State of North Carolina

Single Audit Report

For the Year Ended June 30, 2024

UNBIASED. IMPACTFUL. IRREFUTABLE.

A Department of the State of North Carolina

North Carolina Office of the State Auditor
Dave Boliek, State Auditor

Auditor's Transmittal

The Honorable Josh Stein, Governor
The Honorable Phil Berger, President Pro Tempore
The Honorable Destin Hall, Speaker of the House
Honorable Members of the North Carolina General Assembly

Ladies and Gentlemen:

Each year, North Carolina entities spend tens of billions of dollars received from federal government awards. The North Carolina Office of the State Auditors (OSA) examines a share of these federal grant expenditures to check for any deficiencies, weaknesses, and noncompliance. For our 2024 Statewide Single Audit we audited 22 programs covering $25.65 billion in spending and found $8.5 million in questioned costs and 11 total findings.

The bulk of questioned costs can be attributed to the North Carolina Department of Commerce, which incorrectly used $8.5 million of Unemployment Insurance administration funds by charging expenditures to the wrong timeframe allowed by each award.

Under findings, you will see two instances of inadequate monitoring of federal funds. The Department of Commerce did not adequately monitor $55 million in federal funds that were designated for employment and training programs, and the North Carolina Department of Health and Human Services (DHHS) did not adequately monitor $106.5 million in federal funds for providing substance abuse prevention, treatment, and recovery services and addressing the opioid abuse crisis.

Specifically, OSA found the DHHS Division of Mental Health, Developmental Disabilities and Substance Use Services did not complete monitoring activities, including required on-site visits, for six LME/MCOs that received $40.4 million in substance abuse funds and $37.5 million in opioid abuse funds. In the future, our office intends to closely watch these types of areas of spending.

Other entities with documented findings include the North Carolina Department of Public Safety, Elizabeth City State University, North Carolina Central University, and Winston-Salem State University.

The majority of federal funds audited in this report were properly administered, but the $8.5 million in questioned costs represents a significant finding. It is an increase from the $467,246 documented in the 2023 Statewide Single Audit. There is a commitment at the state and federal level to reduce bureaucracy and waste. North Carolina's agencies need to be mindful of dollars received and accountability standards. Incorrect use of funds may jeopardize future allocations and lessens public confidence in government spending.

Respectfully submitted,

Dave Boliek
State Auditor

Statewide Single Audit Report Summary

fiscal year ended
June 30, 2024

The North Carolina Office of the State Auditor (OSA) is required to conduct a Statewide Single Audit that examines the State's federal grant expenditures. In total, North Carolina spent $36.58 billion in federal awards from 618 programs, managed by 103 different state entities, including the university and community college systems.

For the 2024 STATEWIDE SINGLE AUDIT:

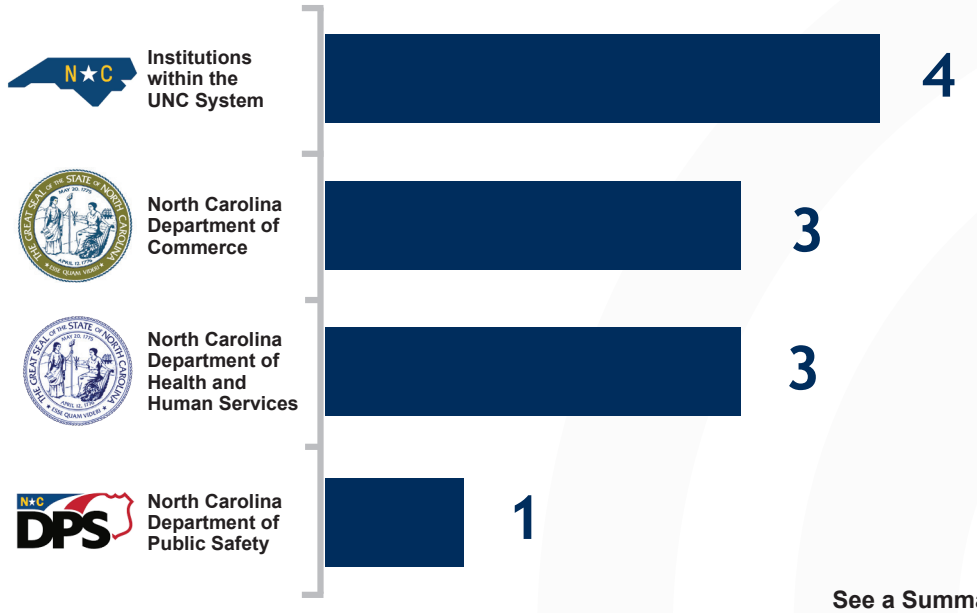
We audited **22** programs

Managed by **21** entities

That spent **$25.65** billion

11 Federal Awards Findings and $8,497,332 Questioned Costs

Number of Findings by State Agency



See a Summary of Findings on the following pages.

2024 Findings Summary

DEPARTMENT

SUMMARY

NC Department of Commerce

Major Federal Program:
Unemployment Insurance

Questioned Costs **$8,476,188**

Administration Funds Used for Unallowable Activities

The Department incorrectly used $8,476,188 of Unemployment Insurance administration funds by charging expenditures to the wrong timeframe allowed by each award.

NC Department of Commerce

Major Federal Program:
Unemployment Insurance

FUTA Certification Not Completed as Required

The Department submitted the Federal Unemployment Tax Act (FUTA) Certification to the Internal Revenue Service 120 days late and did not review the quality of the FUTA Certification data to ensure it was complete and reliable.

NC Department of Commerce

Major Federal Program:
Workforce Innovation and Opportunity Act

Inadequate Subrecipient Monitoring

The Department did not adequately monitor $55 million in federal funds passed to subrecipients to provide employment and training programs for adults, dislocated workers, and youth who face barriers to employment.

NC Department of Health and Human Services

Major Federal Program:
Medical Assistance Program

Questioned Costs **$21,144**

Deficiencies in the Medicaid Eligibility Determination Process

The Department made Medical Assistance Program (Medicaid) payments to providers based on inaccurate and inadequately documented eligibility determinations.

NC Department of Health and Human Services

Major Federal Program:
Substance Abuse Block Grant

Errors in FFATA Reporting

The Department did not submit complete, accurate, and timely subaward information for subrecipients to the Federal Funding Accountability and Transparency Act reporting system.

DEPARTMENT	SUMMARY
NC Department of Health and Human Services **Major Federal Program:** Substance Abuse Block Grant & State Opioid Response	**Inadequate Subrecipient Monitoring** The Department did not adequately monitor $106.5 million in federal funds passed to subrecipients for providing substance abuse prevention, treatment, and recovery services and addressing the opioid abuse crisis.
NC Department of Public Safety **Major Federal Program:** Community Development Block Grant	**Inaccurate Quarterly Reporting** The Department did not accurately report Community Development Block Grant financial data to the U.S. Department of Housing and Urban Development.
Elizabeth City State University **Major Federal Program:** Higher Education Institutional Aid	**Higher Education Program Equipment Not Maintained** The University did not maintain accurate records for equipment purchased with Higher Education Institutional Aid program funds.
NC Central University **Major Federal Program:** Higher Education Institutional Aid	**Higher Education Program Equipment Not Maintained** The University did not maintain accurate records for equipment purchased with Higher Education Institutional Aid program funds.
NC Central University **Major Federal Program:** Higher Education Institutional Aid	**Inadequate Internal Controls Over Higher Education Program Expenditures** The University did not have adequate internal controls over Higher Education Institutional Aid program expenditures to ensure compliance with federal requirements.

