Compliance Requirement
				Material Weakness	Significant Deficiency		
SNAP National School Lunch Program Unemployment Insurance Title I Grants to Local Educational Agencies Special Education -- Grants to States Education Stabilization Fund Temporary Assistance for Needy Families Low-Income Home Energy Assistance Child Care and Development Block Grant Foster Care -- Title IV-E Adoption Assistance Children's Health Insurance Program Medical Assistance Program Disaster Grants - Public Assistance (Presidentially Declared Disasters)	USDA (10) DOL (17) DOE (84) HHS (93) DHS (97)	10.551, 10.561, 10.555, 17.225, 84.010, 84.027, 84.425, 93.558, 93.568, 93.575, 93.658, 93.659, 93.767, 93.778, 97.036	2025-004		X	X	Cash Management Improvement Act
Child Nutrition Cluster	USDA (10)	10.553, 10.555, 10.556, 10.559, 10.582	2025-005	X		X	Reporting - FFATA
Abandoned Mine Land Reclamation	DOI (15)	15.252	2025-006		X	X	Reporting - FFATA
Unemployment Insurance	DOL (17)	17.225	2025-007	X		X	Special Tests and Provisions - UI Benefit Payments
Unemployment Insurance	DOL (17)	17.225	2025-008		X	X	Special Tests and Provisions - UI Program Integrity-Overpayments
Coronavirus State and Local Fiscal Recovery Funds	TREAS (21)	21.027	2025-009		X	X	Reporting
Student Financial Assistance Cluster	DOE (84)	84.063, 84.268	2025-010		X	X	Cash Management
Student Financial Assistance Cluster	DOE (84)	84.007, 84.033, 84.038, 84.063, 84.268, 84.379	2025-011		X	X	Special Tests and Provisions - Gramm-Leach-Bliley Act
Student Financial Assistance Cluster	DOE (84)	84.063, 84.268	2025-012		X	X	Special Tests and Provisions - NSLDS Reporting
Low-Income Home Energy Assistance	HHS (93)	93.568	2025-013		X	X	Reporting - Special Reporting-LIHEAP Carryover and Reallotment Report
CCDF Cluster	HHS (93)	93.575, 93.596	2025-014	X		X	Special Tests and Provisions – Health and Safety Requirements
Foster Care - Title IV-E	HHS (93)	93.658	2025-015		X	X	Allowable Costs/Cost Principles, Eligibility
Foster Care - Title IV-E	HHS (93)	93.658	2025-016		X	X	Allowable Costs/Cost Principles
Adoption Assistance	HHS (93)	93.659	2025-017		X	X	Allowable Costs/Cost Principles
Research and Development Cluster	Various	Various	2025-018		X	X	Procurement
Research and Development Cluster	NSF (47)	47.076	2025-019		X		Suspension and Debarment
Research and Development Cluster	HHS (93)	93.103	2025-020		X	X	Equipment and Real Property Management
Research and Development Cluster	HHS (93)	93.103	2025-021		X	X	Subrecipient Monitoring
Temporary Assistance for Needy Families	HHS (93)	93.558	2025-022	X		X	Special Tests and Provisions - Income Eligibility and Verification System

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-004
Prior Year Finding: No
Federal Agency: U.S. Department of the Treasury, U.S. Department of Agriculture, U.S. Department of Labor, U.S. Department of Education, U.S. Department of Health and Human Services, U.S. Department of Homeland Security
State Agency: State Treasurer's Office
Federal Program: SNAP Cluster
National School Lunch Program
Unemployment Insurance
Title I Grants to Local Educational Agencies
Special Education -- Grants to States
Education Stabilization Fund
Temporary Assistance for Needy Families
Low-Income Home Energy Assistance
Child Care and Development Block Grant
Foster Care -- Title IV-E
Adoption Assistance
Children's Health Insurance Program
Medical Assistance Program
Disaster Grants - Public Assistance (Presidentially Declared Disasters)
Assistance Listing Number: 10.551, 10.561, 10.555, 17.225, 84.010, 84.027, 84.425, 93.558, 93.568, 93.575, 93.658, 93.659, 93.767, 93.778, 97.036
Award Number and Year: Various
Compliance Requirement: Reporting - Cash Management Improvement Act
Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or Specific Requirement:

Compliance: US Department of the Treasury (Treasury) regulations at 31 CFR Part 205 implement the Cash Management Improvement Act of 1990 (CMIA), as amended (Pub. L. No. 101-453; 31 USC 6501 et seq.). Subpart A of those regulations requires state recipients to enter into Treasury-State Agreements that prescribe specific methods of drawing down federal funds (funding techniques) for federal programs listed in the Assistance Listing that meet the funding threshold for a major federal assistance program under the CMIA. Treasury-State Agreements also specify the terms and conditions under which an interest liability would be incurred. Programs not covered by a Treasury-State Agreement are subject to procedures prescribed by Treasury in Subpart B of 31 CFR Part 205 (Subpart B), which at 31 CFR section 205.33(a) include the requirement for a state to minimize the time between the drawdown of federal funds and their disbursement for federal program purposes.

Annual Reports are submitted electronically by December 31 of each year. The Annual Report includes Federal interest liabilities, State interest liabilities, and State direct cost claims.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

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

Condition:

The State Treasurer’s Office (Department) did not submit the FY 2025 Annual Report timely.

Context:

Treasury granted the Department an extension until January 9, 2026 to submit the FY 2025 Annual Report. The Department did not submit the report until January 14, 2026.

Cause:

Due to extenuating circumstances, the Department requested an extension beyond the regulatory filing deadline but did not seek an additional extension when the issues remained unresolved.

Effect:

Untimely submission of the Annual Report may delay Treasury’s settlement of applicable annual interest payments.

Questioned costs:

None noted.

Recommendation:

The Department should enhance its procedures and internal controls to ensure that the Annual Report is submitted timely in accordance with CMIA requirements and the terms of deadline extension, if applicable.

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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-005
Prior Year Finding: 2024-007
Federal Agency: U.S. Department of Agriculture
State Agency: Department of Education
State Division Name: Child Nutrition Cluster
Federal Program: 10.553, 10.555, 10.556, 10.559, 10.582
Assistance Listing Number: 1WV300301 (10/1/2024 – 9/30/2025)
Award Number and Year: 1WV310309 (10/1/2024 – 9/30/2026)
Compliance Requirement: Reporting – Federal Funding Accountability and Transparency Act (FFATA)
Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance

Criteria or Specific Requirement:

Compliance: Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements as of the date the award exceeds \$30,000. If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the award continues to be subject to FFATA reporting requirements. On March 8, 2025, FSRS.gov was retired, and all subaward reporting data and functionality transitioned to SAM.gov after that date.

The following key data elements must be reported: Subawardee Name and Data Universal Numbering System (DUNS) number; Amount of Subaward (inclusive of modifications); Subaward Obligation/Action Date; Date of Report Submission; Subaward Number; Project Description; and Names and Compensation of Highly Compensated Officers. (Names and Compensation of Highly Compensated Officers must only be reported when the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$30,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.)

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

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Condition:

The Department of Education (Department) did not report subaward information timely.

Context:

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

- 36 of 60 subawards were not reported timely. The subawards were reported from approximately 1 to 8 months late.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
60	0	36	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$12,666,663	\$0	\$7,106,203	\$0	\$0

Cause:

The Department does not have sufficient procedures or internal controls to ensure that subaward information is reported timely.

Effect:

Subawards were not reported in accordance with FFATA requirements.

Questioned costs:

None noted.

Recommendation:

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

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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-006
Prior Year Finding: 2024-009
Federal Agency: U.S. Department of the Interior
State Agency: Department of Environmental Protection
Federal Program: Abandoned Mine Land Reclamation
Assistance Listing Number: 15.252
Award Number and Year: S19AF20000-05 (1/1/2019 – 12/31/2026)
S20AF20008-03 (1/1/2020 – 12/31/2026)
S20AF20094-02 (1/1/2021 – 12/31/2026)
S22AF00013-02 (1/1/2022 – 12/31/2026)
S22AF00039-03 (1/1/2022 – 12/31/2024)
S23AF00013-04 (10/1/2022 – 9/30/2027)
S23AF00059-00 (1/1/2023 – 12/31/2025)
S23AF00107-00 (1/1/2023 – 12/31/2025)
S24AF00007-00 (1/1/2024 – 12/31/2026)
S24AF00032-01 (1/1/2023 – 9/30/2028)
S24AF00064-00 (10/1/2023 – 12/31/2026)
S25AF00103-01 (10/1/2024 – 9/30/2029)
S25AF00162-00 (1/1/2025 – 12/31/2027)

Compliance Requirement: Reporting – Federal Funding Accountability and Transparency Act (FFATA)
Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or Specific Requirement:

Compliance: Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements as of the date the award exceeds \$30,000. If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the award continues to be subject to FFATA reporting requirements. On March 8, 2025, FSRS.gov was retired, and all subaward reporting data and functionality transitioned to SAM.gov after that date.

The following key data elements must be reported: Subawardee Name and Data Universal Numbering System (DUNS) number; Amount of Subaward (inclusive of modifications); Subaward Obligation/Action Date; Date of Report Submission; Subaward Number; Project Description; and Names and Compensation of Highly Compensated Officers. (Names and Compensation of Highly Compensated Officers must only be reported when the entity in the preceding fiscal year received 80 percent or more of its annual gross revenues in Federal awards; and \$30,000,000 or more in annual gross revenues from Federal awards; and the public does not have access to this information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986.)

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

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

Condition:

The Department of Environmental Protection did not report subaward information in accordance with FFATA reporting requirements.

Context:

Two of six subawards selected for testing were not reported timely. Of the two exceptions noted, one subaward was issued in April 2023 and one subaward was issued in July 2024. Both subawards were reported in November 2024.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
6	0	2	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$19,959,000	\$0	\$7,624,000	\$0	\$0

Cause:

The Department does not have sufficient procedures or internal controls to ensure that subaward information is reported timely.

Effect:

Subawards were not reported in accordance with FFATA requirements.

Questioned costs:

None noted.

Recommendation:

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

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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-007
Prior Year Finding: 2024-015
Federal Agency: U.S. Department of Labor
State Agency: Department of Commerce, Workforce West Virginia
Federal Program: Unemployment Insurance, COVID-19 – Unemployment Insurance
Assistance Listing Number: 17.225
Award Number and Year: 25A55UI000073 (10/1/2024 – 12/31/2027)
 24A55UI000043 (10/1/2023 – 12/31/2026)
 23A55UI039356 (10/1/2022 – 12/31/2025)
Compliance Requirement: Special Tests and Provisions: UI Benefit Payments
Type of Finding: Material Weakness in Internal Control over Compliance, Material Noncompliance

Criteria or Specific Requirement:

Compliance: The State Workforce Agency (SWA) is required by 20 CFR section 602.11(d) to operate and maintain a quality control system. The Benefits Accuracy Measurement (BAM) program is DOL’s quality control system designed to assess the accuracy of UI benefit payments and denied claims, unless the SWA is exempted from such requirement (20 CFR section 602.22). The program estimates error rates, that is, numbers of claims improperly paid or denied, and dollar amounts of benefits improperly paid or denied, by projecting the results from investigations of statistically sound random samples to the universe of all claims paid and denied in a state. Specifically, the SWA’s BAM unit is required to draw a weekly sample of payments and denied claims, complete prompt, and in-depth investigations to determine if the administration of the UC program is consistent with state and federal law (20 CFR section 602.21(d)).

