

**STATE OF MARYLAND**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2020**



WEALTH ADVISORY | OUTSOURCING  
AUDIT, TAX AND CONSULTING

**STATE OF MARYLAND  
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN**



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

**State of Maryland's Response to Findings**

The State's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The State's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

**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 State's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**CliftonLarsonAllen LLP**

Baltimore, Maryland



***Basis for Qualified Opinion on Certain Major Federal Program***

As described in the accompanying schedule of findings and questioned costs, the State did not comply with requirements regarding Unemployment Insurance (CFDA 17.225), as described in finding number 2020-008. Compliance with such requirements is necessary, in our opinion, for the State to comply with requirements applicable to the program.

***Qualified Opinion on the Major Federal Program Identified Above***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinions paragraph, 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 Unemployment Insurance (CFDA 17.225) for the year ended June 30, 2020.

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

In our opinion, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2020.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance with the compliance requirements referred to above that 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 2020-005, 2020-007, 2020-009, and 2020-010. Our opinion on each major federal program is not modified with respect to these matters.

The State's responses to the noncompliance findings identified in our audit are described in the accompanying corrective action plan. The State's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

**Schedule of Findings and Questioned Costs and the Report on Internal Controls Over Compliance**

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

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

The Honorable Peter Franchot, Comptroller  
State of Maryland

*A significant deficiency in internal controls over compliance* is a deficiency, or a combination of deficiencies, in internal controls over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal controls over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal controls over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal controls over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain



**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of Agriculture</b>					
Agricultural Research Basic and Applied Research	10.001		\$ 197,737		\$ -
Plant and Animal Disease, Pest Control, and Animal Care	10.025		1,369,477		-
Inspection Grading and Standardization	10.162		131,202		-
Market Protection and Promotion	10.163		72,314		-
Specialty Crop Block Grant Program - Farm Bill	10.170		566,853		-
Cooperative Forestry Research	10.202		137,620		-
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		1,508,353		-
Sustainable Agriculture Research and Education	10.215		1,241,270		119,587
Pass-Through Vermont		SNE18-06-33243	3,971		-
Pass-Through Vermont		SNE-19-06-34268	3,882		-
Pass-Through University of Vermont					

See accompanying Notes to Schedule of Expenditures of Federal Awards



**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of Commerce</b>					
Cluster Grants	11.020		\$ 527,852		\$ -
Economic Development Technical Assistance	11.303		148,341		12,420
Interjurisdictional Fisheries Act of 1986	11.407		45,776		-
Coastal Zone Management Administration Awards	11.419		2,600,244		-
Coastal Zone Management Estuarine Research Reserves	11.420		693,912		-
Financial Assistance for National Centers for Coastal Ocean Science	11.426		530,612		-
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		34,894		-
Marine Mammal Data Program	11.439		26,006		-
Habitat Conservation	11.463		894,085		-
Unallied Science Program	11.472		109,364		-
Atlantic Coastal Fisheries Cooperative Management Act	11.474		388,225		-
Educational Partnership Program	11.481		2,448,637		1,207,647
Manufacturing Extension Partnership	11.611		22,901		-
National Institute of Standards and Technology Construction Grant Program					

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See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of Defense (continued):</b>					
Military Medical Research and Development	12.420		\$ 989,313		\$ -
Pass-Through Humacyte		42880	51,522		

*See accompanying Notes to Schedule of Expenditures of Federal Awards*

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

Federal Agency/Program and Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of Housing and Urban Development (continued):</b>					
Housing Opportunities for Persons with AIDS	14.241		\$ 1,979,425		\$ 1,621,553
Pass-Through Balt City Dept of Housing/Community Dev		BD038017	318,676		-
Pass-Through Baltimore City Government		MDH006-001	10,084		-
			<u>2,308,185</u>		<u>1,621,553</u>
Total CFDA 14.241 - Housing Opportunities for Persons with AIDS					
Community Development Block Grants/Brownfields Economic Development Initiative	14.246				
Pass-Through City of Wilmington, Delaware		DE-HO-6F-001	41,197		-
Continuum of Care Program	14.267		4,753,136		1,872,426
Appalachia Economic Development Initiative	14.270		156,185		-
Housing Trust Fund	14.275		3,720,577		-
Project Rental Assistance Demonstration (PRA Demo) Program of Section 811 Supportive Housing for Persons with Disabilities	14.326		1,873,727		-
Fair Housing Assistance Program State and Local	14.401		247,800		-
Contract/Other	14.999		5,957,459		-
<i>CDBG Disaster Recovery Cluster</i>					
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269		1,197		-
				<u>\$ 1,197</u>	
Total CDBG Disaster Recovery Cluster					
<i>Housing Voucher Cluster</i>					
Section 8 Housing Choice Vouchers	14.871		21,517,625		-
				<u>21,517,625</u>	
Total Housing Voucher Cluster					
<i>Section 8 Project-Based Cluster</i>					
Section 8 Housing Assistance Payments Program	14.195		240,137,478		238,861,306
Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation	14.856		295,870		-
				<u>240,433,348</u>	
Total Section 8 Project-Based Cluster					
<b>Total U.S. Department of Housing and Urban Development</b>			<u><b>301,947,818</b></u>		<u><b>254,944,278</b></u>
<b>U.S. Department of the Interior</b>					
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		967,653		-
Abandoned Mine Land Reclamation (AMLR)	15.252		3,020,823		-
Marine Minerals Activities	15.424		2,140		-
Fish and Wildlife Management Assistance	15.608		15,344		-
Cooperative Endangered Species Conservation Fund	15.615		44,113		-
Clean Vessel Act	15.616		369,574		-
Sportfishing and Boating Safety Act	15.622		2,179		-
State Wildlife Grants	15.634		787,471		-
Pass-Through Florida Fish and Wildlife		13064	3,770		-
			<u>791,241</u>		-
Total CFDA 15.634 - State Wildlife Grants					
Endangered Species Recovery Implementation	15.657		4,183		-
Candidate Species Conservation	15.660		1,968		-
Hurricane Sandy Disaster Relief Activities-FWS	15.677		26,365		-
U.S. Geological Survey Research and Data Collection	15.808		100,374		-
National Cooperative Geologic Mapping	15.810		79,671		-
National Geological and Geophysical Data Preservation	15.814		77,567		-

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
 YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of the Interior (continued)</b>					
Historic Preservation Fund Grants-In-Aid	15.904		\$ 809,375		\$ 69,301

*See accompanying Notes to Schedule of Expenditures of Federal Awards*

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of Justice (continued)</b>					
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		\$ 147,608		\$ -
Support for Adam Walsh Act Implementation Grant Program	16.750		134,565		72,035
Edward Byrne Memorial Competitive Grant Program	16.751		72,035		-
Harold Rogers Prescription Drug Monitoring Program	16.754		238,248		81,013
Recovery Act - Internet Crimes against Children Task Force Program (ICAC)	16.800		310,881		-
Second Chance Act Reentry Initiative	16.812		178,600		174,529
NICS Act Record Improvement Program	16.813		212,393		-
John R. Justice Prosecutors and Defenders Incentive Act	16.816		48,414		-
Byrne Criminal Justice Innovation Program	16.817				
Pass-Through CASA de Maryland		19051413	17,191		-
Postconviction Testing of DNA Evidence	16.820		47,358		-
National Sexual Assault Kit Initiative	16.833		194,737		190,457
Indigent Defense	16.836		202,693		-
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		2,503		
Pass-Through Police Foundation		2017-AR-BX-K003	1,056,930		130,053
Total CFDA 16.838 - Comprehensive Opioid, Stimulant, and Substance Abuse Program					