DEPARTMENT	SUMMARY
Winston-Salem State University **Major Federal Program:** Higher Education Institutional Aid	**Inadequate Internal Controls Over Higher Education Program Expenditures** The University did not have adequate internal controls over Higher Education Institutional Aid program expenditures to ensure compliance with federal requirements.

22 Federal Programs Audited

21 Administering Agencies

Student Support and Academic Enrichment Program
Department of Public Instruction

Child Nutrition Cluster
Department of Public Instruction, Department of Agriculture and Consumer Services

Food Distribution Cluster
Department of Agriculture and Consumer Services

Highway Planning and Construction
Department of Transportation

Appalachian Development Highway System
Department of Transportation

Unemployment Insurance
Department of Commerce

Workforce Innovation and Opportunity Act Cluster
Department of Commerce

Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
Department of Commerce, Department of Public Safety, Department of Environmental Quality

National Guard Military Operations and Maintenance (O&M) Projects
Department of Public Safety

WIC Special Supplemental Nutrition Program for Women, Infants, and Children
Department of Health and Human Services

Child and Adult Care Food Program
Department of Health and Human Services

Pandemic Electronic Benefit Transfer Food Benefits
Department of Health and Human Services

Summer Electronic Benefit Transfer Program for Children
Department of Health and Human Services

Child Support Services
Department of Health and Human Services

Low-Income Home Energy Assistance Program
Department of Health and Human Services, Department of Environmental Quality

Child Care Development Fund Cluster
Department of Health and Human Services

Medicaid Cluster
Department of Health and Human Services

Opioid State Targeted Response
Department of Health and Human Services

Block Grants for the Prevention and Treatment of Substance Abuse
Department of Health and Human Services

Coronavirus State and Local Fiscal Recovery Funds
N.C. Office of State Budget and Management, Department of Environmental Quality, Department of Information Technology, UNC System Office, N.C. Community College System Office

Higher Education Institutional Aid
Elizabeth City State University, Fayetteville State University, North Carolina Agricultural & Technical State University, North Carolina Central University, Winston-Salem State University

Student Financial Assistance Program
Elizabeth City State University, Fayetteville State University, North Carolina Agricultural & Technical State University, North Carolina State University, Isothermal Community College, Rowan-Cabarrus Community College, Wayne Community College, Wilkes Community College

Table of Contents

Page

Auditor's Section:

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 1

Independent Auditor's 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 3

Schedule of Findings and Questioned Costs 9

Auditee's Section:

Schedule of Expenditures of Federal Awards 42

Summary 43

Detail 53

By State Agency 114

Notes to the Schedule of Expenditures of Federal Awards 205

Summary Schedule of Prior Audit Findings 209

Corrective Action Plan 222

Ordering Information 229

Chapter 147, Article 5A of the North Carolina General Statutes gives the Auditor broad powers to examine all books, records, files, papers, documents, and financial affairs of every state agency and any organization that receives public funding. The Auditor also has the power to summon people to produce records and to answer questions under oath.

Auditor's Section

North Carolina Office of the State Auditor
Dave Boliek, State Auditor

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

The Honorable Josh Stein, Governor
Honorable Members of the North Carolina General Assembly

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 the State of North Carolina, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the State of North Carolina's basic financial statements (not presented herein), and have issued our report thereon dated December 19, 2024.

Our report includes a reference to other auditors who audited the financial statements of the North Carolina Education Lottery, the North Carolina Turnpike Authority, the North Carolina Housing Finance Agency, the North Carolina State Education Assistance Authority, the Golden L.E.A.F (Long-term Economic Advancement Foundation), Inc., the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare, Inc., the University of North Carolina System - University of North Carolina Health Care System - University of North Carolina Hospitals at Chapel Hill, the Supplemental Retirement Income Plan of North Carolina, the North Carolina Public Employee Deferred Compensation Plan, and the North Carolina Department of State Treasurer Investment Programs, as described in our report on the State of North Carolina's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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 State's financial statements will not be prevented, or detected and corrected on a timely basis.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of North Carolina'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*.

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 of North Carolina's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dave Boliek
State Auditor

Raleigh, North Carolina

December 19, 2024

North Carolina Office of the State Auditor
Dave Boliek, State Auditor

Independent Auditor's 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 Josh Stein, Governor
Honorable Members of the North Carolina General Assembly

Report on Compliance for Each Major Federal Program

We have audited the State of North Carolina's 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 of North Carolina's major federal programs for the year ended June 30, 2024. The State of North Carolina's major federal programs are identified in Section I, Summary of Auditor's Results, of the accompanying Schedule of Findings and Questioned Costs.

The State of North Carolina's basic financial statements include the operations of certain agencies and component units that are not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2024. Our audit, described below, did not include the operations of these agencies and component units because they were audited by other auditors as discussed in Note 1B to the Schedule of Expenditures of Federal Awards.

Qualified Opinion on Certain Major Programs

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of North Carolina complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on those programs listed for the year ended June 30, 2024.

Unmodified Opinion of Each of the Other Major Federal Programs

In our opinion, the State of North Carolina 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 Section I, Summary of Auditor's Results, in the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2024.

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* (GAGAS), 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the State of North Carolina 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the State of North Carolina's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinions on Certain Major Programs

As described in Section III, Federal Award Findings and Questioned Costs, in the accompanying Schedule of Findings and Questioned Costs, the State of North Carolina did not comply with several compliance requirements that are applicable to several of its major federal programs, as follows:

Finding Number	ALN	Major Federal Program	Type of Compliance Requirement
2024-004	17.258	WIOA Adult Program	Subrecipient Monitoring
2024-005	17.259	WIOA Youth Activities	Subrecipient Monitoring
2024-006	17.278	WIOA Dislocated Worker Formula Grants	Subrecipient Monitoring
2024-012	93.788	Opioid STR	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Subrecipient Monitoring
2024-013	93.959	Block Grants for the Prevention and Treatment of Substance Abuse	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Subrecipient Monitoring

Compliance with such requirements is necessary, in our opinion, for the State of North Carolina to comply with the requirements applicable to those programs.