As presented in the ET Handbook No. 395, the investigation involves a review of state agency records, as well as contacting the claimant, employers, and third parties (either in-person, by telephone, or by fax) to conduct new and original fact-finding related to all of the information pertinent to the paid or denied claim that was sampled. BAM investigators review cases for adherence to federal and state law as well as official policy. The following time limits are established for completion of all cases for the year. (The "year" includes all batches of weeks ending in the calendar year.):

- a minimum of 70% of cases must be completed within 60 days of the week ending date of the batch;
- a minimum of 95% of cases must be completed within 90 days of the week ending date of the batch;
- a minimum of 98% of cases for the year must be completed within 120 days of the ending date of the calendar year.

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

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Condition:

The Department did not complete BAM case investigations within the requirements established in the ET Handbook No. 395.

Context:

The Department performed 481 reviews of paid cases and 151 reviews of denied cases during FY 2025. The Department did not meet the required time limits for closing paid or denied cases within 60, 90, or 120 days. Specifically, we noted the following exceptions:

- 63% of paid cases were closed within 60 days, which is less than the required 70%.
- 89% of paid cases were closed within 90 days, which is less than the required 95%.
- 92% of paid cases were closed within 120 days, which is less than the required 98%.
- The remaining paid cases were closed in more than 120 days.
- 96% of denied monetary cases were closed within 120 days, which is less than the required 98%.

Questioned costs:

Undetermined.

Cause:

The Department's procedures and internal controls over BAM case reviews were not sufficient to ensure that case reviews were closed within the time limits required by ET Handbook No. 395.

Effect:

Noncompliance with the time limits for closing cases could delay the detection and correction of inaccurate benefit payments.

Recommendation:

We recommend the Department review and enhance procedures and controls to ensure that case reviews are completed timely in accordance with the time limits established in the ET Handbook No. 395.

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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-008
Prior Year Finding: 2024-013
Federal Agency: U.S. Department of Labor
State Agency: Department of Commerce, Workforce West Virginia
Federal Program: Unemployment Insurance
Assistance Listing Number: 17.225
Award Number and Year: 25A55UI000073 (10/1/2024 – 12/31/2027)
24A55UI000043 (10/1/2023 – 12/31/2026)
23A55UI039356 (10/1/2022 – 12/31/2025)
Compliance Requirement: Special Tests and Provisions: UI Program Integrity – Overpayments
Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or Specific Requirement:

Compliance: States are (1) required to impose a monetary penalty (not less than 15 percent) on claimants whose fraudulent acts resulted in overpayments, and (2) states are prohibited from providing relief from charges to an employer’s UI account when overpayments are the result of the employer’s failure to respond timely or adequately to a request for information. States may continue to waive recovery of overpayments in certain situations and must continue to offer the individual a fair hearing prior to recovery. In addition, states may approve “blanket waivers” where individuals are eligible for payment under an unemployment benefit program for a given week, but through no fault of the individual, they were paid incorrectly under either the PUA or PEUC program at a higher WBA, or specific to PUA, when, through no fault of the individual, the state paid the individual a minimum WBA based on DUA guidance other than UIPL No. 03-20 (UIPL No. 20-21, section 4.d.ii).

Program requirements for overpayments include the State must identify the basis for the overpayment consistent with its written procedures. An overpayment memorandum is created summarizing the details of the overpayment and submitted to UI cross-match staff or claims deputy for review. Upon review, the overpayment is established, and a Deputy Decision or WVUC-B-14-J Overpayment Determination is generated and sent to the claimant.

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

Condition:

The Department of Commerce (Department) was not in compliance with program requirements for recovering overpayments.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Context:

For 1 of 60 claimants selected for testing, the Department did not establish an overpayment memo.

Questioned costs:

Undetermined.

Cause:

The Department's procedures and controls are not sufficient to ensure that overpayments are recovered in accordance with program requirements.

Effect:

Failure to recover overpayments in accordance with federal requirements compromises the integrity and sustainability of the UI program. Unrecovered overpayments reduce funds available to pay legitimate benefits, increase the risk of fraud and improper payments, and undermine compliance with federal program standards.

Recommendation:

The Department should strengthen its procedures and controls to ensure overpayments are identified, recorded, and recovered in a timely manner and in full 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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-009
Prior Year Finding: 2024-035
Federal Agency: U.S. Department of the Treasury
State Agency: Office of the Governor
Federal Program: COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
Assistance Listing Number: 21.027
Award Number and Year: SLFRP0004 (2021-2024)
SLFRP2625 (2021-2024)
Compliance Requirement: Reporting
Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or Specific Requirement:

Compliance: Per the *Compliance and Reporting Guidance* issued by the Department of the Treasury (Treasury), recipients must submit quarterly Project and Expenditure Reports. Required project information includes current period obligation, cumulative obligation, current period expenditure, and cumulative expenditure.

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

Condition:

The West Virginia Office of the Governor (Office) incorrectly reported expenditures for multiple projects on quarterly Project and Expenditure Reports submitted during FY 2025. The Office was also unable to provide documentation supporting obligations reported for one project.

Context:

Twenty-eight projects were selected for testing Project and Expenditure Reports, consisting of nine projects in the 9/30/2024 quarter and nineteen projects in the 3/31/2025 quarter. The Office contracts with a third-party to compile and submit quarterly Project and Expenditure reports. The contractor relies on the Office to populate the upload worksheets that are submitted to Treasury’s reporting portal. The following exceptions were noted:

Expenditures: For 2 of 9 projects selected for testing in the 9/30/2024 quarter, expenditures reported were incorrect.

- For the Revenue Replacement project, an expenditure summary analysis prepared by the contractor during the FY 2025 Single Audit identified \$3.4 million in expenditures from the 6/30/2023 quarter that were not reported as of 6/30/2025.
- For the Revenue Replacement project, reporting errors identified during the FY 2024 Single Audit continued through the 9/30/2024 quarter. Prior quarter cumulative reporting errors in the amount of \$375 million were corrected in the 12/31/2024 quarterly report as part of the prior year corrective action plan.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

- For the Broadband project, an internal review by the contractor during FY 2025 identified that duplicate expenditures had been reported through the 12/31/2024 quarterly report. An adjustment was made in the 3/31/2025 quarter to correct the cumulative expenditures reported in prior quarters.

Obligations: For 1 of 9 projects selected for testing in the 9/30/2024 quarter, auditors were unable to verify obligations reported.

- The project for the Dilapidated Properties Program contains multiple subawards. The contractor relies on reporting upload worksheets prepared by the Office for submission to the Treasury reporting portal. The Office was unable to provide supporting documentation that agreed with the subaward current and cumulative obligations included on the upload worksheet.

Cause:

The Office's corrective action plan from the prior year's audit was in-process during FY 2025. In addition, internal reviews conducted during FY 2025 and during the audit identified additional reporting errors.

Effect:

Significant adjustments were required to be made to expenditures reported through the 12/31/2024 quarter, \$3.4 million in expenditures from the 6/30/2023 quarter were not reported as of 6/30/2025, and supporting documentation for obligations for the Dilapidated Properties Program was not readily available for audit.

Questioned costs:

Undetermined.

Recommendation:

The Office should enhance its procedures and internal controls to ensure that the project expenditures and obligations reported are accurate, allowable, and agree to supporting documentation. In addition, supporting documentation should be readily available for audit.

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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-010
Prior Year Finding: 2024-039
Federal Agency: U.S. Department of Education
State Agencies: Glenville State University (GSU), Southern West Virginia Community and Technical College (SWVCTC)
Federal Program: Student Financial Assistance Cluster
Assistance Listing Number: 84.063, 84.268
Award Number and Year: Various (7/1/2024-6/30/2025)
Compliance Requirement: Cash Management
Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matter

Criteria or Specific Requirement:

Compliance: The Code of Federal Regulations, 34 CFR 685.300(b)(5) requires the College on a monthly basis, to reconcile the institutional records with the Direct Loan funds received from the Secretary and the Direct Loan disbursement records submitted to and accepted by the Secretary.

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

Condition:

GSU - Direct loan reconciliations between the COD, G5 and student accounts were not being performed monthly.

SWVCTC - Direct Loan reconciliations among COD, G5, and student accounts were not subjected to monthly review.

Context:

GSU did not prepare the required monthly direct loan reconciliation between COD, G5, and student accounts for one out of two months selected for testing.

SWVCTC was unable to provide documentation supporting the review of monthly reconciliations for two months selected for testing.

Questioned costs:

None.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Cause:

GWU - The department did not have sufficient procedures or internal controls in place to ensure appropriate review and sign-off of federal student aid reconciliation amounts.

SWVCTC - The process of review was being completed, however, there wasn't adequate documentation to reflect the review of the reconciliations.

Effect:

The institutions are not compliant with internal policy and federal requirements to ensure funds are properly reconciled.

Recommendation:

Management at GSU should implement a monthly Direct Loan reconciliation in accordance with 34 CFR 685.300(b)(5). In addition, documentation over review and approval of the reconciliation for accuracy and completeness should be retained to evidence the operating effectiveness of internal controls.

Management at SWVCTC should strengthen its existing internal control to ensure the monthly Direct Loan reconciliation is consistently prepared, reviewed, and approved to evidence the operating effectiveness of internal controls. In addition, documentation over review and approval of the reconciliation for accuracy and completeness should be retained to evidence the operating effectiveness of internal controls.

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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-011
Prior Year Finding: 2024-040
Federal Agency: U.S. Department of Education
State Agency: West Virginia State University (WVSU)
Federal Program: Student Financial Assistance Cluster
Assistance Listing Number: 84.007, 84.033, 84.038, 84.063, 84.268, 84.379
Award Number and Year: Various (7/1/2024-6/30/2025)
Compliance Requirement: Special Tests and Provisions: Gramm-Leach-Bliley Act
Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or Specific Requirement:

Compliance: The Gramm-Leach-Bliley Act (Public Law 106-102) requires financial institutions to explain their information-sharing practices to their customers and to safeguard sensitive data. (16 CFR 314) The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as “financial institutions” and subject to the Gramm-Leach-Bliley Act (16 CFR 313.3(k)(2)(vi)). Institutions are required to develop, implement, and maintain a comprehensive information security program that is written in one or more readily accessible parts. The regulations require the written information security program to include nine elements for institutions with 5,000 or more customers, (16 CFR 314.3(a)). The elements that an institution must address in its written information security program are at 16 CFR 314.4.

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

Condition:

Certain elements of the University’s information security program were not maintained in written form.

Context:

The University did not have adequate documentation retained to evidence that a review and approval of the information security program were performed during the fiscal year to ensure compliance with Federal regulations.

The University’s written information security program did not cover the following requirements:

- Assess apps developed by the institution
- Implement multi-factor authentication for anyone accessing customer information on the institution’s system
- Dispose of customer information securely
- Anticipate and evaluate changes to the information system or network.
- Maintain a log of authorized users’ activity and keep an eye out for unauthorized access.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Provides for the implementation of policies and procedures to ensure that personnel are able to enact the information security program (16 CFR 314.4(e)(1)).

Questioned costs:

None.

Cause:

WVSU did not have sufficient procedures or internal controls in place to ensure the timely development, completion, and approval of a formal cybersecurity policy.

Effect:

Information security management may not be optimized and responses delayed without the written plan.

Recommendation:

We recommend the University ensure its written information security program addresses the required minimum elements as outlined in 16 CFR 314.4.

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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-012
Prior Year Finding: 2024-047
Federal Agency: U.S. Department of Education
State Agencies: West Virginia University (WVU), West Virginia School of Osteopathic Medicine (WVSOM), Southern West Virginia Community and Technical College (SWVCTC)
Federal Program: Student Financial Aid
Assistance Listing Number: 84.063, 84.268
Award Number and Year: Various (7/1/2024 - 6/30/2025)
Compliance Requirement: Special Tests and Provisions: NSLDS Reporting
Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or Specific Requirement:

Compliance: In accordance with 34 CFR 685.309(b) and the National Student Loan Data System (NSLDS) Enrollment Reporting Guide published by the Department of Education, schools must review, update, and verify student enrollment statuses, program information, and effective dates that appear on the Enrollment Reporting Roster file or on the Enrollment Maintenance page of the NSLDS Professional Access (NSLDSFAP) website. In addition, schools must report enrollment status changes within 30 days of becoming aware of the status change or in their next scheduled enrollment submission if the schedule submission is within 60 days.