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of Labor (continued)</b>					
Mine Health and Safety Grants	17.600		\$ 61,899		\$ -
Contract/Other	17.999		800,497		-
<i>Employment Services Cluster</i>					
Employment Service/Wagner-Peyser Funded Activities	17.207		13,266,328		-
Jobs for Veterans State Grants	17.801		1,702,375		-
Local Veterans' Employment Representative Program	17.804		1,379,583		-
Total Employment Services Cluster				\$ 16,348,286	
<i>WIOA Cluster</i>					
WIOA Adult Program	17.258		13,648,956		-
WIOA Youth Activities	17.259		11,107,636		-
WIOA Dislocated Worker Formula Grants	17.278		4,146,709		-
Total WIOA Cluster				28,903,301	
<b>Total U.S. Department of Labor</b>			<b>3,921,826,591</b>		<b>-</b>
<b>U.S. Department of State</b>					
Academic Exchange Programs - Hubert H. Humphrey Fellowship Program	19.010				
Pass-Through Institute of International Education, Inc.		HHH1801UMD 053019	76,693		-
Academic Exchange Programs - Special Academic Exchange Programs	19.011				
Pass-Through Institute for International Education		SECAGD18CA0015	3,309		-
Conflict and Stabilization Operations	19.121				

See accompanying Notes to Schedule of Expenditures of Federal Awards



**STATE OF MARYLAND  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
 YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of Transportation (continued)</b>					
Highway Training and Education	20.215		\$ 88,483		\$ -
Commercial Driver's License Program Implementation Grant	20.232		94,319		

*See accompanying Notes to Schedule of Expenditures of Federal Awards*

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of Transportation (continued)</b>					
<i>Transit Services Programs Cluster (continued)</i>					
Job Access and Reverse Commute Program	20.516		\$ 2		\$ -
New Freedom Program	20.521		6,119		-
<i>Total Transit Services Programs Cluster2</i>	0				

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See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
 YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>National Endowment for the Arts (continued)</b>					
Promotion of the Arts Partnership Agreements	45.025		994,151		

*See accompanying Notes to Schedule of Expenditures of Federal Awards*

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of Veterans Affairs</b>					
Veterans State Nursing Home Care	64.015		\$ 19,940,075		\$ -
Veterans Home Based Primary Care	64.022		1,698,346		1,368,933
VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces	64.034		18,571		-
Burial Expenses Allowance for Veterans	64.101		1,588,215		-
Vocational and Educational Counseling for Servicemembers and Veterans	64.125		298,936		-
Veterans Cemetery Grants Program	64.203		8,226,126		-
Intergovernmental Personnel Act	64.IPA				
IPA with the US-VA			36,530		-
IPA (r)3.1 (n)13.4 0.00211F(ra-36.5 ( ) TcX)37 (na)29.5 (tia-36.5 ( )-39.gb( )-39.i ( )-39. Z)T0 (r)a-36.5 g( )-39.:706 0 T0.0336.5u( )-39.ntia-36.5b( )-39.l29.5 (r)a-36.5 A (n)13.s(ns)-43.s(ns)-43					

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Environmental Protection Agency (continued)</b>					
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809		\$ 73,075		\$ -
State and Tribal Response Program Grants	66.817		204,982		-
<i>Clean Water State Revolving Fund Cluster</i>					
Capitalization Grants for Clean Water State Revolving Funds	66.458		161,000		
<i>Total Clean Water State Revolving Fund Cluster</i>				\$ 161,000	
<b>Total U.S. Environmental Protection Agency</b>			<b>29,149,489</b>		<b>-</b>
<b>U.S. Department of Energy</b>					
State Energy Program	81.041		925,121		-
Weatherization Assistance for Low-Income Persons	81.042		4,317,516		4,022,417
Office of Science Financial Assistance Program	81.049				
Pass-Through CPWR: The Center for Construction Resear		1080-73-A3	106,115		-
State Heating Oil Grants	81.090		10,000		-
State Energy Program Special Projects	81.119		186,176		110,971

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of Education (continued)</b>					
School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)	84.184		\$ 225,337		\$ 221,149
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		224,807		-
Education for Homeless Children and Youth	84.196		1,128,133		831,001
Graduate Assistance in Areas of National Need	84.200		394,839		-
Javits Gifted and Talented Students Education	84.206		378,148		-
Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods	84.215		4,282,757		326,415
Centers for International Business Education	84.220		242,976		-
Assistive Technology	84.224		414,056		-
Language Resource Centers	84.229		174,902		-
Charter Schools	84.282		2,524,364		2,380,009
	,773,774	<del>125,368,009</del>			

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of Health and Human Services (continued)</b>					
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		\$ 674,064		\$ 627,743
National Family Caregiver Support, Title III, Part E	93.052		3,564,541		3,492,628
Global AIDS	93.067		38,494,499		16,698,409
Pass-Through Institute of Human Virology, Nigeria		NU2GGH002099	536,550		-
Total CFDA 93.067 - Global AIDS			39,031,049		16,698,409
Public Health Emergency Preparedness	93.069		11,315,758		6,649,265
Pass-Through Baltimore City Health Dept.		39212	99,657		-
Total CFDA 93.069 - Public Health Emergency Preparedness			11,415,415		6,649,265
Environmental Public Health and Emergency Response	93.070		786,179		-
Medicare Enrollment Assistance Program	93.071		271,212		227,686
Lifespan Respite Care Program	93.072		9,238		-
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		(3,323)		(3,323)
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		3,550		
Guardianship Assistance	93.090		2,946,082		-

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See accompanying Notes to Schedule of Expenditures of Federal Awards



**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of Health and Human Services (continued)</b>					
HIV-Related Training and Technical Assistance	93.145				
Pass-Through University of Pittsburgh		0050178	\$ 323,165		\$ -
Pass-Through University of Pittsburgh		AWD00002368 (134508-2)	2,095		-
Total CFDA 93.145 - HIV-Related Training and Technical Assistance			325,260		-
Projects for Assistance in Transition from Homelessness (PATH)	93.150		1,151,855		1,151,855
Rural Health Research Centers	93.155		140,416		-
Grants to States for Loan Repayment	93.165		263,822		-
Human Genome Research	93.172		12,551		-
Nursing Workforce Diversity	93.178		463,178		a22.5 (c)-25.2 (s)-55 (c)

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
97.9606,248,132962m9(p)-1.3,010)62					