Responsibilities of Management for Compliance

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

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

In performing an audit in accordance with GAAS, GAGAS, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State of North Carolina's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the State of North Carolina's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State of North Carolina'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

Other Instances of Noncompliance:

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 Section III, Federal Award Findings and Questions Costs, of the accompanying Schedule of Findings and Questioned Costs as items:

Finding Number	ALN	Major Federal Program	Type of Compliance Requirement
2024-002	17.225	Unemployment Insurance	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Period of Performance
2024-011	93.778	Medical Assistance Program	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Eligibility

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

Government Auditing Standards requires the auditor to perform limited procedures on the State of North Carolina's responses to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The State of North Carolina's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in Section III, Federal Award Findings and Questioned Costs, of the accompanying Schedule of Findings and Questioned Costs as the items below to be material weaknesses:

Finding Number	ALN	Major Federal Program	Type of Compliance Requirement
2024-004	17.258	WIOA Adult Program	Subrecipient Monitoring
2024-005	17.259	WIOA Youth Activities	Subrecipient Monitoring
2024-006	17.278	WIOA Dislocated Worker Formula Grants	Subrecipient Monitoring
2024-012	93.788	Opioid STR	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Subrecipient Monitoring
2024-013	93.959	Block Grants for the Prevention and Treatment of Substance Abuse	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Subrecipient Monitoring

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in Section III, Federal Award Findings and Questioned Costs, of the accompanying Schedule of Findings and Questioned Costs as the items below to be significant deficiencies:

Finding Number	ALN	Major Federal Program	Type of Compliance Requirement
2024-001	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Reporting
2024-002	17.225	Unemployment Insurance	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Period of Performance
2024-003	17.225	Unemployment Insurance	Special Tests and Provisions
2024-007	84.031	Higher Education Institutional Aid	Equipment and Real Property Management
2024-008	84.031	Higher Education Institutional Aid	Activities Allowed or Unallowed
2024-009	84.031	Higher Education Institutional Aid	Equipment and Real Property Management
2024-010	84.031	Higher Education Institutional Aid	Activities Allowed or Unallowed
2024-011	93.778	Medical Assistance Program	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Eligibility
2024-014	93.959	Block Grants for the Prevention and Treatment of Substance Abuse	Reporting

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

Government Auditing Standards requires the auditor to perform limited procedures on the State of North Carolina's responses to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The State of North Carolina's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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, 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 the State of North Carolina as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the State of North Carolina's

basic financial statements (not presented herein). We issued our report thereon dated December 19, 2024, which contained unmodified opinions on those financial statements.

Our report includes a reference to other auditors who audited the financial statements of the North Carolina Education Lottery, the North Carolina Turnpike Authority, the North Carolina Housing Finance Agency, the North Carolina State Education Assistance Authority, the Golden L.E.A.F (Long-term Economic Advancement Foundation), Inc., the University of North Carolina System – University of North Carolina Health Care System – Rex Healthcare, Inc., the University of North Carolina System - University of North Carolina Health Care System - University of North Carolina Hospitals at Chapel Hill, the Supplemental Retirement Income Plan of North Carolina, the North Carolina Public Employee Deferred Compensation Plan, and the North Carolina Department of State Treasurer Investment Programs, as described in our report on the State of North Carolina's financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain 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.

Dave Boliek
State Auditor

Raleigh, North Carolina

March 17, 2025 (except as related to the Report on
The Schedule of Expenditures of Federal Awards,
As to Which is dated December 19, 2024)

Schedule of Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2024

I. Summary of Auditor's Results 10

II. Financial Statement Findings 12

III. Federal Award Findings and Questioned Costs 13

- 14.228 Community Development Block Grant/State's Program and Non- Entitlement Grants in Hawaii 14
- 17.225 Unemployment Insurance 16
- 17.258 WIOA Adult Program 20
- 17.259 WIOA Youth Activities 22
- 17.278 WIOA Dislocated Worker Formula Grants 23
- 84.031 Higher Education Institutional Aid 24
- 93.778 Medical Assistance Program 31
- 93.788 Opioid STR 34
- 93.959 Block Grants for the Prevention and Treatment of Substance Abuse 37

Summary of Findings and Questioned Costs 39

- By Federal Agency 40
- By State Agency 41

Schedule of Findings and Questioned Costs

I. Summary of Auditor's Results

For the Fiscal Year Ended June 30, 2024

Financial Statements

– Type of auditor's report issued?	Unmodified
– Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	No
– Noncompliance material to financial statements noted?	No

Federal Awards

– Internal control over major programs:	
• Material weaknesses identified?	Yes
• Significant deficiencies identified that are not considered to be material weaknesses?	Yes
• Type of auditor's report issued on compliance for major programs?	Unmodified for all Major Programs except the WIOA Cluster, Opioid STR, and Block Grants for the Prevention and Treatment of Substance Abuse, which are qualified.
– Any audit findings disclosed that are required to be reported in accordance with section § 200.516(a) of the Uniform Guidance?	Yes

– Identification of major programs:

Cluster/ Assistance Listing Number	Name of Federal Program or Cluster
CCDF	CCDF Cluster
CHNC	Child Nutrition Cluster
EFAC	Food Distribution Cluster

Schedule of Findings and Questioned Costs

I. Summary of Auditor's Results

For the Fiscal Year Ended June 30, 2024

Cluster/ Assistance Listing Number	Name of Federal Program or Cluster
MEDC	Medicaid Cluster
SFAC	Student Financial Assistance Cluster
WIOA	WIOA Cluster
10.542	Pandemic EBT Food Benefits
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
10.646	Summer Electronic Benefit Transfer Program for Children
12.401	National Guard Military Operations and Maintenance (O&M) Projects
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
17.225	Unemployment Insurance
20.205	Highway Planning and Construction
21.027	Coronavirus State and Local Fiscal Recovery Funds
23.003	Appalachian Development Highway Systems
84.031	Higher Education Institutional Aid
84.424	Student Support and Academic Enrichment Program
93.563	Child Support Services
93.568	Low-Income Home Energy Assistance
93.788	Opioid STR
93.959	Block Grants for the Prevention and Treatment of Substance Abuse

- Dollar threshold used to distinguish between type A and type B programs? $54,866,381
- Auditee qualified as low-risk auditee? No

Schedule of Findings and Questioned Costs

II. Financial Statement Findings

For the Fiscal Year Ended June 30, 2024

Type of Finding	Findings and Recommendations

No reportable findings and recommendations resulted from our audit of the basic financial statements of the State of North Carolina.

Schedule of Expenditures of Federal Awards (Summary)