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

Condition:

WVU & WVSOM - There were discrepancies between the program enrollment effective date and the campus enrollment effective date.

SWVCTC - There were discrepancies in enrollment reporting.

Context:

WVU - Ten out of twenty-six samples tested have instances where the program enrollment effective date did not match the campus enrollment effective date reported to NSLDS.

WVSOM - Four out of six samples tested have instances where the program enrollment effective date did not match the campus enrollment effective date reported to NSLDS.

SWVCTC - One sample tested had multiple discrepancies in enrollment reporting:

- The date of the student’s status change was inconsistent between the College’s records and NSLDS.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

- The student’s enrollment status was not certified within the required 60-day timeframe.
- The program enrollment status did not align with the campus enrollment status.
- The program enrollment effective date differed from the campus enrollment effective date.

Questioned costs:

None.

Cause:

WVU - The department did not have sufficient procedures or internal controls in place to ensure the accuracy and reliability of National Student Clearinghouse (NSC) file generation following the Information Technology Services (ITS) system upgrade.

WVSOM - The cause was updated process and a missed parameter in a large spreadsheet submitted to NSLDS upload.

SWCTC - Data files weren’t being transmitted from the school to the Clearinghouse to NSLDS correctly.

Effect:

Inaccurate information is reflected on the NSLDS database. A student’s enrollment data protects the rights of borrowers by ensuring that loan interest subsidies are based on accurate enrollment data, ensures loan repayment dates are accurately based on the last data of attendance, allows in-school deferments to be automatically granted using NSLDS enrollment data, and provides vast amounts of critical data about the effectiveness of Title IV aid programs, including completion data.

Recommendation:

We recommend the institutions review their reporting procedures and controls to ensure that enrollment and program information is accurately reported to NSLDS as required by regulations.

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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-013
Prior Year Finding: No
Federal Agency: U.S. Department of Health and Human Services
State Agency: Department of Human Services
Federal Program: Low-Income Home Energy Assistance
Assistance Listing Number: 93.568
Award Number and Year: 2401WVLIEA (10/1/2023 – 9/30/2025)
Compliance Requirement: Reporting – Special Reporting – LIHEAP Carryover and Reallotment Report
Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or Specific Requirement:

Compliance: Grant recipients must submit an initial LIHEAP Carryover and Reallotment Report no later than August 1 and a final report by December 31 indicating the amount expected to be carried forward for obligation in the following fiscal year and the planned use of those funds. Funds more than the maximum carryover limit are subject to reallotment to other LIHEAP recipients in the following federal fiscal year and must also be reported.

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

Condition:

The Department of Human Services (Department) did not submit the final LIHEAP Carryover and Reallotment Report timely.

Context:

The final Carryover and Reallotment Report for FFY 2024 was due 12/31/2024 but was not filed by the Department until 1/21/2025, or 21 days late.

Cause:

The Department controls failed to ensure that the final LIHEAP Carryover and Reallotment Report was submitted timely.

Effect:

Failure to submit the LIHEAP Carryover and Reallotment Report timely could impact the Federal agency’s ability to manage the program.

Questioned costs:

None noted.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Recommendation:

We recommend that the Department review and enhance internal controls and procedures to ensure that the final LIHEAP Carryover and Reallotment Report is submitted by December 31 each year.

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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-014
Prior Year Finding: No
Federal Agency: U.S. Department of Health and Human Services
State Agency: Department of Human Services
Federal Program: CCDF Cluster
Assistance Listing Number: 93.575, 93.596
Award Number and Year: 2401WVCCDD (10/1/2023 – 9/30/2026)
2501EVCCDD (10/1/2024 – 9/30/2027)
2401WVCCDF (10/1/2023 – 9/30/2026)
2501WVCCDF (10/1/2024 – 9/30/2027)
2501EVCCDF (10/1/2024 – 9/30/2027)
2501EVCCDM (10/1/2024 – 9/30/2026)
2104WVCCDM (10/1/2024 – 9/30/2026)
Compliance Requirement: Special Tests and Provisions – Health and Safety Requirements
Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance

Criteria or Specific Requirement:

Compliance: Lead Agencies must certify that procedures are in effect (e.g., monitoring and enforcement) to ensure that providers serving children who receive subsidies comply with all applicable health and safety requirements. This includes verifying and documenting that child care providers (unless they meet an exception, e.g., family members who are caregivers or individuals who object to immunization on certain grounds) serving children who receive subsidies meet requirements pertaining to health and safety. These requirements must address eleven specific areas—including first aid and CPR, safe sleeping practices, and administration of medication—and child care workers must be trained in these areas (42 USC 9858c(c)(2)(I); 45 CFR section 98.41).

Control: Per 45 CFR Part 98, Child Care and Development Fund (CCDF) recipients must establish and maintain robust internal controls to ensure integrity and accountability of program funds. Recipients must implement procedures designed to investigate and recover fraudulent payments, to impose sanctions on clients or providers in response to fraud, document and verify eligibility, and promote compliance with all applicable laws and regulations. These internal control mechanisms serve to prevent misuse, mismanagement, or fraudulent activity, thereby fostering accountability and transparency in the stewardship of federal funds allocated through the CCDF program.

Condition:

The Department of Human Services (Department) did not adequately monitor childcare providers to ensure compliance with the program’s health and safety standards.

Context:

Sixty childcare providers were selected for testing and exceptions were found for multiple health and safety monitoring controls. Specifically, we noted the following:

- For 15 of 60 childcare providers selected for testing, the site visit conducted by the Department was not performed timely. Site visits are required within one year of license issuance.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

- For 4 of 60 childcare providers selected for testing, the Department did not perform the required annual site visit to verify the providers' compliance with health and safety requirements.
- For 2 of 15 childcare providers selected for testing, the Department's monitoring checklist was not complete. The checklists were missing observations, including verification of required training, and lacked corrective actions.

Cause:

The Department's procedures were insufficient to ensure that childcare providers were adequately monitored to ensure they met health and safety requirements. Internal controls did not prevent or detect the errors.

Effect

Failure to adequately monitor childcare providers for compliance with health and safety standards could result in deficiencies to be undetected or uncorrected, creating risks to the children receiving subsidies under the program.

Questioned costs:

Undetermined.

Recommendation:

We recommend that the Department review and enhance provider monitoring procedures and controls to ensure that childcare providers are compliant with health and safety standards. Site visits should be performed annually, should be thoroughly documented, and documentation should clearly indicate the results of monitoring, including requirements for correcting deficiencies noted. The Department should also ensure that its staff are adequately trained in conducting and documenting site visits in accordance with program 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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-015
Prior Year Finding: 2024-025
Federal Agency: U.S. Department of Health and Human Services
State Agency: Department of Human Services
Federal Program: Foster Care – Title IV-E
Assistance Listing Number: 93.658
Award Number and Year: 2502WVFOST (10/1/2024 – 9/30/2025)
2401WVFOST (1/1/2024 – 3/31/2025)
Compliance Requirement: Allowable Costs/Cost Principles, Eligibility
Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or Specific Requirement:

Compliance: Allowable Costs/Cost Principles – Per 2 CFR section 200.403, except where otherwise authorized by statute, costs must meet certain criteria to be allowable under Federal awards. Criteria includes that costs must be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles. Costs must also conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.

Eligibility – Funds may be expended for foster care maintenance payments on behalf of eligible children, in accordance with the Title IV-E agency’s foster care maintenance payment rate schedule and in accordance with 45 CFR section 1356.21, to individuals serving as foster family homes, to child-care institutions, directly to a youth aged 18 or older who is in a supervised independent living setting if no actual provider or other child placing intermediary is involved, or public or private child-placement or child-care agencies.

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

Condition:

The Department of Human Services (Department) charged the Foster Care program for payments made to psychiatric facilities which is an unallowable cost under the program.

Context:

One of sixty cases selected for testing included payments to a psychiatric facility. Payments to psychiatric facilities are not allowable under the Foster Care program.

Cause:

The Department’s corrective action plan from the prior audit indicated that a system change was made during FY 2025 to prevent future payments to psychiatric facilities from being charged to the Foster Care program. The exception noted was prior to the implementation of the correction action plan.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Effect:

Ineligible expenditures were charged to the Foster Care program.

Questioned costs:

\$665, the amount paid to the psychiatric facility for the case tested.

Recommendation:

The Department should ensure its corrective action plan from the prior audit has been fully implemented and ensure that payments to psychiatric facilities are no longer charged to the Foster Care program.

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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-016
Prior Year Finding: No
Federal Agency: U.S. Department of Health and Human Services
State Agency: Department of Human Services
Federal Program: Foster Care – Title IV-E
Assistance Listing Number: 93.658
Award Number and Year: 2502WVFOST (10/1/2024 – 9/30/2025)
2401WVFOST (1/1/2024 – 3/31/2025)
Compliance Requirement: Allowable Costs/Cost Principles
Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or Specific Requirement:

Compliance: 2 CFR section 200.403 states, in part, except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
- (d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
- (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
- (g) Be adequately documented.

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

Condition:

The Department of Human Services (Department) was unable to provide supporting documentation for costs charged to the program.

Context:

For two of sixty cases selected for testing, the Department was unable to provide supporting documentation for the transactions. Auditors were unable to verify that the expenditures were allowable nor that they had been reviewed and approved prior to issuance.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Cause:

While the Department has established procedures in place, a clerical error resulted in supporting documentation not being properly maintained for certain program expenditures. Although the Department's multi-layered review process identified the missing documentation before the automated financial system issued payment, the error was not corrected prior to issuance. Consequently, internal controls did not prevent these errors.

Effect:

Expenditures without supporting documentation were charged to the Foster Care program.

Questioned costs:

\$50, the amount charged to the program without supporting documentation.

Recommendation:

The Department should reevaluate its current process, implement proper controls, and perform additional training to ensure that, prior to charging costs to the program, it has supporting documentation which is reviewed and approved by a supervisor who is knowledgeable of the regulations regarding allowable program costs. Supporting documentation should be maintained and be readily available for audit.

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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-017
Prior Year Finding: No
Federal Agency: U.S. Department of Health and Human Services
State Agency: Department of Human Services
Federal Program: Adoption Assistance
Assistance Listing Number: 93.659
Award Number and Year: 2502WVADPT (10/1/2024 – 9/30/2025)
2502WVADPT (1/1/2024 – 3/31/2025)
Compliance Requirement: Allowable Costs/Cost Principles
Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or Specific Requirement:

Compliance: 2 CFR section 200.403 states, in part, except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
- (d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
- (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
- (g) Be adequately documented.

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

Condition:

The Department of Human Services (Department) was unable to provide supporting documentation for costs charged to the program.

Context:

For one of sixty cases selected for testing, the Department was unable to provide supporting documentation for the transaction. Auditors were unable to verify that the expenditure was allowable nor that it had been reviewed and approved prior to issuance.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Cause:

While the Department has established procedures in place, a clerical error resulted in supporting documentation not being properly maintained for certain program expenditures. Although the Department's multi-layered review process identified the missing documentation before the automated financial system issued payment, the error was not corrected prior to issuance. Consequently, internal controls did not prevent these errors.

Effect:

An expenditure without supporting documentation was charged to the Adoption Assistance program.

Questioned costs:

\$26, the amount charged to the program without supporting documentation.