*See accompanying Notes to Schedule of Expenditures of Federal Awards*

**STATE OF MARYLAND**

**STATE OF MARYLAND**

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of Health and Human Services (continued)</b>					
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758		\$ (31,567)		\$ -
Children's Health Insurance Program	93.767		10,584,866		1,443,724
Opioid STR	93.788		29,127,809		6,388,919
Money Follows the Person Rebalancing Demonstration	93.791		730,670		-
State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	93.796		2,165,355		-
Organized Approaches to Increase Colorectal Cancer Screening	93.800		603,757		586,323
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.815		(14,856)		-
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817		2,345,791		2,110,268
Cardiovascular Diseases Research	93.837		36,938		-
Pass-Through New England Research Institute		BEST-CLI Site #1131	7,382		-
Pass-Through Mount Sinai		0255-1503-4605	4,848		-
Pass-Through Emory University		5R01AI132766-03	69,261		-
Pass-Through Beth Israel Deaconess Medical Center		IRB2018D000034	20,700		-
Pass-Through Mount Sinai		0255-3107-4605	7,787		-
Pass-Through Mount Sinai		0255-A342- 4605-slb	21,127		-
Pass-Through Mount Sinai		0255-A343-4605	75		-
Total CFDA 93.837 - Cardiovascular Diseases Research			168,118		-
Blood Diseases and Resources Research	93.839		470,954		55,209
Pass-Through Duke University		2037978	45,449		-
Total CFDA 93.839 - Blood Diseases and Resources Research			516,403		55,209
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		595,075		288,701
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		558,564		-
Pass-Through CoapTech, LLC		signed011720	48,885		-
Total CFDA 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research			607,449		-
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		43,087		-
Pass-Through University of Michigan Medical School		SUBK00004104- ESETT	19,841		-
Pass-Through University of Cincinnati		010785-136493	1,493		-
Total CFDA 93.853 - Extramural Research Programs in the Neurosciences and Neurological Disorders			64,421		-
Allergy and Infectious Diseases Research	93.855		1,194,428		-
Pass-Through UCLA		1560 G WB831	10,125		-
Pass-Through Mount Sinai		0255-1368-4609	39,374		-
Pass-Through Howard County Office of Emergency Manage		4400003144	3,435		-
Pass-Through Emory University		5R01AI114902-05	63,234		-
Total CFDA 93.855 - Allergy and Infectious Diseases Research			1,310,596		-
Biomedical Research and Research Training	93.859		3,321,708		-
Child Health and Human Development Extramural Research4 ( ,4260C-0.541 00 Td(3)29u39.7 (t)226(3)29u.4 (5)J.551 (e)9.9 (s29-.0.541226f)1331.4 )-26 (-d(-)11)-95. (i)0.8 (ow -2 Td4F (gh)10.ga5(6)TJ.5 5					

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of Health and Human Services (continued)</b>					
Maternal, Infant and Early Childhood Home Visiting Grant	93.870		\$ 7,873,935		\$ 4,655,978
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876		75,015		-
Medical Library Assistance	93.879		2,064,437		703,339
National Bioterrorism Hospital Preparedness Program	93.889		5,572,460		3,203,992

*See accompanying Notes to Schedule of Expenditures of Federal Awards*

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

d	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of Health and Human Services (continued)</b>					
	Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	\$ 840,281		\$ 384,824
	International Research and Research Training	93.989	1,374,015		382,105
	Preventive Health and Health Services Block Grant	93.991	1,907,239		477,604
	Maternal and Child Health Services Block Grant to the States	93.994	13,964,654		3,142,691
	Department of Health and Human Services National Institutes of Health	93.IPA	43,589		-
	Contract/Other	93.999	11,162,209		-
	Pass-Through University of Nevada School of Medicine		41,095		-
	Pass-ThroThMe	9			
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See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Corporation for National and Community Service (continued)</b>					
<i>Foster Grandparent/Senior Companion Cluster</i>					
Foster Grandparent Program	94.011		\$ 328,706		\$ -
<i>Total Foster Grandparent/Senior Companion Cluster</i>				\$ 328,706	
<b>Total Corporation for National and Community Service</b>			<b>5,104,910</b>		<b>2,854,843</b>
<b>Executive Office of the President</b>					
High Intensity Drug Trafficking Areas Program	95.001		4,463,231		-
<b>Total Executive Office of the President</b>			<b>4,463,231</b>		<b>-</b>
<b>Social Security Administration</b>					
Contract/Other	96.999		(6,690,057)		-
<i>Disability Insurance/SSI Cluster</i>					
Social Security Disability Insurance	96.001		34,752,263		-
Supplemental Security Income	96.006		6,169,574		111,604
<i>Total Disability Insurance/SSI Cluster</i>				40,921,837	
<b>Total Social Security Administration</b>			<b>34,231,780</b>		<b>111,604</b>
<b>U7 Supplemental</b>					

See accompanying Notes to Schedule of Expenditures of Federal Awards



**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>U.S. Department of Homeland Security (continued)</b>					
Contract/Other	97.999		\$ 3,062,898		\$ -
<b>Total U.S. Department of Homeland Security</b>			<b>58,030,846</b>		<b>35,264,615</b>
<b>U.S. Agency for International Development</b>					
USAID Foreign Assistance for Programs Overseas	98.001		209,301		-
Contract/Other	98.999				
Pass-Through Family Health International (FHI 360)		AID-OAA- C-15-00001	288,969		-
Pass-Through Chemonics International		SUB-IQC-261	61,393		-
Total CFDA 98.999 - Contract/Other			350,362		-
<b>Total U.S. Agency for International Development</b>			<b>559,663</b>		<b>-</b>
 <b>Student Financial Assistance Cluster</b>					
<b>U.S. Department of Education</b>					
Federal Supplemental Educational Opportunity Grants	84.007		5,527,920		-
Federal Work-Study Program	84.033		5,734,165		-
Perkins H8E026 Td2L17 08ipple026 Td2e-16.8 ( H21 (# D)24.1 m)J.2 (g)0.5rrmnAc 24.e-58 (tiog s9,920)Tj0 Tc 0 Tw -80.82 0 Td[ )9.6 ( )w -78.702 0 Td(1)792.9 ( )J-J-0.0097 Tc 0.0097 Tw -78.246					

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Agriculture (continued)</b>					
Grants for Agricultural Research, Special Research Grants	10.200		\$ 731,840		\$ 263,119
Pass-Through Rutgers, The State University of New Jersey		0569NER18RFC	37,415		-
Pass-Through Rutgers, The State University of New Jersey		0621NER18MOR	16,589		-
Pass-Through Rutgers, The State University of New Jersey		0628NER18EH	170		-
Pass-Through Rutgers, The State University of New Jersey		1148NER19 MORROSS	58,377		-
Pass-Through Rutgers, The State University of New Jersey		1210NER19 RFCROSS	113,954		-
Pass-Through Colorado State University		G897021	67,556		-
Total CFDA 10.200 - Grants for Agricultural Research, Special Research Grants			1,025,901		263,119
Cooperative Forestry Research	10.202		1,035,999		-
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		2,127,134		-
Animal Health and Disease Research	10.207		17,572		-
Small Business Innovation Research	10.212				
Pass-Through Industry Vision Automation Corp.		18092513	377		-
Sustainable Agriculture Research and Education	10.215		292,540		-
Pass-Through Utah State University		150893674	205,941		-
Pass-Through Utah State University		200592644	58,197		-
Pass-Through University of Vermont and State Agricultural College		GNE1611629994	6,622		-
Pass-Through The Pennsylvania State University					