For the Fiscal Year Ended June 30, 2024

Federal Cluster/ ALN	Program Expenditures	Amount Provided to Subrecipients	Cluster Title/ ALN Program Title
93.273	137,002	-	Alcohol Research Programs
93.276	19,480	-	Drug-Free Communities Support Program Grants
93.279	6,664	-	Drug Abuse and Addiction Research Programs
93.286	380,786	197,657	Discovery and Applied Research for Technological Innovations to Improve Human Health
93.301	605,573	592,213	Small Rural Hospital Improvement Grant Program
93.307	17,581	-	Minority Health and Health Disparities Research
93.314	73,125	-	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program
93.319	254,586	-	Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas
93.323	157,928,977	48,106,853	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.324	1,921,075	1,203,946	State Health Insurance Assistance Program
93.327	45,473	-	Demonstration Grants for Domestic Victims of Human Trafficking
93.334	390,839	-	The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels
93.336	417,123	-	Behavioral Risk Factor Surveillance System
93.354	27,187,322	18,038,945	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
93.359	10,864	-	Nurse Education, Practice Quality and Retention Grants
93.387	2,268,019	577,201	National and State Tobacco Control Program
93.391	9,230,003	-	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises
93.393	771,663	134,173	Cancer Cause and Prevention Research
93.394	142,807	-	Cancer Detection and Diagnosis Research
93.395	498,294	135,267	Cancer Treatment Research
93.396	212,460	-	Cancer Biology Research
93.398	5,391	-	Cancer Research Manpower
93.421	12,200	-	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health
93.426	1,274,395	114,308	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke
93.434	12,544,185	11,037,631	Every Student Succeeds Act/Preschool Development Grants
93.435	535,554	331,219	Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke
93.436	742,320	-	Well-Integrated Screening and Evaluation for Women Across the Nation (WISEWOMAN)
93.439	1,551,666	31,758	State Physical Activity and Nutrition (SPAN
93.464	893,918	-	ACL Assistive Technology
93.470	31,560	-	Alzheimer's Disease Program Initiative (ADPI)
93.478	519,387	52,662	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees
93.493	1,050,757	-	Congressional Directives
93.495	2,611,664	440,528	Community Health Workers for Public Health Response and Resilient
93.497	10,934	-	Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports
93.499	5,073,900	-	Low Income Household Water Assistance Program
93.516	23,842	-	Public Health Training Centers Program
93.556	14,818,740	10,059,795	MaryLee Allen Promoting Safe and Stable Families Program
93.558	288,909,227	212,958,865	Temporary Assistance for Needy Families
93.560	9,882	-	Payments to Territories – Adults
93.563	127,734,007	113,330,654	Child Support Enforcement
93.566	20,303,115	14,876,261	Refugee and Entrant Assistance State/Replacement Designee Administered Programs
93.568	157,237,722	22,612,429	Low-Income Home Energy Assistance
93.569	22,803,906	-	Community Services Block Grant
93.586	525,540	-	State Court Improvement Program
93.590	3,371,338	2,852,790	Community-Based Child Abuse Prevention Grants
93.597	447,696	-	Grants to States for Access and Visitation Programs
93.599	963,108	963,108	Chafee Education and Training Vouchers Program (ETV)
93.603	359,270	-	Adoption and Legal Guardianship Incentive Payments
93.630	2,490,788	1,174,673	Developmental Disabilities Basic Support and Advocacy Grants
93.643	501,736	206,914	Children's Justice Grants to States
93.645	10,159,431	2,750,194	Stephanie Tubbs Jones Child Welfare Services Program
93.658	130,653,300	94,716,680	Foster Care Title IV-E
93.659	89,555,540	6,835,345	Adoption Assistance
93.665	61,901	50,955	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19
93.667	66,362,030	62,159,131	Social Services Block Grant
93.669	4,775,638	1,710,816	Child Abuse and Neglect State Grants
93.671	5,965,290	5,757,273	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services
93.674	3,478,902	3,145,352	John H. Chafee Foster Care Program for Successful Transition to Adulthood
93.686	215,017	-	Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B
93.732	1,828,514	-	Mental and Behavioral Health Education and Training Grants
93.747	2,863,116	637,997	Elder Abuse Prevention Interventions Program
93.761	197,559	139,142	Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)
93.767	844,511,587	21,280,819	Children's Health Insurance Program
93.788	38,318,731	38,165,001	Opioid STR
93.791	12,332,374	51,903	Money Follows the Person Rebalancing Demonstration
93.799	47,606	-	CARA Act – Comprehensive Addiction and Recovery Act of 2016
93.800	492,434	131,310	Organized Approaches to Increase Colorectal Cancer Screening
93.810	734,832	366,240	Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion

Schedule of Expenditures of Federal Awards (Detail)