Recommendation:

The Department should reevaluate its current process, implement proper controls, and perform additional training to ensure that, prior to charging costs to the program, it has supporting documentation which is reviewed and approved by a supervisor who is knowledgeable of the regulations regarding allowable program costs. Supporting documentation should be maintained and be readily available for audit.

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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-018
Prior Year Finding: No
Federal Agency: Various
State Agency: Higher Education Policy Commission (HEPC)
Bluefield State University
Federal Program: Research and Development Cluster
Assistance Listing Number: Various
Award Number and Year: Various
Compliance Requirement: Procurement
Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or Specific Requirement:

Compliance: 2 CFR 200.320 (a)(1)(iv) states that a recipient or subrecipient may establish a micro-purchase threshold higher than the micro-purchase threshold identified in the FAR in accordance with the requirements of this section. The recipient or subrecipient may self-certify a threshold up to \$50,000 on an annual basis and must maintain documentation to be made available to the Federal agency or pass-through entity and auditors in accordance with § 200.334. The self-certification must include a justification, clear identification of the threshold, and supporting documentation of any of the following:

- A. A qualification as a low-risk auditee, in accordance with the criteria in § 200.520 for the most recent audit;
- B. An annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or,
- C. For public institutions, a higher threshold is consistent with State law.

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

Condition:

HEPC and Bluefield State University utilized micro-purchase procedures for purchases charged to Federal awards at amounts exceeding the Federal micro-purchase threshold based on thresholds established in its Board approved policies. However, the entities did not complete and retain the required annual self-certification supporting the higher thresholds utilized.

Context:

HEPC applied a micro-purchase threshold of \$50,000 and Bluefield State University applied a micro-purchase threshold of \$25,000.

Questioned costs:

None noted.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Cause:

HEPC's and Bluefield State University's internal control processes did not include a documented control activity to ensure annual self-certification of the micro-purchase threshold was completed, approved by appropriate authority, and retained in accordance with Uniform Guidance requirements.

Effect:

By applying micro-purchase procedures to transactions exceeding the Federal micro-purchase threshold without maintaining required self-certification documentation, the entities increase the risk of noncompliance with Uniform Guidance procurement standards, insufficient competition or price reasonableness documentation, and the potential for unallowable or unsupported costs charged to Federal awards.

Recommendation:

HEPC and Bluefield State University should formally establish and document an annual self-certification of their micro-purchase thresholds in accordance with 2 CFR §200.320(a)(1)(iv). The self-certification should clearly identify the approved threshold, include a written justification, and retain supporting documentation demonstrating compliance with one of the allowable 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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-019
Prior Year Finding: 2024-052
Federal Agency: National Science Foundation
State Agency: Higher Education Policy Commission
Federal Program: Research and Development Cluster
Assistance Listing Number: 47.076
Award Number and Year: 1834586 (09/01/2018 – 08/31/2025)
Compliance Requirement: Suspension and Debarment
Type of Finding: Significant Deficiency in Internal Control Over Compliance

Criteria or Specific Requirement:

Compliance: 2 CFR 200.214 Suspension and Debarment restricts awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

2 CFR 180.300 states that an entity may determine suspension and debarment status by:

- (a) Checking SAM (System for Award Management) Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person

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

Condition:

The Higher Education Policy Commission (HEPC) did not properly verify and document the suspension and debarment status of subrecipients.

Context:

Nine transactions were selected for testing, including five for West Virginia University, one for Shepherd University, two for HEPC, and one for the Department of Agriculture. The following exceptions were noted:

HEPC:

- For 1 of 2 transactions selected for testing, HEPC performed the suspension and debarment verification after the subaward issuance date. The subaward was issued on 10/31/2023 but the suspension and debarment verification occurred on 12/4/2024.
- For 1 of 2 transactions selected for testing, HEPC performed a suspension and debarment verification, but it was not dated and auditors were unable to determine if it occurred prior to issuance of the subaward.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Questioned costs:

None noted. The subrecipients were not suspended or disbarred.

Cause:

HEPC's procedures and internal controls were not sufficient to ensure that it performed suspension and debarment verifications prior to issuance of subawards nor that documentation of the verifications was maintained and was complete.

Effect:

Failure to verify the suspension and debarment status of subrecipients prior to issuance of subawards could result in HEPC entering into agreements with subrecipients who are ineligible to participate in the program.

Recommendation:

HEPC should review and enhance its controls and procedures to ensure that it verifies the suspension and debarment status of subrecipients prior to issuance of subawards and include documentation for when the check occurred.

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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-020
Prior Year Finding: No
Federal Agency: U.S. Department of Health and Human Services
State Agency: Department of Agriculture
Federal Program: Research and Development Cluster
Assistance Listing Number: 93.103
Award Number and Year: Various
Compliance Requirement: Equipment and Real Property Management
Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or Specific Requirement:

Compliance: 2 CFR 200.313 prescribes the requirements for non-federal entities regarding equipment and real property management. Requirements include the following:

Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the federal award identification number), who holds title, the acquisition date, cost of the property, percentage of federal participation in the project costs for the federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sales price of the property.

A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

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

Condition:

The Department of Agriculture did not manage equipment purchased with federal program funds in accordance with federal requirements.

Context:

Sixty items were selected for testing which included three from the Department of Agriculture (Department), five from Bluefield State College (BSC), and fifty-two from West Virginia University. We noted the following exceptions:

Department of Agriculture: For one of three property records selected for testing, the Department did not maintain property records.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Cause:

The Department does not have sufficient procedures or internal controls to ensure that equipment and property acquired with federal funds is maintained in accordance with federal requirements.

Effect:

Failure to adequately manage federal equipment and property could allow for undetected loss, theft, damage, or unauthorized use of the property.

Questioned costs:

Undetermined.

Recommendation:

We recommend that the Department review and enhance internal controls and procedures to ensure that equipment and property acquired using federal funds is managed in accordance with federal requirements. The Department should maintain property records and perform a physical inventory for all equipment.

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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-021
Prior Year Finding: 2024-054
Federal Agency: Department of Health and Human Services
State Agency: Department of Agriculture
Federal Program: Research and Development Cluster
Assistance Listing Number: 93.103
Award Number and Year: 5U2FFD007445-04 (7/01/2024 – 06/30/2026)
Compliance Requirement: Subrecipient Monitoring
Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or Specific Requirement:

Compliance – Per 2 CFR section 200.332(a), all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.

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

Condition:

The Department of Agriculture did not include all required information in subaward agreements.

Context:

One of eight subawards selected for testing were missing required federal award information. The eight subawards tested consisted of six subawards from West Virginia University (WVU), one subaward from the Department of Agriculture (Department) and one subaward from the Higher Education Policy Commission (HEPC). The following exceptions were noted:

Department of Agriculture: The subaward tested did not contain all required federal award information. The Assistance Listing Number and identification of whether the Federal award was for research and development was omitted from the subaward agreement.

Questioned costs:

None noted.

Cause:

The Department does not have sufficient procedures and internal controls to ensure that subawards are issued in compliance with Federal requirements.

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Effect:

Excluding the required federal grant award information at the time of the subaward may cause subrecipients and their auditors to be uninformed about specific program and other regulations that apply to the funds they receive. There is also the potential for subrecipients to have incomplete Schedules of Expenditures of Federal Awards (SEFA) in their Single Audit reports, and federal funds may not be properly audited at the subrecipient level in accordance with the Uniform Guidance.

Recommendation:

The Department should review and enhance internal controls and procedures to ensure that all required information is included in subaward agreements.

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 (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Reference Number: 2025-022
Prior Year Finding: 2024-021
Federal Agency: U.S. Department of Health and Human Services
State Agency: Department of Human Services
Federal Program: Temporary Assistance for Needy Families
Assistance Listing Number: 93.558
Award Number and Year: 2401WVTANF (10/1/2023 – 9/30/2024)
2503WVTANF (10/1/2024 – 9/30/2025)
Compliance Requirement: Special Tests and Provisions - Income Eligibility and Verification System
Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance

Criteria or Specific Requirement:

Compliance: Each state shall participate in the Income Eligibility and Verification System (IEVS) required by Section 1137 of the 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:

- (a) Wage information from the state Wage Information Collection Agency 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 US 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).

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

**STATE OF WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2025**

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

Condition:

The Department of Human Services (Department) did not perform data exchange matches on cases or did not perform the data matches prior to disbursement of benefits.

Context:

Sixty cases were selected for testing, and the following exceptions were noted:

- 10 of 60 cases did not perform a data match with other federally assisted benefit programs as required by the program. Benefits selected for testing were disbursed on 5/1/2025 and 6/1/2025 but the Department was unable to provide documentation that a data match had been performed.
- 4 of 60 cases did not perform a data match with other federally assisted benefit programs prior to disbursement of benefits to the participants. The match check was performed from twelve to twenty-four days after benefits were disbursed.

Cause:

The Department's procedures and internal controls were not sufficient to ensure that it complied with IEVS data match requirements prior to issuance of benefits to participants in the program. The Department had not fully implemented its corrective action plan from the prior audit year.

Effect:

Failure to perform data exchanges with other federally assisted benefit programs could allow ineligible participants to receive benefits under the program.

Questioned costs:

Undetermined. Based upon information available at the time of audit, auditors were unable to determine if benefits were paid to ineligible participants.

Recommendation:

We recommend the Department complete implementation of its corrective action plan from the prior audit year. The Department should reevaluate its current process, implement proper controls, and perform additional training to ensure that, prior to disbursing benefits to participants, it has performed a data match with other federally assisted benefit programs and ensure that only eligible participants receive benefits under the program. Supporting documentation should be maintained and be readily available for audit.

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, 2025**

CONTACT PERSON

For finding resolution and Single Audit matters, please contact Corey Wade, West Virginia Department of Administration, Financial Accounting and Reporting Section, 2101 Washington Street, E., Charleston, WV 25305 (Telephone 304-414-9067). E-mail: Corey.D.Wade@wv.gov. The respective state agency identified in each finding is responsible for the corrective action plan.

**2025-004 REPORTING – CASH MANAGEMENT IMPROVEMENT ACT
 WEST VIRGINIA STATE TREASURER’S OFFICE (WVSTO)**

**Assistance Listing Numbers:
 10.551/10.561/10.555/17.225/20.205/84.010/84.027/84.425/93.558/93.568/
 93.575/93.658/93.659/93.767/93.778/97.036**

For the Annual Report filing deadline, December 31, 2025, WVSTO staff experienced multiple extenuating circumstances including training of newer staff members, medical treatments, illness, and the sudden unexpected passing of a close family member. Realizing that these circumstances would interfere with the timely submission of the Annual Report, an extension was requested on December 30, 2025, with the Bureau of the Fiscal Service and was granted through Friday, January 9, 2026.

Regrettably, the extenuating circumstances were not fully resolved by that date, and the report was ultimately submitted on January 14, 2026. The WVSTO remained focused on completing the Report but overlooked the need to request an additional extension.

WVSTO staff subsequently met with Angela Smith, Director of the Bureau of the Fiscal Service and staff members Mary Bailey and Christopher Bush from the Revenue Collections Management Team. Director Smith confirmed there will be no penalties assessed due to the late filing. Additionally, WVSTO Banking Services staff will review the internal timeline of CMIA activities and procedures to ensure that future reporting is complete and submitted in a timely manner.

**2025-005 REPORTING – FEDERAL FUNDING ACCOUNTABILITY AND
 TRANSPARENCY ACT (FFATA)**

**DEPARTMENT OF EDUCATION (DOE)
 Assistance Listing Numbers: 10.553/10.555/10.556/10.559/10.582**



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2025

During FY 2025, the FFATA reporting system changed from the FSRS site to SAM.gov. Many transactions that were originally entered into the FSRS site did not transfer over and had to be re-entered into SAM.gov, making those entries appear late. In addition, we had trouble getting the SAM.gov site to accept our FFATA entries. DOE worked with SAM.gov customer support to eventually get the issues resolved, but this also resulted in late reporting. Subsequent to the systematic issues being resolved, all FFATA reports have been completed timely and will continue to be reported timely going forward.