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See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Agriculture (continued)</b>					
Agriculture and Food Research Initiative (AFRI) (continued)	10.310				
Pass-Through North Carolina State University		2018053006	\$ 159,025		\$ -
Pass-Through North Carolina State University		201915708	89,729		-
Pass-Through Kansas State University		A200118S001	78,096		-
Pass-Through Johns Hopkins University		2003231773	20,136		-
Total CFDA 10.310 - Agriculture and Food Research Initiative (AFRI)			6,754,214		1,930,559
Crop Protection and Pest Management Competitive Grants Program	10.329		292,770		-
Pass-Through Cornell University		8693511200	11,402		-
Total CFDA 10.329 - Crop Protection and Pest Management Competitive Grants Program			304,172		-
Alfalfa and Forage Research Program	10.330		65,469		46,156
Smith-Lever Funding (Various Programs)	10.511		1,446,346		-
Expanded Food and Nutrition Education Program	10.514		3,091,110		-
Renewable Resources Extension Act and National Focus Fund Projects	10.515		29,154		-
Forestry Research	10.652		111,914		-
Cooperative Forestry Assistance	10.664		53,868		-
Urban and Community Forestry Program	10.675		17,569		-
Forest Health Protection	10.680		23,251		-
International Forestry Programs	10.684		102,643		-
Partnership Agreements	10.699				
Pass-Through Nature Conservancy		P118762 AZ	58,936		-
Grant Program to Establish a Fund for Financing Water and Wastewater Projects	10.864		23,634		-
Soil and Water Conservation	10.902		23,798		-
Pass-Through University of Rhode Island		129295	1,895		-
Total CFDA 10.902 - Soil and Water Conservation			25,693		-
Soil Survey	10.903		110,030		-
Environmental Quality Incentives Program	10.912				
Pass-Through Indiana University of Pennsylvania		438	24,127		8,264
Agricultural Statistics Reports	10.950		95,565		4,179
Technical Agricultural Assistance	10.960		203,629		-
Research and Development - Department of Agriculture	10.RD		43,817		-
Pass-Through University of Delaware		49399	13,591		-
Pass-Through Foundation for Food and Agriculture Research		593603	95,538		-
Pass-Through Colorado State University		G9145002	50,780		-
Pass-Through Almond Board of California		14POLL6VAN ENGELSDORP	9		-
Total CFDA 10.RD - Research and Development			203,735		-
Contract/Other	10.999		76,671		-
<b>Total U.S. Department of Agriculture</b>			<b>25,392,428</b>		<b>2,317,338</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
 YEAR ENDED JUNE 30, 2020**

CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	eCC Cluster Total	est e cobt Passed Through to Sub
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*See accompanying Notes to Schedule of Expenditures of Federal Awards*

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through
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*See accompanying Notes to Schedule of Expenditures of Federal Awards*

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
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*See accompanying Notes to Schedule of Expenditures of Federal Awards*

**STATE OF MARYLAND  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
 YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
Uniformed Services University Medical Research Projects	12.750				

*See accompanying Notes to Schedule of Expenditures of Federal Awards*

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
Research and Technology Development	12.910		\$ 8,250,500		\$ 1,215,203
Pass-Through University of Pennsylvania		575260	212,316		-
Pass-Through The Regents Of The University of Colorado - Boulder		1557228	162,114		-
Pass-Through The Regents of the University of California - Berkeley		9967	169,866		-
Pass-Through Massachusetts Institute of Technology		S4761	193,203		-
Pass-Through Johns Hopkins University - SOM		2004081082	10,457		-
Pass--2 (r)-EU-32.3 (h-32.3 (ty))1881.8 14in 0 Tw 2 (r)-E03.6 25.2,( ( S)9-0.0044 Td.8 14in (-2 (r)-E220.6 (0))T501913.757 0 Td(10,4536,845-0.0044 Tc 0 Tw -3.542 0 5d[ )9.7 ( )TJ2					

See accompanying Notes to Schedule of Expenditures of Federal Awards



**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of the Interior (continued)</b>					
National and Regional Climate Adaptation Science Centers	15.820		\$ 41,378		\$ -
Rivers, Trails and Conservation Assistance	15.921		14,677		-
Chesapeake Bay Gateways Network	15.930		7,568		-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		729,126		-
Pass-Through University of Richmond		P14AC01729	998		-
Pass-Through Cooperative Ecosystem Studies Units		P17AC01034	217,952		-
Total CFDA 15.945 - Cooperative Research and Training Programs	15.945		729,126		-

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Transportation</b>					
Aviation Research Grants	20.108		\$ 207,364		\$ -
Air Transportation Centers of Excellence	20.109		1,213,855		1,009,625
Highway Research and Development Program	20.200		830,956		-
Pass-Through Delaware Department of Transportation		1840	1,019,110		-
Total CFDA 20.200 - Highway Research and Development Program			1,850,066		-
Great Ships Initiative	20.818		647,318		126,496
Research and Development - Department of Transportation	20.RD		712,223		15,696
Contract/Other	20.999		55,829		-
Pass-Through New Jersey Department of Transportation		19010156	878,508		-
Pass-Through Battelle Memorial Institute		761413	15,104		-
Pass-Through Battelle Memorial Institute		US0010000716543	123,823		-
Pass-Through American Association of State Highway and Transportation Officials		180053	1,374,988		-
Total CFDA 20.999 - Contract/Other			2,448,252		-
<b>Total U.S. Department of Transportation</b>			<b>7,079,078</b>		<b>1,151,817</b>
<b>Appalachian Regional Commission</b>					
Appalachian Development Highway System	23.003		52,766		-
<b>Total Appalachian Regional Commission</b>			<b>52,766</b>		-
<b>General Services Administration</b>					
Intergovernmental Personnel Act	39.IPA		45,631		-
Research and Development - General Services Administration	39.RD		1,474,571		-
<b>Total General Services Administration</b>			<b>1,520,202</b>		-
<b>Library of Congress</b>					
Research and Development - Library of Congress	42.RD		36,965		-
<b>Total Library of Congress</b>			<b>36,965</b>		-
<b>National Aeronautics and Space Administration</b>					
Science	43.001		54,624,962		7,738,326
Pass-Through West Virginia University		17661UM	3,901		-
Pass-Through Virginia Polytechnic Institute & State University		42668919113	29,314		-
Pass-Through University of Wisconsin Madison		775K994	6,948		-
Pass-Through University of Notre Dame		203769UMD	6,624		-
Pass-Through University of New Hampshire		17062	111,455		-
Pass-Through University of Nevada, Reno		UNR1818	54,104		-
Pass-Through University of Nebraska - Lincoln		25-6238-0753-002	1,019		-
Pass-Through University of Michigan		3004064629	25,568		-
Pass-Through University of Michigan		3004596035	15,864		-
Pass-Through University of Michigan		SUBK00008051 PO3005162377			-

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

CFDA Number	Pass-Through
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*See accompanying Notes to Schedule of Expenditures of Federal Awards*