For the Fiscal Year Ended June 30, 2024

Federal ALN	Direct/ Indirect	Program Expenditures	Amount Provided to Subrecipients	ALN Program Title	Pass-Through Entity Number	Pass-Through Entity Name	Additional Award Information
93.631	D	282,598	-	Developmental Disabilities Projects of National Significance			
93.631	I	16,430	-	Developmental Disabilities Projects of National Significance	FY2024-063	University of Kansas Center for Research	
93.631	I	16,430	-	Developmental Disabilities Projects of National Significance	FY2024-068	University of Kansas Center for Research	
93.632	D	637,919	-	University Centers for Excellence in Developmental Disabilities Education, Research, and Service			
93.647	D	3,862	-	Social Services Research and Demonstration			
93.647	I	168,999	-	Social Services Research and Demonstration	8933.UNCG.01	Child Trends	
93.658	D	3,450	-	Foster Care Title IV-E			
93.658	I	(336)	-	Foster Care Title IV-E	1005709012	Illinois Department of Children and Family	
93.658	I	88,160	72,131	Foster Care Title IV-E	1005709013	Illinois Department of Children and Family	
93.658	I	331,381	-	Foster Care Title IV-E	1005709014 10057091	Illinois Department of Children and Family	
93.667	I	(175)	-	Social Services Block Grant	20220447	Cabarrus County Department of Human Services	
93.667	I	48,470	-	Social Services Block Grant	20240170	Cabarrus County Department of Human Services	
93.732	D	2,945,933	-	Mental and Behavioral Health Education and Training Grants			
93.734	D	483,245	80,922	Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF)			
93.758	I	(97)	-	Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	2018-0005 17DPH0005	Connecticut Department of Public Health	
93.817	D	813,874	39,309	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities			
93.823	D	816,905	19,881	Ebola Support: Transmission and Prevention Control, Public Health Preparedness, Vaccine Development			
93.837	D	43,581,109	13,170,289	Cardiovascular Diseases Research			
93.837	I	70,174	-	Cardiovascular Diseases Research	000530812-SC006	University of Alabama at Birmingham	
93.837	I	137,524	-	Cardiovascular Diseases Research	1 (GG019829-01)	Columbia University	
93.837	I	39,906	-	Cardiovascular Diseases Research	1(GG017763-01)	Columbia University in the City of New York	
93.837	I	92,012	-	Cardiovascular Diseases Research	1(GG019915-01)	Columbia University	
93.837	I	46,412	-	Cardiovascular Diseases Research	1(GG019922-01)	Columbia University	
93.837	I	7,640	-	Cardiovascular Diseases Research	1-312-0218666-66942L	Research Triangle Institute (RTI International)	
93.837	I	106,556	-	Cardiovascular Diseases Research	1-312-0218666-67796L	Research Triangle Institute (RTI International)	
93.837	I	54,953	-	Cardiovascular Diseases Research	1063528	Beth Israel Deaconess Medical Center	
93.837	I	29,410	-	Cardiovascular Diseases Research	1063617	Beth Israel Deaconess Medical Center	
93.837	I	11,587	-	Cardiovascular Diseases Research	1129351	Fred Hutchinson Cancer Center	
93.837	I	79,993	-	Cardiovascular Diseases Research	1129903	Fred Hutchinson Cancer Center	
93.837	I	17,544	-	Cardiovascular Diseases Research	1130620	Fred Hutchinson Cancer Center	
93.837	I	(3,511)	-	Cardiovascular Diseases Research	11530-FA87/14-2688	University of South Carolina (USC)	
93.837	I	324,045	-	Cardiovascular Diseases Research	1164014	Fred Hutchinson Cancer Center	
93.837	I	366,923	-	Cardiovascular Diseases Research	1558719/PO 100130848	University of Colorado at Boulder	
93.837	I	34,110	-	Cardiovascular Diseases Research	1628-32812-11000001255	Wake Forest Univ Hlth Sciences	
93.837	I	18,291	-	Cardiovascular Diseases Research	168055/168054	University of Texas Health Science Center	
93.837	I	77,030	-	Cardiovascular Diseases Research	172752/172741	University of Texas Health Science Center	
93.837	I	139,620	-	Cardiovascular Diseases Research	18742	University of Illinois at Chicago (UIC)	
93.837	I	116,297	-	Cardiovascular Diseases Research	1GG019864-01G18472	Columbia University	
93.837	I	21,404	-	Cardiovascular Diseases Research	2004339390	Johns Hopkins University	
93.837	I	1,526,331	-	Cardiovascular Diseases Research	2004517091	Johns Hopkins University	
93.837	I	58,722	-	Cardiovascular Diseases Research	2005549187	Johns Hopkins University	
93.837	I	40,000	-	Cardiovascular Diseases Research	2006235153	Johns Hopkins University	
93.837	I	231,967	-	Cardiovascular Diseases Research	224730-2;1R01HL15986901A1	Cornell University	
93.837	I	7,888	-	Cardiovascular Diseases Research	225708	Massachusetts General Hospital	
93.837	I	314,975	-	Cardiovascular Diseases Research	24-A0-00-1011705	New York University School of Medicine	
93.837	I	33,011	-	Cardiovascular Diseases Research	241116 PO 000000320	University of Texas Southwestern Medical	
93.837	I	26,004	-	Cardiovascular Diseases Research	3001558456	University of Texas MD Anderson Cancer Center	
93.837	I	33,451	-	Cardiovascular Diseases Research	303-000373	Duke University	
93.837	I	7,671	-	Cardiovascular Diseases Research	303000374	Duke University	
93.837	I	(42)	-	Cardiovascular Diseases Research	303000651	Duke University	
93.837	I	110,887	-	Cardiovascular Diseases Research	303002272	Duke University	
93.837	I	17,312	-	Cardiovascular Diseases Research	303002349	Duke University	
93.837	I	10,489	-	Cardiovascular Diseases Research	303002352	Duke University	
93.837	I	38,156	-	Cardiovascular Diseases Research	303002584	Duke University	
93.837	I	173,045	-	Cardiovascular Diseases Research	31148A PO 987504	Albert Einstein College of Medicine Inc.	
93.837	I	40,547	-	Cardiovascular Diseases Research	311554PO# 924277	Albert Einstein College of Medicine Inc.	
93.837	I	45,009	-	Cardiovascular Diseases Research	312202 PO 913362	Albert Einstein College of Medicine Inc	
93.837	I	69,763	-	Cardiovascular Diseases Research	35238-1	Augusta University	
93.837	I	264,278	-	Cardiovascular Diseases Research	35551-1	Augusta University	
93.837	I	22,843	-	Cardiovascular Diseases Research	4209	Texas Heart Institute	
93.837	I	11,663	-	Cardiovascular Diseases Research	4500004433	Boston University Board of Trustees	
93.837	I	4,713	-	Cardiovascular Diseases Research	5-312-0217030-65769L	Research Triangle Institute (RTI International)	
93.837	I	4,413	-	Cardiovascular Diseases Research	5001731-10-UNC	Kent Hospital	
93.837	I	(836)	-	Cardiovascular Diseases Research	51500	Vanderbilt University	
93.837	I	18,648	-	Cardiovascular Diseases Research	60057133 UNC	Northwestern University	
93.837	I	1,409	-	Cardiovascular Diseases Research	60066435 UNC	Northwestern University	
93.837	I	92,984	-	Cardiovascular Diseases Research	601164	Children's Mercy Hospital	
93.837	I	1,702,963	-	Cardiovascular Diseases Research	6793-01-RC002	Westat, Inc.	
93.837	I	822,493	141,654	Cardiovascular Diseases Research	6922-02-RC002	Westat, Inc.	
93.837	I	40,175	-	Cardiovascular Diseases Research	705078	University of California at San Diego	
93.837	I	(2,742)	-	Cardiovascular Diseases Research	710-9694	Miriam Hospital	
93.837	I	39,450	-	Cardiovascular Diseases Research	7147339	The Miriam Hospital	

Schedule of Expenditures of Federal Awards (Detail)