**2025-006 REPORTING – FEDERAL FUNDING ACCOUNTABILITY AND
TRANSPARENCY ACT (FFATA)
DEPARTMENT OF ENVIRONMENTAL PROTECTION (DEP)
Assistance Listing Number: 15.252**

The finding states that the DEP did not report subaward information in accordance with reporting requirements. Specifically, two reports selected for testing were not reported in a timely manner. Based on the previous year's finding, DEP implemented standard operating procedures on January 24, 2024, to ensure compliance with the FFATA reporting requirements. DEP concurs that the two reports found to be in noncompliance were, in fact, submitted after the required deadline. This oversight was primarily due to the understaffing of the Sub Grants Unit at the time these reports were to be submitted. DEP currently has sufficient standard operating procedures to ensure compliance with FFATA reporting. DEP will temporarily reassign staff responsibilities to ensure reporting compliance timelines are met until the current vacancy in the Sub Grants Unit can be filled to provide additional support to the existing staff.

**2025-007 SPECIAL TESTS AND PROVISIONS: UI BENEFIT PAYMENT
WORKFORCE WEST VIRGINIA (WFWV)
Assistance Listing Number: 17.225**

WFWV acknowledges and agrees with the finding that Benefit Accuracy Measurement (BAM) cases were not reviewed and closed within the time limits established by ET Handbook No. 395. During the performance year, the BAM team faced significant staffing challenges, which delayed the timely completion of audits and restricted the availability of personnel for reviewing completed cases.



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2025

To address this issue, WFWV has implemented the following corrective measures:

1. Trained a support staff member in November 2024 to assist BAM analysts with administrative tasks, including setting up new case files, issuing second and third requests for information, and calculating wages based on employer-provided verification forms. This support enables analysts to dedicate more time to core investigative work.
2. Hired an additional BAM analyst in November 2025 to reduce management’s workload in completing audits, allowing them to prioritize the review of completed cases.

Furthermore, as of January 2026, management and the BAM support staff now use a shared redesigned spreadsheet to track the progress of assigned cases. This tool provides real-time visibility into case statuses, ensuring more effective monitoring of completion timeliness and preventing future delays.

**2025-008 SPECIAL TESTS AND PROVISIONS: UI PROGRAM INTEGRITY
 - OVERPAYMENTS
 WORKFORCE WEST VIRGINIA (WFWV)
 Assistance Listing Number: 17.225**

The overpayment in question was caused by an appeal decision made by an Administrative Law Judge (ALJ). The overpayment was established and coded correctly based on the ALJ decision in September 2024, even though an overpayment memo was not available. In October 2024, the Benefit Payment Control Overpayment Policy was revised to include instructions to create overpayment memos for all lower and higher authority appeal decisions which result in an overpayment of benefits. Benefit & Technical Support unit staff, who process appeal decisions, were made aware of the requirement.

**2025-009 REPORTING
 OFFICE OF THE GOVERNOR (GO)
 Assistance Listing Number: 21.027**



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2025

The GO fully believes that its documentation and support for obligations and expenditures incurred under its SLFRF funding is available and appropriate to support all items, though recognizes there were challenges and delays in its ability to provide the information to our auditors due to miscommunications and need to coordinate across multiple agencies. That said, the GO recognizes that certain errors were noted in the amounts reported in the quarterly expenditure reports and is committed to enhancing its processes going forward.

In particular, as the new administration has had a chance to become more familiar with the reporting processes and its relationship with the third-party firm responsible for assisting the State’s creation and submission of its expenditure reporting. In particular, the GO will ensure that each quarterly expenditure report includes a clearly defined project schedule that allows ample time for the full review and confirmation of information and data included prior to the report’s due date.

Additionally, the third-party firm has added additional resources to support the reporting periods and developed new templates to better track and summarize the information aggregated across all agencies spending SLFRF funds to better enable review and identification of any errors or questions.

**2025-010 CASH MANAGEMENT
 GLENVILLE STATE UNIVERSITY (GSU), SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE (SWVCTC)
 Assistance Listing Numbers: 84.063/84.268**

Glenville State University (GSU) Response:

As of December 2024, the Glenville State University (GSU) Financial Aid Office, in conjunction with the GSU Business and Finance Office, has implemented policies and procedures to perform, at a minimum, monthly Pell Grant and Direct Loan reconciliations, with the appropriate signoffs. The GSU Financial Aid Office reviews and reconciles all Pell Grant and Direct Loan disbursement records at least monthly by comparing Banner records to Common Origination and Disbursement (COD) records. If any do not match, the GSU Financial Aid Office notes this within their documentation and resolves these discrepancies in a timely manner. They are reconciled by the GSU Financial Aid Office, signed off by the reconciling staff member, as well as the Financial Aid Director. Further, the GSU Business and Finance Office Accountant and GSU Financial Controller review and sign-off the reconciled data. The final copy is kept within the GSU Financial Aid Office.



**CORRECTIVE ACTION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**Southern West Virginia Community and Technical College (SWVCTC)
 Response:**

A Monthly Reconciliation Cover Sheet has been developed. The Financial Aid Counselor will complete the monthly and annual reconciliation for each fund (e.g., Pell Grant, Student Loans). The cover sheet will document the month reconciled, the fund being reconciled, the amount disbursed in Banner, the amount disbursed through COD, any discrepancies with explanations, and the preparer’s signature. The applicable SAS Reconciliation for each fund will be attached to the cover sheet. Upon completion, the reconciliation and cover sheet will be reviewed and approved by the Director of Student Financial Assistance.

**2025-011 SPECIAL TESTS AND PROVISIONS: GRAMM-LEACH-BLILEY ACT
 WEST VIRGINIA STATE UNIVERSITY (WVSU)
 Assistance Listing Numbers: 84.003/84.007/84.038/84.063/84.268/84.379**

WVSU has begun the process of developing a written cybersecurity policy. However, due to the recently fluctuating landscape of cybersecurity, security needs involved, and the number of staff available for the task, WVSU has not yet completed, nor approved any policy beyond the preliminary stages. WVSU is committed to having a written cyber security policy by the end of 2025-2026 which will have been approved by WVSU administration. Further delaying the process was a change in CFO during FY 2026.

**2025-012 SPECIAL TESTS AND PROVISIONS: NSLDS REPORTING
 WEST VIRGINIA UNIVERSITY (WVU), WEST VIRGINIA SCHOOL OF
 OSTEOPATHIC MEDICINE (WVSOM), SOUTHERN WEST
 VIRGINIA COMMUNITY AND TECHNICAL COLLEGE (SWVCTC)
 Assistance Listing Numbers: 84.063/84.268**

West Virginia University (WVU) response:

The Office of the University Registrar (OUR) will create an “enrollment effective date validation” step in our comparison process. OUR will take the NSC submission file generated by WVU Information Technology Services (ITS) and compare the program effective date and campus enrollment effective date for each student to ensure the dates match. Any dates that do not match will be documented or corrected.



**CORRECTIVE ACTION PLAN
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

West Virginia School of Osteopathic Medicine (WVSOM) response:

As of December 2025, WVSOM updated the program enrollment date within the graduation spreadsheet processed out of the Banner system. Going forward, WVSOM registrar will create a calendar reminder to confirm program enrollment on the spreadsheet. The reminder function will be used to ensure this step is not missed in the future. WVSOM registrar will check the report diligently for accuracy.

Southern West Virginia Community and Technical College (SWVCTC) response:

SWVCTC is consulting with the Clearinghouse to better understand and identify any data elements of concern. SWVCTC is working to resubmit enrollment files and will review each file to ensure the data and processes are correct. An internal review by the CIO and Registrar will be done on each submission for a period of at least six months or until all parties are satisfied with the submissions.

**2025-013 REPORTING – SPECIAL REPORTING – LIHEAP CARRYOVER AND REALLOTMENT REPORT
 DEPARTMENT OF HUMAN SERVICES (DoHS)
 Assistance Listing Number: 93.568**

To strengthen internal controls, the Office of Grants Management will reevaluate its current process for tracking LIHEAP program reporting requirements and meeting deadlines. This evaluation, which will be completed by July 1, 2026, will aim to identify specific staff training needs.

**2025-014 SPECIAL TESTS AND PROVISIONS - HEALTH AND SAFETY REQUIREMENTS
 DEPARTMENT OF HUMAN SERVICES (DoHS)
 Assistance Listing Number: 93.575/93.596**

The Quality Assurance specialists have established a plan of action for each Regulation Unit (Child Care Licensing Unit and Family Child Care Unit) to maintain continual monitoring of conducted Annual Unannounced Monitoring Visits required under 45 CFR §98.42(b)(2)(i)(B). Within the tracking spreadsheet, detailed information is input from our documentation system PATH COGNOS Report PCC-PLI 1080. Information includes Provider Name, Provider Number, Provider Type, Specialist Name, and columns for visits



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2025

conducted and visits not yet conducted. To provide an overall year-to-date calculation of monthly totals/percentages, a Yearly Summary tab is included in the spreadsheet for a quick reference analysis to provide an additional method of tracking visits. As the monthly totals and percentages change, the data updates on the monthly tabs and the Yearly Summary tab.

Program Managers have implemented individual efforts to track visits conducted by specialists. The PCC-PLI 1080 report is distributed twice per month by PM II to each Program Manager for review. Specialists have been instructed to include completed annual unannounced monitoring visits on monthly report data, which can then be compared with the PCC-PLI-1080 reports. Additionally, a tracking system has been implemented that requires specialists to pre-plan annual unannounced visits for the 2026 calendar year to ensure visits are completed.

**2025-015 ALLOWABLE COSTS/COST PRINCIPLES, ELIGIBILITY
 DEPARTMENT OF HUMAN SERVICES (DoHS)
 Assistance Listing Number: 93.658**

DoHS’s corrective action plan from the prior audit indicated that a system change was made during FY 2025 to prevent future payments to psychiatric facilities from being charged to the Foster Care program. This change did go into effect on September 19, 2024. However, this provider was an anomaly. The facility was a Residential Treatment Facility which was Title IV-E eligible until they received Psychiatric Residential Treatment Facility (PRTF) status in August of 2024, however, they did not provide DoHS documentation until February 2025. Immediate action was taken by a call ticket to the Technical Call Center to ensure that the PRTF was not continuing to show as IV-E eligible. The staff from the Division of Regulatory Management will continue, as part of their annual licensing review will ensure wvPATH provider records are updated to reflect timely licensing status as well as ensuring that child specific agreements do not lapse. The previously stated Corrective Action Plan remains in place and will continue.

**2025-016 ALLOWABLE COSTS/COST PRINCIPLES
 DEPARTMENT OF HUMAN SERVICES (DoHS)
 Assistance Listing Number: 93.658**

DoHS maintains a multi-layered review process for P-card payments While documentation for the two specific transactions totaling \$50 was unavailable at the time of the audit, these transactions were processed through the same automated financial system that enforces budgetary limits and eligibility



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2025

checks for all validated cases. Due to current system configurations, P-card transactions must be processed even when documentation is missing.

According to the internal controls, any transaction not properly reconciled is marked “Admin Not Reconciled”. This designation indicates the DoHS is aware of the missing documentation, which, according to policy, becomes the cardholder’s responsibility. The Office of Shared Administration (OSA) P-card Division provides reconciliation dates and notifies coordinators of any unreconciled transactions. If a cardholder loses a receipt, they are permitted to submit a lost receipt memo detailing the purchase, accompanied by a supervisor’s signature.