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
Science (continued)	43.001				
Pass-Through Smithsonian Astrophysical Observatory		GO8-19010A	\$ 6,395		\$ -
Pass-Through Smithsonian Astrophysical Observatory		GO9-20015B	1,885		-
Pass-Through Smithsonian Astrophysical Observatory		GO9-20022A	16,339		-
Pass-Through Smithsonian Astrophysical Observatory		SV3-83018	19,111		-
Pass-Through SETI Institute		SC3174	716		-
Pass-Through Regents of The University of Minnesota		A007249102	6,187		-
Pass-Through Regents of the University of Idaho		SP0813SB1880972	1,184		-

716

*See accompanying Notes to Schedule of Expenditures of Federal Awards*

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

CFDA

*See accompanying Notes to Schedule of Expenditures of Federal Awards*

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
Research and Development - National Aeronautics and Space Administration (continued)	43.RD				
Pass-Through Jet Propulsion Laboratory op. California Inst. of Technology		1642753	\$ 929		\$ -
Pass-Through Cornerstone Research Group, Inc.		20191565	27,253 adNT		

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*See accompanying Notes to Schedule of Expenditures of Federal Awards*



**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

CFDA  
Number

*See accompanying Notes to Schedule of Expenditures of Federal Awards*

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
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*See accompanying Notes to Schedule of Expenditures of Federal Awards*

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
<b>Environmental Protection Agency</b>					
National Estuary Program	66.456		\$ 32,471		\$ -
Pass-Through Maryland Coastal Bays Program		2017 Rpt Card	7,949		-
Total CFDA 66.456 - National Estuary Program			40,420		-
Chesapeake Bay Program	66.466		2,481,786		14,223
Pass-Through Virginia Institute of Marine Science		721921-712683	6,549		-
Pass-Through The Nature Conservancy - Delaware Field Office		083118DESC	19,123		-
Pass-Through Shore Rivers Inc.		NFWF 0602.17 .0517245	15,275		-
Pass-Through Prince George's County		4100004443	77,186		-
Pass-Through National Fish and Wildlife Foundation		60214046749	368,986		-
Pass-Through National Fish and Wildlife Foundation		62933	42,943		-
Pass-Through National Fish and Wildlife Foundation		62987	42,585		-
Pass-Through Nanticoke Watershed Alliance		19092525	27,121		-
Pass-Through Low Impact Development Center		17072206	83,931		-
Pass-Through Chesapeake Conservancy, Inc.		CB-963630-01-0	21,199		-
Pass-Through Chesapeake Bay Trust		20052424	72,456		-
Pass-Through Alliance For The Chesapeake Bay, Inc		17092918	60,622		-
Pass-Through Alliance for the Chesapeake Bay		96334901	62,412		-
Total CFDA 66.466 - Chesapeake Bay Program			3,382,174		14,223
Great Lakes Program	66.469				
Pass-Through Michigan Department of Environment, Great Lakes, and Energy		13092625	80,044		-
Science To Achieve Results (STAR) Research Program	66.509		106,141		-
Pass-Through The Water Research Foundation		STARWR1SG16	47,059		-
Total CFDA 66.509 - Science To Achieve Results (STAR) Research Program			153,200		-
Research and Development - Environmental Protection Agency	66.RD		93,695		-
<b>Total Environmental Protection Agency</b>			<b>3,749,533</b>		<b>14,223</b>
<b>U.S. Nuclear Regulatory Commission</b>					
U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006		107,039		-
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		151,401		-
Research and Development - U.S. Nuclear Regulatory Commission	77.00		258,440		-

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
Research and Development Cluster (continued)					

*See accompanying Notes to Schedule of Expenditures of Federal Awards*

**STATE OF MARYLAND**

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092				
Pass-Through Baltimore City Health Dept.		39270	\$ 63,732		\$ -
Food and Drug Administration Research	93.103		6,728,564		499,447
Pass-Through National Institute of Pharma for Technol		NIPTE-75F-MD-2021-001	39,116		-
Pass-Through National Institute of Pharma for Technol		NIPTE-U01-MD-2016001	347		-
Pass-Through National Institute of Pharma for Technol		NIPTE-U01-MD-2021-001	84,497		-
Pass-Through National Institute of Pharma for Technol		NIPTEU01-UM-2018-001	9,898		-
Pass-Through Children's Research Institute		3000483501	311,596		-
Total CFDA 93.103 - Food and Drug Administration Research			7,174,018		499,447
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104				
Pass-Through Prince Georges Co. Health Dpt		ARC #:0519-1057-2016	49,287		5,918
Pass-Through Anne Arundel Co. Partnership for Childre		RESPOND	36,918		-
Total CFDA 93.104 - Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)			86,205		5,918
Maternal and Child Health Federal Consolidated Programs	93.110				
Pass-Through Kennedy Krieger Institute		113107052101	38,617		-
Pass-Through HealthEfficient		20105106	71,367		-
Total CFDA 93.110 - Maternal and Child Health Federal Consolidated Programs			109,984		-
Environmental Health	93.113		1,186,369		32,721
Pass-Through University of South Carolina -		19-3814	43,950		-
Pass-Through Johns Hopkins University - SOM		2004252810	125,336		-
Pass-Through Georgia Institute of Technology		AWD101498G1	191,574		-
Total CFDA 93.113 - Environmental Health			1,547,229		32,721
Oral Diseases and Disorders Research	93.121		3,292,806		209,364
Pass-Through University of Pittsburgh		CNVA00056675 (129880-2)	10,212		-
Pass-Through University of Connecticut Health Center		UCHC7-111144219	3,584		-
Pass-Through University of California, Los Angeles		30842-UMB	95,700		-
Pass-Through Univer of New York					

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

CFDA

*See accompanying Notes to Schedule of Expenditures of Federal Awards*



**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Mental Health Research Grants (continued)	93.242				
Pass-Through University of Vermont		32146SUB52470	\$ 8,488	\$	-
Pass-Through University of Texas at Austin		UTA20000469	6,581		-
Pass-Through University of Southern California		104025459 / 130379809	33,158		-
Pass-Through University of Southern California		108606050	117,243		-
Pass-Through University of Nebraska Medical Center		34-5160-2135-101	37,970		-
Pass-Through University of Alabama at Birmingham		000523128-002	26,479		-
Pass-Through Tufts University		102752- 00001/NIH069	220,618		-
Pass-Through Terrapin Pharmacy, LLC		pte#1R44MH 116765-02	138,340		-
Pass-Through Temple University of The Commonwealth System of					