For the Fiscal Year Ended June 30, 2024

Federal ALN	Direct/ Indirect	Program Expenditures	Amount Provided to Subrecipients	ALN Program Title	Pass-Through Entity Number	Pass-Through Entity Name	Additional Award Information
93.665	D	61,901	50,955	COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19			
93.667	D	66,297,794	62,159,131	Social Services Block Grant			
93.667	I	64,236	-	Social Services Block Grant	FY 24 CACNC DHHS SUB-AWRD AGMT	Children's Advocacy Ctr of NC Inc	
93.669	D	4,774,907	1,710,816	Child Abuse and Neglect State Grants			
93.669	I	731	-	Child Abuse and Neglect State Grants	FY 24 CACNC DHHS SUB-AWRD AGMT	Children's Advocacy Ctr of NC Inc	
93.671	D	5,965,290	5,757,273	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			
93.674	D	3,254,513	2,920,963	John H. Chafee Foster Care Program for Successful Transition to Adulthood			
93.674	D	224,389	224,389	COVID-19 - John H. Chafee Foster Care Program for Successful Transition to Adulthood			
93.686	I	188,279	-	Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	40182971	Mecklenburg County Health Department	
93.686	I	26,738	-	Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	41331495	Mecklenburg County Health Department	
93.732	D	1,804,859	-	Mental and Behavioral Health Education and Training Grants			
93.732	I	23,655	-	Mental and Behavioral Health Education and Training Grants	302000261	Duke University	
93.747	D	1,815,765	637,997	COVID-19 - Elder Abuse Prevention Interventions Program			
93.747	D	1,047,351	-	Elder Abuse Prevention Interventions Program			
93.761	D	197,559	139,142	Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)			
93.767	D	838,254,027	20,743,386	Children's Health Insurance Program			
93.767	D	6,257,560	537,433	COVID-19 - Children's Health Insurance Program			
93.788	D	38,318,731	38,165,001	Opioid STR			
93.791	D	12,182,080	51,903	Money Follows the Person Rebalancing Demonstration			
93.791	D	150,294	-	COVID-19 - Money Follows the Person Rebalancing Demonstration			
93.799	D	47,606	-	CARA Act – Comprehensive Addiction and Recovery Act of 2016			
93.800	D	492,434	131,310	Organized Approaches to Increase Colorectal Cancer Screening			
93.810	D	734,832	366,240	Paul Coverdell National Acute Stroke Program National Center for Chronic Disease Prevention and Health Promotion			
93.817	D	6,623	-	COVID-19 - Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities			
93.829	D	549,551	-	Section 223 Demonstration Programs to Improve Community Mental Health Services			
93.837	D	118,760	-	Cardiovascular Diseases Research			
93.837	I	3,402	-	Cardiovascular Diseases Research	R25HL126145	University of Houston	
93.839	I	22,826	-	Blood Diseases and Resources Research	24-1535-UNCC	University of Tennessee Health Science Center	
93.845	D	52,261	-	Promoting Population Health through Increased Capacity in Alcohol Epidemiology			
93.847	I	61,089	-	Diabetes, Digestive, and Kidney Diseases Extramural Research	134397062 SCON-00002981	University of Southern California	
93.847	I	9,181	-	Diabetes, Digestive, and Kidney Diseases Extramural Research	1822-45828 -11000001641	Wake Forest University	
93.847	I	95,705	-	Diabetes, Digestive, and Kidney Diseases Extramural Research	CY21-048-UNCC	Sanford Research North	
93.853	D	229,722	-	Extramural Research Programs in the Neurosciences and Neurological Disorders			
93.853	I	305	-	Extramural Research Programs in the Neurosciences and Neurological Disorders	2117-209-2013228	Clemson University	
93.855	D	1,320,734	123,862	Allergy and Infectious Diseases Research			
93.855	I	88,165	-	Allergy and Infectious Diseases Research	0001109964	Fred Hutchinson Cancer Research Center	
93.855	I	15,542	-	Allergy and Infectious Diseases Research	14153sc	University of California-San Francisco	
93.855	I	8,101	-	Allergy and Infectious Diseases Research	14192sc	University of California-San Francisco	
93.859	D	3,934,626	433,864	Biomedical Research and Research Training			
93.859	I	222	-	Biomedical Research and Research Training	11001041-052	Purdue University	
93.865	D	491,891	-	Child Health and Human Development Extramural Research			
93.865	I	59,456	-	Child Health and Human Development Extramural Research	123915	The Brigham and Women's Hospital Inc.	
93.866	D	436,776	-	Aging Research			
93.866	I	38,187	-	Aging Research	180-101090-550034	Wake Forest University	
93.866	I	184,550	-	Aging Research	1R01AG082970-01	National Institutes of Health	
93.866	I	12,863	-	Aging Research	AWD10000092	University of Kansas Medical Center Research Institute, Inc.	
93.866	I	18,634	-	Aging Research	AWD10000357	University of Kansas Medical Center Research Institute, Inc.	
93.866	I	63,250	-	Aging Research	SUB00000730 / UR FAO GR534283	University of Rochester	
93.866	I	1,487	-	Aging Research	SUBK00021042;PO 3007918100	University of Michigan	
93.867	D	16,966	-	Vision Research			
93.870	D	3,605,588	1,971,924	Maternal, Infant and Early Childhood Home Visiting Grant			
93.870	D	629,041	286,971	COVID-19 - Maternal, Infant and Early Childhood Home Visiting Grant			
93.884	D	292,564	20,061	Grants for Primary Care Training and Enhancement			
93.889	D	5,909,202	4,472,596	National Bioterrorism Hospital Preparedness Program			
93.898	D	4,485,158	1,635,184	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations			
93.912	D	152,727	22,411	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement			
93.912	I	323	-	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	AWD-23-0145-001	Foundation for Health Leadership and Innovation	
93.913	D	283,825	-	Grants to States for Operation of State Offices of Rural Health			
93.917	D	40,021,379	8,624,695	HIV Care Formula Grants			
93.918	D	887,382	-	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease			
93.926	D	2,283,085	1,306,517	Healthy Start Initiative			
93.939	I	3,285	-	HIV Prevention Activities Non-Governmental Organization Based	FORD0126-30290	Fordham University	
93.940	D	12,713,075	4,908,307	HIV Prevention Activities Health Department Based			
93.944	D	626,862	-	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance			
93.958	D	25,389,225	23,850,619	Block Grants for Community Mental Health Services			
93.958	I	20,407	-	Block Grants for Community Mental Health Services	10020-001-FY24	Trillium Health Resources	
93.958	I	2,533	-	Block Grants for Community Mental Health Services	20220941-01-VHB	Village Heartbeat, Inc.	
93.958	I	27,369	-	Block Grants for Community Mental Health Services	AGT-24-00001	Village Heartbeat, Inc.	

Schedule of Expenditures of Federal Awards (By State Agency)

For the Fiscal Year Ended June 30, 2024

Federal ALN	Direct/ Indirect	Program Expenditures	ALN Program Title	Pass-Through Entity Number	Pass-Through Entity Name	Additional Award Information
93.334	D	390,839	The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local			
93.336	D	417,123	Behavioral Risk Factor Surveillance System			
93.354	D	25,206,020	COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency R			
93.354	D	1,981,302	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Pu			
93.387	D	2,268,019	National and State Tobacco Control Program			
93.391	D	8,937,603	COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Departme			
93.426	D	1,274,395	COVID-19 - Improving the Health of Americans through Prevention and Management of Dial			
93.434	D	12,544,185	Every Student Succeeds Act/Preschool Development Grants			
93.435	D	535,554	Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and He			
93.436	D	742,320	Well-Integrated Screening and Evaluation for Women Across the Nation (WISEWOMAN)			
93.439	D	1,551,666	State Physical Activity and Nutrition (SPAN			
93.464	D	893,918	ACL Assistive Technology			
93.478	D	519,387	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees			
93.495	D	2,611,664	COVID-19 - Community Health Workers for Public Health Response and Resilient			
93.499	D	5,073,900	COVID-19 - Low Income Household Water Assistance Program			
93.527	D	42,408	COVID-19 - Grants for New and Expanded Services under the Health Center Program			
93.556	D	2,779	COVID-19 - MaryLee Allen Promoting Safe and Stable Families Program			
93.556	D	14,815,961	MaryLee Allen Promoting Safe and Stable Families Program			
93.558	D	(57,505)	COVID-19 - Temporary Assistance for Needy Families			
93.558	D	288,966,732	Temporary Assistance for Needy Families			
93.560	D	9,882	Payments to Territories – Adults			
93.563	D	127,734,007	Child Support Enforcement			
93.566	D	20,303,115	Refugee and Entrant Assistance State/Replacement Designee Administered Programs			
93.568	D	157,237,722	Low-Income Home Energy Assistance			
93.569	D	22,803,906	Community Services Block Grant			
93.575	D	320,140,871	COVID-19 - Child Care and Development Block Grant			
93.575	D	199,001,159	Child Care and Development Block Grant			
93.590	D	1,639,255	COVID-19 - Community-Based Child Abuse Prevention Grants			
93.590	D	1,732,083	Community-Based Child Abuse Prevention Grants			
93.596	D	1,103,787	COVID-19 - Child Care Mandatory and Matching Funds of the Child Care and Development			
93.596	D	134,862,168	Child Care Mandatory and Matching Funds of the Child Care and Development Fund			
93.599	D	963,108	Chafee Education and Training Vouchers Program (ETV)			
93.603	D	359,270	Adoption and Legal Guardianship Incentive Payments			
93.630	D	3,780	COVID-19 - Developmental Disabilities Basic Support and Advocacy Grants			
93.630	D	2,487,008	Developmental Disabilities Basic Support and Advocacy Grants			
93.645	D	10,159,431	Stephanie Tubbs Jones Child Welfare Services Program			
93.658	D	377,783	COVID-19 - Foster Care Title IV-E			
93.658	D	130,275,517	Foster Care Title IV-E			
93.659	D	88,426,088	Adoption Assistance			
93.659	D	1,129,452	COVID-19 - Adoption Assistance			
93.665	D	61,901	COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During CO			
93.667	D	66,297,794	Social Services Block Grant			
93.669	D	4,774,907	Child Abuse and Neglect State Grants			
93.674	D	224,389	COVID-19 - John H. Chafee Foster Care Program for Successful Transition to Adulthood			
93.674	D	3,254,513	John H. Chafee Foster Care Program for Successful Transition to Adulthood			
93.747	D	1,815,765	COVID-19 - Elder Abuse Prevention Interventions Program			
93.747	D	1,047,351	Elder Abuse Prevention Interventions Program			
93.767	D	6,257,560	COVID-19 - Children's Health Insurance Program			
93.767	D	838,254,027	Children's Health Insurance Program			
93.777	D	19,071,051	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			
93.778	D	866,831,758	COVID-19 - Medical Assistance Program			
93.778	D	17,577,763,109	Medical Assistance Program			
93.788	D	38,164,162	Opioid STR			
93.791	D	150,294	COVID-19 - Money Follows the Person Rebalancing Demonstration			
93.791	D	12,182,080	Money Follows the Person Rebalancing Demonstration			