The P-card Division has recently begun working closely with the DoHS’s internal purchasing card audit section within the OSA Office of Accountability and Management Reporting (OAMR) to mitigate reconciliation errors. OAMR reviews transactions for accuracy and completeness. Through this coordinated effort, missing documentation or errors are investigated and brought to management’s attention.

DoHS will continue to issue monthly notifications to staff emphasizing that all P-card expenditures must be reconciled with proper documentation within one week of the cycle end date. Reconciliations must be electronically reviewed and approved by a supervisor to verify the allowability of costs. To mitigate noncompliance, the P-card Division will work with OAMR to monitor repeated occurrences. Persistent failure to provide documentation or obtain approval may result in the temporary suspension of purchasing privileges. These measures ensure that documentation is maintained, reviewed, and readily available for future audits.

**2025-017 ALLOWABLE COSTS/COST PRINCIPLES
 DEPARTMENT OF HUMAN SERVICES (DoHS)
 Assistance Listing Number: 93.659**

DoHS maintains a multi-layered review process for P-card payments. While documentation for the two specific transactions totaling \$26 was unavailable at the time of the audit, these transactions were processed through the same automated financial system that enforces budgetary limits and eligibility checks for all validated cases. Due to current system configurations, P-card transactions must be processed even when documentation is missing.

According to the internal controls, any transaction not properly reconciled is marked “Admin Not Reconciled”. This designation indicates the DoHS is



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2025

aware of the missing documentation, which, according to policy, becomes the cardholder’s responsibility. The Office of Shared Administration (OSA) P-card Division provides reconciliation dates and notifies coordinators of any unreconciled transactions. If a cardholder loses a receipt, they are permitted to submit a lost receipt memo detailing the purchase, accompanied by a supervisor’s signature.

The P-card Division has recently begun working closely with the DoHS’s internal purchasing card audit section within the OSA Office of Accountability and Management Reporting (OAMR) to mitigate reconciliation errors. OAMR reviews transactions for accuracy and completeness. Through this coordinated effort, missing documentation or errors are investigated and brought to management’s attention.

DoHS will continue to issue monthly notifications to staff emphasizing that all P-card expenditures must be reconciled with proper documentation within one week of the cycle end date. Reconciliations must be electronically reviewed and approved by a supervisor to verify the allowability of costs. To mitigate noncompliance, the P-card Division will work with OAMR to monitor repeated occurrences. Persistent failure to provide documentation or obtain approval may result in the temporary suspension of purchasing privileges. These measures ensure that documentation is maintained, reviewed, and readily available for future audits.

**2025-018 PROCUREMENT
 HIGHER EDUCATION POLICY COMMISSION (HEPC), BLUEFIELD
 STATE UNIVERSITY (BSU)
 Assistance Listing Number: Various – Research & Development
 Cluster**

Higher Education Policy Commission (HEPC) response:

HEPC maintains procurement policies consistent with state law, which is one of the three allowable criteria recognized in 2 CFR §200.320(a)(1)(iv) for establishing a micro purchase threshold of up to \$50,000. A Self-Certification letter will be developed and maintained by April 30, 2026, while formally defining micro-purchase thresholds applied to federal awards. This self-certification letter will be retained as part of our procurement documentation and will provide how the micro-purchase threshold was determined and applied in accordance with 2 CFR §200.320(a)(1)(iv).



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Bluefield State University (BSU) response:

Beginning in FY 2026, the BSU Controller and Director of Purchasing will review the criteria recognized in 2 CFR §200.320(a)(1)(iv) for establishing a micro purchase threshold of up to \$50,000. These requirements will be presented to the Board of Governors before June 30, 2026.

**2025-019 SUSPENSION AND DEBARMENT
HIGHER EDUCATION POLICY COMMISSION
Assistance Listing Number: 47.076**

This finding was previously identified during the FY 2024 audit. Since the original finding, HEPC has addressed and resolved this issue by strengthening its internal controls and procedures. On March 31, 2025, HEPC updated policies and procedures that established and maintain effective control over federal awards. The update established a threshold for identifying covered transactions and provides clear guidance on conducting suspension and debarment searches in SAM.gov for those transactions. The update also provided additional steps for documentation required to assess whether a vendor is excluded or disqualified if not in SAM.gov. The instances noted in this finding happened before the corrective action plan was implemented. Management believes the updated processes and procedures are effective.

**2025-020 EQUIPMENT AND REAL PROPERTY MANAGEMENT
DEPARTMENT OF AGRICULTURE (DOA)
Assistance Listing Number: 93.103**

The property for which adequate records (tested against 2 CFR 200) were unavailable for the DOA was purchased in 2010, before the implementation and 2 CFR 200. Federal financial assistance for State governments was governed by circular A-102 during time of purchase which did not have equivalent property management requirements as found in circular A-110 and subsequently 2 CFR 200.

Adequate records were available for the two additional properties sampled purchased in 2017 and 2021, demonstrating the current property management system and processes are adequate to meet requirements of current federal financial assistance. Moving forward, DOA will be reviewing current property records to ensure compliance with 2 CFR 200.313.



CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2025

**2025-021 SUBRECIPIENT MONITORING
DEPARTMENT OF AGRICULTURE (DOA)
Assistance Listing Number: 93.103**

Management concurs with this finding. For current subawards, contents will be reviewed for required elements and subrecipients informed of any missing elements with documentation of this communication kept within subaward files.

For future subawards, the DOA will create a checklist based on 2 CFR 200.332 (b)(1) to use in review of new agreements (one checklist per funding source), including section citations for the required elements.

**2025-022 SPECIAL TESTS AND PROVISIONS – INCOME ELIGIBILITY AND
VERIFICATION SYSTEM
DEPARTMENT OF HUMAN SERVICES (DoHS)
Assistance Listing Number: 93.558**

Effective April 1, 2026, the DoHS Bureau for Family Assistance will implement a series of mandatory training and policy enhancements designed to bolster compliance and documentation standards for all WV WORKS workers. The primary focus of these updates is the rigorous handling of data matches; specifically, workers must complete a Blackboard course on Single Agency Audits that emphasizes the necessity of documenting all Income and Eligibility Verification System (IEVS) matches. To support this at the foundational level, an IEVS case comments exercise has been integrated into the third week of the standard training curriculum.

Monitoring and quality control will also enhance Rushmore Review protocols. Supervisors are now required to perform three Rushmore Reviews per month, while the WV WORKS policy team will continue their own reviews to track systemic trends. Furthermore, the Division of Performance and Quality Improvement (DPQI) will now include specific compliance checks for data match completion within their monthly review of 18 cases.

To ensure staff are well-equipped for these changes, the Division of Professional Development has released a suite of resources, including procedural Desk Guides and supplementary YouTube training videos. Supervisors are required to present them during monthly unit meetings. To finalize the process, every worker must provide a formal sign-off to confirm they have received and understood the updated procedures regarding data exchanges.

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



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

2024-001 DEPARTMENT OF HUMAN SERVICES INFORMATION SYSTEM AND RELATED BUSINESS PROCESS CONTROLS
Department of Human Services (DoHS)
Assistance Listing Numbers: 10.551, 10.561, COVID-19 10.561, 93.558, 93.568, 93.575, 93.596, COVID-19 93.575, 93.775, 93.777, 93.778, 93.767, 93.788
Partially Resolved

As of FY 2021, this finding is partially resolved. DoHS has phased in a new information technology system that has replaced FACTS and RAPIDS for case management and eligibility.

2024-002 DEPARTMENT OF HUMAN SERVICES INFORMATION TECHNOLOGY GENERAL CONTROLS – WVPATH
Department of Human Services (DoHS)
Assistance Listing Numbers: 93.658, 93.659, 93.767, 93.775, 93.777, 93.778 Partially Resolved

As of FY 2025, this finding is partially resolved. DoHS began utilizing a user access review twice a year with the first in July 2025 and the second in December 2025, with continued occurrences to resolve outstanding issues with PATH FA system access. They also provided a list of users with IES access to the appropriate supervisors with the request to validate the need for continued system access. Creation of user IDs for IES PATH FA system is handled by WV OT for new users to the state and the TSO/RACF coordinator already in the state system along with CLP administrative staff assigning the necessary roles.

2024-003 MMIS USER ACCESS REVIEW
Department of Health, Health Facilities, and Human Resources
Assistance Listing Numbers: 93.775, 93.777, 93.778, 93.767
Resolved

Corrective action has been taken as of FY 2025.

2024-004 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Financial Accounting and Reporting Section, Division of Highways
Assistance Listing Numbers: 10.310, 15.808, 15.945, 47.083, 47.076, 66.716, 81.057, 93.121, 93.213, 93.279, 93.310, 93.393, 93.395, 93.837, 93.838, 93.840, 93.847, 93.853, 93.866, 93.867, 93.942, 97.036



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Partially Resolved

Financial Accounting and Reporting Section (FARS) response:

Beginning in March of 2026, FARS will request all agencies to review all their funds within the SEFA application and report to FARS what funds are correct and what funds need to be added due to new Federal activity or removed due to no Federal activity. Prior to submission of the SEFA to FARS, all agencies will verify that all beginning and ending balance as well as the activity is correct. Any discrepancies will be reported to FARS so adjustments can be made prior to preparing the SEFA.

Division of Highways (DOH) response:

Corrective action has been taken as of FY 2025.

2024-005 **INTERNAL CONTROLS OVER SUBRECIPIENT MONITORING**
Department of Health, Health Facilities, and Human Resources
Assistance Listing Number 93.788, 93.575, 93.596, COVID-19 93.575,
93.558
Resolved

Corrective action has been taken as of FY 2025.

2024-006 **SPECIAL TESTS AND PROVISIONS – ADP SYSTEM FOR SNAP**
Department of Human Services (DoHS)
Assistance Listing Numbers: 10.551, 10.561, COVID-19 10.561
Partially Resolved

As of FY 2025, this finding is partially resolved. DoHS continues to review SNAP cases based on the FNS-approved ME plan for FY 2025 and will continue to do so in FY 2026. DoHS will continue to monitor and report compliance for the completion of expanded supervisor case reviews conducted and tracked through Rushmore system. Peer review will continue to be entered into the Rushmore system as well.

2024-007 **TRANSPARENCY ACT REPORTING**
Department of Education (WVDE)
Assistance Listing Numbers: 10.553, 10.555, 10.556, 10.559, 10.582
Partially Resolved



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

During FY2025, the FFATA reporting system changed from the FSRS site to SAM.gov. Many transactions that were originally entered into the FSRS site did not transfer over and had to be re-entered into SAM.gov, making those entries appear late. In addition, we had trouble getting the SAM.gov site to accept our FFATA entries. The staff responsible for the FFATA reporting worked with SAM.gov customer support to eventually get the issues resolved, but this also resulted in late reporting. Subsequent to the systematic issues being resolved, all FFATA reports have been completed timely and will continue to be reported timely going forward.

2024-008 TRANSPARENCY ACT REPORTING
West Virginia Community Development Block Grant Program
(CDBG) Assistance Listing Numbers: 14.228, COVID-19 14.228
Resolved

Corrective action has been taken as of FY 2025.

2024-009 TRANSPARENCY ACT REPORTING
Department of Environmental Protection (DEP)
Assistance Listing Numbers: 15.252
Partially Resolved

DEP currently has sufficient standard operating procedures to ensure compliance with FFATA reporting. The agency will temporarily reassign staff responsibilities to ensure reporting compliance timelines are met until the current vacancy in the Sub Grants Unit can be filled to provide additional support to the existing staff.

2024-010 SUBRECIPIENT MONITORING
Department of Environmental Protection (DEP)
Assistance Listing Number: 15.252
Resolved

Corrective action has been taken as of FY 2025.