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Drug Abuse and Addiction Research Programs	93.279		\$ 9,671,331		\$ 661,759
Pass-Through Wake Forest University		WFUHS553989	24,579		-
Pass-Through University of Washington		None	13,569		-
Pass-Through University of Washington		UWSC8753	31,917		-
Pass-Through University of Utah		10049091-01	103,302		-
Pass-Through University of Texas at San Antonio		162255/161624	20,681		-
Pass-Through University of Pittsburgh		AWD0000068 (132578-3)	126,261		-
Pass-Through University of Connecticut		371514	7,152		-
Pass-Through University of California		8805sc	20,414		-
Pass-Through Univer of New York @ Buffalo		R1176102	33,636		-
Pass-Through UCLA		0875 G XB492	20,377		-
Pass-Through New York University School of Medicine		17A10000725801	39,526		-
Pass-Through New York University School of Medicine		NONE	7,620		-
Pass-Through Howard University		00089711 000070197	28,429		-
Pass-Through Florida State University		Subaward No. R02053	23,862		-
Total CFDA 93.279 - Drug Abuse and Addiction Research Programs			10,172,656		661,759
Mental Health National Research Service Awards for Research Training	93.282		749,232		164,432
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		21,740		-
Pass-Through Center for Disease Dynamics, Economics &		1846-03-MDSOM	104,925		-
Total CFDA 93.283 - Centers for Disease Control and Prevention					

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318		\$ 745,349		\$ -
Pass-Through Impact Research and Development Organiza		IRD-KPIF	27,676		-
Total CFDA 93.318 - Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security			773,025		-
National Center for Advancing Translational Sciences	93.350				
Pass-Through Johns Hopkins University - SOM		2004472996	74,656		-
Pass-Through Johns Hopkins University - SOM		2004548643	1,905,018		-
Pass-Through Johns Hopkins University - SOM		2004552003	142,682		-
Pass-Through Johns Hopkins Univ. SOM		CTSA	261,655		-
		Pass-Through Johns H552n(J)-36copilo			

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
U.S. Det .SnH.7y lde-9o(y)-tenj9o(y3ld)-9.9 (eS-13 ( )9.51(-)11.92( )9-9.3-8.8 ic.5 (.0108 T (c)1.2 (o)-10.9 8n)-1.43(t)-11.98(i)-9.83he754 Td(Tc 0 Tw 7.02 0Td(P2 0TTd(t))-25.2.0s-)-13.1C					

*See accompanying Notes to Schedule of Expenditures of Federal Awards*





**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Extramural Research Programs in the Neurosciences and Neurological Disorders (continued)	93.853				
Pass-Through University of California, Davis		A19-1044-S002	\$ 35,860		\$ -
Pass-Through The University of Chicago		FP06221401PRB	158,007		-
Pass-Through The University of Chicago		FP06221401PRG	702,172		-
Pass-Through The University of Chicago		FP066221401PRA	478,281		-
Pass-Through Temple University - Main Campus		SIREN_ 100CSPR #001	32,679		-
Pass-Through Rutgers, The State University of New Jersey		1049	28,861		-
Pass-Through Mayo Clinic Jacksonville		UNI-187276-07	469,827		-
Pass-Through Massachusetts General Hospital		226025	110,000		-
Pass-Through Johns Hopkins University - SOM		1R01NS109298-01	25,169		-
Pass-Through Johns Hopkins University - SOM		2004209344	31,894		-
Pass-Through Johns Hopkins University - SOM		5U01NS 080824-058	796		-
Pass-Through Johns Hopkins Univ. SOM		2004490064	110,987		-
Pass-Through Johns Hopkins Hospital		2003137105	1,590		-
Pass-Through Columbia University		1(GG012011-04)	53,473		-
Pass-Through Columbia University		4(GG012194-01)	146,930		-
Total CFDA 93.853 - Extramural Research Programs in the Neurosciences and Neurological Disorders			18,885,487		1,175,609
Allergy and Infectious Diseases Research	93.855		46,236,208		9,566,185

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Allergy and Infectious Diseases Research (continued)	93.855				
Pass-Through Univer of New York @ Buffalo		R1193050	\$ 83,172		\$ -
Pass-Through Thomas Jefferson University		sub#080-18007 -S28301	100,498		-
Pass-Through The University of Texas Health Science Center at Houston		0010646A	220,697		-
Pass-Through The University of Chicago		AWD100765	16,250		-iss--9 (o)TT(y)

See accompanying Notes to Schedule of Expenditures of Federal Awards





**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Child Health and Human Development Extramural Research	93.865		\$ 11,875,523		\$ 2,521,849
Pass-Through Washington University		WU-19-338	27,180		-
Pass-Through University of South Florida		6201-1196-00-A	33,145		-
Pass-Through University of South Carolina		193838	23,720		-
Pass-Through University of Houston System dba University of Houston		R190001	257,704		-
Pass-Through The Regents of the University of California - Irvine		20153234	138,761		-
Pass-Through The Regents of the University of California - Irvine		20173507	22,802		-
Pass-Through The Pennsylvania State University		S000170DHHS	55,900		-
Pass-Through Pres. and Fellows of Harvard College dba Harvard University		1.12E+12	13,055		-
Pass-Through Johns Hopkins University School of Nursi		2003099855	21,725		-
Pass-Through Johns Hopkins University Homewood Divisi		1R01HD095512-02	33,713		-
Pass-Through JHU School of Hygiene/Pub Hlth		PTE#R01HD087407	6,752		-
Pass-Through Institute of Human Virology, Nigeria		PSA-abimiku	27,594		-
Pass-Through Georgetown University		412428_ GR412396-UMB	208,571		-
Pass-Through Georgetown University		424043_ GR413892-UMB	110,432		-
Total CFDA 93.865 - Child Health and Human Development Extramural Research			12,856,577		2,521,849
Aging Research	93.866		12,525,794		964,668
Pass-Through Washington University School of Medicine		WU-19-49	12,561		-
Pass-Through Washington University		WU-19-49	289,723		24,252
Pass-Through Washington University		WU-20-271	82,048		-
Pass-Through Wake Forest Baptist Medical Center		101720-114751	69,744		-
Pass-Through University of Wisconsin-Madison		857K511	50,435		-
Pass-Through University of Southern California		Subaward #109722098	37,481		-
Pass-Through University of Pittsburgh		0061578	145,410		-
Pass-Through University of Michigan		SUBK00010029	50,337		-
Pass-Through University of Michigan		SUBK00010576 PO3005271011	2,118		-
Pass-Through University of Massachusetts Medical Scho		osp2018112	73,113		-
Pass-Through University of Kansas Center for Research		FY2019-088	176,098		-
Pass-Through University of Florida		UFDSP00011997	4,098		-
Pass-Through University of California		10479SC	132,265		-
Pass-Through University of California		STE2196-04	29,954		-
Pass-Through Johns Hopkins University		2004166191	205,374		-
Pass-Through Duke University Medical Center		Subaward No. 2037253	8,243		-
Pass-Through Cleveland Clinic Lerner College of Medicine of CWRU		NONE	50,478		-
Total CFDA 93.866 - Aging Research					

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND**

**STATE OF MARYLAND**

**STATE OF MARYLAND  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

	CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Cluster Total	Passed Through to Subrecipients
<b>Research and Development Cluster (continued)</b>					
<b>U.S. Department of Homeland Security (continued)</b>					
Homeland Security Research, Development, Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Threat Detection	97.077		\$ 1,325		\$ -
Research and Development - Department of Homeland Security	97.RD		127,499		49,538
<b>Total U.S. Department of Homeland Security</b>			<b>1,329,578</b>		<b>180,070</b>
<b>U.S. Agency for International Development</b>					
USAID Foreign Assistance for Programs Overseas	98.001				
Pass-Through Univ of CA-Santa Barbara		2002809UCSB	7,254		-
Pass-Through The National Academies - National Academy of Sciences		20000010805	4,008		-
Pass-Through Eastern Virginia Medical School		APSC-17-048	48,275		-
Total CFDA 98.001 - USAID Foreign Assistance for Programs Overseas			59,537-		

See accompanying Notes to Schedule of Expenditures of Federal Awards

**STATE OF MARYLAND**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The State of Maryland (the State) includes expenditures in its Schedule of Expenditures of Federal Awards (the Schedule or SEFA) for all federal programs administered by the funds, agencies, boards and commissions, including component units, included in the State's reporting entity used for its basic financial statements, including the component unit higher education funds—the University System of Maryland, the Baltimore City Community College, Morgan State University, and St. Mary's College of Maryland. However, the Schedule of Expenditures of Federal Awards excludes the Maryland Water Quality Financing Administration and Maryland Transportation Authority. A separate single audit was conducted for these entities.