Schedule of Expenditures of Federal Awards (By State Agency)

For the Fiscal Year Ended June 30, 2024

Federal ALN	Direct/ Indirect	Program Expenditures	ALN Program Title	Pass-Through Entity Number	Pass-Through Entity Name	Additional Award Information
93.342	D	74,569	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students			
93.351	D	544,731	Research Infrastructure Programs			
93.360	I	27,005	Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development	PTK0796-PEDPK-20110	Paratek Pharmaceuticals Inc	
93.361	D	57,524	Nursing Research			
93.361	I	40,785	Nursing Research	19-3793/PO#2000043163	University of South Carolina	
93.361	I	29,165	Nursing Research	1900 G LA683	Regents of the University of California	
93.361	I	73,825	Nursing Research	A23-0340-S001	Medical University of South Carolina	
93.364	D	353,889	Nursing Student Loans			
93.365	I	38,573	Sickle Cell Treatment Demonstration Program	000532208-SC009	University of Alabama at Birmingham	
93.365	I	10,880	Sickle Cell Treatment Demonstration Program	000532208-SC009-A01	University of Alabama at Birmingham	
93.393	I	60,030	Cancer Cause and Prevention Research	SPC-1000012457 GR133073	Ohio State University	
93.393	I	14,744	Cancer Cause and Prevention Research	SUB00002519/PO 25244340	Rutgers The State University of New Jersey	
93.393	I	85,364	Cancer Cause and Prevention Research	SUB00002864/PO 25381281	Rutgers The State University of New Jersey	
93.395	D	61,626	Cancer Treatment Research			
93.395	I	113,484	Cancer Treatment Research	1R41CA261311-01A1-ECU	Claradele Pharmaceuticals, Inc.	
93.395	I	20,817	Cancer Treatment Research	ALLIANCE A021806	Brigham & Women's Hospital	
93.395	I	7,728	Cancer Treatment Research	ALLIANCE A151804	Brigham & Women's hospital	
93.395	I	760	Cancer Treatment Research	ALLIANCE FED - A041701	Brigham & Women's hospital	
93.395	I	229	Cancer Treatment Research	ALTE05N1 - UMBRELLA LONG-TERM	Public Health Institute	
93.395	I	107	Cancer Treatment Research	B-43	Brigham & Women's hospital	
93.395	I	28,970	Cancer Treatment Research	COG NCTN PCR	Public Health Institute	
93.395	I	9,002	Cancer Treatment Research	EA6174	ECOG-ACRIN Cancer Research Group	
93.395	I	297,134	Cancer Treatment Research	GR013335.SUB00000312 AMENDMENT	Univ of Virginia	
93.395	I	25,439	Cancer Treatment Research	MOLECULAR CHARACTERIZATION SUP	Public Health Institute	
93.395	I	2,232	Cancer Treatment Research	NCI COVID-19(N-CCAPS)	Brigham & Women's hospital	
93.395	I	3,213	Cancer Treatment Research	NCTN - WLI(WORKLOAD INTENSITY)	Public Health Institute	
93.395	I	20	Cancer Treatment Research	PROTOCOL A071401	Brigham & Women's hospital	
93.395	I	43	Cancer Treatment Research	PROTOCOL NSABP-51 / RTOG-1304	Brigham & Women's hospital	
93.395	I	400	Cancer Treatment Research	RARE SUPPLEMENT - NCTN Y8 PCR	Public Health Institute	
93.395	I	283	Cancer Treatment Research	RELEASE TUMOR SUPPLEMENT - NCT	Public Health Institute	
93.395	I	4,315	Cancer Treatment Research	S1801 / SWOG	SWOG- Clinical Trials Initiative LLC	
93.395	I	10,210	Cancer Treatment Research	SWOG S2015(FEDERAL)	Brigham & Women's hospital	
93.396	D	29,963	Cancer Biology Research			
93.398	D	103,149	Cancer Research Manpower			
93.399	I	776	Cancer Control	NCORP PCR WORK ORDER	Public Health Institute	
93.667	I	64,236	Social Services Block Grant	FY 24 CACNC DHHS SUB-AWRD AGMT	Children's Advocacy Ctr of NC Inc	
93.669	I	731	Child Abuse and Neglect State Grants	FY 24 CACNC DHHS SUB-AWRD AGMT	Children's Advocacy Ctr of NC Inc	
93.778	I	26,605	Medical Assistance Program	AWD-23-0277	Access East Inc	
93.799	D	47,606	CARA Act – Comprehensive Addiction and Recovery Act of 2016			
93.837	D	1,577,110	Cardiovascular Diseases Research			
93.837	I	69,763	Cardiovascular Diseases Research	35238-1	Augusta University	
93.837	I	264,278	Cardiovascular Diseases Research	35551-1	Augusta University	
93.837	I	39,450	Cardiovascular Diseases Research	7147339	The Miriam Hospital	
93.837	I	29,420	Cardiovascular Diseases Research	SUBAWARD NO. 0255-A348-4605	Mt. Sinai School of Medicine	
93.838	I	36,079	Lung Diseases Research	A035364 (SPS-269060) SILDI-SAF	Duke Univ	
93.839	D	31,998	Blood Diseases and Resources Research			
93.839	I	4,929	Blood Diseases and Resources Research	000524452-SC011	University of Alabama at Birmingham	
93.839	I	17,682	Blood Diseases and Resources Research	20789/PO#1000020599	Univ of Maryland	
93.839	I	1,607	Blood Diseases and Resources Research	PO#1000020599/20789/SCD-CARRE	Univ of Maryland	
93.840	I	967	Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	14332SC	The Regents of The University of California San Francisco	
93.846	D	390,074	Arthritis, Musculoskeletal and Skin Diseases Research			
93.846	I	30,025	Arthritis, Musculoskeletal and Skin Diseases Research	ZAT00020/1R01AR071263-01	University of Kansas Medical Center Research Inst Inc	
93.847	D	1,602,771	Diabetes, Digestive, and Kidney Diseases Extramural Research			
93.847	I	12,099	Diabetes, Digestive, and Kidney Diseases Extramural Research	10062116-02-ECU/PO U000435456	University of Utah	
93.847	I	128,081	Diabetes, Digestive, and Kidney Diseases Extramural Research	1329760-ECU	AdventHealth Orlando	
93.847	I	11,334	Diabetes, Digestive, and Kidney Diseases Extramural Research	2005481770	Johns Hopkins University	
93.847	I	9,349	Diabetes, Digestive, and Kidney Diseases Extramural Research	700198-0522-00	Nationwide Children's Hosp	
93.847	I	50,615	Diabetes, Digestive, and Kidney Diseases Extramural Research	EVIN-R43DK130750-SUB-01	Evincis Bio, Inc.	
93.847	I	8,286	Diabetes, Digestive, and Kidney Diseases Extramural Research	GRT-00003464	Children's Hosp of Philadelphia	
93.847	I	6,421	Diabetes, Digestive, and Kidney Diseases Extramural Research	WAF10372945	Wake Forest University Health Sciences	
93.853	D	139,469	Extramural Research Programs in the Neurosciences and Neurological Disorders			