2024-011 INTERNAL CONTROLS OVER INFORMATION TECHNOLOGY –
ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE
COSTS/COST PRINCIPLES, ELIGIBILITY, REPORTING, AND
SPECIAL TESTS AND PROVISIONS
Workforce West Virginia (WWV)
Assistance Listing Number: 17.225
Resolved



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Corrective action has been taken as of FY 2025.

**2024-012 REPORTING AND MATCHING
 Workforce West Virginia (WWV)
 Assistance Listing Number: 17.225
 Resolved**

Corrective action has been taken as of FY 2025.

**2024-013 SPECIAL TESTS AND PROVISIONS: UI PROGRAM INTEGRITY –
 OVERPAYMENTS
 Workforce West Virginia (WWV)
 Assistance Listing Number: 17.225
 Partially Resolved**

WWV recognizes this prior year finding as a current year finding. In October 2024, the Benefit Payment Control Overpayment Policy was revised to include instructions to create overpayment memos for all lower and higher authority appeal decisions which result in an overpayment of benefits. Benefit & Technical Support unit staff, who process appeal decisions, were made aware of the requirement.

**2024-014 REPORTING
 Workforce West Virginia (WWV)
 Assistance Listing Number: 17.225
 Resolved**

Corrective action has been taken as of FY 2025.

**2024-015 SPECIAL TESTS AND PROVISIONS: UI BENEFIT PAYMENTS
 Workforce West Virginia (WWV)
 Assistance Listing Number: 17.225
 Partially Resolved**

As of FY 2025, this finding is partially resolved. Each quarter the data analyst determines the number of cases for each type of audit that will be requested to meet the required number of samples each year. Once the schedule is prepared for the quarter, the data analyst emails or discusses the schedule with the Benefits Accuracy Measurement (BAM) Manager, the report is reviewed to verify they are on track to meet the required samples. Then, each week the data analyst compiles a report, submitted to the BAM Manager, of the ageing



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

of each case and a tally of the number of cases that have been assigned and completed.

**2024-016 SPECIAL TESTS AND PROVISIONS – CONTRACTOR RECOVERIES
 Division of Highways (DOH)
 Assistance Listing Number: 20.205
 Resolved**

Corrective action has been taken as of FY 2025.

**2024-017 TRANSPARENCY ACT REPORTING
 Department of Education (WVDE)
 Assistance Listing Numbers: COVID-19 84.425U, 84.425W
 Resolved**

Corrective action has been taken as of FY 2025.

**2024-018 REPORTING
 Department of Education (WVDE)
 Assistance Listing Numbers: COVID-19 84.425D, 84.425R
 84.425U, 84.425V, 84.425W
 Resolved**

Corrective action has been taken as of FY 2025.

**2024-019 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 Human Services (DoHS)
 Assistance Listing Number: 93.558
 Partially Resolved**

Effective April 1, 2025, this finding is partially resolved. DoHS requires WV WORKS employees to complete a Blackboard course on Case Comments by April 30, 2025. 88.5% of staff completed the Blackboard course in April 2025 with reminders sent to have employees finish it in August.

**2024-020 SPECIAL TESTS AND PROVISIONS – PENALTY FOR REFUSAL TO
 WORK
 Department of Human Services (DoHS)
 Assistance Listing Number: 93.558**



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Resolved

Corrective action has been taken as of FY 2025.

2024-021 SPECIAL TESTS AND PROVISIONS – INCOME ELIGIBILITY AND VERIFICATION SYSTEM
Department of Human Services (DoHS)
Assistance Listing Number: 93.558
Partially Resolved

As of FY 2025, this finding is partially resolved. DoHS requires WVWORKS staff to complete a Blackboard course on Case Comments to stress the importance of properly documenting all IEVS matches with an exercise regarding IEVS case comments added to the third week of the training. The course was available from April 1, 2025 – April 30, 2025, with a completion rate of 88.5%

2024-022 ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS/COST PRINCIPLES
Department of Human Services (DoHS)
Assistance Listing Number: 93.558
Resolved

As of FY 2025, this finding is partially resolved. DoHS requires a Blackboard course on Case Comments were required to be completed by April 30, 2025, addressing properly documenting any supportive payments. The WVWORKS Policy Unit provided technical assistance to 44 county offices with the other 11 county offices to have been completed by 9/30/25.

2024-023 SPECIAL TESTS AND PROVISIONS – PENALTY FOR FAILURE TO COMPLY WITH WORK VERIFICATION PLAN
Department of Human Services (DoHS)
Assistance Listing Number: 93.558
Partially Resolved

As of April 1, 2025, this finding is partially resolved. DoHS required WV WORKS employees to complete a Blackboard course on Case Comments by April 30, 2025. 88.5% of staff completed the Blackboard course in April 2025 with reminders sent to have employees finish it in August.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**2024-024 SPECIAL TESTS AND PROVISIONS - PROVIDER ELIGIBILITY FOR
ARP ACT STABILIZATION FUNDS
Department of Human Services (DoHS)
Assistance Listing Numbers: 93.575, COVID-19 93.575, 93.596
Resolved**

Corrective action has been taken as of FY 2025.

**2024-025 ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE
COSTS/COST PRINCIPLES, ELIGIBILITY, AND SPECIAL TESTS
AND PROVISIONS – PAYMENT RATE SETTING AND APPLICATION
Department of Human Services (DoHS)
Assistance Listing Number: 93.658
Partially Resolved**

The Department’s corrective action plan from the prior audit indicated that a system change was made during FY 2025 to prevent future payments to psychiatric facilities from being charged to the Foster Care program. This change did go into effect on September 19, 2024. However, this provider was an anomaly. The facility was a Residential Treatment Facility which was Title IV-E eligible until they received Psychiatric Residential Treatment Facility (PRTF) status in August of 2024, however, they did not provide the Department documentation until February 2025. Immediate action was taken by a call ticket to the Technical Call Center to ensure that the PRTF was not continuing to show as IV-E eligible. The staff from the Division of Regulatory Management will continue, as part of their annual licensing review will ensure wvPATH provider records are updated to reflect timely licensing status as well as ensuring that child specific agreements do not lapse. The previously stated Corrective Action Plan remains in place and will continue.

**2024-026 REPORTING
Department of Human Services (DoHS)
Assistance Listing Number: 93.658
Partially Resolved**

As of FY 2025, this finding is partially resolved. DoHS enhanced the CLM00310 claiming report to extract child counts from CB496 until a new report can be developed. A work group has been meeting regularly to develop system upgrades for the child count reports. These reports would be utilized for calculating the penetration rate and for reporting children counts on the CB496. Recently, the prior period retroactive and reconciliation report was completed for prior period adjustment claiming with the new CLM00320 report. The workgroup is near completion of work



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

regarding the child counts. The cost centers in the PATH system have been enhanced to further develop the CLM00310 claiming report for prevention services and IV-B reporting through the SNS provider payments.

**2024-027 TRANSPARENCY ACT REPORTING
Department of Human Services (DoHS)
Assistance Listing Numbers: 93.558, 93.788
Resolved**

Corrective action has been taken as of FY 2025.

**2024-028 SUBRECIPIENT MONITORING
Department of Human Services (DoHS)
Assistance Listing Number: 93.788
Resolved**

Corrective action has been taken as of FY 2025.

**2024-029 ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE
COSTS/COST PRINCIPLES AND ELIGIBILITY
Department of Human Services (DoHS)
Assistance Listing Number: 93.659
Partially Resolved**

This finding is partially resolved. DoHS revised the SOP in March 2025 to ensure adoption records are maintained and archived with dissemination in April 2025, resolving this portion of the finding. Entering subsidy payments promptly and accurately has been partially resolved by providing a basic how to enter demand payment to the adoption program managers.

**2024-030 ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE
COSTS/COST PRINCIPLES
Military Authority (MA)
Assistance Listing Number: 97.036, COVID-19 97.036
Resolved**

Corrective action has been taken as of FY 2025.

**2024-031 SUBRECIPIENT MONITORING
Department of Human Services (DoHS)
Assistance Listing Numbers: 93.323, COVID-19 93.323**



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Resolved

Corrective action has been taken as of FY 2025.

2024-032 EQUIPMENT AND REAL PROPERTY MANAGEMENT
Department of Human Services (DoHS)
Assistance Listing Numbers: 93.323, COVID-19 93.323
Resolved

Corrective action has been taken as of FY 2025.

2024-033 ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS
/COST PRINCIPLES
Department of Human Services (DoHS)
Assistance Listing Numbers: 93.323, COVID-19 93.323
Resolved

Corrective action has been taken as of FY 2025.

2024-034 SUBRECIPIENT CASH MANAGEMENT
Department of Human Services (DoHS)
Assistance Listing Numbers: 93.323, COVID-19 93.323
Resolved

Corrective action has been taken as of FY 2025.

2024-035 REPORTING AND EARMARKING
Office of the Governor (GO)
Assistance Listing Number: COVID-19 21.027
Partially Resolved

The Governor's Office recognizes this prior year finding as a current year finding and fully believes that its documentation and support for obligations and expenditures incurred under its SLFRF funding is available and appropriate to support all items, though it recognizes there were challenges and delays in its ability to provide the information to our auditors due to miscommunications and need to coordinate across multiple agencies. That said, the Governor's Office recognizes that certain errors were noted in the amounts reported in the quarterly expenditure reports and is committed to enhancing its processes going forward.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

In particular, as the new administration has had a chance to become more familiar with the reporting processes and its relationship with the third-party firm responsible for assisting the State’s creation and submission of its expenditure reporting. In particular, the Governor’s Office will ensure that each quarterly expenditure report includes a clearly defined project schedule that allows ample time for the full review and confirmation of information and data included prior to the report’s due date. Additionally, the third-party firm has added additional resources to support the reporting periods and developed new templates to better track and summarize the information aggregated across all agencies spending SLFRF funds to better enable review and identification of any errors or questions.

**2024-036 ELIGIBILITY FOR SUBRECIPIENTS
 Department of Education (WVDE)
 Assistance Listing Number: 84.010
 Resolved**

Corrective action has been taken as of FY 2025.

**2024-037 LEVEL OF EFFORT AND EARMARKING
 Department of Education (WVDE)
 Assistance Listing Number: 84.010
 Resolved**

Corrective action has been taken as of FY 2025.

**2024-038 REPORTING
 Department of Education (WVDE)
 Assistance Listing Numbers: 10.553, 10.555, 10.556, 10.559, 10.582
 Resolved**

Corrective action has been taken as of FY 2025.

**2024-039 CASH MANAGEMENT AND INTERNAL CONTROL OVER FINANCIAL
 REPORTING
 Bluefield State University (BSU), Glenville State University (GSU),
 and West Liberty University (WLU)
 Assistance Listing Numbers: 84.063, 84.268
 Partially Resolved**

Bluefield State University (BSU) response:



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Corrective action has been taken as of FY 2025.

Glenville State University (GSU) response:

As of December 2024, the Glenville State University (GSU) Financial Aid Office, in conjunction with the GSU Business and Finance Office, has implemented policies and procedures to perform, at a minimum, monthly Pell Grant and Direct Loan reconciliations, with the appropriate sign-offs. The GSU Financial Aid Office reviews and reconciles all Pell Grant and Direct Loan disbursement records at least monthly by comparing Banner records to Common Origination and Disbursement (COD) records. If any do not match, the GSU Financial Aid Office notes this within their documentation and resolves these discrepancies in a timely manner. They are reconciled by the GSU Financial Aid Office, signed off by the reconciling staff member, as well as the Financial Aid Director. Further, the GSU Business and Finance Office Accountant and GSU Financial Controller review and sign-off the reconciled data. The final copy is kept within the GSU Financial Aid Office.

West Liberty University (WLU) response:

Corrective action has been taken as of FY 2025.

Southern WV CTC (SWVCTC) response:

SWVCTC recognizes this prior year finding as a current year finding. See Corrective Action Plan 2025-010.