**NOTE 2 BASIS OF ACCOUNTING**

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

Expenditures reported on the SEFA are recognized following the cost principals contained in 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards* (Uniform Guidance) except for the expenditures for the Coronavirus Relief Fund (CRF) (CFDA 21.019). CRF expenditures are based on criteria determined by the U.S. Department of Treasury (the Treasury). The Treasury identified allowable cost and activities requirements and identified costs and activities that were unallowed or not eligible for partial or full reimbursement.

**Indirect costs**

The State has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 3 CATEGORIZATION OF EXPENDITURES**

The accompanying Schedule of Expenditures of Federal Awards reflects Federal expenditures for all individual grants that were active during the year. The categorization of expenditures by program included in the accompanying SEFA is based on the Catalog of Federal Domestic Assistance (CFDA). In accordance with the State's policy, the accompanying SEFA for the year ended June 30, 2020 reflects CFDA changes issued through June 2020.

Certain programs presented in the accompanying Schedule that have not been assigned a CFDA number are reported by the respective federal agency and titled "999." Programs related to the Intergovernmental Personnel Act are labeled "IPA" and Research and Development programs that have not been assigned a CFDA number are labeled "RD."



**STATE OF MARYLAND  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2020**

**NOTE 7    LOAN PROGRAMS (CONTINUED)**

**Morgan State University**



**STATE OF MARYLAND  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2020**

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

During fiscal year 2020, the state received cash rebates from infant formula manufacturers in the amount of \$87,576,497 on sales of formula to participants in the WIC program (CFDA 10.557), which are netted against total expenditures included in the Schedule. Rebate contracts with infant formula manufacturers are authorized by Code of Federal Regulations, Title 7: Agriculture, Subtitle B, Chapter II, Subchapter A, Part 246.16a as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled the State to extend program benefits to more participants than could have been serviced this fiscal year in the absence of the rebate contract.

**NOTE 10 DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)**

The State is the recipient of federally donated PPE. The fair market value of the PPE at the time of receipt was \$28,470,885. This amount is not reported on the Schedule.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020**

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***Section I – Summary of Auditors' Results***

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***Financial Statements***

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- x Material weakness(es) identified?          x     yes                 no
- x 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:
- x Material weakness(es) identified?          x     yes                 no
- x Significant deficiency(ies) identified?          x     yes                 none reported
2. Type of auditors' report issued on compliance for major federal programs: See Identification of Major Federal Programs
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?          x     yes                 no

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

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***Section I – Summary of Auditors’ Results (Continued)***

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***Identification of Major Federal Programs***

Major Program	CFDA #	Opinion
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Unmodified
Child Nutrition Cluster	10.553, 10.555, 10.556, 10.559	Unmodified
Section 8 Project-Based Cluster	14.195, 14.856	Unmodified
Crime Victims Assistance	16.575	Unmodified
Unemployment Insurance	17.225	Qualified
Airport Improvement Program	20.106	Unmodified
Coronavirus Relief Fund	21.019	Unmodified
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	Unmodified
Education Stabilization Fund	84.425	Unmodified
Temporary Assistance for Needy Families	93.558	Unm.6 (i)-16.6.3 (93.)(or)-7.9 (8)

STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020

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*Section II – Financial Statement Findings*

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**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

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***Section II – Financial Statement Findings (Continued)***

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lack of knowledge or in atypical or unusual circumstances to ensure compliance with the State's close-out policies and procedures.

**Responsible party:** MDH Office of Finance

STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020

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**Section II – Financial Statement Findings (Continued)**

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**Finding 2020-002 – Maryland Stadium Authority – Correction of an Error**

Type of Finding: Material Weakness in Internal Control over Financial Reporting

***Criteria***

GASB 53, *Accounting and financial Reporting for Derivative Instruments*, requires derivative instruments to be measured at fair value. Changes in fair values of hedge derivative instruments should be recognized through the application of hedge accounting. Under hedge accounting, the changes in fair values of hedging derivative instruments are reported as either deferred outflows or inflows in the statement of net position.

***Condition***

The Authority incorrectly accounted for the changes in the fair value of the swap agreement. The changes in fair value were recorded as either revenue or expense on the statement of revenue, expenses and changes in net position.

***Cause***

The Authority recorded changes in fair value on the statement of revenue, expenses and changes in net position similar to the changes in the long-term debt instrument related to the swap agreement.

***Effect***

Fiscal year 2020 beginning net position was understated and required to be restated. The Authority did not reissue prior year financial statements.

***Recommendation***

We recommend that the Authority report the changes in fair value of hedge instruments in accordance with accounting standards.

***Management's response***

Management agrees with the finding.

**Responsible party:** Maryland Stadium Authority management

STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020

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*Section II – Financial Statement Findings (Continued)*

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**2020-003 – Department of Transportation - Financial Closing and Reporting Process**

**Type of Finding:** Significant Deficiency in Internal Control over Financial Reporting

***Criteria***

Management of the department is responsible for designing, implementing, and monitoring internal controls over financial reporting.

***Condition***

The financial reporting entity includes five business units, the Secretary's office, and two fiduciary activities. The central office prepares the financial report using the general ledger system and closing records provided by the business units under the central office's direction. In large part, the individual business units are responsible for accurate reporting in the general ledger system and providing closing information for the central office to prepare the financial statements. The department and state do not maintain the general ledger system based on accounting consistent with generally accepted accounting

STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020

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*Section II – Financial Statement Findings (Continued)*

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**STATE OF MARYLAND**



**STATE OF MARYLAND**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2020**

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

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of loan proceeds under loan and loan guarantee programs; the receipt of property; the receipt of surplus property; the receipt or use of program income; the distribution or use of food commodities; the disbursement of amounts entitling the non-Federal entity to an interest subsidy; and the period when insurance is in force.

At a minimum, the schedule must:

- 1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- 2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- 3) Provide total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the Assistance Listings information is not available. For a cluster of programs also provide the total for the cluster.
- 4) Include the total amount provided to subrecipients from each Federal program.

**Condition/Context:**

The Schedule of Expenditures of Federal Awards (SEFA) contained numerous errors due to the information provided by the State Departments. The State's General Accounting Division (GAD) requires each Department to report federal expenditure activity as part of the year-end closing process. GAD utilizes the year-end reporting packages to compile the SEFA.