Schedule of Expenditures of Federal Awards (By State Agency)

For the Fiscal Year Ended June 30, 2024

Federal ALN	Direct/ Indirect	Program Expenditures	ALN Program Title	Pass-Through Entity Number	Pass-Through Entity Name	Additional Award Information
93.421	I	118,582	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	230261 232-1403-5	National Association of Chronic Disease	
93.421	I	29,302	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	240089 232-1403-6	National Association of Chronic Disease	
93.421	I	42	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	267-1400-4 220206	National Association of Chronic Disease	
93.421	I	5	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	27-8814-22	Association of University Centers on	
93.421	I	3,381	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	5132	Task Force for Global Health	
93.421	I	42,707	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	6140	Task Force for Global Health	
93.421	I	8,051	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	7312024	Prevent Blindness North Carolina	
93.421	I	340	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	AWD00000738SUB000003	University of Vermont	
93.421	I	14,473	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	Using Data Linkage to Assess S	American Public Health Association (APHA)	
93.424	I	(1,617)	NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	G804	National Network of Public Health Institute	
93.424	I	2,935	NON-ACA/PPHF—Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	National Preconception Health	American Congress of Obstetricians and Gyn	
93.433	D	1,125,067	ACL National Institute on Disability, Independent Living, and Rehabilitation Research			
93.433	I	13,344	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	32429-06043-S10	Syracuse University	
93.433	I	8,966	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	SPC-1000007096/ GR12	Ohio State University	
93.434	I	6,226	Every Student Succeeds Act/Preschool Development Grants	22-1541	Michigan Department of Education	
93.434	I	17,741	Every Student Succeeds Act/Preschool Development Grants	23-0871	Michigan Department of Education	
93.439	I	13	State Physical Activity and Nutrition (SPAN	20-6071	University of Kentucky Research Foundation	
93.439	I	11,436	State Physical Activity and Nutrition (SPAN	2019-0182	Connecticut Department of Public Health	
93.439	I	13,007	State Physical Activity and Nutrition (SPAN	23-0306	Illinois Public Health Institute (IPHI)	
93.439	I	27,193	State Physical Activity and Nutrition (SPAN	23-5558	Alaska Department of Health and Social Services	
93.439	I	20,915	State Physical Activity and Nutrition (SPAN	24-0212	Illinois Public Health Institute (IPHI)	
93.439	I	13,225	State Physical Activity and Nutrition (SPAN	24-3519	Missouri Department of Health and Senior	
93.439	I	35,914	State Physical Activity and Nutrition (SPAN	PO 7500343206	University of Kentucky Research Foundation	
93.527	I	144,370	Grants for New and Expanded Services under the Health Center Program	QIF-MH91194-01	Piedmont Health, Inc.	
93.530	D	2,093,834	Teaching Health Center Graduate Medical Education Payment			
93.575	I	16,008	Child Care and Development Block Grant	2023-53	University of Oklahoma	
93.575	I	34,801	Child Care and Development Block Grant	23-0667	University of Nebraska at Lincoln	
93.575	I	29,193	Child Care and Development Block Grant	23-0675	Alabama Partnership for Children	
93.575	I	27,528	Child Care and Development Block Grant	23-2391	Shine Early Learning	
93.575	I	23,154	Child Care and Development Block Grant	23-2459	University of Southern Maine	
93.575	I	25,704	Child Care and Development Block Grant	24-0476	Child Care Aware of Kansas	
93.575	I	20,816	Child Care and Development Block Grant	24-1215	University of Southern Maine	
93.575	I	12,692	Child Care and Development Block Grant	24-3075	Curricula Concepts, Inc	
93.575	I	51,282	Child Care and Development Block Grant	353-000212	Duke University	
93.575	I	13,359	Child Care and Development Block Grant	IPF # 24-2301	Shine Early Learning	
93.600	D	30,447	Head Start			
93.600	I	37,191	Head Start	2022-0033 FILE 12555	Education Development Center, Inc.	
93.600	I	3,856	Head Start	2024-38	University of Oklahoma	
93.600	I	68,687	Head Start	90HC000021-01-00	Start Early	
93.600	I	130,075	Head Start	National Center on Parent, Fam	Start Early	
93.610	I	(2,351)	Health Care Innovation Awards (HCIA)	Child Health Accountable Care	North Carolina Community Care Networks	
93.630	I	12,963	Developmental Disabilities Basic Support and Advocacy Grants	NC Advocacy Leaders Network	AKALAKA, Co.	
93.631	D	282,598	Developmental Disabilities Projects of National Significance			
93.631	I	16,430	Developmental Disabilities Projects of National Significance	FY2024-063	University of Kansas Center for Research	
93.631	I	16,430	Developmental Disabilities Projects of National Significance	FY2024-068	University of Kansas Center for Research	
93.632	D	637,919	University Centers for Excellence in Developmental Disabilities Education, Research, and Service			
93.658	D	3,450	Foster Care Title IV-E			
93.658	I	(336)	Foster Care Title IV-E	1005709012	Illinois Department of Children and Family	
93.658	I	88,160	Foster Care Title IV-E	1005709013	Illinois Department of Children and Family	
93.658	I	331,381	Foster Care Title IV-E	1005709014 10057091	Illinois Department of Children and Family	
93.667	I	(175)	Social Services Block Grant	20220447	Cabarrus County Department of Human Services	
93.667	I	48,470	Social Services Block Grant	20240170	Cabarrus County Department of Human Services	
93.732	D	1,133,073	Mental and Behavioral Health Education and Training Grants			