2024-040

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

Glenville State University, Shepherd University, West Liberty University, West Virginia State University, West Virginia University at Parkersburg, Fairmont State University, and Pierpont Community and Technical College

Assistance Listing Numbers: 84.007, 84.033, 84.038, 84.063, 84.268, 84.379 Partially Resolved

Glenville State University (GSU) response:

Corrective action has been taken as of FY 2025.

Shepherd University (SU) response:



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Corrective action has been taken as of FY 2025.

West Liberty University (WLU) response:

Corrective action has been taken as of FY 2025.

West Virginia State University (WVSU) response:

As of FY 2025, this finding is partially resolved. WVSU has engaged an outside firm to assist us in policy development and compliance documentation. WVSU had a delay in being compliant due in part to change in CFO leadership in June 2025.

West Virginia University at Parkersburg (WVUP) response:

As of FY 2025, this finding is partially resolved. The process for reviewing internal application development is still a work in progress, but a review was completed for one of the main systems, MyWVUP, in March 2024.

The information security program has been reviewed for this year but has yet to be approved for publication. WVUP's Active Directory password complexity matches the written policy. WVUP IT will continue to work toward compliance and continue to work to get the information security program approved and published.

Fairmont State University (FSU) response:

Corrective action has been taken as of FY 2025.

Pierpont Community and Technical College (PCTC) response:

Corrective action has been taken as of FY 2025.

**2024-041 INTERNAL CONTROLS OVER SPECIAL TESTS AND PROVISIONS
 – VERIFICATION**

**Bluefield State University and Fairmont State University
 Assistance Listing Numbers: 84.007, 84.033, 84.038, 84.063, 84.268,
 84.379, 93.264, 93.342, 93.364
 Resolved**

Corrective action has been taken as of FY 2025.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

2024-042 **BANNER INFORMATION TECHNOLOGY GENERAL CONTROLS – ELIGIBILITY, REPORTING AND SPECIAL TESTS AND PROVISIONS**
Glenville State University, Mountwest Community and Technical College, New River Community and Technical College, Concord University, Pierpont Community and Technical College, Shepherd University, West Liberty University, West Virginia Northern Community College, West Virginia University at Parkersburg, West Virginia State University
Assistance Listing Numbers: 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364
Resolved

Corrective action has been taken as of FY 2025.

2024-043 **SPECIAL TESTS AND PROVISIONS – RETURN OF TITLE IV FUNDS**
Glenville State University, Fairmont State University, and Mountwest Community & Technical College
Assistance Listing Numbers: 84.007, 84.033, 84.063, 84.268
Resolved

Corrective action has been taken as of FY 2025.

2024-044 **INTERNAL CONTROL - CASH MANAGEMENT**
Concord University (CU)
Assistance Listing Numbers: 84.007, 84.033, 84.063, 84.268
Resolved

Corrective action has been taken as of FY 2025.

2024-045 **SPECIAL TESTS AND PROVISIONS – USING A SERVICER TO DELIVER TITLE IV CREDIT BALANCES TO A CARD OR OTHER ACCESS DEVICE**
Concord University, Mountwest Community and Technical College, Shepherd University, and West Virginia University at Parkersburg
Assistance Listing Numbers: 84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364
Resolved

Corrective action has been taken as of FY 2025.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**2024-046 SPECIAL TESTS AND PROVISIONS – PERKINS LOAN
 RECORDKEEPING AND RECORD RETENTION
 Concord University, West Liberty University
 Assistance Listing Number: 84.038
 Resolved**

Corrective action has been taken as of FY 2025.

**2024-047 SPECIAL TESTS AND PROVISIONS – ENROLLMENT REPORTING
 Bluefield State University, Concord University, Fairmont State
 University, Glenville State University, Mountwest Community and
 Technical College, Marshall University, New River Community and
 Technical College, Pierpont Community and Technical College,
 Shepherd University, West Liberty University, West Virginia State
 University, West Virginia University, West Virginia University at
 Parkersburg, and West Virginia School of Osteopathic Medicine
 Assistance Listing Numbers: 84.063 and 84.268
 Partially Resolved**

Bluefield State University (BSU) response:

Corrective action has been taken as of FY 2025.

Concord University (CU) response:

Corrective action has been taken as of FY 2025.

Fairmont State University (FSU) response:

Corrective action has been taken as of FY 2025.

Glenville State University (GSU) response:

Corrective action has been taken as of FY 2025.

Mountwest Community and Technical College (MCTC) response:

Corrective action has been taken as of FY 2025.

Marshall University (MU) response:

Corrective action has been taken as of FY 2025.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE FISCAL YEAR ENDED JUNE 30, 2025

New River Community and Technical College (NRCTC) response:

Corrective action has been taken as of FY 2025.

Pierpont Community and Technical College (PCTC) response:

Corrective action has been taken as of FY 2025.

Shepherd University (SU) response:

Corrective action has been taken as of FY 2025.

West Liberty University (WLU) response:

Corrective action has been taken as of FY 2025.

West Virginia State University (WSU) response:

Corrective action has been taken as of FY 2025.

West Virginia University (WVU) response:

The Office of the University Registrar (OUR) will create an “enrollment effective date validation” step in our comparison process. OUR will take the NSC submission file generated by WVU Information Technology Services (ITS) and compare the program effective date and campus enrollment effective date for each student to ensure the dates match. Any dates that do not match will be documented or corrected.

West Virginia University at Parkersburg (WVUP) response:

Corrective action has been taken as of FY 2025.

West Virginia School of Osteopathic Medicine (WVSOM) response:

As of December 2025, WVSOM updated the program enrollment date within the graduation spreadsheet processed out of the Banner system. Going forward, WVSOM registrar will create a calendar reminder to confirm program enrollment on the spreadsheet. The reminder function will be used to ensure this step is not missed in the future. WVSOM registrar will check the report diligently for accuracy.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Southern WV CTC (SWVCTC) response:

SWVCTC recognizes this prior year finding as a current year finding for SWVCTC and has developed a corrective action plan. See Corrective Action Plan 2025-012.

2024-048 ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS/COST PRINCIPLE
Fairmont State University, West Liberty University, West Virginia University, and WV Department of Agriculture
Assistance Listing Numbers: 10.202, 10.203, 10.207, 10.215, 10.310, 12.300, 12.431, 15.945, 43.008, 47.049, 47.070, 47.076, 66.716, 81.057, 81.089, 93.103, 93.121, 93.213, 93.279, 93.310, 93.393, 93.395, 93. 837, 93.840, 93.847, 93.853, 93.859, 93.865, 93.866, 93.867, 93.942
Partially Resolved

Fairmont State University (FSU) response:

Corrective action has been taken as of FY 2025.

West Liberty University (WLU) response:

Corrective action has been taken as of FY 2025.

West Virginia University (WVU) response:

As of March 2025, this finding is partially resolved. Effort Reporting Guidelines were updated for student workers, grad assistants (GA), temporary employees, and staff. PI or supervisor (if supervisor has knowledge of how effort was expended) should certify students, GA's and temporary employee effort reports. Staff certification is dependent on the individual's knowledge of how effort benefits accounts charged.

WVU is working on a risk assessment control in the form of a procedure which explains the typical timing from processing a prior semiannual period LDA to when the superseding effort report is generated. WVU is also working to implement an annual certification review approval process for land grant funding. Lastly, WVU is working to document controls around iLab invoice approvals



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

WV Department of Agriculture (WVDA) response:

Corrective action has been taken as of FY 2025.

2024-049 ACTIVITIES ALLOWED OR UNALLOWED AND ALLOWABLE COSTS/COST PRINCIPLE – INDIRECT COSTS
Higher Education Policy Commission, West Virginia University, West Liberty University, WV Department of Agriculture
Assistance Listing Numbers: 10.202, 10.203, 10.207, 10.215, 10.310, 12.300, 12.431, 15.945, 43.008, 47.070, 47.076, 47.083, 66.716, 81.057, 81.089, 93.103, 93.121, 93.213, 93.279, 93.310, 93.393, 93.395, 93.837, 93.840, 93.847, 93.853, 93.859, 93.865, 93.866, 93.867, 93.942
Resolved

Corrective action has been taken as of FY 2025.

2024-050 INTERNAL CONTROLS – CASH MANAGEMENT
Higher Education Policy Commission (HEPC)
Assistance Listing Numbers: 47.076, 47.083
Resolved

Corrective action has been taken as of FY 2025.

2024-051 INTERNAL CONTROLS – CASH MANAGEMENT
West Liberty University, West Virginia University, WV Department of Agriculture
Assistance Listing Numbers: 43.008, 93.103, 93.859
Resolved

Corrective action has been taken as of FY 2025.

2024-052 PROCUREMENT, SUSPENSION AND DEBARMENT
Higher Education Policy Commission, Fairmont State University, WV Department of Agriculture, West Virginia University
Assistance Listing Number: 43.008, 47.076, 47.083, 93.103, 93.859
Partially Resolved

Higher Education Policy Commission (HEPC) response:

HEPC has updated policy and procedure to establish and maintain effective internal control over federal awards by identifying covered transactions and provide guidance on conducting suspension and debarment search in SAM.gov for those transactions. These updates also provide any additional steps or documentation required to assess



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

exclusions or disqualifications if not in found in SAM.gov.

Fairmont State University (FSU) response:

Corrective action has been taken as of FY 2025.

WV Department of Agriculture (DOA) response:

Corrective action has been taken as of FY 2025.

West Virginia University response:

Corrective action has been taken as of FY 2025.

**2024-053 PROCUREMENT, SUSPENSION AND DEBARMENT
 West Virginia University (WVU)
 Assistance Listing Number: 81.089
 Resolved**

Corrective action has been taken as of FY 2025.

**2024-054 SUBRECIPIENT MONITORING
 Higher Education Policy Commission, West Virginia
 University (WVU)
 Assistance Listing Numbers: 10.310, 12.300, 47.076, 47.083, 81.089,
 93.838, 93.867
 Partially Resolved**

Higher Education Policy Commission (HEPC) response:

Corrective action has been taken as of FY 2025.

West Virginia University (WVU) response:

As of January 2025, this finding is partially resolved. WVU implemented a new research administration system (Huron) in. This system includes specific Smart Forms addressing Risk Assessment, allowing for the uploading of subrecipient documentation, relevant questionnaires and/or forms, and the determined risk assessment level. The office of sponsored programs is ensuring that risk assessment and questionnaires are completed. WVU also completed



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

an interim sub-recipient management and monitoring policy update to ensure compliance with Uniform Guidance.

WVU has formed a sub-award task force to review current sub-award policies and procedures. Once the review is complete this task force will implement best practices and a strategy for ongoing training and compliance monitoring.

WV Department of Agriculture (WVDOA) response:

WVDOA recognizes this prior audit finding as a current year finding for WVDOA and has developed a corrective action plan. Please see Corrective action plan 2025-021.

**2024-055 SPECIAL TESTS AND PROVISIONS – KEY PERSONNEL
 Fairmont State University, WV Department of Agriculture Assistance
 Listing Numbers: 47.049, 47.076, 93.103, 93.942
 Resolved**

Corrective action has been taken as of FY 2025.

**2024-056 PERIOD OF PERFORMANCE
 West Virginia University (WVU)
 Assistance Listing Numbers: 10.310, 93.279, 93.942
 Resolved**

Corrective action has been taken as of FY 2025.

**2024-057 REPORTING
 Department of Human Services (DoHS)
 Assistance Listing Number: 93.568
 Resolved**

Corrective action has been taken as of FY 2025.

**2024-058 SUBRECEIPIENT MONITORING
 Department of Economic Development (DED)
 Assistance Listing Number: 93.568
 Resolved**

Corrective action has been taken as of FY 2025.