During our testing we noted the following errors:

- x Medicare expenditures were reported as part of the Medicaid Cluster,
- x Subrecipient expenditures were incorrect and larger than the total federal expenditures for the program,
- x CFDA numbers no longer in-use by the federal government,
- x Supporting program expenditure detail did not agree to the SEFA (Schedule G),
- x COVID-19 expenditures were not separately identified,
- x Subrecipient expenditures, CFDA numbers, and pass-through entity identifying numbers were not complete.

**Questioned costs:**

None noted as the reporting requirement does not affect the allowability of costs and/or activities.

**Cause:**

We noted the GAD is responsible for the compilation of the SEFA (for the State) and provided year-end closing and reporting instructions to the state Departments. The instructions detailed the procedures for completing the schedule G and related supplementary schedules, including reconciliation of the federal revenue and expenditures (per Schedule G) to the state's accounting system.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

---

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

---

GAD has limited authority to enforce the other State Department's adherence to the close out and reporting procedures, as well as USM's procedures over reporting federal expenditures. As such the schedule G and supplementary schedules contained errors as reported in the condition.

**Effect:**

The SEFA was not prepared in accordance with OMB requirements which affects the major program risk assessment.

**Recommendation:**

We recommend that the State determines which Agency is ultimately responsible for the completeness and accuracy of the SEFA and has the authority to enforce compliance with the year-end close-out and reporting procedures, including University of Maryland System procedures (as they relate to the SEFA). The current structure does not provide assurance that the expenditures reported on the SEFA (in total) are accurate, complete.

**Views of responsible officials:** 0 D Q D J H P H Q W D J U H H V Z L W K I L Q G L Q J

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

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

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**Reference Number:** 2020-005  
**Prior Year Finding:** N/A  
**Federal Agency:** U.S. Department of Education  
**State Agency:** Morgan State University  
**Federal Program:** Higher Education Emergency Relief Fund  
**CFDA Number:** 84.425E  
**Award Number and Year:** P425E203592 (2020)  
**Compliance Requirement:** Reporting  
**Type of Finding:** Significant Deficiency in Internal Control over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance* - Pursuant to the Department of Education Information for Financial Aid Professionals (IFAP) Electronic Announcement (EA) posted on May 6, 2020, institutions that received a HEERF 18004(a)(1) Student Aid Portion award to publicly post certain information on their website no later than 30 days from the date of the institution's Certification and Agreement to the Department.

*Internal 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 required initial reporting was not submitted within the 30-day requirement for the applicable institution.

**Context:**

The Institution's initial report was submitted 33 days after the later of the two events in the above criteria.

**Questioned costs:**

None

**Cause:**

The delay was due to oversight, the report was due on a Friday and was submitted the following Monday.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

---

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

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**Effect:**

The institution is not meeting the reporting and information-sharing requirements determined by the Department of Education. As a result, the institution may be subject to additional enforcement actions by the Department of Education including a delay in funding for additional HEERF programs and possibly being determined ineligible for other program funding.

**Statistically valid:** N/A

**Recommendation:**

We recommend the institutions obtain an understanding of the reporting requirements established by the grant and develop a calendar to ensure timely reporting.

**Views of responsible officials:** Management agrees with finding.



**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

---

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

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**Questioned costs:**

None

**Cause:**

The Department experienced changes in program personnel which resulted in a shortage of staff. This contributed to inconsistent review of cash draw requests.

**Effect:**

Cash draws may not reflect allowable program costs.

**Statistically valid:** Not applicable

**Recommendation:**

We recommend that the Department review and enhance current procedures to ensure that cash draw requests are reviewed by an employee other than the preparer. The review should ensure that the cash draw request is supported by allowable program costs.

**Views of responsible officials:** Management agrees with finding.



**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

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

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**Reference Number:** 2020-007  
**Prior Year Finding:** N/A  
**Federal Agency:** U.S. Department of the Treasury  
**State Agency:** Department of Health  
**Federal Program:** Coronavirus Relief Fund  
**CFDA Number:** 21.019  
**Award Number and Year:** 2020  
**Compliance Requirement:** Allowable Activities  
**Type of Finding:** Significant deficiency in Internal Control over Compliance, Other Matters

**Criteria or specific requirement:**

*Compliance –*

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

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

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**Context:**

3 out of 40 DGS employees were charged to the program without time and effort certification  
1 out of 40 employees' salary was incorrectly charged to the program.

**Questioned costs:**

\$200,487, represents the employees' salary not supported by time and effort certification.  
\$1,094, represents the employee's salary charged to the program for the period of 3/11/20-5/5/2020.

**Cause:**

The Department of General Services (DGS) used the actual hours the employees worked in support of COVID-19 efforts but did not document these efforts in accordance with the U.S. Treasury guidance. DGS also incorrectly used the wrong pay periods when determining the eligible salary, the error was not identified during the review process.

**Effect:**

The program expenditures were overstated.

**Statistically valid:** Yes

**Recommendation:**

We recommend that management review and enhance current procedures to ensure proper review and reconciliation of program costs. Procedures should ensure that all federal requirements are met and documented to support compliance.

**Views of responsible officials:** Management agrees with finding.

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

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

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**Reference Number:** 2020-008  
**Prior Year Finding:** N/A  
**Federal Agency:** U.S. Department of Labor  
**State Agency:** Department of Labor  
**Federal Program:** Unemployment Insurance  
**CFDA Number:** 17.225  
**Award Number and Year:** UI-34169-20-55-A-24 (2020)  
**Compliance Requirement:** Eligibility – Pandemic Unemployment Assistance  
**Type of Finding:** Material Weakness in Internal Control, Material Noncompliance

**Criteria or specific requirement:**

*Compliance* – State Workforce Agencies (SWA) responsibilities include: (1) establishing specific,

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

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

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**Questioned costs:**

Undetermined and under investigation by both federal and local authorities.

**Cause:**

The State experienced unprecedented claims volume with increased funding and additional program requirements with a priority for efficient distribution from both the U.S. Department of Labor and State officials. The fraud perpetrated by external parties was a sophisticated attack using stolen identities. The State's existing internal controls over the existence of claimants were not designed to mitigate the sophistication of the attack.

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**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

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

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**Reference Number:** 2020-010  
**Prior Year Finding:** 2019-001  
**Federal Agency:** U.S. Department of Justice  
**State Agency:** Maryland Governor's Office of Crime Control & Prevention  
**Federal Program:** Crime Victim Assistance  
**CFDA Number:** 16.575  
**Award Number and Year:**

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

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

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**Questioned costs:**

Unknown, based on the information provided, we were not able to determine if total indirect costs charged during fiscal year Secti5ru5 Tg09 Tw 0 er Federal Ped,



**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2020**

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

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<b>Reference Number:</b>	<b>2020-011</b>
<b>Prior Year Finding:</b>	N/A
<b>Federal Agency:</b>	U.S. Department of Health and Human Services
<b>State Agency:</b>	Department of Human Services
<b>Federal Program:</b>	Temporary Assistance for Needy Families
<b>CFDA Number:</b>	

**STATE OF MARYLAND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**